



# Real Estate Tax Relief Application for Spotsylvania County

[www.spotsylvania.va.us](http://www.spotsylvania.va.us)

Deborah F Williams, Commissioner of Revenue  
9104 Courthouse Rd, PO Box 175, Spotsylvania, VA 22553- 0175  
Phone: (540) 507-7053 \* Fax: (540) 507-7795 email: [realestate@spotsylvania.va.us](mailto:realestate@spotsylvania.va.us)

## QUALIFICATIONS

- Applicant is required to be sixty-five (65) years of age or permanently and totally disabled prior to January 1 of the tax year for which the exemption is applied.
- Gross household income cannot exceed **\$50,000**.
- Gross net worth cannot exceed **\$200,000**. The dwelling and up to ten (10) acres are not included in the calculation of net worth.
- Applicant(s) are required to reside on the exempted property full time unless occupying a nursing home or hospital. Exempted property cannot be rented if the applicant is occupying a nursing home or hospital.

## INSTRUCTIONS TO APPLICANT

- Please fill out the application in its entirety.
- Return to: Real Estate Division, Commissioner of the Revenue, PO Box 175, Spotsylvania, VA 22553.
- **Existing applicants, the renewal deadline is March 1st, 2023.**

## GENERAL INFORMATION

- Spotsylvania County provides an exemption of taxes on real property of certain elderly and disabled persons.
- A maximum amount of up to **\$1,500.00** in taxes may be exempted.
- A photo ID is required at the time of application for new applications.
- If you are applying as permanently and totally disabled, please provide one of the following acceptable forms of certification of disability, dated prior to January 1<sup>st</sup> of the current tax year along with your original qualifying letter.
  - A Statement from Social Security Administration
  - A Statement from Veterans Administration
  - A Statement from Railroad Retirement Board
  - One letter from two separate doctors stating the total disability and the date the applicant was declared disabled.
- The disability date must be before January 1st of the tax year. The disability statements only need to be provided if you are a first time applicant and are not over sixty-five (65) years of age.
- The exemption is for the dwelling, any improvements used to house personal belongings and up to **one (1) acre** of land.
- Applicants are required to own and occupy the property currently and before January 1 of the current tax year for which the exemption is applied.
- Spotsylvania County Code Sec. [21-78](#) paragraph (c) states an exemption may be given to a first time applicant for the prior tax year if the applicant meets the qualifications and an application is submitted on or before the **March 1st** deadline.
- The prior year gross income and net worth totals are used to determine if the applicant qualifies.
- Spotsylvania County Code Sec. [21-78](#) paragraph (a) states, the exemption is granted on an annual basis and a renewal application has to be filed each year on or before the **March 1st** deadline.
- All information on the application is confidential and not open to public inspection.
- Current exempted taxes are due upon the sale of the exempted property and/or death of the applicant if there is no surviving qualifying co-applicant, or if the applicant(s) no longer resides on the exempted property for any reasons other than occupying a nursing home/hospital.



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Table with 3 columns: Parcel ID, Date, Reviewed by. Rows include Assessed - Land Value, Improvement Value, Total Value and Exemption - Land Value, Improvement Value, Total Value. Includes checkboxes for Disabled, Elderly, Mobile Home.

Renewal Application - File by March 1st

First Time Applicant

Parcel ID: Physical Address:

Applicant Information section including fields for Last, First, Middle name, Mailing Address, City, State, Zip, Birthdate, Social Security Number, Phone, and Email.

Co-Applicant Information section including fields for Last, First, Middle name, Mailing Address, City, State, Zip, Birthdate, Social Security Number, Phone, and Email.

Questions section with 3 numbered questions regarding residence occupancy, other real estate, and real estate sales during 2022. Includes 'Circle One' instruction and various input boxes.

Parcel ID: 

List the names, relationship, ages and social security numbers of all persons related to the applicant who occupy the residence.

