COMMISSIONER OF THE REVENUE
116 W. BEVERLEY STREET
P.O. BOX 4
STAUNTON, VA 24402
PHONE: (540) 332-3829
FAX: (540) 851-4022
EMAIL: REVENUE@CI.STAUNTON.VA.US

APPLICATION
DUE BY
May 1, 2020

REAL ESTATE TAX RELIEF FOR THE ELDERLY AND/OR TOTALLY DISABLED APPLICATION

The information required on this application must be filled out in its entirety and returned to the Commissioner of Revenue. Applications must be filed by **May 1, 2020**. Complete all spaces on the application that apply to you. Questions that cannot be answered within the spaces provided may be answered by attaching additional pages to this application. **Tax Relief is granted on an annual basis and a new application must be filed each year.** All information on this application is confidential and not available to the public for inspection. For additional information, concerns, questions, and/or assistance in completing this application, please call (540) 332-3829.

YOU MUST ATTACH FULL COPIES OF ANY AND ALL SUPPORTING DOCUMENTATION TO THIS APPLICATION.

THE APPLICATION WILL NOT BE PROCESSED WITHOUT THE REQUIRED DOCUMENTATION.

☐ 65 OR OLDER ☐ PERMANENTLY AND TOTALLY DISABLED

APPLICANT NAME: ______________________________

BIRTH DATE: ____________ SOCIAL SECURITY NO: ____________ HOME PHONE: ____________

SPOUSE/JOINT OWNER NAME: ______________________________

BIRTH DATE: ____________ SOCIAL SECURITY NO: ____________ HOME PHONE: ____________

ADDRESS OF PROPERTY: ______________________________ PARCEL NUMBER: ________

NAME AS APPEARS ON REAL ESTATE TAX BILL: ______________________________

MAILING ADDRESS (if different): ______________________________

IS THIS PROPERTY OCCUPIED AS THE SOLE DWELLING: ☐ YES ☐ NO

IS THE APPLICANT, OWNER OR PARTIAL OWNER OF THIS PROPERTY? ☐ OWNER ☐ PARTIAL OWNER

OCCUPANTS: List the name, relationship, age, and social security number of all persons who are not owners that occupy the above dwelling, with the exception of bonafide tenants or bonafide paid caregivers.

NAME	RELATIONSHIP (son, mother, friend, etc.)	AGE	SOCIAL SECURITY NUMBER

OFFICE USE ONLY ☐ NEW APPLICANT

INCOME ____________ ASSESSED VALUE $____________ x 0.0095 = $ ____________ TAX

NET WORTH ____________ $ ____________ AMOUNT OF RELIEF

TAX RELIEF ____________ % NOTES: ______________________________

GROSS INCOME: Please complete the gross income section for the calendar year 2019. Include total gross income from all sources of the applicant, spouse, and each person living in the dwelling. *Attach additional pages if necessary.

GROSS INCOME	DOCUMENTATION	APPLICANT	SPOUSE	OTHERS
SALARIES, WAGES, ETC.	W-2			
SOCIAL SECURITY	SSA-1099			
PENSIONS, ANNUITIES	1099-R			
INTEREST	1099-INT			
DIVIDENDS	1099-DIV			
IRA DISTRIBUTIONS, INSURANCE BENEFITS	1099-R			
CAPITAL GAINS	Schedule D			
RENTAL INCOME, BUSINESS INCOME, ETC.	Schedule C/E/K			
SNAP/FOOD STAMPS, FUEL ASSISTANCE	Social Services			
UNEMPLOYMENT	1099-F			
OTHER SOURCES (LOTTERY, ALIMONY, CHILD SUPPORT)				
TOTALS		**$**	**$**	**$**

TOTAL INCOME FOR APPLICANT AND SPOUSE $ ____________________

ADD: RELATIVES INCOME (EXCESS OF $2,500) $ ____________________

ADD: OTHER OCCUPANTS INCOME $ ____________________

TOTAL ADJUSTED GROSS COMBINED HOUSEHOLD INCOME **$ ____________________**

NET WORTH: Please complete the statement of net financial worth. For each account, provide the full and complete statement for the month, **including the balance as of December 31, 2019**. *Attach additional pages if necessary.

