

COUNTY OF
FAUQUIER

APPLICATION
EXEMPTION OF RESIDENCE FROM REAL ESTATE TAX
FOR PERSONS AGE 65 AND OLDER OR
PERMANENTLY AND TOTALLY DISABLED

TAX YEAR 2023

Eric J. Maybach

COMMISSIONER OF REVENUE

P.O. BOX 149

WARRENTON, VIRGINIA 20188

DUE DATE

Renewals March 5th

New Applicants Dec. 31st

Need Assistance?

(540) 422-8160

APPLICANT INFORMATION

APPLICANT NAME AND MAILING ADDRESS

OFFICE USE ONLY EC - 2023

DISTRICT _____

PIN: _____

ACREAGE: _____

INSTRUCTIONS TO APPLICANT (Read requirements for exemption on Page 4.)

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue at the address listed above. Applications must be filed between January 1 and June 30 of the taxable year for which the exemption is requested. Complete all spaces on application. Spaces that are not applicable to the applicant should be completed as "Not Applicable" or "\$0.00". This exemption is granted on an annual basis. All information on the application is confidential and not open to public inspection.

Applicant: _____
(Property Owner) Last Name First Middle

Birth Date: _____ Social Security No.: _____ Phone: _____
Mo. Day Yr.

Spouse: _____
(Co- Owner) Last Name First Middle

Birth Date: _____ Social Security No.: _____ Phone: _____
Mo. Day Yr.

Residence Address: _____
Street No. Street
City, Town or Post Office State Zip Code

Mailing Address if it is different from the residence address:

Street No. Street
City, Town or Post Office State Zip Code

Name under which property is listed and appears on the tax bill, if different from the applicant or spouse's name:

Name: _____

Additional Pin(s):

1. a. Is this residence occupied by the applicant as the sole dwelling? Yes [] No []
 b. If No, is the residence used by or leased to others for consideration? Yes [] No []
2. The applicant is Owner [] Partial Owner [] (Other than spouse)
 (A separate application is required for each partial owner age 65 or older)
 If partial ownership, explain how the ownership is legally held and the proportion of the applicant's interest.

3. a. Were you in the program last year? Yes [] No []
 b. If Yes, was it Approved [] or Denied []

4. List the names, relation, ages and social security numbers of all wage earners related to the applicant who occupy the above residence.

	Name	Relation	Age	Social Security No.
Relative #1				
Relative #2				
Relative #3				
Relative #4				

Please complete this Gross Income Statement for the calendar year 2022. Included in this statement should be the total gross income from all sources of the applicant and persons related to the applicant living in the above residence.

USE ACTUAL FIGURES - DO NOT USE ESTIMATES

GROSS ANNUAL INCOME	Applicant	Spouse	Relative #1	Relative #2	Relative #3	Relative #4
Social Security						
Pensions or Retirement						
Salaries, Wages, Etc.						
Interest on checking, savings, C.D.'s, etc.						
Medicare Insurance Premium						
Dividends						
Welfare & S.S.I.						
Rent(s)						
Capital Gains						
Gifts						
TOTALS						

1. Total Combined Income of Applicant, Spouse and Relatives:

2. Less Exempt Income of Relatives (Actual amount or \$10,000 whichever is less)

3. **Adjusted Gross Income: (Line 1 minus Line 2):**

Please complete this statement of financial worth for the calendar year ending December 31, 2022. Included in this statement should be the equitable interests of the applicant and spouse. USE ACTUAL FIGURES - DO NOT USE ESTIMATES.

VALUE OF WHAT YOU OWN: (as of 12-31-22)	APPLICANT	SPOUSE
REAL ESTATE YOU OWN OTHER THAN YOUR RESIDENCE		
YOUR AUTOMOBILES, OTHER PERSONAL PROPERTY		
CHECKING ACCOUNT		
SAVINGS ACCOUNT		
CD'S		
OTHER SAVINGS		
STOCKS, BONDS, T-BILLS, ETC		
IRA'S, 401k, ETC.		
MORTGAGES OR TRUSTS PAYABLE		
CASH VALUE OF LIFE INSURANCE		
OTHER		
TOTALS		
TOTAL COMBINED VALUE OF ASSETS		

