



JULIE A. PHILLIPS
Master Commissioner

CUMBERLAND COUNTY

OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 77 ~ Cumberland, Virginia 23040
(804) 492-4280 ~ Fax: (804) 492-3342
www.cumberlandcounty.virginia.gov

Ellen Z. Bryant, Chief Deputy
Latisha D. Sims, Deputy
Jessica A. Myers, Deputy

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 31st of the year prior to applying.
2. As of December 31st 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 occupied by 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 of the taxpayer, spouse and all relatives living in 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 apply in computing net worth.
5. Taxpayers must apply every year on forms to be made available by the Commissioner of the Revenue. These forms must be returned to the Commissioner of the Revenue by **APRIL 1st of each year.**
6. Persons under the age of 65 applying for the exemption must present certification from the Veterans Administration, 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 tax bill you may have.

The tax exemption amount is based on your income and amount of tax, but cannot exceed \$500.00 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 jphillips@cumberlandcounty.virginia.gov.



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TAX RELIEF FOR THE ELDERLY AND DISABLED

Proof of disability must be attached. 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 open to the public.

Check One:

65 or over

Permanently & Totally Disabled

Applicant Name: _____

Address: _____

Birth Date: _____ Social Security No.: _____

Telephone #: _____ Permission to discuss application information with:

Spouse/Co-Owner Alternate Contact

(See 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. (Please note that you must hold at least a 25% interest in the property.)

① _____

③ _____

② _____

④ _____

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

Name	Relationship	Age	Social Security No.	Amount of Income

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

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 Received	Spouse Amount Received	Household Member Amount Received
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



◆ ◆ FOR OFFICE USE ONLY ◆ ◆

Tax Year _____ Parcel # _____

Personal Property _____

Bank Accounts _____ Checking

_____ Savings

Mobile Homes _____

Real Estate _____ Site

Other Real Estate _____ Dwelling

Less House & 1 Acre - _____

Total _____ (Cannot Exceed \$100,000)

Net Worth/Assets

P.P. _____ x . _____ ÷ 100 x 50% or 75% = \$ _____
(House & 1 acre) (Rate) (Circle One)

R.E. _____ x . _____ ÷ 100 x 50% or 75% = \$ _____ or \$500 (max)
(House & 1 acre) (Rate) (Circle One)

Approved Denied _____
(Reason)