

...Real Estate

All real estate is subject to taxation, except that specifically exempted by state code. Property is assessed as of January 1st of each year. With twice year billing, payments are due on for the 1st half on May 15th and the 2nd half is due October 15th of each year. Real estate is reassessed every 4 years in City of Norton

The Office of the Commissioner of the Revenue is responsible for assessing property that has been subdivided, new construction, and improvements or additions to an existing structure. The office is also responsible for maintaining a record for each parcel of property in the county, transferring property as recorded by deed or will in the office of the Clerk of the Circuit Court and producing the annual real estate land book.

Real Estate Relief for the Elderly or the Disabled

The homeowner must have owned and resided in the home as of January 1st of the taxable year. The amount of tax relief to which you may be eligible will be dependent on your income for the previous year. The maximum amount of tax relief currently allowed by County Ordinance is \$100. THE APPLICATION DEADLINE IS APRIL 1st OF EACH YEAR.

How to Qualify

In general, a homeowner must meet an AGE qualification, and INCOME test and NET WORTH test. In order to qualify, a homeowner must:

- **be at least 65 years of age**
- **have an annual "household" income of \$15,000 or less, and**
- **have a net worth that does not exceed \$25,000.**

ONE EXCEPTION is that if you are not at least 65 years old, but you are permanently and totally disabled, you may still qualify as long as you can provide our office with a letter from the Social Security Office indicating that you are permanently and totally disabled and unable to engage in any substantial gainful employment because of your disability. You must still meet the income and net worth tests.

How to Apply

if you think you qualify for City of Norton's tax relief program for elderly or the disabled, an application must be

completed. In order to obtain an application you can contact the Commissioner of the Revenue's Office at (276) 679-0031.

[Application for Elderly or Disabled Tax Relief Program](#)

Real Estate Tax Relief for the Disabled Veterans

In 2011, the General Assembly passed the law exempting from local taxation the principal residence owned and occupied by any Veteran with 100% SERVICE CONNECTED PERMANENT AND TOTAL DISABILITY. Also, the legislation allows the Veteran's surviving spouse to claim the exemption as long as he or she does not remarry and continues to occupy the home.

How to Qualify

The Disabled veteran must have documentation from the United States Department of Veterans Affairs or its successor agency stating 100% Service-Connected Disability.

How to Apply

If you think you qualify for the City of Norton's Veteran's Tax Relief Program, an application must be completed. In order to obtain an application you can contact the Commissioner of the Revenue's Office at (276) 679-0031 or click on the Application Form Below.

[Application for Veterans Disability Tax Relief](#)