



Essex County VIRGINIA

APPLICATION FOR REAL ESTATE TAX RELIEF FOR THE ELDERLY & DISABLED

TAX YEAR _____

Office of the Commissioner of the Revenue

P.O Box 879, Tappahannock, VA 22560

Tel: (804) 443-4737 Fax: (804) 443-0387

Email: cor@essex-virginia.org

FILING DEADLINE IS MARCH 1ST FOR PREVIOUS APPLICANTS

FILING DEADLINE IS SEPTEMBER 1ST FOR NEW APPLICANTS

Name: _____ **MAP#:** _____ **Account:** _____

GENERAL INFORMATION AND REQUIREMENTS

- ❖ The applicant must be 65 years or older by December 31st of the preceding year or the applicant must be permanently disabled by December 31st of the preceding year. Certified proof of disability must be provided. Acceptable types of proof include a statement from the Social Security Administration, a statement from Veterans Administration or a sworn affidavit from (2) medical doctors.
- ❖ The applicant must reside on the property and be either an owner or partial owner of the property on December 31st of the preceding year.
- ❖ If the applicant is in a hospital or other extended care facility on December 31st, they may still qualify if the house is not rented or leased.
- ❖ Gross combined income of all household members cannot exceed **\$27,500**.
- ❖ Yearly maximum exemption allowed is **\$750**.
- ❖ Combined financial worth of the applicant may not exceed **\$100,000**.
- ❖ The value of the house and up to **one (1) acre of land** is excluded.
- ❖ All income of the persons living in the house (including spouse) must be included in the gross combined income.
- ❖ Tax relief will be based on the percentage of ownership of the qualifying applicants.

YOU MUST APPLY EACH YEAR

Name that appears on the Real Estate Tax Bill: _____

Street Address of Property: _____

Mailing Address – if different: _____

Applicant:

Last Name First Middle

Birth Date: _____ SSN # _____ Phone: _____

Spouse:

Last Name First Middle

Birth Date: _____ SSN# _____ Phone: _____

Complete the following questions:

Is the property occupied by the applicant as his/her sole dwelling? Yes _____ No _____

Is the applicant an Owner _____ Partial Owner _____ or an Estate _____?

A. If Owner or Partial Owner, list name of all owners and their percentage of ownership.

Name Percentage of Ownership

Name Percentage of Ownership

B. If Owner is an estate, please provide the following:

Name of Decedent Percentage of Ownership

Name of Heir Percentage of Ownership

Are there any relatives of the applicant or their spouse living in the residence? Yes _____ No _____

If yes, please complete the following:

Name	Relationship	Age	SSN

Are any of the above acting as a caregiver of the application and/or spouse? Yes _____ No _____

If yes, name of caregiver: _____

GROSS INCOME – Report the total gross income for the previous year for the applicant, spouse and all other relatives living in the dwelling. If more than one relative lives in the dwelling, attach a separate sheet with the following information.

Source of Income	Applicant	Spouse	Relatives	Total
Salaries, Wages, etc.	\$	\$	\$	\$
Pensions & Annuity	\$	\$	\$	\$
Social Security or Railroad Retirement	\$	\$	\$	\$
Interest & Dividends	\$	\$	\$	\$
IRA Distributions	\$	\$	\$	\$
Capital Gains	\$	\$	\$	\$
Rental Income	\$	\$	\$	\$
Public Assistance	\$	\$	\$	\$
Gifts	\$	\$	\$	\$
Other Sources	\$	\$	\$	\$
Less \$10,000 from relative's total income	\$	\$	\$	\$
Sub-Total	\$	\$	\$	\$
TOTAL GROSS INCOME	\$	\$	\$	\$

NET WORTH – Net worth is calculated by subtracting your liabilities from your assets. Use the value as of December 31, of the previous year for each category listed below.

Value of Assets	Applicant	Spouse	Total
Real Estate located in Essex County other than your residence	\$	\$	\$
Real Estate located outside of Essex County (attach copy of tax bill)	\$	\$	\$
Motor vehicles, boats, trailers, campers, etc.	\$	\$	\$
Checking & Money Market Accounts	\$	\$	\$
Savings Accounts	\$	\$	\$
Certificates of Deposit	\$	\$	\$
Stocks, Bonds, Mutual Funds, etc	\$	\$	\$
Life Insurance (Cash Value, if any)	\$	\$	\$
Worker's Compensation Benefits	\$	\$	\$
Other Sources	\$	\$	\$
IRAs, Annuities, 401K Plans	\$	\$	\$
Other Assets (i.e. Trust Accounts)	\$	\$	\$
TOTAL ASSETS -	\$	\$	\$

APPLICATION CHECKLIST

- _____ 1. Answer all questions that apply and fill in all spaces.
- _____ 2. Sign the affidavit on page 5. If a person is signing for the owners as Power of Attorney, please indicate and include a copy of the Power of Attorney.
- _____ 3. Have your signature witnessed by another independent adult. Your spouse may not sign as a witness.
- _____ 4. Return the completed application by March 1st to the Commissioner of the Revenue, P.O Box 879, Tappahannock, VA 22560.

AFFIDAVIT FOR REAL ESTATE TAX RELIEF

I do hereby declare that my income and net worth are true and correct to the best of my knowledge and belief and that the property is my sole residence. Any person, who knowingly falsely claims an exemption shall be guilty of a misdemeanor and upon conviction thereof, may be punished by a fine not to exceed \$1,000 or confinement in jail not to exceed twelve months or both.

In addition, this signed affidavit allows the qualified applicant's name and property address to be released, if applicable, to the Department of Public Utilities and/or Department of Fire and EMS for the purpose of receiving any allowable discounts for services. This release remains in effect for three years unless you notify us otherwise.

Signature of Applicant

Phone Number

Signature of Witness

Phone Number

The application will be returned if the applicant has not signed and/or the signature has not been witnessed by another adult other than your spouse. If a person is signing as Power of Attorney, please indicate this and include a copy of the Power of Attorney. **Make sure you have completed all items on the checklist before mailing your application.**

AUTHORIZATION FOR RELEASE OF INFORMATION

If you wish to authorize the Commissioner of the Revenue or his staff to discuss the information contained in this application with any person other than you (the applicant) and authorize such person to receive information regarding your eligibility for this program, please complete the section below.

Due to Virginia State Code §58.1-3, if no one is listed below, the Commissioner of the Revenue or his staff will not be able to disclose the information contained in this application or supporting documentation to any person other than the applicant unless a notarized power of attorney is provided.

I authorize the following individual to receive or discuss confidential information pertaining to this application.

Name of Contact Person

Address of Contact Person

Telephone of Contact Person

Email of Contact Person

Applicant Signature

Date