



CITY OF RICHMOND

TAX YEAR 2025 OAPD & TAX FREEZE PROGRAM APPLICATION

OLDER ADULT AND PERSONS WITH DISABILITIES REAL ESTATE TAX RELIEF AND TAX FREEZE PROGRAMS **FILING DEADLINE IS DECEMBER 31, 2025**

PLEASE CHECK ALL THAT APPLY:

Are you an older adult over the age of 65 as of December 31, 2024
OR a person with a permanent and total disability?

Do you own and live in your own home as of January 1, 2025?

Is your gross household income less than \$70,000? AND

Do you or all applicants have less than \$450,000 in financial worth?
If so, you *may* qualify for TAX RELIEF.

OR

Is your gross household income less than \$125,000 annually? AND

Do you or all applicants have less than \$750,000 in financial worth?
If so, you *may* qualify for TAX FREEZE.

F O R O F F I C E U S E O N L Y

LAST SALE DATE: _____

FILE YEAR: 1ST TIME APPLICANT 1 OF 3

PROGRAM: TAX RELIEF TAX FREEZE

NAME (as it appears on Deed): _____

PARCEL & ADDRESS: _____

RELIEF %: _____ ASSESSMENT FREEZE AMOUNT: _____

INCOME: _____ NET WORTH: _____

APPROVED BY: _____ DATE: _____

DENIED BY: _____ DATE: _____

HOLD BY: _____ DATE: _____

Application Received Stamp:

“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.”

Property Address: _____

Email Address (optional): _____

1. APPLICANT’S NAME (PROPERTY OWNER):

DATE OF BIRTH: ____/____/____

LAST

FIRST

MIDDLE

FULL SOCIAL SECURITY#: ____/____/____ PHONE: _____

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

DATE OF BIRTH: ____/____/____

LAST

FIRST

MIDDLE

FULL SOCIAL SECURITY#: ____/____/____ PHONE: _____

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

SPOUSE OR CO-OWNER ADDRESS, IF DIFFERENT: _____

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

**IF NO, PLEASE PROVIDE EXPLANATION:* _____

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

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 AFFIDAVIT TO ATTEST THAT THE RELATIVE IS PROVIDING BONA FIDE CAREGIVING SERVICES.

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

6. SOURCES OF GROSS INCOME

Source of Income <i>For Tax Year Ending Dec. 31, 2024</i>	Check "Yes" for all sources of Income			Tax Year 2024 Document Required
	Applicant	Spouse/ Co-Owner	Relative(s)	
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	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	1099-R
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, 2024</i>	Check "Yes" for all sources of Assets		Tax Year 2024 Document Required
	Applicant	Spouse/Co-Owner	
Real Estate (other than residence)	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Tax Assessment
Checking, Money Market, or Savings Accounts	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Account Statements for December 2024 and January 2025
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	
Stocks or Savings Bonds	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Account Statement as of Dec. 31, 2024
Other Assets	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Specify

FOR OFFICE USE ONLY

INCOME	APPLICANT	SPOUSE OR CO-OWNER	RELATIVE(S) - \$10,000 FROM EACH
SUBTOTAL	\$	\$	\$
COMBINED TOTAL	\$		
ASSETS	APPLICANT	SPOUSE OR CO-OWNER	
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

Co-Applicant's or POA's Signature (Spouse/Co-Owner)

Date

ORIGINAL SIGNATURE IS REQUIRED FOR THE APPLICATION TO BE ACCEPTED.

********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. Emailed, faxed, and copied applications are not acceptable. ********

ADDITIONAL INFORMATION:

CITY OF RICHMOND, VA CODE SEC. 26-364 & SEC. 26-365

CITY OF RICHMOND, VA ORDINANCE NO. 2024-273

VIRGINIA STATE CODES § 58.1-3210 – 3218

- 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.
- 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.
- Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed **\$70,000 for exemption applicants or \$125,000 for freeze applicants**. 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 **\$450,000 for exemption applicants or \$750,000 for freeze applicants**. The fair market value of the dwelling 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.

NEED ASSISTANCE?

PLEASE CONTACT US AT 804-646-7000 OR AT RVA311.COM.

OUR OFFICE IS LOCATED AT CITY HALL, 900 E. BROAD STREET, ROOM 100, RICHMOND, VA 23219.

YOU MAY ALSO VISIT [HTTPS://WWW.RVA.GOV/FINANCE/OAPD-RELIEF](https://www.rva.gov/finance/oapd-relief) FOR MORE INFORMATION.