

**Julie A. Phillips, MCR**  
Commissioner of the Revenue



**Ellen Z. Bryant, MDCR**  
Chief Deputy

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

Dear Applicant,

Pursuant to Code of Virginia §58.1-3210, following are the qualifications for the Tax Relief for the Elderly & Disabled program:

1. The property owner must be at least 65 years old or permanently and totally disabled by December 31<sup>st</sup> of the year prior to applying.
2. As of December 31<sup>st</sup> of the year prior to applying, the taxpayer must be a Cumberland County resident, and the property must be their sole dwelling. The taxpayer may be temporarily in the hospital, nursing home, etc. and still qualify for relief. If the home is leased to someone else while the taxpayer is away, it is not considered a temporary condition and will not qualify for this program.
3. The total combined income from all sources, including the taxpayer, spouse, and all residents of the home may not exceed \$30,000 in the year prior to applying.
4. The net combined financial worth of the owner and spouse may not exceed \$100,000. The value of the house and one acre of land is not included in computing net worth. Checking and savings accounts, stocks, bonds, vehicles, and additional real estate are some items which would be a factor in computing net worth.
5. Taxpayers must apply every year on forms to be made available by the Commissioner's Office. These forms must be returned to the Commissioner of the Revenue by **APRIL 1<sup>st</sup> of each year.**
6. Persons under the age of 65 applying for the exemption must present certification from the Railroad Retirement Board, Social Security Administration, or a sworn affidavit by two medical doctors saying that such person is permanently and totally disabled. The affidavit of at least one of the doctors must be based upon a physical examination.

Please remember: This amount is a credit toward your upcoming tax bill for this year. It does not affect any delinquent taxes you may owe.

The tax exemption amount is based on your income and tax amount but cannot exceed \$500 per year.

**For further information or assistance, please contact the Commissioner of the Revenue's Office at (804) 492-4280 or P.O. Box 77, Cumberland, VA 23040 or [ebryant@cumberlandcounty.virginia.gov](mailto:ebryant@cumberlandcounty.virginia.gov).**



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## TAX RELIEF FOR THE ELDERLY AND DISABLED

**Proof of disability must be attached, if applicable.** The information on this application must be filled out in its entirety and returned to the Commissioner of Revenue's office by **April 1** of the taxable year. This relief is granted on an annual basis, and a new application and verification must be filed each year. All information on this application is confidential and not available to the public.

Check One:       65 or over       Permanently & Totally Disabled

Applicant Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Birth Date: \_\_\_\_\_ Social Security No.: \_\_\_\_\_

Telephone No: \_\_\_\_\_ Permission to discuss application information with:  
 Spouse/Co-Owner     Alternate Contact  
(please list their information below)

.....  
Spouse or Co-Owner: \_\_\_\_\_

Birth Date: \_\_\_\_\_ Social Security No.: \_\_\_\_\_

.....  
Alternate Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Relationship to Owner: \_\_\_\_\_

Name under which the property is listed and appears on the tax bill:

\_\_\_\_\_ Acreage of Property \_\_\_\_\_

Physical Address: \_\_\_\_\_



1. Is this residence occupied by you as your only home?  Yes  No
2. Are you the owner of the property for which tax relief is requested?  Owner  Partial Owner
3. If you are the partial owner of the property, list all other owners.

① \_\_\_\_\_

③ \_\_\_\_\_

② \_\_\_\_\_

④ \_\_\_\_\_

4. List name, relation, age and Social Security number of all people who live in your household:

| Name | Relationship | Age | Social Security No. | Amount of Income |
|------|--------------|-----|---------------------|------------------|
|      |              |     |                     |                  |
|      |              |     |                     |                  |
|      |              |     |                     |                  |
|      |              |     |                     |                  |

5. Do you own property in another county or state?  Yes  No  
If yes, please attach a copy of your Real Estate bill.

Please complete this income statement for the prior year. Included in this should be your total income from all sources. **Attach copy of verification. (W2, Social Security, checking account statement, etc.).**

| Income Source           | Amount of Your Income | Amount of Spouse Income | Amount of Household Member Income |
|-------------------------|-----------------------|-------------------------|-----------------------------------|
| Salary                  | \$                    | \$                      | \$                                |
| Pensions                | \$                    | \$                      | \$                                |
| Social Security         | \$                    | \$                      | \$                                |
| SSI                     | \$                    | \$                      | \$                                |
| Food Stamps             | \$                    | \$                      | \$                                |
| Welfare/Fuel Assistance | \$                    | \$                      | \$                                |
| Rent Received           | \$                    | \$                      | \$                                |
| Other Income            | \$                    | \$                      | \$                                |
| <b>Totals</b>           | \$                    | \$                      | \$                                |

Total combined income of the applicant, spouse and relatives: \$\_\_\_\_\_

(Cannot Exceed \$30,000)



Please complete this statement of net financial worth for income received as of **December 31** of the previous year. **Attach copy of verification.**

| Net Value of Assets  | Applicant Amount | Spouse Amount | Household Member Amount |
|--|------------------|---------------|-------------------------|
| Assessed value of real estate owned in another county or state | \$               | \$            | \$                      |
| Savings Account Balance  | \$               | \$            | \$                      |
| Checking Account Balance                                       | \$               | \$            | \$                      |
| Other Assets (Stocks, bonds, CD's, etc.)                       | \$               | \$            | \$                      |

**Oath:** I swear that the foregoing statements are true and accurate to the best of my knowledge and belief. I understand that any factors occurring during the taxable year for which this affidavit is filed that have the effect of exceeding or violating the limitations and conditions provided by the Cumberland County Ordinance shall nullify and void my exemption for the current taxable year. My signature authorizes the Commissioner of the Revenue in Cumberland County to verify all information included on this application, including information not provided. I further authorize the Department of Social Services to fax to the Commissioner of Revenue's office verification of any programs provided through the Department of Social Services.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Social Security #

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-Applicant's Signature (if applicable)

\_\_\_\_\_  
Social Security #

\_\_\_\_\_  
Date

