

Real Estate Tax Relief

As allowed under the Code of Virginia §58.1-3210, Rockbridge County provides for real property tax relief for:

- Senior citizens
- Permanently and totally disabled persons
- 100 percent service-connection qualifying disabled veterans or surviving spouses

There are specific requirements with regard to eligibility for each of these types of tax relief and an application along with the proper documentation must be provided.

Tax Exemptions for the Elderly and Disabled

To qualify for tax relief - real estate shall be owned by, and be occupied as the sole dwelling of anyone sixty five years of age; or anyone found to be permanently and totally disabled. Applicants must meet the following criteria:

- Title to the Property for which an exemption is claimed must be held or partially held on January 1 of the taxable year by the persons claiming the exemption.
- Applicant must be at least 65 years of age or permanently disabled prior to January 1 of the tax year.
- Anyone applying for relief as permanently and totally disabled must provide documentation from the Social Security Administration, the Railroad Retirement Board, the Veteran's Administration, or the Civil Service Commission that the person has been certified as being permanently and totally disabled. If such person is not eligible for such certification by any of the above mentioned agencies, a sworn statement by two medical doctors licensed to practice medicine in the Commonwealth of Virginia shall be acceptable.
- Gross Combined Income of applicant (s) during the year immediately preceding the taxable year from all sources of the owners and the spouse of the owner of the dwelling living therein, and of the owners' relatives living in the dwelling, shall not exceed \$50,000.00. Gross combined income shall include all income for a) owners of the dwelling who use it as their principal residence; b) owner's relatives who live in the dwelling; and c) non-relatives of the owner who live in the dwelling for which the exemption is claimed. The first \$10,000 of income of each relative, other than a spouse or owner, shall not be included in such total.
- The Combined Net Financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall not exceed \$200,000. Total Net Financial Worth shall include all assets including equitable interest of the applicant, and of the spouse of any applicant. This amount shall not include the fair market value of the sole dwelling and up to two acres of land.

Application for exemption must be filed between January 1 and April 1 of each year in the Commissioner of the Revenue's Office.

Tax Relief Application for the Elderly and Disabled

Tax Relief for 100% Service Connected, Totally & Permanently Disabled Veterans (or Surviving Spouses)

New Legislation

The VA General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs to have a 100 percent service-connected and permanent and total disability, and who occupies the real property as his or her primary place of residence. For Rockbridge County, this exemption from real property taxes includes the qualifying dwelling and up to two acres of land upon which it is situated.

The surviving spouse of a veteran eligible for the exemption set forth in this article also qualifies for the exemption as long as the death of the veteran occurred on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his/her primary place of residence.

Qualifications

- Disability of veteran must be 100 percent service-connected and permanent and total.
- Real property must be owned by veteran or veteran and spouse only.
- Mobile homes that are taxed as personal property rather than real property do not qualify for this tax relief.
- Real property must be veteran's primary residence (proof, such as resident state tax return, may be requested).
- Spouse (if applicable) must also be identified.
- Deceased veteran (if applicable) must have died on or after January 1, 2011.
- Surviving spouse (if applicable) must not be remarried.
- Surviving spouse (if applicable) must continue to reside in primary residence.

Veterans are required to refile the information only if the veteran's principal place of residence changes.

Obtaining a Letter of Disability

To apply for a letter of disability:

You may request assistance from the local Veterans Affairs office, or

You can send:

Completed and signed Department of Veterans Affairs VA Form 21-4138/Statement in Support of Claim

(fill in your name, Social Security Number, address, telephone numbers, date, and sign), and a copy of the sample disability letters from Veterans Affairs to:

U.S. Department of Veterans Affairs

Regional Office

210 Franklin Road SW

Roanoke, VA 24011

[Sample Letters of Disability](#)

[Veterans Tax Relief Application](#)