

## **Tax Exemptions for Elderly, Disabled, Veterans**

Augusta County welcomes eligible applicants to participate in our real estate tax relief programs. Click the following tabs for more information on our Tax Relief Program for the Elderly and Disabled and the Disabled Veteran's Real Estate Tax Exemption.

Please call us to learn more about eligibility and to start an application.

### **TAX RELIEF FOR THE ELDERLY & DISABLED**

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Tax Relief for the Elderly and Disabled is authorized under the Code of Virginia §58.1-3210 and was adopted in Augusta County in 1992 under Ordinance 22-12.

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 or Veteran's Administration or the Railroad Retirement Board that the person has been certified as being permanently and totally disabled. If person is not eligible for certification by any of these agencies, this application must be accompanied by a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that the person is permanently and totally disabled.
- 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 \$40,000.00. Gross combined income shall include all income for:
- The Combined Net Financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall not exceed \$100,000.
- Application for exemption must be filed between January 1 and April 1 of each year in the Commissioner of the Revenue's Office, 18 Government Center Lane, Verona, VA 24482.

For further information and to apply, please call 540-245-5647.