

Real Estate Tax

Real Estate-(540) 459-6174

The last general reassessment of real estate was effective January 1, 2022. Real estate values are assessed at 100% fair market value. The tax rate is set annually by the County Board of Supervisors. The tax rate for 2022 is \$.58 per hundred. Shenandoah County currently is billing on a semi-annual basis with taxes due June 5 and December 5, payable to Shenandoah County Treasurer (<https://shenandoahcountyva.us/treasurer/>).

Frequently Asked Questions About Assessments and Reassessments (<http://shenandoahcountyva.us/revenue/tax-faqs/>)

Tax Relief for the Elderly

SECTION 146-20 OF THE SHENANDOAH COUNTY CODE

Exemption or deferral shall be granted qualified taxpayers who submit properly prepared affidavits, provided that they meet the following requirements:

A. The title of the property for which exemption or deferral is claimed is held, or partially held, on January 1 of the taxable year, by the qualified taxpayer claiming the exemption or deferral.

B. The total combined income during the immediately preceding calendar year, from all sources, of the owners of the dwelling living therein and of the owners' relatives living in the dwelling does not exceed \$40,000, provided that the first \$7,000 of income of each relative, other than the spouse of the owner or owners, who is living in the dwelling shall not included in such total.

C. The net combined financial worth, including the present value of all equitable interests, as of December 31 of the immediately preceding calendar year of the owners and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding five acres, upon which it is situated shall not exceed \$150,000, excluding household furnishing.

D. A qualified taxpayer who claims exemption or deferral due to being permanently and totally disabled must submit proof that he/she is unable to engage in any substantial gainful activity by reason of being medically determined as having a physical or mental impairment or deformity which can be expected to result in death or can expected to last for the duration of that person's life. Said proof shall be submitted in such form and by such method as set forth in 58.1-3213D of the Code of Virginia of 1950, as amended.

II. AMOUNT OF EXEMPTION:

The amount of exemption of real estate tax shall be determined by the following schedule. In no case, shall the tax amount exempted exceed one thousand dollars (\$1500.00).

Amount of Income: Percentage of Exemption:

\$0.01 to \$30,000 100%

\$30,001 to \$32,500 80%

\$32,501 to \$35,000 60%

\$35,001 to \$37,500 40%

\$37,501 to \$40,000 20%

\$40,001 and over 0%

Percentage of exemption multiplied by total income of all owner(s) and occupants of dwelling shall determine the amount deferred.

III. APPLICATION:

Annually, of the taxable year, an application must be submitted by March 1 with the Commissioner of Revenue's office at 600 North Main Street, Suite 104, Woodstock VA 22664 or by phone (540) 459-6174, in order to receive a real estate tax exemption.

In order to avoid the payment of a penalty the person or persons to whom an exemption has been issued shall on or before June 5 and December 5 of the year for which the exemption is issued present to the County Treasurer the payment of the difference between such exemption and the full amount of taxes levied on the property for which the exemption is being issued.

NOTE: The false claiming of the exemption shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not exceeding one thousand dollars, or confinement in jail not exceeding thirty days, either or both.

The Commissioner of Revenue may require an applicant to answer questions under oath and may require the submission of such other evidence as will help to certify that the application meets the requirements for exemption or deferral.

Stoney Creek Sanitary District

Toms Brook-Maurertown Sanitary District

Ad Valorem Tax

Ad valorem tax for the districts of Stoney Creek and Toms Brook Maurertown is assessed at the same assessment as the real estate of the County. The tax rate for each district is set annually by the Board of Supervisors. Currently the tax rate for Stoney Creek Sanitary district is \$.13 per hundred and Toms Brook Maurertown Sanitary district is \$.03 per hundred.