RICHMOND COUNTY, VIRGINIA

QUALIFICATIONS FOR TAX RELIEF FOR THE ELDERLY & DISABLED

1. The property owner must be at least 65 years of age or determined to be permanently or totally disabled by December 31st of the year preceding the year for which assistance in required.

2. As of December 31st of the year preceding the tax year for which assistance is requested, the taxpayer must be a Richmond County resident and said property must be occupied as the sole dwelling for the taxpayer. The taxpayer may be temporarily in the hospital, nursing home, etc, and still qualify for relief. If the residence is occupied by someone else while the taxpayer is away, it is not considered a temporary condition.

3. The total combined income from all sources of the taxpayer, spouse and all occupants living in the home may not exceed $20,000 in the year preceding the tax year for which assistance is requested; however, the first $4,000 of income of each occupant (excluding the spouse) living in the home with the homeowner may be excluded in computing income.

4. The net combined financial worth of the owner and spouse may not exceed $100,000. The value of the house and one acre of land, which is occupied by the taxpayer, is not included in computing the net worth. Checking, savings account, stocks, bonds, vehicles and additional real estate are some items that would apply in computing net worth.

5. Taxpayers seeking assistance must file annually. Applications must be filed between February 1st and May 1st of each year for which relief is sought.

6. Persons under the age of 65 claiming the exemption must present certification from the Veterans Administration, the Railroad Retirement Board, Social Security Administration or a sworn affidavit by two medical doctors to the effect that such person is permanently and totally disabled. The affidavit of a least one doctor will be based upon a physical examination.

7. No application shall be approved for property on which any delinquent taxes remain unpaid as of August 1 in the year in which the application is submitted.

For further information or assistance, please contact the County Administrator's Office at (804)333-3415 or P. O. Box 1000, Warsaw, Virginia. 22572.

FOR OFFICE USE ONLY

*Date received:*_____ *Taxable Year:*_____ *Parcel Number:*_____

RICHMOND COUNTY

P.O. BOX 1000 WARSAW, VIRGINIA 22572 PHONE: 804-333-3415

Application for Real Estate Tax Exemption For Elderly and/or Disabled Homeowners

The information required on this application must be filled out entirely and returned to the County Administrator's Office between February 1 and May 1 of each year for which relief is sought. Applications must be filed by May 1st of the taxable year for which the exemption is applied to qualify. Complete all spaces on the application that are applicable. Questions that cannot be answered within the spaces may be answered by attaching additional sheets to this application. The exemption is granted on an annual basis and a new application must be filed each year. The exemption is calculated on the value of the dwelling and no more than one acre of land. Any unpaid real estate taxes pertaining to this exemption must be paid as of August 1 of the current year, in order to receive the tax relief exemption. All information on the application is confidential and not open to public inspection.

APPLICANT: _____
Last Name First Middle

BIRTHDATE: _____ SOCIAL SECURITY # _____
Mo. Day Year Age

SPOUSE: _____
Last Name First Middle

BIRTHDATE: _____ SOCIAL SECURITY # _____
Mo. Day Year Age

MAILING ADDRESS:_____ PHONE # _____

PHYSICAL ADDRESS (if different from mailing address):_____

Name under which property is listed and appears on the tax bill, if different from the applicant or spouse's name:

---

1. Is the dwelling occupied by the applicant as the sole dwelling? Yes____ No ____

   If no, what is the address/location of where applicant resides?_____

2. Is the applicant? Elderly _____ Disabled _____

3. Is the applicant? Sole owner _____ Partial Owner _____

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

_____

_____

_____

4. List the names, relation, ages, and social security numbers of all persons who occupy the dwelling, other than the owners. DO NOT LIST OCCUPANTS WITH NO INCOME.

OCCUPANT(S)	RELATION	AGE	SOCIAL SECURITY #
1.			
2.			
3.			
4.			
5.			
6.			

GROSS INCOME SCHEDULE

Please complete the Gross Income schedule for the prior year ending December 31st. Included in this schedule should be the total gross income, from **all** sources, of the applicant, spouse, and occupants, if any.

GROSS INCOME	APPLICANT	SPOUSE	OCCUPANT-1	OCCUPANT-2	OCCUPANT-3
Salaries, Wages, Etc					
Pensions/Retirement					
Social Security					
Interest					
Dividends					
Rent (s)					
Public Assistance					
Capital Gains					
Trust Fund Income					
All Other Sources					
Less Occupants Income			**($4,000.00)**	**($4,000.00)**	**($4,000.00)**
Total For Each Column					
Total Gross Income Of Applicant, Spouse and Occupants $_____					

If gross combined income is over $20,000.00 no exemption is allowed.

NET WORTH SCHEDULE

Please complete the schedule of net financial worth from the prior year ending December 31st. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling and the spouse, for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre upon which the dwelling is situated.

NET VALUE OF ASSETS	APPLICANT	SPOUSE
Real Estate (other than residence)		
Automobile(s) (Fair Market Value)		
Savings Account(s)		
Checking Account(s)		
Cash on Hand		
Stocks & Bonds		
Life Insurance and Annuity (Cash Value)		
Property in Trust		
Other Assets		
TOTAL ASSETS (LINE A)		
Less – LIABILITIES		
Notes Payable		
Accounts Payable		
Mortgages Payable (Other than Residence)		
Taxes Due – Federal, Local, & State		
All Other Debts		
TOTAL LIABILITIES (Line B)		
NET WORTH (SUBTRACT LINE B FROM LINE A)		

If combined net worth is over $100,000, no exemption is allowed.

COMBINED NET WORTH (APPLICANT & SPOUSE – LINE C)
$ _____

EXEMPTION PERCENTAGE SCHEDULE

Total Combined Income	Percentage Exemption of Tax
$0-$14,000	100%
$14,001-$16,000	80%
$16,001-$18,000	60%
$18,001-$20,000	40%
$20,001 and Above	0%

Note: Exemption of tax relief shall not exceed $400.00 annually.

COUNTY OF RICHMOND
STATE OF VIRGINIA

THIS IS TO CERTIFY that I understand that I must file annually, between February l and May 1; the property seeking tax exemption is my sole domicile; I have listed the names and income of all persons occupying my sole domicile; that the total combined net worth and the total combined income from all sources does not exceed the limits listed in the Richmond County Ordinance; and that any unpaid real estate taxes pertaining to this exemption must be paid as of August 1 of the current year, in order to receive the tax relief exemption. I understand that changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which this affidavit is being filed, shall nullify any exemption for the current year and the taxable year immediately following and that a material misstatement to obtain tax relief shall be punished as a misdemeanor.

OATH – I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.

_____
Signature of Applicant

State of _____
County of _____

Sworn (or affirmed) to before me this _____ day of _____ 20____.

_____
Signature of a notary public or other Officer administering oath.

My commission expires:_____

Notary Registration #:_____

AUTHORIZATION FOR INVESTIGATION

I hereby give my consent and permission to any governmental agency, any corporation, financial institution, retirement system, or other source of income to me, to release to the Commissioner of the Revenue of Richmond County, Virginia, or his/her duly authorized deputies or agents, any information he/she may request for the purpose of ascertaining my eligibility for relief under the "Real Estate Tax Exemption Ordinance" of Richmond County, Virginia.

Signed:_____

_____
Name

_____
Address

_____

Witness (if signed by mark) _____

_____
Date

Name, relationship, address if person/persons giving information is not the land owner.

Name(s)_____

Relationship_____

Address_____

_____

Telephone Number_____