

# Real Estate Tax Freeze for the Elderly and Disabled

The Commissioner of the Revenue's office administers Roanoke County's Real Estate Tax Freeze program for the Elderly and Disabled. You may qualify for a tax freeze if you meet the following conditions:

1. The person or persons applying must be owners or partial owners and must occupy the dwelling on the real estate for which application is being made.
2. Filing dates for this program are January 1 through March 15 each year.
3. A dwelling jointly held by a husband and wife may qualify if either spouse is 65 years or over on December 31st of the year preceding the taxable year or permanently and totally disabled.
4. The gross combined income of the owners and any relatives living in the dwelling during the preceding calendar year shall not exceed \$56,566; however, the first \$10,000 of income of each relative, other than a spouse or owner, shall not be included in such total.
5. Effective January 1, 2009. The net combined financial worth, including equitable interests, as of December 31st of the preceding calendar year, of the owners, and of the spouse, shall not exceed \$200,000. This amount shall not include the value of the sole dwelling and up to one acre of land.

## Additional Information

For more information call the Commissioner of the Revenue's Office at [540-772-2181](tel:540-772-2181).