

Real Estate or Mobile Home Tax Relief for Senior / Disabled Citizens

The Real Estate Tax Relief Program is a program available to senior citizens age 65 or older and permanently disabled persons. It allows these individuals to take advantage of a reduction of real estate taxes based on income and net worth. The exemption must be applied for annually. This program is a very valuable one to the community in assisting senior and disabled citizens. Eligible applicants can receive up to \$200 in tax credit each year.

[Applications](#) will be accepted between January 1st and March 1st of taxable year for which the exemption is applied. All information submitted is confidential.

Mobile homes assessed as real property have a March 1 deadline for the tax exemption. Mobile homes assessed as personal property have an October 15 deadline for the tax exemption.

Relief shall be granted to persons subject to the following provisions:

REAL ESTATE TAX RELIEF FOR ELDERLY OR PERMANENTLY AND TOTALLY DISABLED HOMEOWNER AS AUTHORIZED BY THE WISE COUNTY ORDINANCE.

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 head of the household occupying the dwelling and owning title, or partial title thereto, must be sixty-five years or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the persons not less than sixty-five years of age.
3. 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 \$42,000. Gross combined income shall include all income from all sources of the owner and spouse and income in excess of \$4,000 of each relative living in the dwelling for which exemption is claimed. "Owner" as used herein shall also be construed as "owners".
4. 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 \$85,000. Total net financial worth shall include all assets, including equitable interest, of the owner in the dwelling for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated.
5. Annually, after January 1 and not later than April 1 of the taxable year, the person or persons claiming an exemption must file a real estate tax exemption application with the Commissioner of the Revenue.
6. Sec. 00-6 Amount of Exemption.

For qualified persons, the amount of exemption of the real estate tax shall be \$200.00 of the tax bill. The difference between the original tax and the figure arrived at will be due the County as the assessed property tax for that year. In no case will the tax excused exceed \$200.00.

- A. If a handicapped property owner is under sixty-five years of age, the owner shall file together with an Application for Real Estate Tax Exemption 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, to the effect that such person is permanently and totally disabled.
 - B. For purposes of this ordinance, a person is permanently and totally disabled if he is so certified as required in Section (A) above and is found by the Commissioner of the Revenue 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 duration of such person's life.
7. Sec. 19-22 Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed under this article, and having the effect of exceeding or violating the limitations and conditions provided in this article, shall nullify any relief of real estate tax liability for the then current taxable year and the taxable year immediately following.

§ 58.1-3601. Property becomes taxable immediately upon sale by tax-exempt owner.

Any property exempt from taxation pursuant to this chapter which is subsequently sold to a person not having tax-exempt status shall immediately become subject to taxation and be assessed therefore. The tax levied for the current year shall be prorated for the remainder of the tax year.

The exemption shall be administered by the Commissioner of the Revenue according to the provisions of the Ordinance. The Commissioner of the Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformance with the provisions of this ordinance, including the requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this Ordinance. The Commissioner of the Revenue may require the production of certified tax returns and appraisal reports to establish income and/or financial worth.

The permanently and totally disabled exemption shall meet all of the above requirements of the Elderly Exemption except that of age 65 years or over.

NOTE: The false claiming of the exemption authorized in this section shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not less than Two Hundred and Fifty Dollars (\$250.00), nor more than a Thousand Dollars (\$1,000) for each offense.

An application must be filed each year with the Commissioner of the Revenue's Office.