



**2023 REAL ESTATE TAX RELIEF
ELDERLY OR PERMANENTLY DISABLED**

Laura M. Ecimovic
Commissioner of Revenue
P.O. Box 99
New Kent, Virginia 23124
Phone (804) 557-3078
Fax (804) 966-5562

READ CAREFULLY AS THIS AFFECTS YOUR ELIGIBILITY FOR TAX RELIEF

To qualify for real estate tax relief; the applicant must:

1. Complete the Real Estate Tax Relief application in its entirety
2. Include all required income and financial worth documentation
3. Meet all eligibility requirements found on the back of this page
4. Submit the completed application and required documentation by **May 1, 2023.**

For help completing the application, call Tax Program Administrator, Caroline Meade at (804) 557-3078. Do not wait as you may miss out on the tax reduction.

Eligibility Requirements for Exemption of Real Estate Taxes

- 1) The title of the property for which exemption is claimed is held, or partially held on January 1 of the taxable year, by the person or persons claiming exemption. Qualified applicants receive exemption based upon percentage of property owned.
- 2) The head of the household occupying the dwelling and owning title, or partial title, thereto is 65 or older or totally and permanently disabled not later than December 31 of the year immediately preceding the taxable year.
- 3) The dwelling must be occupied as the sole dwelling of such person or persons. Dwelling may include mobile homes. A temporary residence in a hospital, nursing home, convalescent home, or other facility for medical or mental care, shall not be construed to mean that the real estate for which tax is sought has ceased to be the sole dwelling of such persons during such extended periods of the other residence, unless such real estate is used by or leased to others for consideration.
- 4) The individual gross income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of Revenue to be an amount not to exceed \$35,000 and with a gross combined income not to exceed \$50,000. Gross combined income shall include all income from all sources of the owner, owner's spouse living in the dwelling for which the exemption is claimed. Relatives living in the household with income must qualify as prescribed in §58.1-3212. "Owner" as used herein shall also be construed as "Owners".

The following exclusions may apply:

- a. An amount of \$10,000 of income from all relatives living in the dwelling who are not the spouse of the owner
 - b. An amount of \$10,000 of income for an owner who is permanently disabled
 - c. All income of a person who qualifies as a caretaker of the owner as set forth in §58.1-3212
- 5) The total combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of Revenue to be an amount not to exceed \$150,000. The total financial worth shall include the value of all assets, including equitable interest, of the owners, and of the spouse of the owner, and shall exclude the fair market value of the dwelling and up to 10 acres of land upon which it is situated.

Claiming Exemption of Real Estate Taxes

- 1) Annually, and not later than May 2 of the taxable year, the person or persons claiming an exemption must file a real estate exemption affidavit with the Commissioner of Revenue.
- 2) In accordance with §58.1-3213 (F), all applicants must submit documentation to certify their gross income and net financial worth. All information provided is confidential.
- 3) As prescribed in §58.1-3215, changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions shall nullify any exemption or deferral for the remainder of the current taxable year and the taxable year immediately following.
- 4) Your application will be denied if...
 - a. Any one of the above eligibility requirements are not met
 - b. The application is not filled out in its entirety
 - c. The application is not filed in a timely manner
 - d. The application does not include all required documentation
- 5) The person or persons to whom an exemption has been granted shall on or before December 5 of the tax year for which such exemption is granted make payment to the Treasurer any tax amount not exempted by this application. Maximum amount exempted is based upon the following scale:

| <u>Qualified Income</u> | <u>Exemption Amount</u> |
|---------------------------|-------------------------|
| \$0.00 - \$15,000.00 | \$1,600.00 |
| \$15,000.01 - \$25,000.00 | \$1,300.00 |
| \$25,000.01 - \$35,000.00 | \$1,000.00 |
| \$35,000.01 - \$50,000.00 | \$ 500.00 |



