

Real Estate Tax Relief for the Elderly and Disabled

co.alleghany.va.us/commissioner-revenue/real-estate-tax-relief-elderly-disabled/

Tax Relief for the Elderly and Disabled is authorized under the Code of Virginia §58.1-3210 and was adopted in Alleghany County in 1974. To qualify for tax relief, real estate shall be owned by, and be occupied as the sole dwelling of anyone sixty-five years of age; or anyone found to be permanently and totally disabled. Applicants must meet the following criteria:

- Title to the Property for which an exemption is claimed must be held or partially held on January 1 of the taxable year by the persons claiming the exemption.
- Applicant must be at least 65 years of age or permanently and totally disabled prior to January 1 of the tax year.
- Anyone applying for relief as permanently and totally disabled must provide documentation from the Social Security Administration or Veteran's Administration or the Railroad Retirement Board that the person has been certified as being permanently and totally disabled. If person is not eligible for certification by any of these agencies, this application must be accompanied by a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that the person is permanently and totally disabled.
- Gross Combined Income of applicant (s) during the year immediately preceding the taxable year from all sources of the owners and the spouse of the owner of the dwelling living therein, and of any other persons (except for bona fide tenants or bona fide paid caregivers of the owner) living in the dwelling, shall not exceed **\$35,000.00**.
- The Combined Net Financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall not exceed **\$100,000**. Total Net Financial Worth shall include all assets including equitable interest of the owner, and of the spouse of any owner and shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated.
- There must be no delinquent real estate taxes on the parcel for which exemption is claimed.
- **Application for exemption must be filed between January 1 and July 1 with the Commissioner of the Revenue's Office. Applicants need to bring proof of their income and net worth in order to qualify each year.**

Application for Real Estate Tax Exemption

More Information:

[Real Estate Tax Exemption Requirements](#)