WHAT YOU OWE: (balance as of 12-31-22)	APPLICANT	SPOUSE
YOUR OTHER MORTGAGES		
CAR LOANS		
PERSONAL LOANS		
CREDIT CARDS		
OTHER		
TOTALS		
TOTAL COMBINED VALUE OF LIABILITIES		

NET WORTH (ASSETS LESS LIABILITIES)

FOR OFFICE USE	
TAXABLE VALUE OF NONQUALIFIED REAL ESTATE	
ADJUSTED QUALIFYING NET WORTH	

AFFIDAVIT

COMES NOW _____ OF LEGAL AGE, HAVING FIRST SWORN AND ON MY OATH STATE THE FOREGOING STATEMENTS ARE TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF AND I UNDERSTAND THAT ANY FACTORS OCCURRING DURING THE TAXABLE YEAR FOR WHICH THIS AFFIDAVIT IS FILED THAT HAVE THE EFFECT OF EXCEEDING OR VIOLATING THE LIMITATIONS AND CONDITIONS PROVIDED BY CHAPTER 8, ARTICLE II CODE OF THE COUNTY OF FAUQUIER AMENDED, SHALL NULLIFY AN EXEMPTION FOR THE CURRENT TAXABLE YEAR.

ANY PERSON OR PERSONS FALSELY CLAIMING AN EXEMPTION SHALL BE GUILTY OF A MISDEMEANOR AND UPON CONVICTION, THEREOF, SHALL BE FINED AN AMOUNT NOT EXCEEDING \$250.00

YOUR SIGNATURE

DATE

YOUR SPOUSE'S SIGNATURE

DATE

COUNTY OF FAUQUIER
REAL ESTATE TAX RELIEF FOR THE ELDERLY
REQUIREMENT FOR EXEMPTION OF DWELLING AND UP TO FIVE ACRES

1. The title of the property for which exemption is claimed must be held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.
2. The person or persons claiming exemption must be 65 years or older on December 31 of the year immediately preceding the taxable year.
3. The dwelling on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption. Persons residing in hospitals, nursing homes, convalescent homes or other facilities for extended periods of time may be exempt so long as such real estate is not used by others or leased to for consideration. The exemption applies to the dwelling and up to five acres on which it is situated.
4. The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$72,000. Gross combined income shall include all income from all sources of the owner and spouse and income of each relative living in the dwelling for which exemption is claimed, first \$10,000 of relative being exempt. The income of a relative or caregiver living with the applicant may be excluded if 1) the applicant qualified for tax relief prior to the time when the relative or caregiver began living with the applicant and 2) there can be shown clear and convincing evidence that having such relative or caregiver live with and provide care for the applicant is the only alternative to permanently residing in a hospital, nursing home, or other similar facility.
5. The total combined net financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$440,000. Total net financial worth shall include all assets, including equitable interest, of the owner of the dwelling for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding five acres, upon which the dwelling is situated.
6. From January 1 to December 31 of the taxable year, the new applicant claiming an exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue, Fauquier County, Warrenton, Virginia. Annually, thereafter, for a period of two years a certification is required if there are no changes that would exceed the limits for income and financial worth. This certification would become due on March 5 of the taxable year. On the third anniversary an application would be required.

REAL ESTATE TAX RELIEF FOR PERMANENTLY AND TOTALLY DISABLED
REQUIREMENT FOR EXEMPTION OF DWELLING AND UP TO FIVE ACRES

1. The person(s) who meet the requirements in paragraphs 1 through 6 are eligible; or,
2. If such person is under sixty-five years of age, such form shall have attached thereto a certification by the Social Security Administration, or if such person is not eligible for social security, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that such person is permanently and totally disabled.

The term "permanently and totally disabled" shall mean to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

NOTE: Real Estate Taxes of qualified applicants will be exempted for each year an application is filed in the amount allowed under the Fauquier County Ordinance. These exempted taxes are not collectible by Fauquier County at some future date, with the following exceptions:

"Any change in respect to total combined income, net combined financial worth, ownership of the dwelling exempted, or other factors, which occur during the taxable year for which the affidavit is filed, and which has the effect of exceeding or violating the limitations and conditions of this article, receive the exemption for the portion of the year during which the applicant qualifies and lose the exemption only for the remainder of the year, and the taxable year immediately following."