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FILING DEADLINE IS MAY 1, 2023

| | | | |
|------------------|--|----------------------|--|
| VISION ID | | DATE RECEIVED | |
| BAI ID | | BY: | |

| SECTION 1 | | MINIMUM AGE OR DISABILITY REQUIREMENT | |
|--|--------------------------|---|--|
| On December 31, 2022, I was... | <input type="checkbox"/> | Age 65 or over | |
| | <input type="checkbox"/> | Permanently and Totally Disabled <i>(attach supporting documentation)</i> | |
| <i>If neither, you are ineligible for tax relief and should not complete this application.</i> | | | |

| SECTION 2 | | NUMBER OF PERSONS RESIDING IN DWELLING | |
|--|--|--|--|
| <u>Including</u> the applicant, how many people are living in residence? | | | |

| SECTION 3 | | | | COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING | | | |
|---|--|---------------------------|--|---|--|-------------------|--|
| <i>Include Applicant, Spouse, Co-Owner(s), and Relative(s) residing in the dwelling</i> | | | | | | | |
| Name | | Relationship to Applicant | | Social Security Number | | Date of Birth | |
| <i>First Name, Full Middle Name, Last Name, Suffix</i> | | | | | | <i>MM/DD/YYYY</i> | |
| | | APPLICANT | | | | | |
| | | SPOUSE/CO-OWNER | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

| SECTION 4 | | RELATIVE LIVING IN HOUSEHOLD | |
|--|--------------------------|------------------------------|-----------------------------|
| If a relative is living in the household, are they serving as your primary caregiver? <i>IF YES, you must also complete Section 12 of this application on page 4</i> | <input type="checkbox"/> | Yes | <input type="checkbox"/> No |
| | <input type="checkbox"/> | N/A | |
| If a relative is living in the household, are they providing you with financial assistance? <i>IF NO, you must also complete Section 13 of this application on page 4</i> | <input type="checkbox"/> | Yes | <input type="checkbox"/> No |
| | <input type="checkbox"/> | N/A | |

| SECTION 5 | | CONTACT INFORMATION | |
|------------------------|---|---------------------|----------------------|
| Mailing Address | | | |
| | <i>Street Address or P.O. Box, City, State, Zip</i> | | |
| Contact Person | | Phone Number | |
| Email | | | (____) ____ - ____ |

| SECTION 6 | | PROPERTY INFORMATION | |
|--|--|--------------------------|-----|
| Property Address | | | |
| | <i>Street Address Only; Complete if different than mailing address (No P.O. Box)</i> | | |
| Tax Map # | | | |
| Did you live at the property listed above for all of 2022? | | <input type="checkbox"/> | Yes |
| | | <input type="checkbox"/> | No |

SECTION 7

TAX RETURN

Did you file a Federal Income Tax Return for 2022?

 Yes No

IF YES, attach a copy of your federal income tax return.

SECTION 8

GROSS INCOME STATEMENT

| Source of Income For Tax Year Ending Dec. 31, 2022 | Applicant | | Spouse | | Relative(s) Living in Residence | | Document Required If "Yes" |
|--|--|-----------------------------|------------------------------|-----------------------------|------------------------------------|-----------------------------|-------------------------------|
| | Check Yes/No for all sources of income | | | | | | |
| Salaries, Wages, etc. | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | W-2 or 1099 |
| Social Security/Railroad Retirement | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1099-SSA/1099-RRB |
| Pensions, Annuities / IRA Distributions | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1099-R |
| Interest & Dividends | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1099-INT/DIV |
| Welfare & SSI | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | COLA Notice |
| Rental Income | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Schedule E |
| Capital Gains | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Schedule D |
| Trust Income | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Schedule E |
| Business Income | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Federal Returns |
| Unemployment Compensation | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1099-G |
| VA Benefits | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2022 Benefit Letter |
| Gifts | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Specify |
| Other Income | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Specify |

