



**CITY OF RICHMOND, VIRGINIA**  
**APPLICATION FOR TAX RELIEF FOR ELDERLY/DISABLED**  
**TAX YEAR 2022**  
**FILING DEADLINE IS MARCH 31, 2022**

Name:

Parcel ID # or Address:

**ELIGIBILITY REQUIREMENTS AND IMPORTANT INFORMATION**

- 1. INCOMPLETE APPLICATIONS WITHOUT DOCUMENTATION WILL NOT BE PROCESSED AND MAY DISQUALIFY APPLICANTS FROM THE REAL ESTATE TAX RELIEF PROGRAM.**
- 2. PRIOR YEAR TAXES MUST BE PAID. APPLICANTS WITH OUTSTANDING TAXES DUE WILL BE DENIED UNLESS TAXES ARE PAID IN FULL.**
- 3. PLEASE ENSURE ALL INCOME AND ASSET DOCUMENTATION HAS BEEN SUBMITTED WITH YOUR APPLICATION AND APPLICATION HAS BEEN SIGNED.**

**FOR APPLICANTS SEEKING RELIEF BECAUSE OF PERMANENT AND TOTAL DISABILITY:**

- The applicant must be permanently and totally disabled as of December 31st of the preceding year. Certified proof of disability must be provided. Acceptable types of proof include a statement from Social Security Administration or a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia to the effect that the person is permanently and totally disabled.

**FOR ALL APPLICANTS:**

- The applicant must be **at least 65 years old** or **permanently and totally disabled** by December 31<sup>st</sup> of the preceding year.
- The applicant **must reside on the property** and either be an owner or partial owner of the property as of **January 1, 2022**.
- Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed **\$60,000**.
- Combined financial worth (assets) of the applicant and spouse may not exceed **\$350,000**.
- The value of the house and up to one (1) acre of land is excluded from the financial worth calculation.
- All income of the owners and relatives must be included in the gross combined income; however, the first \$10,000 of income for the relatives' (other than the applicant/spouse) is excluded.
- A new application is required every three years. A signed certification form will be required annually to continue your tax relief status between applications. All significant changes to your income, net worth, or other conditions must be reported immediately.
- If a family member or any other individual is acting on the behalf of the applicant, a completed copy of the legal Power-of-Attorney is required in order to process the application.
- In the event that the applicant, co-applicant or co-owner is deceased (between January 1 and December 31, 2021), please include a copy of the Death Certificate or the date of death if applicable.

**\*\*\*\*\*The City of Richmond is NOT responsible for mail delays, undelivered mail, or mail that is lost in transit. Please ensure that your application and supporting documentation is received in our office on or before the due date. \*\*\*\*\***



**8. ENTER THE GROSS INCOME BEFORE DEDUCTIONS FROM ALL SOURCES AND PROVIDE PROOF OF ALL INCOME AS OF DECEMBER 31, 2021, OF THE APPLICANT, SPOUSE, CO-OWNER(S) AND THEIR SPOUSE(S), AND ALL OTHER RELATIVES LIVING IN THE DWELLING. LIST EACH PERSON'S INCOME SEPARATELY. USE ADDITIONAL SHEETS IF NECESSARY.**

*Gross combined income shall include all income from all sources of the owner and of the owner's relatives living in the dwelling for which exemption or freeze is claimed, except that the income of each relative providing bona fide caregiving services to the owner whether such relative is compensated or not, other than spouse, of the owner, who is living in the dwelling, shall not be included in such total. (City of Richmond, VA Code §26-364.)*

*A legal Power-of-Attorney or notarized statement that the relative is providing bona fide caregiving services is required.*

GROSS INCOME	DOCUMENTATION	APPLICANT	SPOUSE/ CO-OWNER	RELATIVE
Salaries / Wages	W-2	\$	\$	\$
Pensions	1099-R	\$	\$	\$
Social Security	SSA-1099 or SSI Letter	\$	\$	\$
Interest Received	1099-INT	\$	\$	\$
Dividends Earned	1099-DIV	\$	\$	\$
Rents (Received)	Schedule E	\$	\$	\$
Capital Gains	Schedule D	\$	\$	\$
Business Income	Schedule C, F	\$	\$	\$
Other Sources	(Written Statement)	\$	\$	\$
<b>SUBTOTAL</b>		\$	\$	\$
<b>DEDUCT \$10,000 FROM EACH <u>RELATIVE'S</u> TOTAL INCOME</b>				\$
<b>TOTAL</b>				\$
<b>TOTAL Gross Combined Income of the Applicant, Spouse, Co-Owner &amp; Others</b>				\$