Name	Relationship	Age	Social Security Number
			- -
			- -
			- -

**GROSS INCOME:** Please complete this gross income statement for the calendar year **2022** from all sources of the applicant, co-applicant and all persons related to the applicant living in the residence. An amount of \$5,500 will be deducted from the relative's gross income. Please submit copies of all your supporting documents for your **Federal Tax Return 1040 for 2022, if you are required to file.**

Total combined gross income of the applicant, co-applicant, and relatives cannot exceed <b>\$50,000.</b>					
Source of Income Provide documentation as of Dec 31, 2022.	Documentation Required	Applicant	Co-Applicant	Other Relative Name:	Totals
Salaries/Wages/ Misc Income	W-2,1099,MISC	\$	\$	\$	\$
Social Security/ Railroad Retirement	SSA/RRB-1099	\$	\$	\$	\$
Annuity/IRA's/ Distributions	1099-R	\$	\$	\$	\$
Pension/ Retirement	1099-R	\$	\$	\$	\$
Interest Income	1099-INT	\$	\$	\$	\$
Dividends/ Distributions	1099-DIV	\$	\$	\$	\$
Rental Income Real Estate	Schedule E	\$	\$	\$	\$
Capital Gains	IRS Pub 523 Schedule E	\$	\$	\$	\$
<b>Sub Total</b>		\$	\$	\$	\$
<i>Deduct \$5,500 from RELATIVE's total Income (not applicant or spouse)</i>				\$ (5,500)	\$ (5,500)
<b>Total Gross Income (If less than \$0, enter \$0.)</b>		\$	\$	\$	\$

**NET WORTH:** The value of the residence and up to ten (10) acres upon which it is situated will be exempted from the Net Worth. This information will be obtained from the Real Estate Division records. Complete the following statement of financial worth as of **December 31, 2022**. Asset verification consists of a statement from the financial institution holding the asset.

Total combined financial net worth of the applicant and co-applicant cannot exceed <b>\$200,000.</b>				
Source of Assets (required) Provide documentation as of December 31, 2022.	Applicant	Co-Applicant	Other Relative Name -	Totals
Real Estate, Current Market Value ( <b>Excluding Personal Residence</b> ) List Address:	\$	\$	\$	\$
Vehicles/Mobile Home List Year / Make / Model below:				
1.				
2.	\$	\$	\$	\$
Checking Account(s)	\$	\$	\$	\$
Savings Account(s)	\$	\$	\$	\$
Certificates of Deposits (CD'S)	\$	\$	\$	\$
Money Market	\$	\$	\$	\$
IRA, Annuity,401K	\$	\$	\$	\$
Stocks, Bonds, & Mutual Funds	\$	\$	\$	\$
Rental Income (Schedule E)	\$	\$	\$	\$
Other Assets	\$	\$	\$	\$
<b>Totals</b>	\$	\$	\$	\$

**Please list any contact person that has permission to discuss this application on your behalf.**

Last Name:

First Name:

Mailing Address:

City:

State:

Zip:

Phone:

Email:

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***Declaration of Understanding and Signature***

I do hereby declare that the information included in the application is, to the best of my knowledge and belief, complete and true in all aspects, that I am the owner of the property listed and occupy it as my sole residence.

I understand the following:

- Participation in the tax relief program for this property listed on application will end if any of the following occur:
  - 1) the property is sold
  - 2) death of the applicant with no surviving qualifying co-applicant
  - 3) if the applicant(s) no longer reside on the exempted property for any reasons other than occupying a nursing home or hospital.
- This is a tax exemption program and not a deferral.
- Any change in ownership should be reported to the Commissioner of the Revenue.
- Once enrolled in this Tax Relief Program, I will need to renew each year by March 1<sup>st</sup>.
- Spotsylvania County Commissioner of the Revenue's Office has permission to obtain/verify any documents necessary to both determine and review my financial eligibility.

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 Signature of Applicant

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 Date

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 Signature of Co-Applicant (if applicable)

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 Date