

REAL ESTATE TAX RELIEF

Real Estate Tax Relief Application For Elderly & Handicapped - [Click Here](#)

Exemption of Real Estate Tax

1. The title of the property for which exemption is claimed must be held or partially held, on January 1, of the taxable year, by the person or persons claiming exemption.
2. The person or persons claiming exemption must be 65 years or older, or permanently and totally disabled, on December 31, of the year immediately preceding the taxable year. Handicapped applicants under 65 must attach affidavit by two (2) medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled as defined in Section 58.1-3217; however, a certification pursuant to 42 U.S.C. 423(d) by the Social Security Administration so long as the person remains eligible for social security benefits shall be deemed to satisfy. A dwelling jointly held by a husband and wife may qualify if either spouse is over sixty-five or is permanently and totally disabled.
3. The dwelling of the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption.
4. The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein and the owners relatives living in the dwelling, shall not exceed forty thousand three hundred dollars and ninety-nine cents, provided, that the first six thousand five hundred dollars of income of each relative, other than spouse, of the owner or owners, who is living in the dwelling shall not be included in such total.
5. The net combined financial worth, including equitable interests, as of the thirty-first day of December of immediately preceding year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated, shall not exceed one hundred sixty eight thousand five hundred and one dollars.
6. Annually, and **not later than March 1**, of the taxable year, the person or persons claiming exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue, Box 760, Southampton, Virginia 23837.

Penalties for Violations

- A. Any person who shall falsely claim the exemption provided for in the ordinance shall pay to the treasurer on hundred ten percent of such exemption.
- B. The false claiming of the exemption authorized in the ordinance shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not exceeding three hundred dollars or confinement in jail not exceeding thirty days, either or both.
- C. Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by June 30th of the year after which exemption is issued shall constitute a forfeiture of the exemption.