**IF THE ABOVE TOTAL EXCEEDS \$60,000  YOU DO NOT QUALIFY THIS YEAR.**

**9. PLEASE COMPLETE THE FOLLOWING STATEMENT OF NET FINANCIAL WORTH AND PROVIDE PROOF OF ALL ASSETS AS OF DECEMBER 31, 2021, FOR THE APPLICANT, SPOUSE, CO-OWNER (S) AND THEIR SPOUSE (S). EXCLUDE THE VALUE OF THE DWELLING AND UP TO ONE (1) ACRE OF UNSUBDIVIDED LAND UPON WHICH IT IS SITUATED. INCLUDE ANY ADDITIONAL SUBDIVIDED LOTS AS ASSETS. USE ADDITIONAL SHEETS IF NECESSARY. *WHERE THERE IS NOTHING TO REPORT, ENTER "0."***

ASSETS	DOCUMENTATION	APPLICANT	SPOUSE/CO-OWNER
Additional Real Estate (Other than residence)	Tax Assessment	\$	\$
Personal Property (Auto)	Tax Assessment	\$	\$
Checking Account(s)/Money Market Accounts	Account Statement	\$	\$
Savings Account(s)	Account Statement	\$	\$
Stocks, Mutual Funds & Bonds	Account Statement	\$	\$
IRA's, Thrift Accounts, Annuities & 401K Plans	Account Statement	\$	\$
Certificate of Deposit	Account Statement	\$	\$
Life Insurance (Cash Value Only)	Account Statement	\$	\$
Other Assets	Written Statement	\$	\$
<b>TOTAL</b>		\$	\$
<b>Combined Value of Assets of Applicant and Spouse/Co-Owner</b>		\$	\$

**IF THE ABOVE TOTAL EXCEEDS \$350,000  YOU DO NOT QUALIFY THIS YEAR.**

**NOTE:** Failure to remit the balance due on or before January 14th/June 14th of the year for which the tax relief is issued shall void the tax relief and will result in the full tax amount being due and other penalty and interest charges may apply.

**NOTE:** A varying amount of funding is appropriated for tax relief each year. In the event that the total amount of all approved tax relief applications exceeds this amount, each approved application could have a pro rata reduction as may be necessary to balance the total tax relief appropriation.

### **10. APPLICANT'S CERTIFICATION**

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

**Any person(s) falsely claiming this exemption shall be guilty of a misdemeanor. Any person(s) convicted of falsely claiming such exemption shall be punished by either a fine not exceeding one thousand dollars (\$1,000) or confinement in jail not exceeding twelve (12) months, or both.**

<b>Applicant's or POA's Signature (Property Owner)</b>	<b>Date</b>
_____	_____
<b>Spouse's or POA's Signature (Co-owner)</b>	<b>Date</b>
_____	_____

***ORIGINAL SIGNATURE IS REQUIRED FOR THE APPLICATION TO BE ACCEPTED.***

***REMINDER: PLEASE PROVIDE A COMPLETED COPY OF THE LEGAL POWER-OF-ATTORNEY IF APPLICABLE.***

**If you would prefer correspondence via email regarding your application, please provide an appropriate email address.**

**E-Mail Address:** \_\_\_\_\_

<b><u>FOR OFFICE USE ONLY</u></b>		
<b>INCOME:</b> _____	<b>NET WORTH:</b> _____	
<b>APPROVED:</b> _____	<b>FILE YEAR:</b> _____	<b>RELIEF PERCENTAGE:</b> _____
<b>DENIED:</b> _____	<b>DATE OF LAST SALE:</b> _____	
<b>PROCESSED BY:</b> _____	<b>PROCESSED DATE:</b> _____	