



**2020 REAL ESTATE TAX RELIEF
ELDERLY OR PERMANENTLY DISABLED**

Laura M. Ecimovic
Commissioner of Revenue
P.O. Box 99
New Kent, Virginia 23124
Phone (804) 966 – 8573
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 by **May 1, 2020**

If the application and all required supporting documentation are not submitted to our office or post marked by the due date, you will not be eligible for the tax relief. Please submit copies only. Originals will not be returned.

For help completing the application, call us today at (804) 966 – 8573. 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 §58.1-3211. "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 \$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 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) In accordance with §58.1-3213 (F), all applicants must submit documentation to certify their gross income and net financial worth. All information is kept confidential and is not open to the public.
- 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	\$800.00
\$15,000.01 - \$25,000.00	\$650.00
\$25,000.01 - \$35,000.00	\$500.00
\$35,000.01 - \$50,000.00	\$350.00



**2020 REAL ESTATE TAX RELIEF
ELDERLY OR PERMANENTLY DISABLED**

Laura M. Ecimovic
Commissioner of Revenue
P.O. Box 99
New Kent, Virginia 23124
Phone (804) 966 – 8573
Fax (804) 966 – 5562

FILING DEADLINE IS MAY 1, 2020

SECTION 1 MINIMUM AGE OR DISABILITY REQUIREMENT

On December 31, 2019, I was... Age 65 or over
 Permanently and Totally Disabled (*attach supporting documentation*)
If neither, you are ineligible for tax relief and should not complete this application.

SECTION 2 NUMBER OF PERSONS RESIDING IN DWELLING

Including the applicant, how many people are living in residence?

SECTION 3 COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING

Include Applicant, Spouse, Co-Owner(s), and Relative(s) residing in the dwelling

Name <i>First Name, Full Middle Name, Last Name, Suffix</i>	Relationship to Applicant	Social Security Number	Date of Birth <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? Yes No
IF YES, you must also complete Section 12 of this application on page 4 N/A

If a relative is living in the household, are they providing you with financial assistance? Yes No
IF NO, you must also complete Section 13 of this application on page 4 N/A

SECTION 5 CONTACT INFORMATION

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

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 2019? Yes No

SECTION 7

TAX RETURN

Did you file a Federal Income Tax Return in 2019?

 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, 2019	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	<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
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-RRB
Pensions & Annuities	<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
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 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	1099-INT/OID
Dividend 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	1099-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 and Schedules
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	Current Year 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

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, 2019</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, 2019
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, 2019
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	
Equity / Net Worth of Business Owned	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Balance Sheet
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 NOT BE APPROVED 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. _____