

## **Tax Relief**

*Senior Citizens and disabled persons who meet certain criteria may be granted relief from all or part of their real estate taxes.*

## **Application**

Applicants must come into our office and bring the required documents which will be photocopied and returned. Please call (540) 727-3411 if you have any questions. Current tax relief recipients will receive renewal information by mail.

## **Eligibility Criteria, Senior Citizens**

Applicants must be 65 or older prior to January 1 of the current tax year. The home must be owned and occupied as the sole dwelling. A dwelling jointly owned by husband and wife may qualify if either spouse is 65 or over. The gross household income during the immediately preceding calendar year cannot exceed \$60,000. This includes the income of the applicant and his/her spouse and all relatives of the owner residing in the home. There is a \$6,500 exemption given on the income for each relative of the owner (other than the spouse). The combined financial net worth of the applicant and his/her spouse cannot exceed \$300,000 as of December 31st of the preceding calendar year. This excludes the residence and up to 10 acres of land which it occupies.

## **Eligibility Criteria, Disabled Persons**

Applicants must show they are permanently and totally disabled. This requires either Certification from the Social Security Administration, Department of Veterans Affairs or Railroad Retirement Board stating that the applicant is permanently and totally disabled, or a sworn affidavit from 2 medical doctors to the effect that the applicant is permanently and totally disabled.

The income and net worth qualifications are the same as those for senior citizens.

*Please contact the Department of Real Estate Assessments at (540) 727-3411 with any questions regarding eligibility.*

Absence from the residence due to illness does not remove you from the program, provided the real estate enrolled is not used or leased by others. Examples: long-term stays in hospital, nursing homes, or convalescent homes, etc.

*Participants are required to renew each year before April 1.*

### **Tax Relief First Time Applicants**

*If you have never applied for the program before, or if you have previously applied but not qualified, you must bring the following documentation in to our office:*

- Proof of Income
- Social Security and/or pension statements for previous year

- Fuel relief and/or food stamps statements
- Year end statements showing interest earned on any type of financial account
- If you, or a relative living in the house, have worked during the previous year, bring the W-2 Wage Statement or Federal Tax Return
- If you have a tenant paying you any amount of rental income, bring a copy of the lease or a letter signed by them stating the monthly amount.

**Proof of Net Worth:**

- The last statement from the previous year (December statement) showing the balance on all bank accounts (savings, checking, CD's, IRA's, etc.).
- The last statement from the previous year (December statement) showing the balance on any stocks, bonds, mutual funds etc.
- The most recent assessment notice for any land you may own outside of Culpeper County.
- Copy of your most recent Personal Property tax bill.

The Tax Relief program has a yearly maximum of \$1,500.00 in relief. Applicants to the program may qualify for anywhere from 5% to 100% relief (up to \$1,500.00). This relief is processed as a credit to your account with the Treasurer. No liens are placed on your property. When property is sold or transferred, the tax credit is prorated based on the applicant's full months of ownership.

Tax Relief must be requested by filing a form annually with the Department of Real Estate Assessments. First-time applicants must file a full application and provide supporting documentation. The same is required every three years. For the two years following each complete application year, a one page affidavit must be filed.

All information collected is considered private and confidential.  
No appointment is necessary, but you may call ahead to schedule one if needed.

**The filing deadlines for applications and affidavits are:**

- April 1, for all applicants who are currently in the program
- December 31, for first-time applicants

**Source URL:** <https://web.culpepercounty.gov/assessor/page/tax-relief>