

Real Estate Tax Exemptions

The City of Winchester offers six real estate tax exemptions or relief for the following:

- Low income elderly or disabled homeowners
- Disabled veteran, surviving spouse or KIA surviving spouse
- Property actively and exclusively used for charitable, religious or educational purposes (Qualifying Classification or Designation)
- Rehabilitated historic property (partial)
- Derelict property abatement (partial)
- Rehabilitated property located in the Enterprise Zone

Tax Relief for Low Income Elderly or Disabled Homeowner

Requires annual application by April 1 or upon purchase of home. Applicant must be at least 65 on December 31 of previous year, unless permanently disabled, and meet qualifying income and financial criteria. Applicant must own and occupy dwelling as sole residence, unless forced to live elsewhere for health reasons and dwelling is not rented out. In certain cases, only a portion of the property may qualify.

Application

(/commissioner-of-the-revenue/forms)

Deadline to submit application: April 1 (requires annual application)

Submit application to: Commissioner of the Revenue (mailto:commrevenue@winchesterva.gov), Creamery Building, 21 S. Kent Street, Suite 100, Winchester, VA 22601 (Fax: 540-667-8937)

Disabled Veteran, Surviving Spouse or KIA Surviving Spouse Residential Exemption

These exemptions are specified in the Virginia Constitution for the following homeowners:

- Veteran who has 100% service-connected, permanent and total disability as certified by the U.S. Department of Veterans Affairs
- Surviving spouse of an otherwise qualifying veteran, provided the veteran passed away on or after January 1, 2011
- Surviving spouse of a veteran who was killed in action as certified by the U.S. Department of Defense

Additional Qualifications:

- Residence must be primary residence of veteran, spouse and/or surviving spouse (proof, such as resident state tax return, may be requested)
- Surviving spouse (if applicable) must not be remarried

- Exemption may be prorated based upon percentage of qualifying ownership and/or qualifying portion of property

Application

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Deadline to submit application: April 1

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Charitable, Religious or Educational Property Exemption by Classification or Designation

Requires qualifying ownership and qualifying usage for the specific type of exemption desired. Property must be actively and exclusively used for charitable, religious or educational purposes to qualify for this real property exemption. Property owned by an entity seeking exemption is not automatically exempt from taxation based solely on the fact that the entity owns the property.

When qualifying uses are limited to a portion of a parcel, only that portion being actively and exclusively used for qualifying purposes will be granted exemption.

Application

(/commissioner-of-the-revenue/forms)

Applications for Exemption by Classification may be filed at any time and if approved, take effect the following January 1.

Applications for Exemption by Designation must be filed by November 1, to be considered by the Common Council in advance of the fiscal budget process and if approved, take effect July 1 with the start of the City's new fiscal year.

Click here (/commissioner-of-the-revenue/real-estate-tax-exemption-information) for more information about completing this application.

Submit application to: Commissioner of the Revenue (mailto:commrevenue@winchesterva.gov), Creamery Building, 21 S. Kent Street, Suite 100, Winchester, VA 22601 (Fax: 540-667-8937)

Rehabilitated Historic Property Partial Exemption

Residential, commercial or industrial real estate within the Historic Winchester District (HW), as defined by Article 14 of the Zoning Ordinance or included on the National Register of Historic Places, upon which there is an existing structure which is no less than 25 years old, and which has been so improved as to increase the assessed value thereof by no less than 40%, without increasing the total square footage outside of the existing structure by more than 15%. For sites included on the National Register of Historic Places and outside the Historic Winchester zoning district, the exemption shall only be considered in conjunction with a project qualified for state and/or federal tax credits.

Application

(/sites/default/files/images/finance/application-re-tax-exemption-rehabilitated-historic-

property.pdf)

Fee: \$20.00

Submit application to: Finance Director/Real Estate Administrator (mailto:celeste.broadstreet@winchesterva.gov), Roush City Hall, 15 N. Cameron Street, Winchester, VA 22601 (Fax: 540-722-0782)

Derelict Property Abatement Partial Exemption

The City of Winchester may grant partial exemption from real estate taxes for qualifying derelict property abatement. For rehabilitated properties, the increase in initial value due to rehabilitation will be exempt from real estate tax for ten (10) years commencing on January 1 of the succeeding year. For demolished properties, an amount equal to the cost of demolition will be exempt from real estate tax for ten (10) years commencing on January 1 of the succeeding year.

Click here (/commissioner-of-the-revenue/partial-tax-exemption-derelict-property-abatement-information) for more information.

[Application](#)

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Submit application to: Commissioner of the Revenue (mailto:commrevenue@winchesterva.gov), Creamery Building, 21 S. Kent Street, Suite 100, Winchester, VA 22601 (Fax: 540-667-8937)

Rehabilitated Enterprise Zone Property Partial Exemption

Two options:

1. One-time Grant Upon Project Completion
2. Multi-Year Partial Real Estate Tax Exemption

Requirements (see the application for details):

- Property must be located in the Enterprise Zone, and if residential property, outside the Historic District
- Existing structure must be no less than 15 years old
- Must be improved as to increase the assessed value by no less than 40%
- If the total square footage exceeds that of the original structure by more than 100%, the excess above 100% shall not be entitled to the exemption (no more than 200%)
- No property shall be eligible unless the appropriate building permits have been acquired.
- Application must be filed before work has begun

[Application](#)

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Fee: \$20.00

Submit application to: Commissioner of the Revenue (mailto:commrevenue@winchesterva.gov), Creamery Building, 21 S. Kent Street, Suite 100, Winchester, VA 22601 (Fax: 540-667-8937)