

## **2023 TAX RELIEF FOR THE ELDERLY & DISABLED**

Pittsylvania County offers tax relief to **homeowners** who qualify and file an annual application with the Commissioner of the Revenue. The tax relief reduces the “real estate tax” on a home plus up to one acre of land. Any land, which the homeowner owns, that exceeds one acre is not subject to tax relief. If a taxpayer owns more than one home, the tax relief will be applied to the primary residence only – Pittsylvania County’s tax relief program does not include a reduction in “personal property” tax. It only pertains to real estate tax and the solid waste fee. The applicant and/or the applicant’s spouse must be the homeowner. The homeowner must have owned the home as of January 1 of the tax relief year. The amount of tax relief to which you may be eligible will be dependent on your income for the past tax year. The maximum amount of the tax relief currently allowed by Pittsylvania County ordinance is \$450.00 for real estate and 50% for solid waste. **NOTE: Any change in the ownership including the death of the applicant(s) shall nullify an exemption for the current taxable year, and the taxable year immediately following.**

**THE APPLICATION DEADLINE IS FEBRUARY 15<sup>th</sup> OF EACH YEAR.**

### **HOW TO QUALIFY**

In general, a homeowner must meet an **AGE QUALIFICATION**, and **INCOME TEST**, and a **NET WORTH TEST**. In order to qualify, a homeowner must:

- ❖ **be at least 65 years old by January 1<sup>st</sup> of the tax relief year, AND**
- ❖ **have an annual “household” income of \$25,000 or less, AND**
- ❖ **have a net worth that does not exceed \$65,000. (HOME EXCLUDED)**

The **INCOME** test includes “**all income**” from all people who live in the home. The applicant may exclude the first \$4,000 of income of each relative other than your spouse who also lives in the home. When considering the income test, you should include earned wages, pension payments, social security, interest, dividends, etc.

The **NET WORTH** test includes the value of your assets such as stocks, bonds, savings & checking accounts, rental properties, land value in excess of one acre, vehicles, farm equipment, etc. It **DOES NOT** include the value of your home and up to one acre of land that it sits on.

In order to qualify **you must meet each of these three tests** described above. One **EXCEPTION** is that **if you are not at least 65 years old, but you are permanently or totally disabled, you may still qualify as long as you can provide our office with a letter from the Social Security Office, other government office, or a sworn affidavit by two doctors licensed to practice medicine in the Commonwealth of VA, indicating that you are permanently and totally disabled and unable to engage in any substantial gainful employment because of your disability.** **You must still meet the income and net worth tests.**

### **HOW TO APPLY**

If you think that you qualify for Pittsylvania County’s tax relief program, please complete the enclosed application and financial statement. In addition to the application and financial statements **please include copies of any 2022 W-2 wage statements, 1099-DIV, 1099-Int, 1099-Misc, 1099-R, and SSA-1099 social security statements for the past tax year and return NO LATER THAN FEBRUARY 15<sup>th</sup>.**

If you qualify, your next real estate tax bill will be reduced by the amount of tax relief to which you are eligible. **If you have additional questions, please call our office at (434) 432-7940.**

**APPLICATION FOR TAX RELIEF  
FOR THE ELDERLY AND DISABLED**

*Pittsylvania County*  
Commissioner of the Revenue  
P. O. Box 272  
Chatham, VA 24531

**TAX YEAR 2023**

**DEADLINE: FEBRUARY 15<sup>TH</sup>**

Telephone #: \_\_\_\_\_

Applicant's Name: \_\_\_\_\_

Spouse's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Send C/O: \_\_\_\_\_

Applicant Birth date: \_\_\_\_\_ Soc. Sec. #: \_\_\_\_\_

Spouse Birth date: \_\_\_\_\_ Soc. Sec. #: \_\_\_\_\_

**OTHER REQUIRED INFORMATION -  
APPLY NO LATER THAN FEBRUARY 15<sup>TH</sup>**

|  |  |  |
|--|--|--|
| Please indicate where your home is located:<br><br>County _____<br>Town of Gretna _____<br>Town of Chatham _____<br>Town of Hurt _____ | Please check if applicable:<br><br>_____ I live in a mobile home and own the land it is on.<br><br>_____ I own a mobile home <b>ONLY</b> . | Is your land assessed under the Land Use Program?<br><br>_____ YES<br>_____ NO |
|--|--|--|

Did you live in this home all year? YES  NO  Please Explain.

