



# 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](http://www.cumberlandcounty.virginia.gov)

JULIE A. PHILLIPS  
Master Commissioner

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 of age or determined to be permanently and totally disabled by December 31<sup>st</sup> of the year preceding the tax year for which assistance is requested.
2. As of December 31<sup>st</sup> of the year preceding the tax year for which assistance is requested, the taxpayer must be a Cumberland County resident and the property must be occupied as the sole dwelling of the taxpayer. The taxpayer may be temporarily in the hospital, nursing home, etc. and still qualify for relief. If the residence is occupied by someone else while the taxpayer is away, it is not considered a temporary condition.
3. The total combined income from all sources of the taxpayer, spouse and all relatives living in the home may not exceed \$22,000 in the year preceding the tax year for which assistance is requested.
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 which is occupied by the taxpayer is not included in computing net worth. Checking, savings accounts, stocks, bonds, vehicles and additional real estate are some items which would apply in computing net worth.
5. Taxpayers seeking assistance must file annually 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 1<sup>st</sup> of each year.**
6. Persons under the age of 65 claiming the exemption must present certification from the Veterans Administration, the Railroad Retirement Board, Social Security Administration or a sworn affidavit by two medical doctors to the effect that such person is permanently and totally disabled. The affidavit of at least one of such doctors will 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.

**TAX RELIEF AMOUNT IS BASED ON YOUR INCOME AND AMOUNT OF TAX, BUT CANNOT EXCEED \$400.00 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](mailto: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: \_\_\_\_\_

◆ ◆ For Office Use Only ◆ ◆

Tax Year \_\_\_\_\_ Parcel # \_\_\_\_\_

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

R.E. \_\_\_\_\_ x \_\_\_\_\_ ÷ 100 x 50% or 75% = \$ \_\_\_\_\_ or  \$400 (max)  
(House & 1 acre) (Rate) (Circle One)

Approved             Denied \_\_\_\_\_  
(Reason)

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	\$	\$	\$
<b>Totals</b>	\$	\$	\$

Total combined income of the applicant, spouse and relatives: \$ \_\_\_\_\_  
 (Cannot Exceed \$22,000)

