



FILING DEADLINE: JANUARY - APRIL 1st, 2023
APPLICATION FOR REAL ESTATE TAX RELIEF FOR ELDERLY & DISABLED

APPLICANTS FULL NAME: *(Property Owner)* _____

ADDRESS: _____

SOCIAL SECURITY NUMBER: _____ TELEPHONE NUMBER: _____

DATE OF BIRTH: _____ Age as of December 31, 2022: _____

SPOUSE'S FULL NAME: _____

ADDRESS: _____

SOCIAL SECURITY NUMBER: _____ TELEPHONE NUMBER: _____

DATE OF BIRTH: _____ Age as of December 31, 2022: _____

1. Please complete this gross income statement for the **calendar year 2022**. Included in the statement should be the **total gross income from all sources** of all residents living in the dwelling. **{Attach Federal Income Tax Return}**

Annual Gross Income - 2022	Documentation Required	Applicant Annual Income	Spouse Annual Income	Annual Income - Relatives/Others living in dwelling
Salaries, Wages, Etc.	W-2, 1099			
Pensions	1099-R			
Social Security	1099 SSA			
Interest/Dividends	1099 Int/OID 1099 DIV			
Rent(s) or Trust Fund Income	Schedule E			
Welfare	Cola Notice			
Capital Gains	Schedule D			
Other Sources (Gifts)	Specify:			
Total				
Total Gross Combined Income of all residents living in home				
Exclusion of \$5,000 of income of each relatives/non-relatives (not including spouse) living in the dwelling				()
Total Gross Combined Income of all residents after exclusion				

2. Is this dwelling occupied by the applicant as the sole dwelling? Yes No

3. Is the applicant the **Owner** **Partial Owner**
 Name under which property is listed and appears on the tax bill, if different from the applicant or spouse's name: _____

4. List the names, relationship, ages, and social security numbers of all persons related or non-related who resides with the applicant, except for the spouse. Please indicate their annual income. {Please include copies of tax returns for all individuals listed below.}

Name	Annual Income	Relationship	Age	Social Security No.

General Requirements

Relief for the Elderly & Certain Disabled Persons

- Title of the property for which exemption is claimed must be held, or partially held, on **January first of the taxable year**, by the person or persons claiming the exemption. Real property owned and occupied as the ***primary dwelling*** of the person claiming the exemption includes real property (i) held by the person alone or in conjunction with his spouse as tenant or tenants for life or joint lives; (ii) held in a revocable inter vivos trust over which the person or the person and his/her spouse hold the power of revocation; or (iii) held in an irrevocable trust under which the person alone or in conjunction with his/her spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use.
- The person claiming the exemption who occupies the dwelling must be at least **65 years of age** on December 31 of the year immediately preceding the taxable year or be **less than 65 years of age and have been certified as permanently and totally disabled**.
- **“Gross combined income”**, shall **not exceed \$35,000** and shall **include all income from all sources of the owner who occupies the dwelling, and all income of the following persons that live in the dwelling:** (i) the owner’s spouse; (ii) the owner’s relatives including bona fide caregivers, and (iii) the owner’s non-relatives, who are living in the dwelling and who are not a bona fide caregiver. **Exclusion:** The **first \$5,000 of annual income of each of the owner’s relatives** who are living in the dwelling, **other than the owner’s spouse and bona fide caregivers**, and of **each of owner’s non-relatives**, who are living in the dwelling and who are not a bona fide tenant or bona fide caregiver, shall be **excluded in computing gross combined income**. The term owner, as used in this subsection, shall also be construed as owners.
- The **net combined financial worth** of the owner, the owner’s relatives other than bona fide caregivers, and the owner’s non-relatives other than bona fide tenants and bona fide caregivers, all of whom occupy the dwelling as of December 31 of the year immediately preceding the taxable year, shall be determined by the Administrator to be an amount **not to exceed \$150,000**. **“Net financial worth” shall include the fair market value of all assets, including equitable interest, of the owner and of the spouse of any owner and shall exclude the fair market value of the dwelling and the land upon which it is situated, up to a maximum of five acres, for which exemption is claimed.**
- Affidavits may be filed through December 31 of the taxable year by first time applicants or hardship cases, as determined in accordance with procedures established by the Commissioner of the Revenue. The fact that persons who are otherwise qualified for tax exemption are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the property for which the exemption is sought does not continue to be the *primary dwelling* of such persons during such extended periods of other residence, so long as such property is not used by or leased to others for consideration.

