CITY OF RICHMOND, VIRGINIA
APPLICATION FOR TAX RELIEF FOR ELDERLY/DISABLED
TAX YEAR 2022
FILING DEADLINE IS MARCH 31, 2022

Name: Parcel ID # or Address:

ELIGIBILITY REQUIREMENTS AND IMPORTANT INFORMATION

1. INCOMPLETE APPLICATIONS WITHOUT DOCUMENTATION WILL NOT BE PROCESSED AND MAY DISQUALIFY APPLICANTS FROM THE REAL ESTATE TAX RELIEF PROGRAM.

2. PRIOR YEAR TAXES MUST BE PAID. APPLICANTS WITH OUTSTANDING TAXES DUE WILL BE DENIED UNLESS TAXES ARE PAID IN FULL.

3. PLEASE ENSURE ALL INCOME AND ASSET DOCUMENTATION HAS BEEN SUBMITTED WITH YOUR APPLICATION AND APPLICATION HAS BEEN SIGNED.

FOR APPLICANTS SEEKING RELIEF BECAUSE OF PERMANENT AND TOTAL DISABILITY:

• The applicant must be permanently and totally disabled as of December 31st of the preceding year. Certified proof of disability must be provided. Acceptable types of proof include a statement from Social Security Administration or 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.

FOR ALL APPLICANTS:

• The applicant must be at least 65 years old or permanently and totally disabled by December 31st of the preceding year.

• The applicant must reside on the property and either be an owner or partial owner of the property as of January 1, 2022.

• Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed $60,000.

• Combined financial worth (assets) of the applicant and spouse may not exceed $350,000.

• The value of the house and up to one (1) acre of land is excluded from the financial worth calculation.

• All income of the owners and relatives must be included in the gross combined income; however, the first $10,000 of income for the relatives’ (other than the applicant/spouse) is excluded.

• A new application is required every three years. A signed certification form will be required annually to continue your tax relief status between applications. All significant changes to your income, net worth, or other conditions must be reported immediately.

• If a family member or any other individual is acting on the behalf of the applicant, a completed copy of the legal Power-of-Attorney is required in order to process the application.

• In the event that the applicant, co-applicant or co-owner is deceased (between January 1 and December 31, 2021), please include a copy of the Death Certificate or the date of death if applicable.

*****The City of Richmond is NOT responsible for mail delays, undelivered mail, or mail that is lost in transit. Please ensure that your application and supporting documentation is received in our office on or before the due date. *****
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

1. APPLICANT’S NAME (PROPERTY OWNER)

________________________________________
LAST FIRST MIDDLE
SOCIAL SECURITY #: _______________ TELEPHONE: _______________ BIRTH DATE: _____/_____/____

2. ☐ SPOUSE OR ☐ CO-OWNER(S) NAME. LIST ALL OWNERS OF THE PROPERTY. USE ADDITIONAL SHEETS IF NECESSARY.

________________________________________
LAST FIRST MIDDLE
SOCIAL SECURITY #: _______________ TELEPHONE: _______________ BIRTH DATE: _____/_____/____
IF SPOUSE OR CO-OWNER IS DECEASED, PROVIDE DATE OF DEATH _____/_____/____
DO APPLICANT(S) HAVE A POWER-OF-ATTORNEY (POA)? ☐ YES ☐ NO
*IF YES, PLEASE PROVIDE A COMPLETED COPY OF THE LEGAL POWER-OF-ATTORNEY.

3. NAME UNDER WHICH PROPERTY IS LISTED AND APPEARS ON THE TAX BILL:

________________________________________
PROPERTY ADDRESS: _______________________________________________________________________
SPOUSE OR CO-OWNER ADDRESS, IF DIFFERENT: _______________________________________________________________________

“Disclosure of your Social Security Number (“SSN”) is mandatory. Va. Code § 58.1-3017 authorizes the Finance Department to require this information. SSNs are used as a means of identification, to facilitate tax collection, and to provide refunds.”

________________________________________
PLEASE CHECK THE APPROPRIATE ☐

4. ☐ REAL ESTATE ☐ MANUFACTURED HOME (Mobile Home)

5. IS THIS RESIDENCE OCCUPIED BY THE APPLICANT(S) AS THEIR ONLY DWELLING? ☐ YES ☐ NO
*IF NO, PLEASE PROVIDE EXPLANATION: _______________________________________________________________________

6. IS APPLICANT: ☐ OWNER ☐ PARTIAL OWNER ☐ LIFE ESTATE - EXPLAIN:

________________________________________

7. LIST THE NAME, RELATIONSHIP TO OWNER(S), AGE, AND SOCIAL SECURITY NUMBER OF EACH RELATIVE OTHER THAN THE APPLICANT(S) WHO OCCUPIES THE DWELLING FOR WHICH THE EXEMPTION IS BEING SOUGHT. USE ADDITIONAL PAPER IF NECESSARY.