ASSETS	APPLICANT	SPOUSE
REAL ESTATE (OTHER THAN THE HOME YOU LIVE IN)		
PERSONAL PROPERTY (AUTOMOBILE, TRAILER, ETC.)		
SAVINGS ACCOUNT(S)		
CHECKING ACCOUNT(S)		
MONEY MARKET ACCOUNT		
CERTIFICATES OF DEPOSIT		
STOCKS, MUTUAL FUNDS, BONDS		
LIFE INSURANCE (CASH VALUE)		
IRA, ANNUITIES, 401(K) PLANS		
OTHER ASSETS (BURIAL PLOTS, TRUSTS, ETC.)		
TOTALS	**$**	**$**

TOTAL COMBINED NET FINANCIAL WORTH **$ ____________________**

Please supply the name and contact information of a family member or friend that we may speak to concerning this application if we are unable to make contact with you.

NAME: ____________________________ RELATIONSHIP: ____________________________ PHONE: ________________

AFFIDAVIT

I do hereby declare, under the penalty of law, that the information included in this application for Real Estate Tax Relief for the Elderly and/or Permanently and Totally Disabled is true, correct, and complete to the best of my knowledge.

____ ____________________________

SIGNATURE OF APPLICANT **DATE**

GUIDELINES FOR
REAL ESTATE TAX RELIEF

1. You must own, or partially own, the property for which you request relief on January 1 of the tax year.
2. The property must be occupied as the sole dwelling of the applicant.
3. The head of the household occupying the dwelling and owning title, or partial title thereto, must be at least sixty-five (65) years old or permanently and totally disabled on December 31 for the year preceding the tax year. If the head of household is under age sixty-five (65), you must attach a certificate from the Veterans Administration, Railroad Retirement Board, or Social Security Administration. If you are not eligible for certification by either of the afore mentioned agencies, you must attach a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth of Virginia. These sworn affidavits must state that the applicant is totally and permanently disabled. The affidavit of at least one (1) of the doctors shall be based upon a physical examination of you by the doctor who makes the sworn statement.
4. The gross combined income of the owner during the year immediately preceding the tax year shall be determined, by the Commissioner of the Revenue, to be an amount not to exceed $30,000. Gross combined income shall include all income, from all sources of the owner and spouse and income of each persons living in the home. Note: relatives living in the home of the homeowner quality for the deduction of $2,500 from their annual income. "Owner" as used herein shall be construed as "Owners".
5. The total combined net financial worth of the owner as of December 31, of the year immediately preceeding the tax year shall be determined by the Commissioner of the Revenue to be an amount not to exceed $62,500. Total net financial worth shall include all assets, including equitable interest, of the owner and of the spouse of any owner for which exemption for is claimed, shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which the dwelling is located.
6. Annually, and not later than May 1 of the taxable year, the person or persons claiming an exemption must file an application for tax relief with the Commissioner of the Revenue.
7. Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued, by the deadlines established for collection, shall constitute a forfeiture of the exemption.
8. Any person or persons falsely claiming an exemption under this Ordinance shall be guilty of a misdemeanor and upon conviction thereof, shall be punishable in the manner prescribed in Section 11.1 of the code of the City of Staunton.
9. **We must have complete documentation of all figures entered on this application including, but not limited to, income, bank account statements, social security, pensions, wages, stocks, bonds, insurance, interest, etc. Please attach this documentation to your completed application. The application cannot and will not be processed until all supporting documentation is received.**

TAX EXEMPTION (RELIEF) SCHEDULE

2020

	Net Worth						
Gross Combined Income	$0 – $25,000	$25,001 - $31,250	$31,251 - $37,500	$37,501 - $43,750	$43,751 - $50,000	$50,001 - $56,250	$56,251 - $62,500
$0 - $18,000	100%	90%	80%	70%	60%	50%	45%
$18,001 - $21,000	85%	75%	65%	55%	50%	45%	40%
$21,001 - $24,000	70%	60%	55%	50%	45%	40%	35%
$24,001 - $27,000	50%	45%	40%	35%	30%	25%	20%
$27,001 - $30,000	35%	30%	25%	20%	15%	10%	5%

Revised 12/1/2008