



# 2011

COMMISSIONER OF REVENUE  
 P.O. BOX 99  
 NEW KENT, VA 23124  
 PHONE (804) 966 - 8594  
 FAX (804) 966 - 5562

## Real Estate Tax Exemption for the Elderly or Totally Disabled

### INSTRUCTIONS

- ✓ The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue. Spaces on the application that are not applicable to the taxpayer should be completed with "Not Applicable" (N/A).
- ✓ **Applications must be filed by May 1** of the taxable year for which the exemption is applied.
- ✓ Questions that cannot be answered within the spaces provided may be answered by attaching additional sheets to this application.
- ✓ This exemption is granted on an annual basis and a new application must be filed each year.
- ✓ All information submitted with this application is confidential and is not open to the public.
- ✓ As needed, the phone number listed above may be called for assistance with this form.

#### APPLICANT:

\_\_\_\_\_

Full Name Date of Birth

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SS# Phone

#### SPOUSE:

(Or Co-Owner) \_\_\_\_\_

Full Name Date of Birth

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SS# Phone

#### MAILING

ADDRESS: \_\_\_\_\_

Street City State Zip

#### PROPERTY

DESCRIPTION: \_\_\_\_\_ \$ \_\_\_\_\_

Tax Map # Total Assessed Value

- 1) Is this residence occupied by the applicant as the sole dwelling?  
 YES  NO
- 2) Is the applicant:  
 OWNER  PART OWNER
- 3) IF DISABLED, indicate Agency certifying your disability status:  
 \_\_\_\_\_

OFFICE USE ONLY	
TOTAL TAX	_____
EXEMPT	_____
BALANCE DUE	_____

- ✓ Attach verification of disability.

## GROSS INCOME STATEMENT

### INSTRUCTIONS

- ✓ Please complete this statement as of December 31 of the preceding calendar year.
- ✓ Include in this statement all sources of income of the applicant and all persons related to the applicant living in the residence.
- ✓ Please complete all figures in yearly amounts (not per month).

GROSS INCOME	APPLICANT	SPOUSE	RELATIVES LIVING IN RESIDENCE
Salaries, Wages, etc.	\$	\$	\$
Pensions	\$	\$	\$
Social Security	\$	\$	\$
Interest Income	\$	\$	\$
Dividends	\$	\$	\$
Rental Income	\$	\$	\$
Public Assistance	\$	\$	\$
Gifts	\$	\$	\$
Capital Gains	\$	\$	\$
Other Sources	\$	\$	\$
Exclusions❶	\$	\$	\$
<b>TOTAL</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Combined income of applicant, spouse, and relative</b>			<b>\$</b>

- ❶ **OFFICE USE ONLY:** Exclusion of no greater than \$10,000 can be granted from relative's income OR up to \$10,000 exclusion from applicant's income per disability verification.

4) EXCLUDING the applicant and spouse, provide the number of members in the household \_\_\_\_\_.

5) Are there relatives living in the household that have income?

YES                       NO

- ✓ IF NO, please skip to page 3, Statement of Net Financial Worth.

6) Is a relative living in the household serving as your primary caregiver?

YES                       NO

- ✓ IF YES, you must also complete the CAREGIVER QUALIFICATION WORKSHEET on page 5.

7) Do/Does the relative(s) contribute any financial assistance to the applicant?

YES                       NO

- ✓ IF NO, you must also complete the REAL ESTATE INCOME EXEMPTION AFIDAVIT on page 6.



## 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.
- 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 the 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 §58.1-3211. "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 §58.1-3211
- 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 \$75,000. 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 for which exemption is claimed.

## Claiming Exemption of Real Estate Taxes

- 1) Annually, and not later than May 1 of the taxable year, the person or persons claiming an exemption must file a real estate exemption affidavit with the Commissioner of Revenue.
- 2) 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 \$500.
- 3) **Your application will be denied if...**
  - a. Any one of the above requirements is not met
  - b. The application is not filed timely
  - c. All required supporting documentation is not submitted by the deadline
  - d. The application is not filled out in its entirety



# REAL ESTATE TAX INCOME EXEMPTION AFFIDAVIT

\_\_\_\_\_ personally came and appeared before  
APPLICANT(S) NAME

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.

\_\_\_\_\_ resides at \_\_\_\_\_  
NAME ADDRESS

and does not contribute any financial assistance to

\_\_\_\_\_  
APPLICANT(S) NAME

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
DAY MONTH YEAR

\_\_\_\_\_  
SIGNATURE OF AFFIANT

Sworn and subscribed before me this day, the \_\_\_\_\_ day of \_\_\_\_\_,  
DAY MONTH YEAR

\_\_\_\_\_  
NOTARY PUBLIC

My Commission expires:

\_\_\_\_\_  
DATE OF EXPIRATION