Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street | P.O. Box 552
Winchester VA 22601 | Winchester VA 22604-0552

www.fcva.us/cor
www.fcva.us/re

SETH T. THATCHER
COMMISSIONER

Phone: 540-665-5680
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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.

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 1st - 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 _____ Elderly

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 2019. 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 2019 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, 2019. Net financial worth is computed by substracting 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 12/31/2019)	Documentation Required	APPLICANT	SPOUSE	Relatives/Others living in dwelling
REAL ESTATE / Exclude value of applicants residence and lot, not to exceed (1) acre.	1/1/2020 Assessment			
Automobiles: Yr.____ Make____ Model____ Yr.____ Make____ Model____ Yr.____ Make____ Model____	* SEE BELOW			
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 12/31/2019	$	$	$
Less - Total Liabilities ATTACH STATEMENT	As Of 12/31/2019	$	$	$

*** 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 _____ 2020

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 _____