



**TAX YEAR 2023 REAL ESTATE TAX RELIEF
FOR THE ELDERLY OR PERSONS WITH DISABILITIES
FILING DEADLINE IS DECEMBER 31, 2023**

READ CAREFULLY AS THIS AFFECTS YOUR ELIGIBILITY FOR TAX RELIEF:

- Please ensure all income and asset documentation has been submitted with your application. Incomplete applications without documentation will not be processed and may disqualify applicants from the Real Estate Tax Relief Program.
- Applicants with outstanding taxes will be denied unless taxes are paid in full.

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(s) must be **at least 65 years old** or **permanently and totally disabled** by December 31st 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, 2023**. Applicants who are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time and whose real estate is not used by or leased to others may still apply for real estate tax relief.
- Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed **\$60,000**. All income of the applicant(s), the spouse, and relatives must be included in the gross combined income; however, the first \$10,000 of income for each relative(s) (other than the applicant/spouse) is excluded.
- 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.
- 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.
- 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 including applicable penalty and interest charges. 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.

*******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. *******

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NAME (as it appears on Deed): _____

PARCEL & ADDRESS: _____

LAST SALE DATE: _____ RELIEF %: _____ FILE YEAR: 1ST TIME 1 OF 3

INCOME: _____ NET WORTH: _____

APPROVED: _____ APPROVED BY: _____ DATE: _____

DENIED: _____ DENIED BY: _____ DATE: _____

Application Received Stamp:

I am applying for:	<input type="checkbox"/> Tax Relief	<input type="checkbox"/> Tax Freeze
On December 31, 2022, I was...	<input type="checkbox"/> Age 65 or over	<input type="checkbox"/> Permanently and Totally Disabled <i>(attach supporting documentation)</i>
If neither applies, the account is ineligible for tax relief and this application should not be submitted.		

“Disclosure of your Social Security Number (“SSN”) is mandatory. Va. Code § 58.1-3017 authorizes the Finance Department to require this information. SSNs are used as a means of identification, to facilitate tax collection, and to provide refunds.”

1. APPLICANT’S NAME (PROPERTY OWNER):

LAST	FIRST	MIDDLE
FULL SOCIAL SECURITY#: ____/____/____ PHONE: _____ BIRTH DATE: ____/____/____		
EMAIL ADDRESS (OPTIONAL): _____		

2. SPOUSE OR CO-OWNER(S) NAME(S):

LAST	FIRST	MIDDLE
FULL SOCIAL SECURITY #: ____/____/____ PHONE: _____ BIRTH DATE: ____/____/____		
EMAIL ADDRESS (OPTIONAL): _____		

IF SPOUSE OR CO-OWNER IS DECEASED ATTACH A COPY OF THE DEATH CERTIFICATE.

SPOUSE OR CO-OWNER ADDRESS, IF DIFFERENT: _____

3. IS THIS RESIDENCE THE APPLICANT(S) ONLY DWELLING? YES NO

**IF NO, PLEASE PROVIDE EXPLANATION: _____*

4. HOW MANY OF THE APPLICANT’S RELATIVES OVER 18 ARE LIVING IN THE RESIDENCE? _____
IF A RELATIVE IS LIVING IN THE HOUSEHOLD, ARE THEY SERVING AS YOUR PRIMARY CAREGIVER OR ARE THEY YOUR LEGAL POWER-OF-ATTORNEY? IF SO, IN ORDER TO EXCLUDE THEIR INCOME PLEASE ATTACH A LEGAL POWER OF ATTORNEY OR NOTARIZED STATEMENT THAT THE RELATIVE IS PROVIDING BONA FIDE CAREGIVING SERVICES.

5. LIST EACH RELATIVE OVER 18 YEARS OF AGE WHO LIVE IN THE RESIDENCE. USE ADDITIONAL PAPER IF NECESSARY.

RELATIVE’S NAME	RELATIONSHIP TO APPLICANT	FULL SOCIAL SECURITY NUMBER	DATE OF BIRTH MM/DD/YYYY

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.

6. SOURCES OF GROSS INCOME

Source of Income <i>For Tax Year Ending Dec. 31, 2022</i>	Check "Yes" for all sources of Income			Document Required If "Yes"
	Applicant	Spouse/ Co-Owner	Relative(s) <i>(deduct \$10,000 from each relative's gross income)</i>	
Salaries / Wages, etc.	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	W-2 or 1099
Social Security	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	SSA-1099
Pension / Annuities / IRA Distributions	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	1099-R
Interest	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	1099-INT
Dividends	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	1099-DIV
Welfare & SSI	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	COLA Notice
Rental / Trust Income	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Schedule E
Capital Gains	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Schedule D
Business Income	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Schedule C, F
Unemployment Compensation	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	1099-G
Other Income	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Specify

7. STATEMENT OF FINANCIAL NET WORTH

Assets <i>As of Dec. 31, 2022</i>	Check "Yes" for all sources of Assets		Document Required If "Yes"
	Applicant	Spouse/Co-Owner	
Real Estate (other than residence)	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Tax Assessment
Personal Property (Motor Vehicles)	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Tax Assessment or Bill
Checking & Money Market Accounts	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Account Statements as of Dec. 31, 2022
Savings Accounts	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	
Certificates of Deposit	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	
IRA(s) & 401K(s)	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	
Brokerage, Annuity, or Mutual Fund	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	
Cash Value of Life Insurance	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Attach List & Account Statements as of Dec. 31, 2022
Stocks or Savings Bonds	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	
Other Assets	<input type="checkbox"/> Yes \$ _____	<input type="checkbox"/> Yes \$ _____	Specify

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INCOME	APPLICANT	SPOUSE	RELATIVE(S) <i>DEDUCT \$10,000 FROM EACH RELATIVE'S GROSS INCOME</i>
SUBTOTAL	\$	\$	\$
COMBINED TOTAL	\$		
ASSETS	APPLICANT	SPOUSE	
SUBTOTAL	\$	\$	
COMBINED TOTAL	\$		

8. APPLICANT'S CERTIFICATION

DOES THE APPLICANT(S) HAVE A POWER-OF-ATTORNEY (POA)? YES NO

**IF YES, PLEASE PROVIDE A COMPLETED COPY OF THE LEGAL POWER-OF-ATTORNEY.*

I certify, under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly or Persons with Disabilities, 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.**

Applicant's or POA's Signature (Property Owner)	Date
Spouse's or POA's Signature (Co-owner)	Date

***ORIGINAL SIGNATURE IS REQUIRED FOR THE APPLICATION TO BE ACCEPTED.
EMAILED, FAXED, AND COPIED APPLICATIONS ARE NOT ACCEPTABLE.***

(OPTIONAL) COMPLETE ONLY IF YOU WISH TO ADD AN AUTHORIZED PERSON:

If you wish to authorize the City of Richmond's Finance Department to discuss the information contained in this application with any person other than you [the applicant(s)] and authorize such person to receive information regarding your eligibility for the Tax Relief Program, please complete the section below.

Please Note: Due to Virginia Code §58.1-3, if no person is named below, the Finance Department staff will not be able to disclose the information contained in this application or supporting documentation to any person other than the applicant(s), unless a notarized power of attorney is provided.

I, _____, authorize the following individual to receive or discuss confidential information pertaining to my application for the Tax Relief Program with the City of Richmond.

Name of Authorized Person

Address, City, State, Zip of Authorized Person

Email Address of Authorized Person

Telephone Number of Authorized Person

Applicant Signature

Date