



COMMISSIONER OF THE REVENUE

Chesterfield County

2023 Real Estate and Mobile Home
Tax Relief Application & Instructions

Contact Information

Phone: 804-748-1281

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Hours of Operation: 8:30 AM to 5:00 PM

Monday – Friday

Mailing Address:

Jenefer S. Hughes, MBA, ACA, MCR

Commissioner of the Revenue

P.O. Box 124

Chesterfield, VA 23832-0908

GENERAL INFORMATION

The Chesterfield County ordinance for the Real Estate Tax Relief program provides that once a taxpayer has been determined eligible for exemption that an application must be filed once every three years. A certification must be filed in each of the **two intervening years** if you are qualified to receive a certification. The Commissioner may make any other reasonably necessary inquiries of persons seeking an exemption.

First-time applicants applying as permanently and totally disabled and any relative(s) residing in the dwelling who are permanently and totally disabled must provide certification and the date the disability began from one of the sources listed below:

- Certification by the Social Security Administration, which states the date the applicant and/or relatives were deemed disabled (SSA Notice of Award).
- Certification by the Veterans Administration or Railroad Retirement Board.

If such person is not eligible for certification by any of these agencies listed above, attach sworn affidavits by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled, the nature of the disability, and the date the person became permanently and totally disabled.

Renewal applications must be filed no later than **April 1, 2023**. If hardship conditions exist which, through no fault of the applicant, prohibit them from applying by the due date, the due date may be extended. A letter of hardship with explanation of the late filing must be provided with all applications submitted after the April 1st deadline for returning applicants.

First-time applicants will have until **December 31, 2023**, to file an application with the understanding that real estate taxes are still due until they are approved for tax relief and an adjustment has been made.

In accordance with the **Code of Virginia §58.1-3215** and **Chesterfield County Code 9-27**, if the tax exemption is given on the property and there is a change affecting the income, financial worth, ownership of the property or other factors occurring during the taxable year, the applicant shall receive the exemption for the portion of the year in which they qualify and lose the exemption only for the remainder of the year.

If a new home is purchased, the applicant will be required to complete a new information page (page 5) before the tax relief is transferred to the new home.

The first and second half payments (where applicable) must be received by June 5, 2023, and December 5, 2023, respectively, to avoid the 10% late payment penalty. Please notify us of any changes occurring during the year by calling (804) 748-1281.

Note: Tax relief is not available to the executor of an estate or heirs of an applicant.

REQUIREMENTS FOR ELIGIBILITY

- The applicant(s) occupying the dwelling and holding title must be at least 65 years of age (born 1957) or totally and permanently disabled as of **December 31, 2022**.
- For those under 65 years of age, proof of disability is required.
- The property must be occupied as the sole dwelling of the applicant(s). A dwelling jointly held by husband and wife may qualify if either spouse is 65 or older or is totally and permanently disabled.
- For property owned by other than an applicant and spouse, tax relief would be prorated based on the percent of ownership held by qualifying applicant(s). If the deed for the property reflects less than 100% ownership by qualifying applicants, then the tax relief will be adjusted to reflect this percentage.
- The property must be owned and occupied year-round except when the owner(s) temporarily reside(s) in a hospital or nursing home for physical or mental care. The dwelling may not be used or leased to others for consideration.
- Relief is granted on the home and the land, not exceeding one acre, upon which that home is located.
- Tax relief shall be prorated based upon the end date of eligibility.
- You must meet all eligibility criteria to qualify.

INCOME AND NET WORTH

The combined total income for calendar year **2022** from all sources shall not exceed **\$60,000**. The income of all residents of the dwelling must be reported in the total income with the exception of persons not related to the owner(s). A \$10,000 deduction will be allowed for the income of each relative other than the spouse/co-owner.

