



OFFICE OF THE TAX ADMINISTRATOR  
117 Dick Street, 5<sup>th</sup> Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302  
Phone: 910-678-7507 • Fax: 910-678-7582 • [www.co.cumberland.nc.us](http://www.co.cumberland.nc.us)

## APPLICATION FOR PROPERTY TAX RELIEF FOR 2012

Dear Taxpayer:

Please thoroughly read and complete the attached application. Complete only the sections in the application that apply to the tax relief program you are applying for.

Completed, signed applications and all supporting documentation must be submitted to the Tax Administration office **no later than June 1, 2012** to be considered for property tax relief for the 2012 property tax bills. **\*\*\*Applications received late, unsigned, or without all of the required documentation may result in a non-approval of your application.\*\*\***

**\*\*\*IMPORTANT\*\*\* Review this checklist before mailing your application:**

- Make sure **ALL** areas that relate to the tax relief program you are applying for are complete
- Check to make sure your application is **complete, signed & dated**
- Please provide a phone number you can be contacted at for additional information or documentation; if needed

**\*\*\*FOR ELDERLY/DISABLED APPLICANTS\*\*\***

- If you are married and your spouse is deceased, please provide a copy of the death certificate
- Include copies of documentation for **ALL** yearly (**not monthly**) income from **2011**; if married, please include copies of all documentation of yearly (**not monthly**) income for **both** spouses (income includes 1099s from social security, SSI(statement from social security with yearly total), VA(statement from VA with yearly total), wages, rental income, alimony, IRAs, pensions, annuities, business income, tax return, etc.
- Please provide divorce decree or legal separation if married couples are separated
- If you are a disabled applicant under 65, a **Certification of Disability Form** is required and must be signed by a licensed physician (medical doctor only-M.D.)

**\*\*\*DISABLED VETERAN APPLICANTS\*\*\***

- If you are the surviving spouse of a disabled veteran, please provide a copy of the death certificate showing you are the surviving spouse who has **not remarried**
- There is no income requirement for Disabled Veteran applicants
- NCDVA-9 form completed by the Department of Veterans Affairs-Both the **NCDVA-9 form & the county application must be submitted in order to apply for this benefit**
- Certification of Disability Form is **not** required for disabled veterans & is not accepted in lieu of the NCDVA-9 form
- Mail all applications to: Cumberland County Tax Administration  
ATTN: Marie Shelton  
P O Box 449  
Fayetteville NC 28302

If you should have any questions, please contact our office at 678-7507 or 678-7542, and we will assist you as much as possible. Thank you for your cooperation.

Thank you,  
Marie Shelton  
Tax Deferment Specialist

*Celebrating Our Past...Embracing Our Future*

# Application for Property Tax Relief

Elderly or Disabled Exclusion (G.S. 105-277.1),  
Disabled Veteran Exclusion (G.S. 105-277.1C), or  
Circuit Breaker Tax Deferment Program (G.S. 105-277.1B)

County of Cumberland , NC

Year 2012

**Instructions - Please Fill Out Completely and Sign page 5. Submit completed application and all supporting documents to: Tax Administration, P.O. Box 449, Fayetteville NC, 28302.**

**2012 Application Deadline: JUNE 1, 2012**

Employee signature:

Date application mailed/given to taxpayer:

Property ID Number

Last Name of Applicant

First Name

Middle Name

Date of Birth (MM-DD-YY)

Last Name of Spouse

First Name

Middle Name

Date of Birth (MM-DD-YY)

Residence Address

City

State

Zip Code

Mailing Address (if different from residence address)

City

State

Zip Code

E-mail Address

Home Telephone Number

Work Telephone Number

Ext.

Cell Phone Number

**Fill in applicable boxes:**

Yes No  Is this property your permanent legal residence?

Addresses of secondary residences (if any):

Yes No  If married, does your spouse live with you in the residence? If you answer **No**, provide your spouse's address.

Addresses of spouse:

Yes No  Are you or your spouse (if applicable) currently residing in a health care facility? If you answer **Yes**, fill in applicable circle

Applicant  Spouse and indicate current length of stay:

Yes No  Do you and your spouse (if applicable) own 100% interest in the property? If you answer **No**, list all owners and their ownership percentage (round to the nearest %):

Owner	<input type="text"/>	<input type="text"/>	%	Owner	<input type="text"/>	<input type="text"/>	%
Owner	<input type="text"/>	<input type="text"/>	%	Owner	<input type="text"/>	<input type="text"/>	%
Owner	<input type="text"/>	<input type="text"/>	%	Owner	<input type="text"/>	<input type="text"/>	%

Note: Separate applications are required for each owner that is claiming property tax relief. If husband and wife own the property, only one application is required.

