



**TAX YEAR 2024 APPLICATION
FOR REAL ESTATE TAX RELIEF FOR THE
ELDERLY OR PERSONS WITH DISABILITIES PROGRAM
FILING DEADLINE IS DECEMBER 31, 2024**

READ CAREFULLY AS THIS AFFECTS YOUR ELIGIBILITY:

To qualify for tax relief the applicant must:

- Complete the Real Estate Tax Relief application in its entirety.
- Include ALL required gross income and financial net worth documentation.
- Meet all eligibility requirements.
- Submit the completed application and required documentation no later than December 31, 2024.

ELIGIBILITY REQUIREMENTS (CHECK ALL THAT APPLY):

- Did you own and reside in the property as of January 1, 2024?
- Are you permanently and totally disabled? Or are you 65 years of age or older as of December 31, 2023?
- Was the gross combined income of applicant(s), the spouse, and relatives living in the house **\$70,000 or less?**
- Was the combined financial net worth of the applicant(s) and spouse **\$450,000 or less?**

If any of the above questions are not checked then  you do **NOT qualify this year!**

I am applying for: **Tax Relief** *OR* **Tax Freeze**

I am: **Permanently and Totally Disabled** *OR* **Age 65 or over as of December 31, 2023**

If neither applies,  the account is ineligible for tax relief and this application should not be submitted.

Property Address: _____

Email Address (optional): _____

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NAME (as it appears on Deed): _____

PARCEL & ADDRESS: _____

LAST SALE DATE: _____ **RELIEF %:** _____ **FILE YEAR:** 1ST TIME 1 OF 3

INCOME: _____ **NET WORTH:** _____

APPROVED: _____ **APPROVED BY:** _____ **DATE:** _____

DENIED: _____ **DENIED BY:** _____ **DATE:** _____

HOLD: _____ **HOLD BY:** _____ **DATE:** _____

Application Received Stamp:

“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.”

1. APPLICANT’S NAME (PROPERTY OWNER):

DATE OF BIRTH: ____/____/____

LAST FIRST MIDDLE

FULL SOCIAL SECURITY#: ____/____/____ PHONE: _____

2. CO-APPLICANT’S NAME (SPOUSE OR CO-OWNER):

DATE OF BIRTH: ____/____/____

LAST FIRST MIDDLE

FULL SOCIAL SECURITY#: ____/____/____ PHONE: _____

IF SPOUSE OR CO-OWNER IS DECEASED ATTACH A COPY OF THE DEATH CERTIFICATE.

SPOUSE OR CO-OWNER ADDRESS, IF DIFFERENT: _____

3. IS THIS RESIDENCE THE APPLICANT(S) ONLY DWELLING? YES NO

**IF NO, PLEASE PROVIDE EXPLANATION:* _____

4. HOW MANY OF THE APPLICANT’S RELATIVES OVER 18 ARE LIVING IN THE RESIDENCE? _____

IF A RELATIVE IS LIVING IN THE HOUSEHOLD, ARE THEY SERVING AS YOUR PRIMARY CAREGIVER OR ARE THEY YOUR LEGAL POWER-OF-ATTORNEY? IF SO, IN ORDER TO EXCLUDE THEIR INCOME PLEASE ATTACH A LEGAL POWER OF ATTORNEY OR NOTARIZED STATEMENT THAT THE RELATIVE IS PROVIDING BONA FIDE CAREGIVING SERVICES.

5. LIST EACH RELATIVE OVER 18 YEARS OF AGE WHO LIVE IN THE RESIDENCE. USE ADDITIONAL PAPER IF NECESSARY.

RELATIVE’S NAME	RELATIONSHIP TO APPLICANT	FULL SOCIAL SECURITY NUMBER	DATE OF BIRTH MM/DD/YYYY

6. SOURCES OF GROSS INCOME

Source of Income <i>For Tax Year Ending Dec. 31, 2023</i>	<i>Check "Yes" for all sources of Income</i>			Document Required If "Yes"
	Applicant	Spouse/ Co-Owner	Relative(s)	
Salaries / Wages, etc.	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	W-2 or 1099
Social Security	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	SSA-1099
Pension / Annuities / IRA	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	1099-R
Interest	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	1099-INT
Dividends	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	1099-DIV
Welfare & SSI	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	COLA Notice
Rental / Trust Income	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Schedule E
Capital Gains	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Schedule D
Business Income	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Schedule C, F
Unemployment Compensation	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	1099-G
Other Income	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Specify

7. STATEMENT OF FINANCIAL NET WORTH

Assets <i>As of Dec. 31, 2023</i>	<i>Check "Yes" for all sources of Assets</i>		Document Required If "Yes"
	Applicant	Spouse/Co-Owner	
Real Estate (other than residence)	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Tax Assessment
Personal Property (Vehicles)	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Tax Assessment or Bill
Checking, Money Market, or Savings Accounts	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Account Statements for December 2023 and January 2024
Certificates of Deposit	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
IRA(s) & 401K(s)	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
Brokerage, Annuity, or Mutual Fund	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
Cash Value of Life Insurance	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	2023-24 Annual Statement
Stocks or Savings Bonds	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Account Statement as of Dec. 31, 2023
Other Assets	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Specify

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INCOME	APPLICANT	SPOUSE OR CO-OWNER	RELATIVE(S) - \$10,000 FROM EACH
SUBTOTAL	\$	\$	\$
COMBINED TOTAL	\$		
ASSETS	APPLICANT	SPOUSE OR CO-OWNER	
SUBTOTAL	\$	\$	
COMBINED TOTAL	\$		

8. APPLICANT'S CERTIFICATION

DOES THE APPLICANT(S) HAVE A POWER-OF-ATTORNEY (POA)? YES NO

**IF YES, PLEASE PROVIDE A COMPLETED COPY OF THE LEGAL POWER-OF-ATTORNEY.*

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly or Persons with Disabilities, 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

Co-Applicant's or POA's Signature (Spouse/Co-Owner)

Date

ORIGINAL SIGNATURE IS REQUIRED FOR THE APPLICATION TO BE ACCEPTED.

********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. Emailed, faxed, and copied applications are not acceptable. ********

ADDITIONAL INFORMATION:

- Applicants who are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time and whose real estate is not used by or leased to others may still apply for real estate tax relief.
- 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.
- Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed **\$70,000**. All income of the applicant(s), the spouse, and relatives must be included in the gross combined income; however, the first \$10,000 of income for each relative(s) (other than the applicant/spouse) is excluded.
- Combined financial worth (assets) of the applicant and spouse may not exceed **\$450,000**. The value of the house and up to one (1) acre of land is excluded from the financial worth calculation.
- 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.
- 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.