



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"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<input type="text"/>	%
Owner	<input type="text"/>	%	Owner	<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 1. Selecting the Program

**Each owner may receive benefit from only one of the three property tax relief programs**, even though you may meet the requirements for more than one program.

However, it is possible that the tax rates or tax values may not be established until some time after the filing of this application. This can make it difficult for you to determine which program you prefer. The following procedures will help to resolve this situation.

### **Applying for One Program**

If you know that you only wish to apply for one program, indicate only that program at the bottom of this section. The assessor will review your application and send you a notice of decision. The notice of decision will also explain the procedures to appeal if you do not agree with the decision of the assessor.

### **Applying for More Than One Program**

**Each owner is eligible to receive benefit from only one program.** However, if you think you meet the requirements for more than **one program** but, as a result of the uncertainty of tax rates or values at the time of application, you are unable to make a decision on which one program you wish to choose, indicate all of the programs at the bottom of this section for which you wish to receive consideration. When the tax rates and values are determined, the assessor will review your application and will send you a letter notifying you of your options. If the letter indicates that you do not qualify or if you disagree with any decision in the letter, you may appeal. **You must respond to the option letter within the specified time period or it will be assumed that you do not wish to participate in any of the property tax relief programs.** In that case, you will be so notified and you will have the chance to appeal.

**Please read the descriptions and requirements of the three programs on the following pages and then select the program(s) for which you are applying:**

**Fill in applicable circles:**

**You Must Complete -- THE FIRST PAGE AND:**

- |   |               |
|---|---------------|
| <input type="radio"/> Elderly or Disabled Exclusion         | Parts 2, 5, 6 |
| <input type="radio"/> Disabled Veteran Exclusion            | Parts 3, 6    |
| <input type="radio"/> Circuit Breaker Tax Deferment Program | Parts 4, 5, 6 |

**If you select more than one program, please read ALL of the information on this page!**

## Part 2. Elderly or Disabled Exclusion

**Short Description:** This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have an income amount for the previous year that exceeds the income eligibility limit for the current year, which for the 2012 tax year is **\$27,100**. See G.S. 105-277.1 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 Elderly or Disabled Exclusion or the Disabled Veteran Exclusion. The Circuit Breaker Property Tax Deferment cannot be combined with either of these two programs.

**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.

- 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 5. Income Information** (complete only if you are applying for the Elderly or Disabled Exclusion OR Circuit Breaker Program)

Social Security Number (SSN) disclosure is mandatory for approval of the Elderly or Disabled Exclusion and the Circuit Breaker Property Tax Deferment Program and will be used to establish the identification of the applicant. The SSN may be used for verification of information provided on this application. The authority to require this number is given by 42 U.S.C. Section 405(c)(2)(C)(i). The SSN and all income tax information will be kept confidential. The SSN may also be used to facilitate collection of property taxes if you do not timely and voluntarily pay the taxes. Using the SSN will allow the tax collector to claim payment of an unpaid property tax bill from any State income tax refund that might otherwise be owed to you. Your SSN may be shared with the State for this purpose. In addition, your SSN may be used to garnish wages or attach bank accounts for failure to timely pay taxes.

**Applicant's Social Security Number**

**Spouse's Social Security Number**

**Requirements:**

1. You must provide a copy of the first page of your individual Federal Income Tax Return for the previous calendar year (unless you do not file a Federal Income Tax Return). Married applicants filing separate returns must submit both returns. If you have not filed your Federal Income Tax Return at the time you submit this application, submit a copy of the first page when you file your return. Your income tax returns are confidential and will be treated as such. Your application will not be processed until the income tax information is received. Please check the appropriate box concerning the submission of your Federal Income Tax Return.

**Fill in applicable box:**

- Federal Income Tax Return submitted with this application.
- Federal Income Tax Return will be submitted when filed with the IRS.
- I will not file a Federal Income Tax Return with the IRS for the previous calendar year.

2. Provide the income information requested below for the previous calendar year. Provide the total amount for both spouses. **If you do not file a Federal Income Tax Return, you must attach documentation of the income that you report below (W-2, SSA-1099, 1099-R, 1099-INT, 1099-DIV, financial institution statements, etc.)**

a. Wages, Salaries, Tips, etc .....	\$	<input type="text"/>
b. Interest (Taxable and Tax Exempt).....	\$	<input type="text"/>
c. Dividends.....	\$	<input type="text"/>
d. Capital Gains.....	\$	<input type="text"/>
e. IRA Distributions.....	\$	<input type="text"/>
f. Pensions and Annuities.....	\$	<input type="text"/>
g. Disability Payments (not included in Pensions and Annuities).....	\$	<input type="text"/>
h. Social Security Benefits (Taxable and Tax Exempt).....	\$	<input type="text"/>
i. All other moneys received (Describe in Comments section.).....	\$	<input type="text"/>
<b>Total</b> .....	\$	<input type="text"/>

Comments:

**INFORMATION IS SUBJECT TO VERIFICATION WITH THE NORTH CAROLINA DEPARTMENT OF REVENUE.**

**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)