

OFFICE OF COMMISSIONER OF THE REVENUE
503 W. MAIN ST., ROOM 107, WAYNESBORO, VIRGINIA 22980

REQUIREMENTS FOR EXEMPTION

Year 2023

Exemption shall be granted to persons subject to the following provisions:

1. The title to the property for which exemption is claimed is held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.
2. The Applicant occupying the dwelling and owning title, or partial title, thereto is sixty-five years or older on January 1 of the taxable year for which such exemption is claimed. (See page 2 for permanently and totally disabled.)
3. The total combined income during the immediately preceding calendar year from all sources of the owners and relatives of the owners living in the dwelling on such property shall not exceed **\$32,000** provided that the first **\$4,000** of income of each relative who is living in the dwelling shall not be included in such total, and the net combined financial worth of said persons, living therein, as of the thirty first day of December of the immediately preceding calendar year, excluding the value of the dwelling and the land, not exceeding one acre upon which is situated, shall not exceed **\$67,500**.

APPLICANT'S NAME AND MAILING ADDRESS

Name and Address:

All information on this affidavit and the Financial Statement is confidential and not open to public inspection.

TO THE TAXPAYER: (Please read carefully)

1. Annually, and not later than May 1st of **each** taxable year, the person or persons claiming an exemption must file a Real Estate Tax Exemption Affidavit with the Commissioner of the Revenue.
2. The applicant occupying the dwelling and owning title, or partial title, thereto, must be sixty-five (65) years or older on January 1st of the taxable year for which such exemption is claimed. (See page 2 for disabled requirements.)
3. All questions on this application must be completed to the best of your knowledge and ability.
4. This application must be signed and sworn to by the owner(s).
5. Section II. (c) of the City Code provides: Any false statement made in connection with filing of an application under this section shall constitute a misdemeanor, punishable by fine not exceeding \$100.00.

APPLICATION FOR PARTIAL REAL ESTATE EXEMPTION

IMPORTANT

For information pertaining
to any question in this form
Phone 942-6610

DATE OF APPLICATION _____

PROPERTY FOR WHICH TAX EXEMPTION IS SOUGHT MUST BE LOCATED WITHIN THE CITY OF WAYNESBORO

Location and description of property:

Street address:

Loc ID:

Acct Number(s):

Map #(s):

(THIS INFORMATION APPEARS ON TAX BILL)

SECTION A – Please print the following information

Applicant's Name: _____
Last First Middle

Applicant's Birthdate: _____ Social Security Number : _____
Month Day Year

Spouse Name: _____
Last First Middle

Spouse Birthdate: _____ Social Security Number: _____
Month Day Year

If applicant(s) employed, list place of employment:

Have you previously applied for a tax exemption? Yes _____ No _____

If 'yes' was application: Approved _____ Disapproved _____

The address of my full-time residence is _____
Number and Street City State Zip

Telephone No. _____

Name of person(s) owning title to said residence _____

Length of ownership _____

List below the Names, Relationship and Social Security Number of all persons related to the owner(s) that occupy the above residence:

Name Relationship Social Security Number

1. _____

2. _____

3. _____

If relative(s) employed, list place of employment

Additional Sheet attached: Yes _____ No _____

SECTION B — FINANCIAL STATEMENT AS OF DECEMBER 31, 2022.

NOTE: Relatives have been numbered 1, 2 and 3 in section 'A' above. Please list relative financial information to match the number order in which you listed your relatives in Section A. Total combined income from all those living in the home cannot exceed **\$32,000**.