OFFICE USE ONLY

TOTAL

| | | | | | |
|------------------------|----|--------------------------------|----|----|----|
| INCOME | | \$ | \$ | \$ | \$ |
| ASSESSMENT | \$ | INCOME EXCLUSIONS | | | \$ |
| TAX | \$ | QUALIFIED INCOME | | | \$ |
| RELIEF | \$ | ADDITIONAL INFORMATION: | | | |
| OWNERSHIP | % | | | | |
| ADJUSTED RELIEF | \$ | | | | |
| TAX DUE | \$ | | | | |

SECTION 9**STATEMENT OF NET FINANCIAL WORTH**Does the applicant own real estate in another locality? Yes No

IF YES, please indicate the locality: _____

| Assets <i>As of Dec. 31, 2022</i> | Applicant | | Spouse | | Document Required If "Yes" |
|--|---|-----------------------------|------------------------------|-----------------------------|--|
| | <i>Check Yes/No for each asset for Applicant/Spouse</i> | | | | |
| Checking and Money Market Accounts | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Bank Statements as of Dec. 31, 2022 |
| Savings Accounts | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Certificates of Deposit | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| IRA(s) and 401K(s) | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Account Statements as of Dec. 31, 2022 |
| Brokerage, Annuity or Mutual Fund | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Stocks or Savings Bonds (Attach List) | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Cash Value of Life Insurance | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Vested Interest in Retirement Fund | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Balance Sheet |
| Equity / Net Worth of Business Owned | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| Personal Property (Motor Vehicles) | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | None Required |
| Other Assets | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Yes | <input type="checkbox"/> No | Specify |

YOUR APPLICATION WILL DENIED WITHOUT REQUIRED DOCUMENTATION.**SECTION 10****REAL ESTATE TAX EXEMPTION AFFIDAVIT****IMPORTANT:** Any person convicted of filing a fraudulent return, a Class 1 misdemeanor, may be punished by a fine not to exceed \$2,500; confinement in jail not to exceed 12 months; either or both.

I have read the foregoing exemption and swear that its contents are true to the best of knowledge and belief. I understand that any factors during the taxable year for which this affidavit is filed that have the effect of exceeding or violating the limitations and conditions provided by the County of New Kent, Virginia shall nullify any exemption for the current taxable year.

Applicant's Signature_____
Date

SECTION 11**APPOINTMENT OF REPRESENTATIVE (OPTIONAL)**

In accordance with Virginia State Code, § 58.1-3213 (F), all applicants must submit documentation to certify their gross income and net financial worth. All information is kept confidential and private. If you wish to appoint a representative that you authorize the Commissioner of Revenue or her staff to discuss the information contained within this application or receive information regarding your eligibility for this program with, please complete this section.

 Name of Contact

Relation to Applicant

 Telephone of Contact

Email of Contact

 Applicant's Signature

Date

SECTION 12**CAREGIVER QUALIFICATION (OPTIONAL)**

*Complete this section **only** if a relative is living in the household and is acting as a primary caregiver.*

1. Is the relative's primary purpose for living with the applicant(s) to serve as their primary caregiver due to deteriorating physical or mental health? Yes No
2. Has the applicant(s) given away any asset(s) in excess of \$10,000 value without adequate compensation in the past 3 years? Yes No

 Applicant's Signature

Date

SECTION 13**REAL ESTATE TAX INCOME EXEMPTION AFFIDAVIT (OPTIONAL)**

*Complete this section **only** if an individual is living in the household and is not contributing any financial assistance to the applicant.*

 APPLICANT(S) NAME

personally came and appeared before me,

the undersigned Notary, and make this his/her statement and General Affidavit upon oath and affirmation of belief and personal knowledge that the following statement is true and correct to the best of his/her knowledge.

 INDIVIDUAL LIVING WITH APPLICANT

resides at

 ADDRESS

and does not contribute any financial assistance to the applicant.

NOTARY SEAL

 APPLICANT'S SIGNATURE

DATE

State of Virginia; County of _____ to wit:

JURISDICTION

Subscribed and sworn (or affirmed) before me _____

DATE

 NOTARY'S SIGNATURE

My commission expires _____ Registration No. _____