



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street
Winchester VA 22601

P.O. Box 552
Winchester VA 22604-0552



COMMISSIONER

www.fcva.us/cor

www.fcva.us/re

Phone: 540-665-5680

Fax: 540-667-6487

December 29, 2023

Application for: **Year 2024 Real Estate Tax Relief for Senior Citizens or Permanently and Totally Disabled Persons**

Requirements:

- **Any applicant must meet the first 6 to qualify**
- **First-Time Filer, if totally disabled, must meet all 7 to qualify**

1. Either(a) At least one spouse must be **65 years old** or older
OR (b) At least one spouse must be **permanently and totally disabled**
2. Total income **including** tax exempt income of ALL residents of the dwelling cannot exceed **\$50,000**. An exclusion of the first \$8,500 of income is allowed for each relative other than either spouse that is living in the dwelling.
3. Combined net financial worth of all residents in the dwelling cannot exceed **\$150,000**, not including the principal residence and up to one acre.
4. If not a first-time filer, a change in income could mean a change in the amount of tax relief you receive for that year in the program.
5. Applications must be filed between **January 1 and April 1 of each year** that you are in the program.
6. **Please bring income and asset verification including the first page of your 2023 federal return, if one was filed. No applications will be processed without copies of the required documentation.**
7. **First-Time filers who are permanently/totally disabled:** Please attach to your application a certification letter from two doctors or a copy of the Social Security Administration letter. **First time filer applications must be mailed with the applicant's signature. Unsigned applications will be declined.**
8. If you do not receive 100% tax relief, you may inquire about the Real Estate Tax Deferral Program. Use the following link for more information: www.fcva.us/td

****NOTE: NO APPLICATIONS WILL BE ACCEPTED AFTER THE APRIL 1ST DEADLINE.**

Forms will be mailed and will also be available online at www.fcva.us/re. We will be glad to answer questions or assist you with the form. You may email questions to: taxrelief@fcva.us or call the Real Estate staff at 540-722-8319.



FREDERICK COUNTY, VIRGINIA
Office of the Commissioner of the Revenue
P. O. Box 552
Winchester, Virginia 22604-0552
Phone: (540) 665-5680

FILING DEADLINE: JANUARY 2nd - APRIL 1st

Record Number: _____

FILE EARLY TO AVOID A DELAY IN PROCESSING
APPLICATION FOR REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED HOMEOWNERS

Date of Application _____ Application Number _____

Applicant (Property Owner) _____
Last Name First Middle

Address _____
Street City State Zip

Birth Date _____ Social Security Number _____ Phone _____
Month Day Year

Spouse _____
Last Name First Middle

Address _____
Street City State Zip

Birth Date _____ Social Security Number _____ Phone _____
Month Day Year

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

Name _____

1. Please complete this gross income statement for the calendar year 2023. Included in the statement should be the total gross income from all sources of all residents living in the dwelling. Documentation required is listed for verification.

| GROSS INCOME | Documentation Required | Applicant | Spouse | Relatives/Others living in dwelling |
|------------------------------|------------------------|-----------|--------|-------------------------------------|
| Salaries, Wages, Etc. | W-2, 1099 | | | |
| Pensions | 1099-R | | | |
| Social Security (Check Amt.) | 1099-SSA | | | |
| Interest/Dividends | 1099-INT/OID 1099-DIV | | | |
| IRA Distributions | 1099-R | | | |
| Rent(s) | Schedule E | | | |
| Welfare | Cola Notice | | | |
| Gifts | Specify | | | |
| Capital Gains | Schedule D | | | |
| Trust Fund Income | Schedule E | | | |
| Other Sources | Specify | | | |
| TOTAL | | | | |

Total Gross Combined Income of all Residents..... \$ _____

NOTE: If you filed a Federal Income Tax Return for 2023 attach a copy.

2. Is this dwelling occupied by the applicant as the sole dwelling? Yes No

3. Is the applicant the Owner Partial Owner

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

4. List the names, relationship, ages and social security numbers of all persons residing with the applicant, except for the spouse. Please indicate their annual income.

| NAME | Income Y/N | RELATIONSHIP | AGE | SOCIAL SECURITY NO. |
|------|------------|--------------|-----|---------------------|
| | | | | |
| | | | | |
| | | | | |

Please complete this statement of net financial worth as of December 31, 2023. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling 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. Documentation required for verification.

5.

| NET VALUE OF ASSETS (Use Actual Amounts as of 12/31/2023) | Documentation Required | APPLICANT | SPOUSE | Relatives/Others living in dwelling |
|---|---------------------------|-----------|----------|--|
| REAL ESTATE / Exclude value of applicants residence and lot, not to exceed 1/2 acre. | 1/1/2024 Assessment | | | |
| Automobiles: Yr. _____ Make _____ Model _____ | * SEE BELOW | | | |
| Yr. _____ Make _____ Model _____ | | | | |
| Yr. _____ Make _____ Model _____ | | | | |
| Mobile Homes: Yr. _____ Make _____ Model _____ | * SEE BELOW | | | |
| Money in Certificates | Bank Statement | | | |
| Checking Account(s) | Bank Statement | | | |
| Savings Account(s) | Bank Statement | | | |
| Stocks/Bonds | Account Statement | | | |
| Property in Trust | * SEE BELOW | | | |
| IRA(s) | Account Statement | | | |
| Life Insurance Policy - Cash Value | Account Statement | | | |
| TOTAL - Assets | As Of 12/31/2023 | \$ _____ | \$ _____ | \$ _____ |
| Less - Total Liabilities ATTACH STATEMENT | As Of 12/31/2023 | \$ _____ | \$ _____ | \$ _____ |

*** Copies of assessed values required if property is not in Frederick County**

Total Combined Net Financial _____
Worth of all Residents \$ _____

CERTIFICATE

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly, including any accompanying schedules or statements, to the best of my knowledge is true, correct and complete.

Date _____
Sworn (or affirmed) to before me this _____ Signature of Applicant

_____ DAY OF _____ 2024

Signature of a notary public _____ My commission expires _____

-- OFFICE USE ONLY --

Map Number _____ Record Number _____

Value of Bldg. _____ Value of Land _____ Total _____

RE Tax _____

Mobile Home _____ Value _____

MH Tax _____

Total Income _____

Total Assets _____

Amount of Exemption _____

Deferred Amount: Real Estate _____ Mobile Home _____

VERIFIED
INCOME _____
ASSETS _____
TAX RETURN FILED _____
INITIALS _____
DATE _____