

# ...Real Estate Tax Relief for the Elderly & Disabled

## Qualification

If you are 65 or older, or permanently disabled, on January 1 of the current tax year, you may qualify for relief on your real estate taxes.

Exemptions shall be granted from local real estate taxation or a portion thereof owned and occupied as the sole dwelling of a person who is determined to be permanently and totally disabled or over the age of 65. Jointly held property by husband and wife may qualify if either spouse is totally and permanently disabled or over the age of 65.

The net combined financial worth cannot exceed \$100,000, including equitable interests as of the 31st day of December of the immediately preceding calendar year of the owners and of the spouse of any owner. This does not include the dwelling and land, not to exceed one acre.

The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein **and** of the owner's relatives living in the dwelling does not exceed \$32,500. The first \$4,000 of income of each relative, who is not the spouse, of an owner living in the dwelling shall not be included in such total. The first \$10,000 of income will be excluded for permanently disabled individuals.

The person or persons claiming such exemption shall file annually with the Commissioner of the Revenue. Such affidavit shall be filed no later than the 1st day of April each year.

## First-Time Filers

If you are a first-time filer for the Real Estate Tax Relief please provide us with the following information:

- Documentation of any assets received for the previous year. Examples include real estate other than the home in which you live in, bank statements for the previous year-end balances for your checking and savings account, stocks and bonds, or CDs.
- Documentation of all income sources for the previous year; which includes salaries, pensions, social security, interest and dividends, rent from rental property or tenants, and capital gains.  
Relatives other than your spouse living in the home with you also need to provide documentation of all income sources.

## Contact Us

If you need assistance, please call 804-541-2237.

## Forms

- [Real Estate Tax Relief Application - Elderly and Disabled \(PDF\)](#)
- [Real Estate Tax Relief for Elderly and-or Permanently Disabled Annual Certification \(PDF\)](#)