

**...Tax Relief for the Elderly and Handicapped**

## APPLICATION FOR TAX RELIEF FOR THE ELDERLY AND HANDICAPPED

Applications for the Tax Relief for the Elderly are processed by the Commissioner of the Revenue's Office. Applicants must be 65 years or older, on December 31st of the year immediately preceding the taxable year. Handicapped applicants under 65 must attach affidavit by two (2) medical doctors who are either 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 the person(s) are permanently and totally disabled as defined in Section 58.13127; however, a certification pursuant to 42 U.S.C 423 (d) by the Social Security Administration so long as the person(s) remains eligible for social security benefits shall be deemed to satisfy. A dwelling jointly held by a husband/wife/spouse may qualify if either spouse is over sixty-five (65) or is permanently and totally disabled. Forms are available at the Commissioner of the Revenue's Office upon request and the application **Deadline is March 1st each year. You must reapply each year to receive the exemption. (Applications for 2023 are closed).**

### **Applicants must meet certain qualifications such as:**

1. The combined financial net worth, including equitable interests up to the maximum of **\$120,000**, of the owners of the dwelling and the spouse for which exemption is claimed, and shall **exclude** the fair market value of the dwelling and the land, not exceeding two (2) acres upon which the dwelling is situated.
2. Total combined household income during the immediately preceding calendar year from all sources of the owner(s) of the dwelling living therein and the occupants living in the dwelling, shall not exceed fifty thousand (**\$50,000**). The first \$7,500 of income is excluded on occupants of the dwelling, not including the owner/co-owner/spouse.
3. The dwelling of the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption.

**These requirements are set by the Board of Supervisors and are subject to change annually.**

Emailed copies can not be accepted. The original application and required documentation must be mailed to the Commissioner of the Revenue's office at P.O. Box 389 Orange, VA 22960 or dropped off in-person at 112 W. Main Street Orange, VA 22960.

### **Letter Stating Required Information for Elderly and Handicapped Tax Relief Application**

#### **Application for Tax Relief for Elderly and Handicapped Homeowners**

#### **Tax Relief Application for Elderly and Handicapped- Property with Applicant and one or more Individual Owner's**