

Tax Relief for the Elderly and Disabled

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Real Estate Tax Relief for the Elderly Requirements for Exemption of Dwelling and Up to Five Acres

1. The title of the property for which exemption is claimed must be held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.
2. The person or persons claiming exemption must be 65 years or older on December 31 of the year immediately preceding the taxable year.
3. The dwelling on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption. Persons residing in hospitals, nursing homes, convalescent homes or other facilities for extended periods of time may be exempt so long as such real estate is not used by others or leased to for consideration. The exemption applies to the dwelling and up to five acres on which it is situated.
4. The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$72,000. Gross combined income shall include all income from all sources of the owner and spouse and income of each relative living in the dwelling for which exemption is claimed, first \$10,000 of relative being exempt. The income of a relative or caregiver living with the applicant may be excluded if 1) the applicant qualified for tax relief prior to the time when the relative or caregiver began living with the applicant and 2) there can be shown clear and convincing evidence that having such relative or caregiver live with and provide care for the applicant is the only alternative to permanently residing in a hospital, nursing home, or other similar facility.
5. The total combined net financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$440,000. Total net financial worth shall include all assets, including equitable interest, of the owner of the dwelling for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding five acres, upon which the dwelling is situated.
6. Applications for the Tax Relief for the Elderly and Disabled Real Estate Exemption Programs are accepted on a rolling basis per the ordinance to amend Chapter 8, Article II of the Fauquier County Code. Submitted applications are considered January 1st- December 31st for the current tax year. New applicants claiming an exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue, Fauquier County, Warrenton, Virginia. Annually, thereafter, for a period of two years a certification is required if there are no changes that would exceed the limits for income and financial worth. This certification would become due on March 5 of the taxable year. On the third anniversary an application would be required.

Real Estate Tax Relief for Permanently and Totally Disabled Requirements for Exemption of Dwelling and Up to Five Acres

1. The person(s) who meet the requirements in paragraphs 1 through 6 are eligible; or,

2. If such person is under sixty-five years of age, such form shall have attached thereto a certification by the Social Security Administration, or if such person is not eligible for social security, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth, or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that such person is permanently and totally disabled.

The term "permanently and totally disabled" shall mean to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

NOTE: Real Estate Taxes of qualified applicants will be exempted for each year an application is filed in the amount allowed under the Fauquier County Ordinance. These exempted taxes are not collectible by Fauquier County at some future date, with the following exceptions:

"Any change in respect to total combined income, net combined financial worth, ownership of the dwelling exempted, or other factors, which occur during the taxable year for which the affidavit is filed, and which has the effect of exceeding or violating the limitations and conditions of this article, receive the exemption for the portion of the year during which the applicant qualifies and lose the exemption only for the remainder of the year, and the taxable year immediately following.