

City of Richmond
 Real Estate Unit
 900 E. Broad Street Room 100
 Richmond, VA 23219



**Payment is
 due by
 June 15, 2009**

2009 Tax Year Application for Real Estate Tax Relief for the Elderly or Permanently and Totally Disabled

Read Eligibility Requirements on Page 4 – Tax Freeze program is also available

The information required on this application must be filled out in its entirety and returned to the Real Estate Unit, 900 E. Broad Street Room 100, Richmond, VA 23219. Applications must be filed by **March 31, 2009**. **However, if you are a first time applicant, the application must be filed by June 15, 2009.** Complete all spaces on the application that are applicable. Questions that cannot be answered within the spaces provided may be answered by attaching additional sheets. All information on the application is confidential and not open to public inspection. For additional information, please phone (804) 646-5690 or come to Room 100, City Hall.

IMPORTANT: A citizen may apply for either the Tax Relief Program or Tax Freeze Program, but not both. Please check the program for which you are applying Tax Relief Tax Freeze

Please check the type of exemption for which you are applying: Elderly Disabled

Applicant (Property Owner)		
Last Name	First	Middle
Birth Date (MM/DD/YY)	Social Security Number	Telephone

Spouse (Property Owner)		
Last Name	First	Middle
Birth Date (MM/DD/YY)	Social Security Number	Telephone

Name under which the property is listed and appears on the tax bill		
Last Name	First	Middle
Street Address of Property		

FOR OFFICE USE ONLY

Map Reference Number											
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INCOME						NET WORTH					

Is this dwelling occupied by the applicant as his/her sole dwelling? Yes No

Is the applicant owner or partial owner, life estate? Owner Partial Owner

If partial ownership, explain how the ownership is legally held and the proportion owned by the applicant.

List the name, relationship, age and social security number of each person related to the applicant who occupies the above dwelling.

Name	Relationship	Age	Social Security Number

Enter the **gross income before deductions** from all sources, **for calendar year 2008**, of applicant, spouse, co-owner(s) and their spouse(s), and all other relatives living in the dwelling. *List each relative's income separately.* Use additional sheets if necessary.

COPIES OF PROOF OF ALL INCOME MUST BE FURNISHED.

GROSS INCOME	DOCUMENTATION	APPLICANT	SPOUSE/CO-OWNER(S)	RELATIVES LIVING IN THE DWELLING
Salaries, Wages, Etc.	W-2, 1099			
Pensions	1099R			
Social Security	SSA-1099			
Interest Received	1099-INT			
Dividends Received	1099-DIV			
Rent(s) Received	Schedule E			
Public Assistance	Cola Notice			
Child Support & Alimony				
Gifts Received				
Capital Gains	Schedule D			
Business Income	Schedule C, F			
Other Income, Specify				
Subtotal				
Deduct \$10,000 from relative's total income (not applicant or spouse/co-owner)				
Total				
Total Gross Combined Income of the Applicant, Spouse and Relatives				

IF THIS TOTAL EXCEEDS \$50,000  YOU DO NOT QUALIFY FOR THIS YEAR.

Please complete the following statement of net financial worth, as of December 31, 2008, for applicant, spouse, co-owner(s) and their spouse(s). Exclude the value of the dwelling and up to ten acres of unsubdivided land upon which it is situated. Include any additional subdivided lots as assets. Use additional sheets if necessary. *Where there is nothing to report, enter "0".*

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VALUE OF ASSETS AS OF DECEMBER 31, 2008	DOCUMENTATION	APPLICANT	SPOUSE/CO-OWNER(S)
Real Estate (In Richmond, other than residence)	Assessment		
Real Estate (Outside of Richmond)	Assessment		
Personal Property (Auto)	Registration Card		
Savings Account(s)	Account Statement		
Checking Account(s) & Money Market Accounts	Account Statement		
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IRAs, Thrift Accounts, Annuities & 401(K) Plans	Account Statement		
Life Insurance (Cash Value)	Account Statement		
Certificates of Deposit	Account Statement		
Other Assets (Mortgages, Burial Plots, etc.)			
Total			
Total Combined Value of Assets of the Applicant and Spouse			

IF THIS TOTAL EXCEEDS \$200,000  YOU DO NOT QUALIFY FOR THIS YEAR.

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 and will result in full payment due. Unless you are granted 100% relief, any balance due must be paid by June 15th in order to qualify for the tax relief credit.

Applicant’s Certification

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly or Permanently and Totally Disabled, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete.

Any person(s) falsely claiming this exemption shall be guilty of a misdemeanor. Any person(s) convicted of falsely claiming such exemption shall be punished by either a fine not exceeding one thousand dollars (\$1,000.00), or confinement in jail not exceeding twelve (12) months, or both.

Applicant’s Signature (Property Owner)	Date
Spouse’s Signature (Co-owner)	Date

City of Richmond, Virginia

Real Estate Tax Relief for the Elderly or Permanently and Totally Disabled Eligibility Requirements

For All Applicants

- The person or persons applying for an exemption in their taxes must have held or partially held title to the property on January 1 of the taxable year.
- 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.
- The total combined net value of assets of the person or persons applying for the exemption shall not exceed **\$200,000** during the preceding taxable year and shall exclude the value of the dwelling and land. (Not to exceed one acre, upon which the dwelling is located.)
- Annual certification must be filed not later than March 31st that no information contained on the last application has changed as to violate the limitations and conditions.
- In order to avoid the penalty on the full amount of the taxes, the person or persons whom the exemption determination letter has been issued shall, on or before June 15th of the year present the payment of the difference between the full amount of taxes levied 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 and will result in full payment being due.**
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For Applicants Seeking Relief Because of Age

- The head of the household occupying the dwelling and owning title, or partial title must be **sixty-five (65) years old or older on December 31, 2008**. The dwelling must be occupied as the sole dwelling of the applicant.

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- The head of the household occupying the dwelling and owning title or partial title must be permanently disabled and under 65 years of age. Applicant must attach 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.

Tax Relief and Tax Freeze Programs - Real Estate

A Citizen may apply for **either** the *Tax Relief Program* or the *Tax Freeze Program*, but **not both**.

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Note

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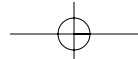
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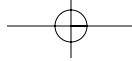
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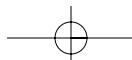
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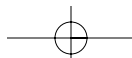
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