<table>
<thead>
<tr>
<th>NAME</th>
<th>RELATION</th>
<th>AGE</th>
<th>SOCIAL SECURITY #</th>
</tr>
</thead>
</table>

900 E. Broad Street, Room 100, Richmond, VA  23219 (Phone) 804.646.6015 (Fax) 804.646.5719 (Email) TaxRelief@rva.gov
8. ENTER THE GROSS INCOME BEFORE DEDUCTIONS FROM ALL SOURCES AND PROVIDE PROOF OF ALL INCOME AS OF **DECEMBER 31, 2021**, OF THE APPLICANT, SPOUSE, CO-OWNER(S) AND THEIR SPOUSE(S), AND ALL OTHER RELATIVES LIVING IN THE DWELLING. **LIST EACH PERSON’S INCOME SEPARATELY.** USE ADDITIONAL SHEETS IF NECESSARY.

*Gross combined income shall include all income from all sources of the owner and of the owner’s relatives living in the dwelling for which exemption or freeze is claimed, except that the income of each relative providing bona fide caregiving services to the owner whether such relative is compensated or not, other than spouse, of the owner, who is living in the dwelling, shall not be included in such total. (City of Richmond, VA Code §26-364.)

A legal Power-of-Attorney or notarized statement that the relative is providing bona fide caregiving services is required.*

<table>
<thead>
<tr>
<th>GROSS INCOME</th>
<th>DOCUMENTATION</th>
<th>APPLICANT</th>
<th>SPOUSE/CO-OWNER</th>
<th>RELATIVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries/Wages</td>
<td>W-2</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Pensions</td>
<td>1099-R</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Social Security</td>
<td>SSA-1099 or SSI Letter</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Interest Received</td>
<td>1099-INT</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Dividends Earned</td>
<td>1099-DIV</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Rents (Received)</td>
<td>Schedule E</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Capital Gains</td>
<td>Schedule D</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Business Income</td>
<td>Schedule C, F</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Other Sources</td>
<td>(Written Statement)</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>SUBTOTAL</strong></td>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**DEDUCT $10,000 FROM EACH RELATIVE’S TOTAL INCOME**

| **TOTAL** | $ |

**TOTAL Gross Combined Income of the Applicant, Spouse, Co-Owner & Others**

*IF THE ABOVE TOTAL EXCEEDS $60,000 STOP YOU DO NOT QUALIFY THIS YEAR.*

9. PLEASE COMPLETE THE FOLLOWING STATEMENT OF NET FINANCIAL WORTH AND PROVIDE PROOF OF ALL ASSETS AS OF **DECEMBER 31, 2021**, FOR THE APPLICANT, SPOUSE, CO-OWNER (S) AND THEIR SPOUSE (S). EXCLUDE THE VALUE OF THE DWELLING AND UP TO ONE (1) ACRE 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.”**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>DOCUMENTATION</th>
<th>APPLICANT</th>
<th>SPOUSE/CO-OWNER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Additional Real Estate (Other than residence)</td>
<td>Tax Assessment</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Personal Property (Auto)</td>
<td>Tax Assessment</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Checking Account(s)/Money Market Accounts</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Savings Account(s)</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Stocks, Mutual Funds &amp; Bonds</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>IRA’s, Thrift Accounts, Annuities &amp; 401K Plans</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Certificate of Deposit</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Life Insurance (Cash Value Only)</td>
<td>Account Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Other Assets</td>
<td>Written Statement</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Combined Value of Assets of Applicant and Spouse/Co-Owner**

*IF THE ABOVE TOTAL EXCEEDS $350,000 STOP YOU DO NOT QUALIFY THIS YEAR.*
NOTE: Failure to remit the balance due on or before January 14th/June 14th of the year for which the tax relief is issued shall void the tax relief and will result in the full tax amount being due and other penalty and interest charges may apply.

NOTE: A varying amount of funding is appropriated for tax relief each year. In the event that the total amount of all approved tax relief applications exceeds this amount, each approved application could have a pro rata reduction as may be necessary to balance the total tax relief appropriation.

10. APPLICANT’S CERTIFICATION

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly or Permanently 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) or confinement in jail not exceeding twelve (12) months, or both.

Applicant’s or POA’s Signature (Property Owner) Date

Spouse’s or POA’s Signature (Co-owner) Date

ORIGINAL SIGNATURE IS REQUIRED FOR THE APPLICATION TO BE ACCEPTED.

REMINDER: PLEASE PROVIDE A COMPLETED COPY OF THE LEGAL POWER-OF-ATTORNEY IF APPLICABLE.

If you would prefer correspondence via email regarding your application, please provide an appropriate email address.

E-Mail Address: ______________________________________________________

FOR OFFICE USE ONLY

INCOME: ___________________________ NET WORTH: ___________________________

APPROVED: _______ FILE YEAR: _______ RELIEF PERCENTAGE: _______________

DENIED: _______________________ DATE OF LAST SALE: ____________________

PROCESSED BY: ___________________ PROCESSED DATE: ___________________