

...Relief for the Elderly & Disabled

Qualification

To qualify for tax relief for the elderly and disabled:

- The property owner must be at least 65 years of age or determined to be permanently and totally disabled by December 31 of the year preceding the tax year for which assistance is requested.
- As of December 31, of the year preceding the tax year for which assistance is requested, the taxpayer must be a Cumberland County resident and said 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 someone else occupies the residence while the taxpayer is away, it is not considered a temporary condition.
- 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 preceding the tax year for which assistance is requested.
- 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 the net worth. Checking, saving accounts, stocks, bonds, vehicles and additional real estate are some items which would apply in computing the net worth.
- 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 of each year.
- 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 towards your upcoming tax bill for this year. It does not affect any delinquent tax bill you may owe.

Tax relief amount is based on your income and amount of tax, but cannot exceed \$500 per year.

Applications

Applications for Tax Relief for the Elderly and Disabled must be filed with the Commissioner of the Revenue by April 1 annually. For questions and application, please call the Commissioner of the Revenue's Office at 804-492-4280, or [download the application \(PDF\)](#).