### Part 3. Disabled Veteran Exclusion

**Short Description:** This program excludes up to the first \$45,000 of the appraised value of the permanent residence of a disabled veteran. A disabled veteran is defined as a veteran whose character of service at separation was honorable or under honorable conditions and who has a total and permanent service-connected disability or who received benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to a surviving spouse (who has not remarried) of either (1) a disabled veteran as defined above, (2) a veteran who died as a result of a service-connected condition whose character of service at separation was honorable or under honorable conditions, or (3) a servicemember who died from a service-connected condition in the line of duty and not as a result of willful misconduct. See G.S. 105-277.1C for the full text of the statute.

**Multiple Owners:** Benefit limitations may apply when there are multiple owners. Each owner must file a separate application (other than husband and wife). Each eligible owner may receive benefits under either the Disabled Veteran Exclusion or the Elderly or Disabled Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

**Fill in applicable boxes:**

Yes No I am a disabled veteran. (See definition of disabled veteran above.)

Yes No I am the surviving spouse of either a disabled veteran or a servicemember who met the conditions in the description above. If you answer **Yes**, complete the next question.

Yes No I am currently unmarried and I have never remarried since the death of the veteran.

- Requirements:
1. File Form NCDVA-9 Certification for Disabled Veteran's Property Tax Exclusion. This form must first be certified by the United States Department of Veterans Affairs, and then filed with the county tax assessor.
  2. Complete Part 6. Affirmation and Signature.

### Part 4. Circuit Breaker Property Tax Deferment

**Short Description:** Under this program, taxes for each year are limited to a percentage of the qualifying owner's income. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. For an owner whose income amount for the previous year does not exceed the income eligibility limit for the current year, which for the 2012 tax year is **\$27,100**, the owner's taxes will be limited to four percent (4%) of the owner's income. For an owner whose income exceeds the income eligibility limit (**\$27,100**) but does not exceed 150% of the income eligibility limit, which for the 2012 tax year is **\$40,650**, the owner's taxes will be limited to five percent (5%) of the owner's income.

**However, the taxes over the limitation amount are deferred and remain a lien on the property. The last three years of deferred taxes prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event.** Interest accrues on the deferred taxes as if they had been payable on the dates on which they would have originally become due. Disqualifying events are death of the owner, transfer of the property, and failure to use the property as the owner's permanent residence. Exceptions and special provisions apply. See G.S. 105-277.1B for the full text of the statute.

**YOU MUST FILE A NEW APPLICATION FOR THIS PROGRAM EVERY YEAR!!**

**Multiple Owners:** Each owner (other than husband and wife) must file a separate application. **All owners must qualify and elect to defer taxes under this program or no benefit is allowed under this program.** The Circuit Breaker Property Tax Deferment cannot be combined with either the Elderly or Disabled Exclusion or the Disabled Veteran Exclusion.

**Fill in applicable boxes:**

Yes No As of January 1, were either you **or** your spouse (if applicable) at least 65 years of age? If you answer **Yes**, you do not have to file Form AV-9A Certification of Disability.

Yes No As of January 1, were you and your spouse (if applicable) **both** less than 65 years of age **and** at least one of you was totally and permanently disabled? If you answer **Yes**, you must file Form AV-9A Certification of Disability.

Yes No Have you owned the property for the last five full years prior to January 1 of this year and occupied the property for a total of five years?

Yes No Do all owners of this property qualify for this program and elect to defer taxes under this program? If you answer **No**, the property cannot receive benefit under this program.

- Requirements:
1. File Form AV-9A Certification of Disability if required above.
  2. Complete Part 5. Income Information.
  3. Complete Part 6. Affirmation and Signature.

**Part 6. Affirmation and Signature**

**AFFIRMATION OF APPLICANT** – Under penalties prescribed by law per N.C.G.S. 105-310, I hereby affirm that, to the best of my knowledge and belief, all information furnished by me in connection with this application is **true and complete**.

Furthermore, I understand that if I participate in the **Circuit Breaker Property Tax Deferment Program**, liens for the deferred taxes will exist on my property, and that when a disqualifying event occurs, the taxes for the year of the disqualifying event will be fully taxed and the last three years of deferred taxes prior to the disqualifying event will become due and payable, with all applicable interest.

