## Tax Relief Program

#### Code

<u>County Code - Chapter 21 - Taxation / Article III - Real Estate Taxes / Division 2 - Exemption for Elderly and Disabled Persons</u>

Spotsylvania County provides an exemption of taxes on real property for the elderly and/or totally disabled persons.

#### **General Information**

If you are disabled, one letter from Social Security or one letter from two separate doctors has to be provided at the time of application stating the total disability and the date the applicant was declared disabled. The disability date has to be before January 1 of the tax year. The disability statements only need to be provided if you are a first time applicant and are not over sixty-five years old.

- The exemption is for the dwelling and up to one acre of land.
- Applicants are required to own and occupy the property currently and before January 1 of the current tax year for which the exemption is applied.
- An exemption may be given for the prior tax year if the applicant meets the qualifications and an application is submitted before the March 1 deadline anniversary date.
- The prior year gross income and net worth totals are used to determine if the applicant qualifies.
- A maximum amount of up to \$1,500 in taxes may be exempted.
- The exemption is granted on an annual basis and a renewal application has to be filed each year.
  - All information on the application is confidential and not open to public inspection.
  - Current exempted taxes are due upon the sale of the exempted property and/or death of the applicant if there is no surviving qualifying co-applicant, or if the applicant(s) no longer resides on the exempted property for any reasons other than occupying a nursing home/hospital.

### **Eligibility**

Eligibility Requirements include:

- Age 65 years or older or totally disabled before January 1st
- Income of \$50,000 or less
- Net worth less than \$200,000 (excluding home and up to 10 acres)
- Reside in Spotsylvania County at the exempted home

# Filing Form

• 2023 Tax Relief Application (PDF)

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