

Eligibility Requirements

For All Applicants

Tax relief is available to qualifying elderly and disabled individuals. The completed form is due by March 31, unless it is a first-time hardship case – in which it would then be due by June 15th.

1. The title of the property for which exemption is claimed must be held, or partially held, on January 1st of the taxable year, by the person or persons claiming exemption.
2. The gross combined income of the owner during the year immediately preceding the taxable year shall be an amount not to exceed \$50,000. Gross combined income shall include all income from all sources of the owner and spouse, and income in excess of \$10,000 of each relative living in the dwelling for which the exemption is claimed.
3. The total combined net financial worth of the owners as of December 31st of the year immediately preceding the taxable year shall be an amount not to exceed \$200,000. Total net financial worth shall include all assets of the owner of the dwelling for which exemption is claimed, and shall exclude the value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated. The Director of Finance makes the final determination of both the income and net worth once the application is processed.
4. In lieu of the filing of an annual application, once a taxpayer is determined to be eligible, an application may be filed on a three-year cycle. The taxpayer shall file an annual certification that no information contained on the last application has changed as to violate the limitations and conditions provided therein. Such annual certification must be filed not later than March 31st of the taxable year.
5. In order to avoid the payment of penalty on the full amount of the taxes, the person or persons to whom an exemption determination letter has been issued shall, on or before June 15th of the year for which such exemption is issued, present to the Collector the payment of the difference between the full amount of taxes levied on the property for which the exemption is issued and the amount of the exemption. **Failure to remit the payment for the difference between the full amount of the taxes levied and the amount of the exemption on or before June 15th of the tax year for which the exemption is issued shall void the tax exemption previously granted for that tax year.**

For Applicants Seeking Relief Because of Age

6. The head of the household occupying the dwelling and owning title, or partial title thereto must be sixty-five years old or older on December 31st of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person sixty-five years of age or older.

For Applicants Seeking Relief Because of Permanent and Total Disability

7. The head of the household occupying the dwelling and owning title, or partial title thereto must be permanently and totally disabled and under sixty-five years of age.
8. There must be attached to this application a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled.

Submit Tax Relief for the Elderly & Disabled Form to: Finance Department
Collections Division
900 E. Broad Street, Room 102
Richmond, VA 23219

If you need further instructions, please call 804-646-5700.