



<i>Physical Address:</i>		<i>Mailing Address:</i>	
107 North Kent Street, Winchester VA 22601		P.O. Box 552, Winchester VA 22604-0552	
BARBARA HUMMER	<a href="mailto:bhummer@fcva.us">bhummer@fcva.us</a>	Phone: 540-655-5680	
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## **SENIOR CITIZEN AND DISABLED PERSONS** *Deferral of Payment of Real Estate Taxes*

- Any Senior Citizen or Disabled Person who is eligible for a partial Real Estate tax exemption (e.g., 10%, 35% or 60%), based on total combined income of more than \$20,000 but not greater than \$50,000, may request **deferral or delay of payment of the remainder (non-exempt portion) of the RE tax due.**
- An **Application for Deferral of Payment of RE Taxes** must be filed **annually by April 1** with the Commissioner of the Revenue.
- You do not have to defer/delay payment of all your RE taxes owed, but can pay part of it and defer/delay payment of part of it. The total accumulated amount of deferred/delayed RE taxes must be paid to the County when the dwelling is sold or from the decedent's estate *within one year after the death of the last owner who qualifies for the tax deferral.*
- The deferred/delayed amount of RE taxes will accrue interest at 8% per annum, but no penalty.
- Changes to income, financial worth, property ownership or other factors during the filing taxable year may affect qualification for exemption and deferral.
- See additional important information at Frederick County Code Article III, Sections 115-16 to 115-22.

**IF YOU WANT TO PARTICIPATE IN THIS DEFERRAL PROGRAM, PLEASE CONTACT THE COMMISSIONER'S OFFICE AT 540-665-5680 TO OBTAIN THE APPLICATION.**

**FOR ADDITIONAL QUESTIONS REGARDING PAYMENT, CONTACT THE TREASURER'S OFFICE AT 540-665-5607.**



**Frederick County, Virginia**  
 Ellen E. Murphy, Commissioner of the Revenue  
 Real Estate Division  
[www.fcva.us/cor](http://www.fcva.us/cor)

YEAR: _____
ACCOUNT No.: _____

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**SENIOR CITIZEN AND DISABLED PERSONS  
 APPLICATION FOR DEFERRAL OF PAYMENT OF REAL ESTATE TAXES**

Pursuant to § 115-20.1 of the Frederick County Code, any person eligible for a partial Real Estate tax exemption (e.g., 10%, 35% or 60%) may request deferral (or delay) of payment of the remaining portion of the Real Estate tax due. The total of all Real Estate tax amounts that are deferred (or delayed) for payment become a debt against the property which must be paid to the County when the dwelling is sold or from the decedent's estate *within one year after the death of the last owner who qualifies for the tax deferral.*

<b>APPLICANT INFORMATION</b>			
Name of Applicant ( <i>Last, First, Middle Initial</i> ):	Date of Birth: ____/____/____	Map No.: _____	Telephone No(s): (____) _____ - _____ (____) _____ - _____
Name of Co-Applicant (if applicable) ( <i>Last, First, Middle Initial</i> ):	Date of Birth: ____/____/____		Telephone No(s): (____) _____ - _____ (____) _____ - _____
Address of Real Estate To Be Granted Tax Deferral:			
Property is owned by (list <u>all</u> owners):			
Amount of Taxes to be Deferred ( <i>select one</i> ): <input type="checkbox"/> Entire amount of taxes owed <b>OR</b> <input type="checkbox"/> \$ _____ [specify amount]			

\_\_\_\_\_ // \_\_\_\_\_  
**Signature of Applicant**                                      Date                                      **Signature of Co-Applicant (if applicable)**                                      Date

<b>ACKNOWLEDGEMENT</b>
<b>Do you acknowledge that you understand this Application and its intended purposes, and that you have willingly signed it?    <input type="checkbox"/> YES</b>
<b>CERTIFICATE OF ACKNOWLEDGEMENT</b>
Commonwealth of Virginia ) County of Frederick            )
The foregoing instrument was acknowledged before me on this _____ day of _____, 20____, by _____.
_____ Notary Public
My commission expires: _____