



OFFICE OF THE TAX ADMINISTRATOR
117 Dick Street, 5th Floor, New Courthouse • PO Box 449 • Fayetteville, North Carolina • 28302
Phone: 910-678-7507 • Fax: 910-678-7582 • 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 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"/>
Total	\$	<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