



Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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SETH T. THATCHER
COMMISSIONER

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December 27, 2019

Application for: **Year 2020 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 2019 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 or Veteran Affairs determination letter. Also, please come in person the first time or have your application notarized before mailing.
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.**

We will be glad to answer questions or assist you with the form. You may email questions to: bhummer@fcva.us or call the Real Estate staff at 540-722-8326. You may also stop by 107 North Kent Street – Suite 101 in Winchester. We are in the new portion of the County office building on the first floor, north end. There is free parking behind the building. Forms will be mailed and will also be available online at www.fcva.us/re.