\_\_\_\_\_  
**Applicant's Name (please print)**                      **Applicant's Signature**                      **Date**

\_\_\_\_\_  
**Spouse's Name (please print)**                      **Spouse's Signature**                      **Date**

All applications must be submitted by **JUNE 1, 2012** to be timely filed.

**Office Use Only**

Approved: Y / N                       Elderly/Disabled                       Disabled Veteran                       Circuit Breaker:                       4%                       5%

Date: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_                      By: \_\_\_\_\_                      Comments: \_\_\_\_\_

AV-9A Received: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_                      NCDVA-9 Received: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

FITR Received: \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_                      Income: \$ \_\_\_\_\_

**PLEASE SEND ALL FORMS AND REQUIRED DOCUMENTATION TO:**  
**Cumberland County Tax Administration, P.O. Box 449, Fayetteville, NC, 28302**  
**If submitting in person, please bring to 117 Dick Street, Room 530**  
**Office Hours: Monday - Friday, 8 a.m.- 5 p.m.**  
**Customer Service: 910-678-7507**

Forms and information can be obtained from the website at: [www.co.cumberland.nc.us](http://www.co.cumberland.nc.us)

	<b>State of North Carolina</b> <b>Certification for Disabled Veteran's</b> <b>Property Tax Exclusion (G.S. 105-277.1C)</b>	<b>COUNTY</b>
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<b>SECTION 1</b>	<b>TO BE COMPLETED BY THE VETERAN OR THE SURVIVING SPOUSE WHO HAS NOT REMARRIED</b>	
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NAME (Print or Type) _____  STREET ADDRESS OR P.O. BOX NUMBER _____  CITY _____ STATE _____ ZIP CODE _____	DISABLED VETERAN'S FULL NAME (PRINT OR TYPE) _____  SURVIVING SPOUSE'S FULL NAME (PRINT OR TYPE) _____ <i>(If Applicable)</i>  U.S. DEPT. OF VETERANS AFFAIRS FILE NUMBER _____  VETERAN'S SOCIAL SECURITY NUMBER _____
<p>I am either (1) a veteran whose character of service at separation was honorable or under honorable conditions and who has a permanent and total service-connected disability or (2) the <b>surviving spouse, who has not remarried</b>, of a veteran whose character of service at separation was honorable or under honorable conditions and who had a permanent and total service-connected disability at death or veteran's death was the result of a service-connected condition. I request USDVA complete this certification <i>in support of my separate application for the Disabled Veteran's Property Tax Exclusion to the Tax Assessor.</i></p>	

<b>SECTION 2</b>	<b>Disabled Veteran's Signature</b>	
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I authorize the U.S. Department of Veterans Affairs to release information regarding my disability as needed for this certification.

DISABLED VETERAN'S SIGNATURE _____	DATE _____
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<b>SECTION 3</b>	<b>Surviving Spouse's (who has not remarried) Signature</b>	
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I authorize the U.S. Department of Veterans Affairs to release information regarding my spouse's disability or death as needed for this certification.

SURVIVING SPOUSE'S SIGNATURE _____	DATE _____
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<b>SECTION 4</b>	<b>To be completed by the U.S. Department of Veterans Affairs</b>	
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**Please check all that apply:**

- A.  Veteran **does not meet** either B, C, D, or E of the below criteria.
- B.  Veteran has a service-connected **permanent** and total disability that existed as of \_\_\_\_\_.
- C.  Veteran received benefits on \_\_\_\_\_ from U.S. Department of Veterans Affairs for specially adapted housing under 38 U.S.C. 2101 for the veteran's permanent residence.
- D.  Veteran died on \_\_\_\_\_ and had a service-connected **permanent** and total disability at death.
- E.  Veteran died on \_\_\_\_\_ and the death was either (1) the result of a service-connected condition or (2) death occurred while on active duty in the line of duty and not due to service member's own willful misconduct.

Character of Disabled Veteran's Service at Separation: (DD-214)	<input type="checkbox"/> Honorable <input type="checkbox"/> Under Honorable Conditions	<input type="checkbox"/> Under Other than Honorable Conditions
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SIGNATURE OF USDVA CERTIFYING OFFICIAL _____	DATE _____
PRINTED NAME OF USDVA CERTIFYING OFFICIAL _____	<b>NOTE:</b> <b>Stamped Signature by USDVA Official on this form has been authorized by Director, VA Regional Office, Winston-Salem, NC.</b>
TITLE OF USDVA CERTIFYING OFFICIAL _____	