GROSS INCOME SECTION

List All Income for Your -self, Spouse and any Relative Living with you.	Applicant	Spouse	Relative-1	Relative-2	Relative-3
Salary					
Bonus and Commissions					
Interest and Dividends					
Rental Income					
Pension					
Annuity					
Alimony/Child Support					
Social Security					
Other Income					
Less, Relative Inc. Exempt.	XXXXXX	XXXXXX	(4,000)	(4,000)	(4,000)
Total Gross Inc. for Each					
Add Total Gross Income for each to arrive at Combined Gross Income \$					

NET WORTH SECTION

The total combined financial worth of the owner(s) as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue in an amount not to exceed **\$67,500**. Total financial worth shall include the value of all assets, including equitable interest of the owner(s).

ASSETS

LIABILITIES

List Assets of Yourself & Spouse	Applicant	Spouse	List Liabilities of Yourself & Spouse	Applicant	Spouse
Checking Accounts			Notes Payable		
Savings Accounts			Accounts Payable		
Savings Certificates			Taxes Due - Federal		
Mortgage or Notes Due Me			Taxes Due - State & Other		
Stocks - Market Value			Other Debts		
Bonds - Market Value			Other Real Est. Mortgages		
Insurance - (Cash Value)			Total Liabilities for Each		
Personal Property			Add Total Liabilities for Each to arrive at Combined Liabilities. \$		
Automobile(s)					
Real Estate - Exclude Value of House & up to 1 Acre on which it is situated.					
Totals:					

Add **Total Assets** for each to arrive at Combined Assets \$

Subtract the **Combined Liabilities** from **Combined Assets** to arrive at **Combined Net Worth** \$

NOTE: No exemption as to liabilities for Real Estate Taxes due and/or mortgages against Real Estate applied for in this application.

Changes in respect to income, financial worth, ownership of property or others factors occurring during the taxable years for which the Affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided by ordinance shall nullify any exemption for the then current taxable year. These changes should be reported immediately to the Commissioner of the Revenue.

SECTION C—PERMANENTLY AND TOTALLY DISABLED

GENERAL PROVISIONS. Upon application and within limits provided, exemption shall be allowed for taxes on real property which meets the following provisions:

The real property for which tax exemption is claimed is owned or partially owned and occupied as the sole dwelling of a person or persons not less than sixty-five years of age as of January 1 of the taxable year for which such exemption is claimed, or if such person is under sixty-five years of age such application shall have attached thereto a certificate of the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board, or if not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disabled based upon a physical examination of such person by at least one of such doctors. The affidavit of one of such doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to get the standards for determining permanent and total disability as defined in subsection (e) of Section 58-760. 1 of the State Code, or as amended. Such affidavit shall be filed after the first day of February, but before the first day of May of each year.

If you qualify under Section C as permanently and totally disabled, complete sections A and B, attach necessary certificates or affidavits and sign as required below.

CERTIFICATE

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete.

Signature of Applicant

DATE

Signature of Spouse

Sworn (or affirmed) to before me this

DAY OF _____ 20____

Signature of a notary public, commissioner, or deputy

My commission expires

OFFICE USE ONLY – DO NOT USE SPACE BELOW

Gross Combined Income	Net Combined Financial Worth							Percentage Of Exemption
	\$ 0-30,000	\$30,001-36,250	\$36,251-42,500	\$42,501-48,750	\$48,751-55,000	\$55,001-61,250	\$61,251-67,500	% _____
\$ 0 – 20,000	90%	85%	75%	65%	55%	50%	45%	Tax As Shown On Land Book \$ _____
\$20,001 – 23,000	85%	75%	65%	55%	50%	45%	40%	First Half Real Estate \$ _____
\$23,001 – 26,000	70%	60%	55%	50%	45%	40%	35%	X Percentage Of Relief % _____
\$26,001 – 29,000	50%	45%	40%	35%	30%	25%	20%	Amount of Credit, First Half \$ _____
\$29,001 – 32,000	35%	30%	25%	20%	15%	10%	5%	Amount of Credit, Second Half \$ _____

PLEASE GIVE FIVE WORK DAYS NOTICE IF SPECIAL ACCOMODATIONS MAY BE NEEDED BY CALLING 540-942-6610