



Stacey C. Fletcher  
Commissioner

# Real Estate Tax Relief Application For the Elderly or Disabled

Office of the Commissioner of the Revenue  
1 Woolfolk Avenue, Suite 203  
Louisa, VA 23093

### 2023 Tax Year

Applicant's Name: \_\_\_\_\_  
*Last First Middle*

Address: \_\_\_\_\_  
\_\_\_\_\_

Birth Date: \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone \_\_\_\_\_

Co-Applicant's Name: \_\_\_\_\_  
*Last First Middle*

Check One:  Spouse  Co-Owner

Address: \_\_\_\_\_  
\_\_\_\_\_

Birth Date: \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone \_\_\_\_\_

Name(s) as shown on real estate tax bill: \_\_\_\_\_

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

List the name, age and social security number of ALL PERSONS who occupy the above dwelling.

| Name | Relationship | Age | Social Security No. |
|------|--------------|-----|---------------------|
|      |              |     |                     |
|      |              |     |                     |
|      |              |     |                     |

#### Read Requirements for Exemption on Page 4.

The information required on this application must be filled out in its entirety and returned to the Office of the Commissioner of the revenue by **May 1<sup>st</sup> of the taxable year for which the exemption is applied.** Complete all spaces on the application that are applicable. Questions that cannot be answered within the space 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 on the application is subject to The Privacy Protection Act and The Freedom of Information Act.

**Documentation of all sources of income (including a copy of your Federal Income Tax Return, bank statements, broker statements, etc.) will be required, without exception.**

**A change in ownership to a spouse or a nonqualifying individual, when such change resulted solely from the death of a qualifying individual, or a sale of such property shall result in a prorated exemption for the current taxable year.** For additional information or assistance, please come by the Commissioner's Office at 1 Woolfolk Avenue, Suite 203, Louisa, VA 23093 or call 967-3432.

#### For Office Use Only

Map Number \_\_\_\_\_ Tax Amount \$ \_\_\_\_\_

Income \$ \_\_\_\_\_ Net Worth \$ \_\_\_\_\_

Elderly

Disabled

Mobile Home

## GROSS INCOME

Report gross income for the CALENDAR YEAR 2022 from all sources of the applicant, spouse and all persons living in the dwelling. **The applicant, spouse and persons living in the dwelling must include a copy of their federal income tax return if they were required to file. DOCUMENTATION OF ALL INCOME LISTED MUST BE SUBMITTED WITH THIS APPLICATION.** If more than one person lives in the dwelling, list their names **AND** sources of income on a separate sheet.

| Source of Income                      | Applicant  | Spouse<br>(or Co-owner) | Other(s) | Totals |
|---------------------------------------|--|-------------------------|----------|--------|
| Salaries, Wages, etc.                 |  |                         |          |        |
| Pensions & Annuities                  |  |                         |          |        |
| Social Security Retirement            |  |                         |          |        |
| Interest & Dividends                  |  |                         |          |        |
| IRA Distributions                     |  |                         |          |        |
| Capital Gains                         |  |                         |          |        |
| Rental Income                         |  |                         |          |        |
| Insurance Benefits Received           |  |                         |          |        |
| Welfare, SSI, Alimony & Child Support |  |                         |          |        |
| Gifts                                 |  |                         |          |        |
| Other Sources                         |  |                         |          |        |
| <b>Sub-Total</b>                      |  |                         |          |        |
|                                       | <b>Deduct first \$6,500 of each person's income</b> (not applicant or spouse/co-owner) |                         |          |        |
| <b>Total Gross Income</b>             |  |                         |          |        |

## NET WORTH

Please complete this statement of net financial worth as of December 31, 2022. Net financial worth shall include all the current value assets of all others residing in the dwelling for which exemption is claimed and shall **exclude the value of the dwelling and the land, not exceeding ten acres**, upon which the dwelling is situated. **DOCUMENTS AND EVIDENCE SUPPORTING NET WORTH MUST BE SUBMITTED WITH THIS APPLICATION.**

| Net Value of Assets                               | Applicant | Spouse/or co-owner | Other(s) | Total |
|---|-----------|--------------------|----------|-------|
| Real Estate in Louisa County other than residence |           |                    |          |       |
| Real Estate outside Louisa County                 |           |                    |          |       |
| Personal Property (auto)                          |           |                    |          |       |
| Savings Account                                   |           |                    |          |       |
| Checking Account & Money Market Account           |           |                    |          |       |
| Certificates of Deposit                           |           |                    |          |       |
| Stocks, Mutual Funds and Bonds                    |           |                    |          |       |
| Life Insurance (cash value)                       |           |                    |          |       |
| IRAs, Thrift Accounts, Annuities, 401K Plans      |           |                    |          |       |
| Other Assets                                      |           |                    |          |       |
| <b>TOTAL</b>                                      |           |                    |          |       |

