

Tax Relief for Elderly & Disabled

This program is administered by the Commissioner of the Revenue and minimum qualifications include:

- Be at least 65 years of age or permanently and totally disabled on or before December 31 of the year immediately preceding the year in which you are applying for tax relief.
- Own and occupy the dwelling on or before January 1 of the year you are applying for tax relief. However, if the owner is in the hospital, nursing home, or other institution, he/she is still eligible if the dwelling remains as their home and has not been rented to another party. Upon transfer or sale of said property, the amount of tax relief for the remainder of that fiscal year shall become due and payable.
- Meet the current fiscal year income and asset limitations:
 - Freeze — Household Income up to \$62,000 — Assets up to \$200,000
 - Deferral — Household Income up to \$62,000 — Assets up to \$200,000
- Gross household income includes income from all sources, including all relatives residing in the house. There is a deduction of \$7,000 from the annual income for each relative, excluding your spouse, when figuring income requirements.
- Financial assets of all owners living in the home exclude the value of the house and up to 10-acre home site of land, and income for all individuals living in the home.
- Current fiscal year applications are available in early April annually. The Commissioner of the Revenue's Office will mail a renewal application (PDF) to all prior year applicants. If an interested homeowner does not receive an application in April, they may send an email to vainc-retaxrelief@hampton.gov to request an application. First-time applicants are required to apply in person. After May 15, they may call 757-727-6690 to schedule an appointment.
- **The application deadline is Aug. 31 annually.**
- Verification of all information may be required upon request.

For more information, on this program, contact the Commissioner of the Revenue at 757-727-6690.



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