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COMMISSIONER

Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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Winchester VA 22604-0552



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www.fcva.us/cor

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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 2018 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.

