

Tax Relief Program

Elderly & Disabled Tax Relief Program for Tax Year 2021/2022

The Real Estate Tax Relief Program for Elderly or Disabled persons provides for the reduction or exemption of real estate property taxes for the home and up to 10 acres of land for certain homeowners.

*****REAL ESTATE TAX RELIEF PROGRAM*****

An application must be filed annually with the Suffolk Department of Social Services between January 1st and June 30th preceding the tax year for which relief is sought. To make an appointment to apply for the program, or if you have questions, call (757) 514-4870, or (757) 514-4222. The public will be served on a walk-in basis Monday through Thursday, 9:30 a.m. to 11:30 a.m.

The Department of Social Services determines eligibility only and will notify customers via mail of the eligibility decision. All questions related to payment timeframes, retroactive reimbursements, mortgage company billing, etc. should be referred to the Treasurer's Office at (757) 514-4275.

See the FAQs to the right for additional information related to the Elderly & Disabled Tax Relief Program.

Veterans Real Estate Tax Relief Program

The Commonwealth of Virginia exempts from taxation, the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs as having a 100% service connected, permanent and total disability and who occupies the real property as his or her principal place of residence. The exemption from taxation for real property applies to the qualifying dwelling and also provides exemption of the real property from the land, not exceeding ten acres, upon which it is situated. Veterans only need to reapply for this benefit if his or her principal place of residence changes. Additionally, for Veterans Tax Relief, applications are taken all year and there are no date restrictions for said applications.

The surviving spouse of a veteran whose real estate taxes were exempted or would have been exempted also qualifies for the exemption, provided the death of the Veteran occurred on or after January 1, 2011, the surviving spouse continues to occupy the real property as his or her principal place of residence, and the surviving spouse does not remarry.

An exemption from taxation of real property for surviving spouses of members of the Armed Forces killed in action also applies to the principal place of residence. However, if the value of the dwelling is in excess of the average assessed value of single family residences, then the portion of the value in excess of that value will be subject to taxation.

FAQs

- [What is the eligibility based on?](#)
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- [How do I apply for Real Estate Tax Relief?](#)
- [Are there limits on the Tax Relief exemption?](#)

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What is the eligibility based on?

Eligibility for the program is based on a combination of age and/or disability, income, and total assets of the homeowner(s). If eligible, the exemption/reduction would apply to the following tax year. The Department of Social Services determines eligibility only and will notify customers via mail of the eligibility decision. All questions related to payment timeframes, retroactive reimbursements, mortgage company billing, etc. should be referred to the Treasurer's Office at (757) 514-4275.

▼ Social Services – Tax Relief Program

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1. What is the eligibility based on?

Eligibility for the program is based on a combination of age and/or disability, income, and total assets of the homeowner(s). If eligible, the exemption/reduction would apply to the following tax year. The Department of Social Services determines eligibility only and will notify customers via mail of the eligibility decision. All questions related to payment timeframes, retroactive reimbursements, mortgage company billing, etc. should be referred to the Treasurer's Office at (757) 514-4275.

2. What are the Basic Requirements?

To qualify for the 2021/2022 tax year: - The applicant must be at least sixty-five (65) years of age as of June 30th of the prior tax year or permanently and totally disabled. - The total combined gross household income of the homeowner, spouse, and all of the owner's relatives residing in the dwelling, excluding the first \$10,000 of income of the owner's relatives other than the spouse, shall not exceed a total of \$63,855. A total of \$7,500 is excluded from the income of a homeowner who is permanently and totally disabled. Income from any other person(s) living in the home, who is not related to the owner(s), is not considered. - The net combined financial worth, including equitable interests as of December 31st of the preceding calendar year, of the owners and the spouse of any owner, excluding the value of the dwelling and the land, not exceeding ten acres upon which it is situated, shall not exceed \$286,190.

3. How do I apply for Real Estate Tax Relief?

Appointments are not necessary to apply for this program. An application must be filed with the Suffolk Department of Social Services between January 1st and June 30th preceding the tax year for which relief is sought. Applications may be e-mailed, faxed, or mailed. You may also pick up an application at the Department of Social Services office located at 135 Hall Avenue. Further information and required documents can be obtained by calling 757-514-4870 or 757-514-4222. Please note: The Tax Relief application only

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applies to Real Estate taxes and does not impact personal property or income taxes.

4. Are there limits on the Tax Relief exemption?

The Tax Exemption is limited to the median value of single family residential property. Therefore, the exemption is capped at this figure or the assessed value, whichever is less. The Tax Relief Levels for Tax Year 2021/2022 are as followed:

\$0 - \$48,831	100%
\$48,832 - \$56,343	50%
\$56,344 - \$63,855	25%

\$63,855 - MAXIMUM INCOME LIMIT

\$286,190 - FINANCIAL WORTH LIMIT

\$249,100 - CAP - Single Family Median Value

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