The combined total net worth of the qualified applicant, spouse, co-owner(s), and their spouse(s) living in the dwelling, shall not exceed **\$380,500** (excluding the value of the dwelling and up to ten acres of land on which the dwelling is situated) as of **December 31, 2022**. If the property is jointly owned by non-qualifying applicant(s) the total net worth shall not exceed **\$352,300**.

| Percentage of Relief | Gross Income Limits | Net Worth Limit | Net Worth Limit for Jointly Owned by Non-qualifying Applicant(s) |
|----------------------|---------------------|-----------------|--|
| 100% | \$0 - \$36,300 | \$380,500 | \$352,300 |
| 60% | \$36,301 - \$45,000 | \$380,500 | \$352,300 |
| 35% | \$45,001 - \$60,000 | \$380,500 | \$352,300 |

IMPORTANT - the amount of tax relief awarded to qualifying applicants will be based on the percentage of relief (as shown above), up to a maximum tax amount of \$3,000.

INSTRUCTIONS

1. Please complete this application with the same accuracy as you would your income tax return.
2. Review the application to make sure all parts are complete and verify all supporting documents are included.
3. Enclose a copy of the death certificate for any spouse/co-owner who is deceased (unless previously supplied with a prior application).
4. If you are not over 65 years of age, you must provide disability verification. This requirement does not apply to returning applicants who have provided the required disability documentation in a previous year.
5. Submit **copies** of supporting income and asset documentation as of December 31, 2022, with your initial filing.
6. Please provide a tax return copy (if required to file) for you, your spouse and any relatives living in the dwelling.
7. If you are applying for the first time, please attach a copy of your Driver's License or DMV Issued ID Card as proof of age and identification.
8. Return the completed 2023 tax relief application and supporting documentation postmarked by April 1, 2023.
9. This application may be submitted by our new Citizen Portal, mail, email or in-person by **appointment only**. A letter confirming receipt of your application will be mailed within three weeks of receipt.

IMPORTANT

This application is subject to audit for up to three years after the year filed. Any corrections will be made by the Commissioner of the Revenue's office during this period, which can change exemption amounts for prior years.

Applicants will remain liable for all taxes due until they are notified of their approval in writing by the Chesterfield County Commissioner of the Revenue's office.

FILING DEADLINE: APRIL 1, 2023

First-time applicants and cases of hardship will be considered through December 31, 2023

Applicant (Property Owner)

Name: _____
Last First Middle

*Social Security #: _____ Telephone: _____ Birth Date: ____/____/____

Spouse or Co-owner(s). List your spouse and any owners of the property. Use additional sheets if necessary.

Name: _____
Last First Middle

*Social Security #: _____ Telephone: _____ Birth Date: ____/____/____

If spouse or co-owner is deceased include date of death ____/____/____

Name(s) as shown on real estate tax bill: _____

Property address: _____

Mailing address (if different): _____

Spouse or Co-owner address, if different: _____

**Code of Virginia § 58.1-3017. Disclosure of the social security number of a taxpayer is required for local tax administration purposes, including verification of the identity of any individual. Such numbers shall be regarded as confidential tax information.*

(Please check the appropriate

Real Estate Manufactured Home (Mobile Home)

Is this residence occupied by the applicant(s) as their sole dwelling? Yes No

Are there any relatives, other than your spouse or co-owner(s), living in the home? Yes (Please list below) No

| Name | Relationship | Birth Date | Social Security # |
|-------|--------------|------------|-------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

I do hereby declare that the information included in this application, is to the best of my knowledge and belief, complete and true in all respects and that I am the owner of the property listed and occupy it as my sole residence.

Signature of Applicant

Date

TOTAL INCOME:

Enter the total income for calendar year **2022** from all sources of the applicant, spouse, co-owners(s) and their spouse(s), and all other relatives living in the dwelling. List each relative's income separately. Use additional sheets if necessary. Where there is nothing to report, leave blank.

