

Tax Relief Requirements

Real Estate Tax Relief Requirements

To qualify for a real estate tax exemption under the Tax Relief Program, the following requirements must be met:

- Such real estate shall be owned by, and be occupied as the sole dwelling of the applicant
- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31 of the previous year. If the dwelling is jointly owned by an applicant and spouse, either the applicant or the spouse must be at least 65 years of age or older, or permanently and totally disabled.
- The gross income from all sources of the owners of the dwelling and any relatives of the owners who reside in the dwelling may not exceed \$56,150. The following income limitations and percentage of relief apply:

Gross Income	Exemption
\$0 - \$34,200	100%
\$34,201 - \$56,150	Up to \$3,400 relief
\$56,151 +	No Relief

- For each relative (other than spouse) residing in the dwelling, the first \$10,000 of income may be excluded. Disabled applicants may exclude the first \$7,500 of income.
- The total combined net assets of owners of the dwelling and of the spouse of any owner who resides in the dwelling may not be greater than \$340,000 (excluding the value of the dwelling and up to one acre of land where it is situated).
- When the property is jointly owned and the co-owner is deceased, a certified copy of the death certificate must be provided.

Personal Property Tax Relief Requirements

To qualify for a personal property tax exemption under the Tax Relief Program, the following

requirements must be met:

- The applicant must be a resident of Manassas City as of December 31 of the previous year.
- The exempted vehicle must be owned and used primarily by or for an applicant who is at least 65 years of age or an applicant found to be permanently and totally disabled.
- The gross income of the applicant may not exceed \$56,150.
- Disabled applicants may exclude the first \$7,500 of income.
- The total combined net assets of the applicant and spouse may not exceed \$340,000 (excluding the value of your residence and up to one acre of land where it is situated).
- Personal property tax relief shall only be granted on one vehicle.
- Personal property tax relief on mobile homes applies only to those homes used as a full-time residence.