

Tax Relief: Elderly, Disabled, Or Disabled Veterans

65-or-Older and Handicapped Individuals

Applicants for Tax Relief for the Elderly must be 65 years or older on December 31st of the year immediately preceding the taxable year. Handicapped applicants under 65 must include affidavits by two (2) medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person(s) are permanently and totally disabled as defined in Section 58.13127; however, a certification pursuant to 42 U.S.C 423 (d) by the Social Security Administration so long as the person(s) remains eligible for social security benefits shall be deemed to satisfy.

In addition to the criteria above, the applicant must pass the following tests:

- Total combined household income is not more than \$40,000 during the immediately preceding calendar year. This includes all income sources of the owner(s) of the dwelling and other occupants living in the dwelling. The first \$1000 of income is excluded on occupants other than the owner/co-owner/spouse.
- They own the property and it is their sole dwelling.
- No more than \$200,000 in net financial worth (not including the fair market value of the dwelling and up to ten acres of land upon which the dwelling is situated).

If you meet the criteria above, please call the Commissioner of the Revenue Office at 540-675-5370 to set up an appointment to apply.

- Returning Applicants shall file a request between January 1 and April 1.
- New Applicants shall file a request between January 1 and June 1.
- Individuals must apply every year.

A maximum award of \$2,500 may be granted per applicant.

Tax Relief for Disabled Veterans

Pursuant to Article X Section 6-A of the Constitution of Virginia exemption partial or complete from taxation of the Real property of any Veteran having a 100% service-connected permanent and total disability.

Applications must be filed with Commissioner of the Revenue's Office. Those applying for the exemption should bring the following with them to the Commissioner's Office when making application:

- Approved letter of disability issued by the U.S. Department of Veterans Affairs, showing 100% permanent and total service-connected disability;
- Photo identification(s);
- Proof of residence occupancy (such as a utility bill); and
- Social Security card per applicant.

Surviving spouses applying for the exemption should bring the following with them to the Commissioner's Office when making application:

- Death certificate to confirm date of death is on or after January 1, 2011;
- A certified certificate of marriage from the appropriate State office of records;
- Proof of residence occupancy (such as a utility bill); and
- Social Security card.

Personal Property: Disabled veterans with a 100 percent service-connected, permanent, and total disability receive an exemption on their personal property tax for one vehicle.

Virginia Code 58.1-3668 Motor Vehicle of a Disabled Veteran

A. As used in this section, "motor vehicle" means only an automobile or a pickup truck.

B. Pursuant to subdivision (a) (8) of Article X, Section 6 of the Constitution of Virginia, one motor vehicle owned and used primarily by or for a veteran of the Armed Forces of the United States or the Virginia National Guard who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law with a 100 percent service-connected, permanent, and total disability shall be exempt from taxation. Any such motor vehicle owned by a married person may qualify if either

spouse is a veteran who is rated as 100 percent disabled. Any locality may establish procedures for a veteran to apply for the exemption and may enact any ordinance necessary for administration of the exemption.