COPIES OF PROOF OF ALL INCOME MUST BE FURNISHED

Note: Please attach a copy of your federal income tax return (If required to file).

| FILING FEDERAL INCOME TAX RETURN? YES <input type="checkbox"/> NO <input type="checkbox"/> TOTAL INCOME ON AN ANNUAL BASIS AS OF DECEMBER 31, 2022 | DOCUMENTATION REQUIRED | APPLICANT/ OWNER | SPOUSE AND/OR CO-OWNER(S) LIVING IN THE DWELLING | ANY OWNER'S RELATIVES LIVING IN THE DWELLING |
|--|--------------------------------|-------------------------|---|---|
| Wages, Salaries, etc. | W-2 | | | |
| Pensions or Annuities (Taxable Amount) | 1099-R | | | |
| Social Security (Gross Amount – Box 5) | SSA-1099 | | | |
| Taxable Interest & Dividends | 1099-INT/DIV | | | |
| IRA Distributions (Taxable Amount) | 1099-R | | | |
| Capital Gains | Schedule D | | | |
| Rental Real Estate, Royalties, Trusts, Partnerships, S Corporations, etc. | Schedule E/K1 | | | |
| Unemployment Compensation | 1099-G | | | |
| Supplemental Security Income (SSI) | Statement from Social Security | | | |
| Alimony Received | Divorce Decree | | | |
| Business Income | Schedule C | | | |
| Other Income (List Type and Amount) | Provide Proof | | | |
| Sub-Total | | | | |
| Deduction for each Relative's Income | | | | (-\$10,000) * |
| Total Income | | | | |

**Or amount from sub-total, whichever is lower*

TOTAL COMBINED INCOME OF APPLICANT, SPOUSE/CO-OWNER(S) AND RELATIVES: \$ _____

****IF YOUR INCOME EXCEEDS \$60,000**



YOU WILL NOT QUALIFY FOR TAX RELIEF**

TOTAL NET WORTH:

Please complete the following statement of net financial worth as of **December 31, 2022**, for applicant, spouse, co-owner(s) and their spouse(s). Exclude the value of the dwelling and up to ten acres of land upon which the dwelling is situated. Include any additional subdivided lots as assets. Use additional sheets if necessary.

Where there is nothing to report, leave blank.

COPIES OF PROOF OF ALL ASSETS MUST BE FURNISHED

| VALUE OF ASSETS AS OF DECEMBER 31, 2022 | DOCUMENTATION REQUIRED | APPLICANT/ OWNER | SPOUSE AND/OR CO-OWNER(S) LIVING IN THE DWELLING |
|--|--|------------------|--|
| Real Estate (in Chesterfield other than residence) | 2022 Assessment | | |
| Real Estate (outside of Chesterfield) | | | |
| Personal Property (both in & out of Chesterfield) | 2022 Tax Bill | | |
| Checking Account(s) | Complete Bank Statement(s) as of 12/31/2022 | | |
| Savings and/or Money Market Account(s) | | | |
| Certificate(s) of Deposit (CDs) | | | |
| Stocks, Investments, Savings Bonds | Complete Financial Account Statement(s) as of 12/31/2022 | | |
| Life Insurance (Cash Value) | | | |
| IRA(s), 401(k) Plans, Annuities, Retirement and/or Thrift Account(s) | | | |
| Trust(s) | | | |
| Other Assets (List Type and Amount) | Provide Proof | | |
| Total Net Worth | | | |

TOTAL COMBINED NET WORTH OF APPLICANT, SPOUSE AND/OR CO-OWNER(S): \$ _____

* List the address and location of all real estate other than the residence, including any additional lots:

****IF YOUR ASSETS EXCEED \$380,500 OR \$352,300 WITH NON-QUALIFYING CO-OWNER(S)****



****YOU WILL NOT QUALIFY FOR TAX RELIEF****

Account # _____ Parcel # _____

APPOINTMENT OF REPRESENTATIVE

(Not required, complete only if you wish to appoint a representative)

I, _____ hereby appoint

Name: _____

Address: _____

Email address: _____

Phone #: _____

to represent me during the tax relief application process. The duration of this appointment will be valid for tax year **2023** only. I hereby give consent to employees of the Chesterfield County Commissioner of the Revenue to discuss this application with my representative and I agree to provide the necessary information should my appointed representative fail to do so.

Name: _____

Address: _____

City, State, Zip: _____

Signature: _____

Date: _____

Commonwealth of Virginia - City/County of _____

Sworn and subscribed before me this _____ day of _____, 20_____

Signature of Notary Public: _____

Notary Registration Number: _____

My Commission Expires: _____