### Your Application will be denied if . . .

- Income or net worth limitations are exceeded
- The application is not filed timely
- All required supporting documentation is not submitted
- The age or disability requirement is not met
- The applicant has no ownership interest in the property
- Real Estate taxes are delinquent

### APPLICANT'S CERTIFICATION

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly or Disabled, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete, and I hereby authorize the release of all medical information to the Commissioner of the Revenue, and authorize the Commissioner of the Revenue to conduct such investigations as necessary to verify the facts set out in this application.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Applicant's Signature

**Louisa County, Virginia**  
**Real Estate Tax Relief for the Elderly and Disabled**

**Exemption authorized**

Real estate tax exemption is provided for qualified property owners who are not less than sixty-five (65) years of age or who are permanently and totally disabled and who are eligible according to the terms of this article and Section 58.1-3210, of the Code of Virginia. Persons qualifying for exemption are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

**Requirements for exemption**

Exemption shall be granted to persons subject to the following provisions:

1. The *title of the property* for which exemption is claimed *is held, or partially held, on January 1<sup>st</sup> 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 hereto, is sixty-five or older or became permanently disabled on June 30<sup>th</sup> of the year immediately preceding the taxable year.
3. The *total combined income of the owner(s) during the year immediately preceding the taxable year* shall be determined by the Commissioner of the Revenue in an amount not to exceed \$50,000. Additionally, \$7,500 of income for an owner who is permanently disabled shall be excluded from the total combined income calculation. "*Total combined income*" shall include *all income from all sources of the owner(s) and all others living in the dwelling for which exemption is claimed, except that the first \$6,500 of income of each person other than spouse of the owner, or owners, living in the dwelling shall not be included in such total.*
4. The *net combined financial worth of the owner(s) and all others residing in the dwelling as of December 31<sup>st</sup> of the year immediately preceding the taxable year* shall be determined by the Commissioner of the Revenue in an amount not to exceed \$200,000. "*Net financial worth*" shall include the value of all assets including equitable interest, of the owner(s) and all others living in the dwelling for which exemption is claimed, *but shall not include the fair market value of the dwelling and the land upon which it is situated, not exceeding ten acres, for which exemption is claimed.*

**Claiming of exemption**

1. Annually, *and not later than May 1<sup>st</sup> of the taxable year, the person or persons claiming an exemption must file a Real Estate Tax Relief Application with the Commissioner of the Revenue.*
2. The Application shall set forth, in a manner prescribed by the Commissioner of the Revenue, (1) *the names all persons occupying the dwelling for which exemption is claimed, (2) their gross combined income, (3) and their total combined net worth.*
3. If such person is under 65 years of age such application shall have attached thereto a certification by the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by a medical doctor licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disabled. Such doctor shall base the affidavit upon a physical examination of such person. The affidavit may be based upon medical information contained in the records of the Civil Service Commission, which is relevant to the standards of determining permanent, and total disability. Such affidavit or verification shall be filed after the first of January of each year but before the first day of May. The Commissioner of the Revenue may grant late filing for first time applicants or in hardship cases.

**Amount of exemption**

The person qualifying for and claiming exemption shall be relieved on the qualifying dwelling and land in an amount as specified below:

| Income (\$)   | Net Worth (\$) |               |                |                 |                 |
|---------------|----------------|---------------|----------------|-----------------|-----------------|
|               | 0-35,000       | 35,001-70,000 | 70,001-100,000 | 100,001-150,000 | 150,001-200,000 |
| 0-18,000      | 100%           | 100%          | 95%            | 90%             | 80%             |
| 18,001-29,000 | 95%            | 85%           | 80%            | 70%             | 60%             |
| 29,001-40,000 | 85%            | 80%           | 70%            | 60%             | 55%             |
| 40,001-50,000 | 75%            | 70%           | 60%            | 50%             | 45%             |

Except that the relief shall not exceed \$2,000.00 on any qualified dwelling and land. Effective May 3, 2021.

**Penalty for violation of article**

Any person or persons falsely claiming a grant under this article shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than fifty (\$50.00) nor more than five hundred dollars (\$500.00) for each offense.

Revised by the Board of Supervisors May 2, 2022.