- If such person is **under 65 years of age**, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veteran Affairs, or the Railroad Retirement Board, or *if such person is not eligible for certifications by any of these agencies*, 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 UNITED STATES ARMED FORCES**, to the effect that such person is permanently and totally disabled, as defined herein. The affidavit of at least one of such doctors shall be based upon a physical examination of such person by such doctor. The affidavit of one of such doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability, as defined herein.
- CALCULATION OF AMOUNT OF EXEMPTION: A taxpayer meeting the conditions of §160-14 shall be entitled to an exemption of a percentage of all real estate or personal property tax liability, as applicable, on the *dwelling and land on which it is situated, up to a maximum of five acres* in accordance with the following scale:

\$0	-	\$20,000	100% of exemption
\$20,001	to	\$25,000	75% of exemption
\$25,001	to	\$30,000	50% of exemption
\$30,001	to	\$35,000	25% of exemption

FOR NEW APPLICANTS BEGINNING 2022:

- Tax relief is prorated based on the percentage of ownership interest in the dwelling held by all joint owners who are at least 65 years of age or permanently and totally disabled. This proration does not apply to property held jointly by husband and wife.
- The income of owners' relatives who live in the dwelling and provide bona fide caregiving services is not excluded. Nonrelatives living in the dwelling who provide bona fide caregiving services to the owner are excluded in the income calculation, regardless of whether the nonrelative is compensated.

This ordinance was revised by the Board of Supervisors effective on January 1, 2015.

ASSETS				
NET VALUE OF ASSETS (Use Actual Amounts as of 12/31/2022)	Documentation Required	APPLICANT	SPOUSE	Relatives/Others living in dwelling
REAL ESTATE/Exclude value of applicants residence and lot, not to exceed (5) acres. (Copies of assessed values if property not in Warren County, VA)	1/1/2023 Assessment			
Automobiles: Yr. ____ Make _____ Model _____ Yr. ____ Make _____ Model _____ Yr. ____ Make _____ Model _____				
Mobile Homes: Yr. ____ Make _____ Model _____				
Cash on Hand				
Checking Account(s)	<i>Bank Statement</i>			
Savings Accounts(s)	<i>Bank Statement</i>			
Stocks/Bonds/CD's	<i>Statement</i>			
IRA(s)	<i>Account Statement</i>			
Life Insurance Policy - Cash Value	<i>Account Statement</i>			
Other assets				
Household & personal assets	<i>Est. \$1,000 per room</i>			
Total - Assets	<i>As of 12/31/2022</i>	\$	\$	\$
LIABILITIES		APPLICANT	SPOUSE	Relatives/Others living in dwelling
Mortgages Payable	<i>Statement</i>			
Notes Payable				
Other Accounts Payable	<i>Credit Card Statement</i>			
Taxes Payable: Federal				
State				
Local taxes				
Other liabilities				
LESS TOTAL LIABILITIES				
Total Net Financial Worth of all Residents		\$		

Affidavit

I certify, under the penalties provided by law, that this **application for Real Estate Tax Relief for the Elderly and/or disabled, including any accompanying schedules or statements, to the best of my knowledge is true, correct, and complete.**

Signature of Applicant: _____

Date Signed: _____

Signature of Spouse: _____

Date Signed: _____

Signature of Witness: _____

Date Signed: _____ **Phone No:** _____

If a person is signing with a Power of Attorney, please indicate this on the signature line and include a copy of the Power of Attorney with the application.

Must have either witness signature or notary. Thank you.