



Cumberland County
Office of the Commissioner of the Revenue
P.O. Box 77 ~ Cumberland, Virginia 23040
804.492.4280 ~ Fax: 804.492.3342

**Application for Real Property Tax Exemption
For Veterans with 100% Service-Connected Disability**

QUALIFICATIONS:			
<ul style="list-style-type: none"> Disability of Veteran must be 100% service-connected AND permanent AND total. Residence must be Veteran's primary residence (proof, such as resident State tax return, may be requested). Spouse (if applicable) must also be identified. Deceased Veteran (if applicable) must have died on or after January 1, 2011. Surviving Spouse (if applicable) must not be remarried. Surviving Spouse (if applicable) must provide proof of primary residence. 			
REQUIRED DOCUMENTATION:			
<ul style="list-style-type: none"> Certification of disability from the Department of Veterans Affairs indicating the disability is: (a) 100% service-connected, AND (b) permanent, AND (c) total. A copy of a recent utility bill for the personal residence. (If applicable) Copy of Veteran's death certificate showing death occurred on or after January 1, 2011. 			
APPLICANT INFORMATION			
Name of Veteran (<i>Last, First, Middle Initial</i>):		Social Security No	Telephone No(s):
Name of Spouse (<i>Last, First, Middle Initial</i>):		Social Security No.:	Telephone No(s):
Address of Primary Residence To Be Granted Local Real Estate Tax Relief:			
Previous Address & County (<i>if not Cumberland County</i>):			
Email:			
Is the above-listed Primary Residence occupied by the Veteran?			<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Is the above-listed Primary Residence occupied by the Veteran's Surviving Spouse?			<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Are/were you and/or your spouse the owner of the above-listed Previous Address ?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If the Veteran is deceased, has the above-named Surviving Spouse remarried?			<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA
Do you give our office permission to speak with your mortgage company concerning this exemption if they call? If so, name of mortgage company:			<input type="checkbox"/> Yes <input type="checkbox"/> No
CERTIFICATION			
VETERAN:			
I declare, under penalty of perjury, that the above-listed physical address is occupied as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to me attesting to my 100% service-connected, permanent, and total disability, and that I understand I must reapply for tax relief if my primary place of residence changes. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.			
_____ Signature of Applicant/Owner		_____ Signature of Co-Owner/Spouse	
		_____ Date	
(OR)SURVIVING SPOUSE OF VETERAN:			
I declare, under penalty of perjury, that I am the Surviving Spouse of the above-listed Veteran, that I have presented to this office a certified copy of the Veteran's death certificate confirming a date of death on or after January 1, 2011, that the above-listed physical address is occupied as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to the Veteran attesting to his/her 100% service-connected, permanent, and total disability, and that I have not remarried. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.			
_____ Signature of Surviving Spouse		_____ Date	
_____ Signature of Preparer (if not Applicant)		_____ Relationship	_____ Telephone No.
		_____ Date	

IMPORTANT INFORMATION

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence.

The Surviving Spouse of a Veteran eligible for the exemption set forth in this Article shall also qualify for the exemption, so long as the death of the Veteran occurred on or after January 1, 2011, and the Surviving Spouse does not remarry.

The Veteran or Surviving Spouse claiming the exemption under this Article shall file with the Commissioner of the Revenue an application, including certification:

- (a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,
- (b) indicating whether the real property is jointly owned by the husband and wife,
- (c) certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable); and
- (d) certifying that the Surviving Spouse (if applicable) has not remarried.

The Veteran or Surviving Spouse shall also provide documentation from the U.S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability. This document can be obtained by filing a *VA Form 21-4138* with the regional office of the Department of Veterans Affairs at *U.S. Department of Veterans Affairs, Regional Office, 210 Franklin Rd SW, Roanoke, VA 24011*. The Veteran shall only be required to re-file this information if the Veteran's primary residence changes. If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code, Section 58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

**** FOR OFFICE USE ONLY ****

Date Application Received:	Acct:
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Acreage:	Map No.:
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Qualifies for Relief: **Yes** **No** **If no, explain:**

Date Qualified:

		Exempted	Taxable
Land Value			
Building Value			
Total Value:			
Tax Rate:			
Total Taxes			
Amount of Relief			