

Elderly and Disabled Tax Relief Program

This Real Estate Tax Relief Program is a program available to senior citizens age 65 or older and permanently disabled persons. It allows these individuals to take advantage of a reduction of real estate taxes based on income and net worth. The exemption must be applied for annually. Eligible applicants can receive up to \$200 in tax credit each year. Applications must be filed with the Commissioner of the Revenue, on or before May 1, of the tax year and must be renewed yearly.

The eligibility requirements are:

The head of household occupying the dwelling and owning title, or partial title, thereto is sixty-five years (65) or older OR totally and permanently disabled on December 31, prior to the tax year. Such dwelling must be occupied as the sole dwelling of such person or persons. If this is the first year you are applying and are under 65 years of age and totally and permanently disabled you will need to submit a copy of your award letter for disability or a letter from two different doctors, one which you have seen within the past six (6) months, stating that you are totally and permanently disabled.

- The title of the property for which exemption is claimed is held, or partially held on January 1, of the current tax year by the person or persons claiming exemption.
- Gross combined income cannot exceed \$35,000.00 and shall include all income from all sources of the applicant, applicant's spouse and all others living in the dwelling for which exemption is claimed. Income shall include: gross wages, pensions, social security, interest, dividends, rent(s), welfare, gifts, capital gains and all other sources.
- Total financial worth cannot exceed \$95,000.00 and shall include the value of all assets of the applicant, applicant's spouse and all others living in the household and shall EXCLUDE THE FAIR MARKET VALUE OF THE DWELLING AND THE LAND NOT EXCEEDING ONE ACRE upon which it is situated for which exemption is claimed. Net value of assets shall be: real estate, personal property, savings account(s), checking account(s), stocks, bonds, insurance (cash value) and all other assets.
- Ordinance requires any balance due for tax year, if any, be paid in full by the due date, otherwise your amount of relief will be withdrawn and you will responsible for the full amount of your real estate taxes.

NOTE: The false claiming of this exemption or any information shall constitute a misdemeanor and is punishable by law.

Real Estate Exemption for 100% Disabled Veterans

Legislation signed into effect January 2011 grants a tax exemption for 100% permanent and total, service-connected disabled veterans. The exemption gives tax relief on the home that the veteran uses as their principal residence and up to one (1) acre of land that the home is located on. To be eligible, the veteran must file an application with the Commissioner of the Revenue's Office and provide a letter from the US Department of Veterans Affairs which states that the veteran has a 100% permanent and total service-connected disability. Veterans will not be required to file an application on an annual basis unless their principal place of residence changes. However, a questionnaire from the Commissioner of the Revenue Office may be sent to ensure that their records are accurate and up to date.

The surviving spouse of a veteran is also eligible for the exemption if the veteran died on or after January 1, 2011. The spouse will lose the exemption if he or she remarries or does not occupy the property as his or her primary place of residence.

The exemption is not retroactive and spouses are not eligible if the veteran died prior to January 1, 2011.

Real Estate Exemption for Surviving Spouses of Officers Killed in Action

Effective January 1, 2011, the Real Estate Tax Relief Program was expanded to include surviving spouses of officers killed in action. The exemption is available to the surviving spouse of a military officer who was killed in action while serving in the United States Armed Forces. The exemption is available to the surviving spouse of a military officer who was killed in action while serving in the United States Armed Forces. The exemption is available to the surviving spouse of a military officer who was killed in action while serving in the United States Armed Forces.

Pursuant to Virginia Code § 58.1-3219.9, for tax years beginning on or after January 1, 2015, the General Assembly hereby exempts from taxation the real property of the surviving spouse of (i) any member of the armed forces of the United States who was killed in action as determined by the U.S. Department of Defense and (ii) who occupies the real property as his or her principal place of residence and up to one acre of land. For purposes of this section, such determination of "killed in action" includes a determination by the U.S. Department of Defense of "died of wounds received in action." To calculate the amount of relief eligible by the program, it is determined by those dwellings in the locality with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes.