

TAX RELIEF FOR DISABLED AND ELDERLY

How do I apply for real estate tax relief?

The application must be completed in the Commissioner of the Revenue's office by the landowner or legal representative for the landowner. Applications usually take less than thirty minutes to complete and does involve the applicant supplying documentation about his/her income and resources. The applicant/legal representative must sign an affidavit confirming the accuracy of all information. All information is strictly confidential and not open to public inspection.

Do I have to re-apply each year?

Yes. Tax relief is granted on an annual basis and a new application must be filed each year.

What is the deadline for applying and the amount received?

To be eligible for the real estate tax relief program, you must apply each year between February 1 and April 30. If eligible, relief of a maximum up to \$250 will be applied to your real estate tax bill due on December 5th of the current year.

Do I have to live on the property to be exempt?

Yes. The applicant seeking relief must own and occupy the property. An exception is allowed for

persons living in nursing homes, hospitals or convalescent homes for physical or mental care so long as their property is not being used by or rented to others for monetary consideration.

What is the age requirement for senior citizens?

The owner whose name appears on the tax bill must be at least 65 years of age on or before December 31 of the immediately preceding taxable year in which the application is made. The spouse may be under the age of 65.

Is there an age requirement for disabled citizens?

No. If a person is permanently and totally disabled and owns real estate, there is no minimum age requirement.

What is the annual household income limit?

Annual household income may not exceed \$35,000.00.

What is the total net worth limit?

Total net worth (excluding the house and one acre of land) may not exceed \$100,000.00.

What proof is needed to establish the fact that a person is permanently and totally disabled?

Certification is required from the Department of Veterans Affairs, the Railroad Retirement Board or the Social Security Administration. If an applicant is not eligible for certification by any of these agencies, there must be sworn affidavits by two (2) medical

doctors licensed to practice medicine in Virginia. One (1) of these affidavits must be based upon a physical examination.