CONTACT

Commissioner of the Revenue

11 N Main Street

Chatham, VA 24531

434-432-7940

434-432-7957 (fax)

Mailing Address

P.O. Box 272

Chatham, VA 24531

ELDERLY AND DISABLED TAX RELIEF

Pittsylvania County offers tax relief to homeowners who qualify and file an annual <u>Elderly & Disabled Tax</u>

<u>Relief application</u> with the Commissioner of the Revenue. The tax relief reduces the "real estate tax" on a home plus up to 1 acre of land. Any land, which the homeowner owns, that exceeds 1 acre is not subject to relief. If a taxpayer owns more than 1 home, the relief will be applied to the primary residence only.

Pittsylvania County's tax relief program does not include a reduction in "personal property" tax. It only pertains to real estate tax. The applicant and/or the applicant's spouse must be the homeowner and must have owned the house as of January 1 of the tax relief year. The amount of tax relief to which you may be eligible will depend on your income for the past tax year.

The maximum amount of the tax relief currently allowed by the Pittsylvania County ordinance is \$450. The application deadline is February 15 of each year.

How to Qualify

In general, a homeowner must meet an age qualification, an income test, and a net worth test. In order to qualify, a homeowner must:

- Be at least 65 years old by January 1 of the tax relief year
- Have an annual "household" income of \$25,000 or less
- Have a net worth that does not exceed \$65,000 (home excluded)

The income test includes "all income" from all people who live in the home. The applicant may exclude the first \$4,000 of income of each relative other than your spouse who also lives in the home and is not a bona fide caregiver of the applicant. When considering the income test, you should include earned wages, pension payments, social security, interest, dividends, etc.

The net worth test includes the value of your assets such as stocks, bonds, savings and checking accounts, rental properties, land value in excess of 1 acre, vehicles, farm equipment, etc. It does not include the value of your home and up to 1 acre of land that it sits on.

Exception

In order to qualify you must meet each of these 3 tests described above. One exception is that if you are not 65 years old, but you are permanently or totally disabled, you may still qualify as long as you can provide our office with a letter from the Social Security Office, other government office, or 2 doctors, indicating that you are permanently and totally disabled and unable to engage in any substantial gainful employment because of your disability. You must still meet the income and net worth tests.

Request an Application

To request an application, contact Vicky Wilson at 434-432-7948 or via email.