



## Tax Relief for Elderly or Permanently Disabled

### Message from the Commissioner:

We urge you to complete your application and submit all documentation by email to [taxrelief@fcva.us](mailto:taxrelief@fcva.us), in person, or mail the completed applications and documentation to:

Frederick County COR  
Real Estate Division  
PO Box 552  
Winchester, VA 22604

Thank you for your cooperation.

### Qualifications

In order to qualify for tax relief, an applicant must meet ALL of the following requirements:

1. Either (a) at least one spouse must be 65 years old or older; OR (b) at least one spouse must be permanently and totally disabled.
2. Total income including tax exempt income of ALL residents of the dwelling cannot exceed \$50,000. An exclusion of the first \$8500 of income is allowed for each relative other than either spouse who is living in the dwelling.
3. Combined net financial worth of all residents in the dwelling cannot exceed \$150,000, not including the principle residence and one acre.
4. If not a first time filer, a change in income could mean a change in the amount of discount you receive each year that you are in the program.
5. Applications must be filed between January 3 and April 3 of EACH YEAR that you are in the program.
6. You must bring in your income and asset verification, including the first page of the prior year's federal tax return if one was filed.
7. First-Time filers who are permanently/totally disabled: Please attach to your application a certification letter from two doctors or a copy of the Social Security Administration or Veteran Affairs determination letter. Also, please come in person the first time or have your application notarized before mailing.
8. If you do not get 100% relief you may inquire about the deferral program. Information about the tax deferral program can be found at [www.fcva.us/TD](http://www.fcva.us/TD).

We will be glad to answer questions or assist you with the application form. You may either email Barbara

Hummer or call our Real Estate Division at 540-722-8326. You may also stop by our offices. There is free parking behind the building.

**Note: No applications will be accepted after the April 3 deadline.**

<b>FORMS</b>
<a href="#">Tax Relief for the Elderly</a>
<a href="#">Tax Relief for the Disabled</a>