List the names of all persons, other than your spouse, who are living with you at your home. Indicate with an 'X' if person is a caregiver for applicant(s). Write "NONE" if there are no others living with you.

| Name  | Relationship | Verified<br>Bona Fide<br>Caregiver | Social Security # |
|-------|--------------|------------------------------------|-------------------|
| _____ | _____        | _____                              | _____             |
| _____ | _____        | _____                              | _____             |
| _____ | _____        | _____                              | _____             |

|  |                        |                         |
|--|------------------------|-------------------------|
| ELDERLY _____<br>DISABLED _____<br>Date Received _____ | <b>OFFICE USE ONLY</b> | Legal Description _____ |
|  |                        | Acreage _____           |

**REAL ESTATE RELIEF FOR ELDERLY & DISABLED FINANCIAL STATEMENT**

**DUE FEBRUARY 15th**

**\*\*Please Attach Copies of all your (and your spouse's) W-2 and 1099 statements for the tax year 2022**

**\*\*DO NOT SEND ORIGINALS, they will not be returned. Failure to Attach all copies may disqualify you from tax relief**

APPLICANT'S SOCIAL SECURITY #: \_\_\_\_\_

| SOURCES OF HOUSEHOLD INCOME   | APPLICANT                  | SPOUSE | PERSON(S) LIVING IN YOUR HOME | TOTAL |
|---|----------------------------|--------|-------------------------------|-------|
| Wages as shown on W-2 Tax Statement(s)  |                            |        |                               |       |
| Total Interest Earned on All Accounts<br>(Ex. Checking, Savings, Certificate of Deposits, etc.)                 |                            |        |                               |       |
| Total Dividends Earned on All Stocks & Bonds  |                            |        |                               |       |
| Total Net Income Earned on Rental Properties  |                            |        |                               |       |
| Total Pension and/or Annuity Income   |                            |        |                               |       |
| Total Alimony and/or Child Support  |                            |        |                               |       |
| Social Security Income as shown on SSA-1099<br>Statement ( <b><u>**copy of statement must be attached</u></b> ) |                            |        |                               |       |
| Social Security Supplement  |                            |        |                               |       |
| Total Public Assistance<br>(Ex. Food Stamps, Fuel Assistance, etc.)   |                            |        |                               |       |
| Profit from Sale of Land, Cattle, etc.  |                            |        |                               |       |
| Other Income<br>Describe:   |                            |        |                               |       |
| <b>TOTAL INCOME</b>   |                            |        |                               |       |
| <b>DUE IN OFFICE NO LATER THAN FEBRUARY 15TH</b>  | <b>COMBINED NET INCOME</b> |        |                               |       |

**\*\*PLEASE COMPLETE FRONT AND BACK OF THIS SHEET\*\***

| ASSETS   | APPLICANT                      | SPOUSE |
|--|--------------------------------|--------|
| DECEMBER 31 BALANCE IN CHECKING ACCOUNTS                                   |                                |        |
| DECEMBER 31 BALANCE IN SAVINGS ACCOUNTS                                    |                                |        |
| CERTIFICATE OF DEPOSIT (PRINCIPAL AMT)                                     |                                |        |
| MARKET VALUE OF STOCKS & BONDS   |                                |        |
| FAIR MARKET VALUE OF REAL ESTATE OTHER THAN YOUR HOME AND ONE ACRE OF LAND |                                |        |
| FAIR MARKET VALUE OF AUTOMOBILES   |                                |        |
| TANGIBLE PERSONAL PROPERTY<br>(FOR EXAMPLE: FURNITURE, APPLIANCES, ETC.)   |                                |        |
| <b>TOTAL FOR EACH PERSON</b>   |                                |        |
|  | <b>~A~<br/>COMBINED ASSETS</b> |        |

| LIABILITIES   | APPLICANT                           | SPOUSE |
|---|-------------------------------------|--------|
| NOTES PAYABLE (FOR EXAMPLE: AMOUNT OWED ON CAR)     |                                     |        |
| ACCOUNTS PAYABLE (FOR EXAMPLE: SEARS, VISA, ETC)    |                                     |        |
| TAXES OWED (NOT PAID YET)                           |                                     |        |
| OTHER DEBTS OWED<br>(FOR EXAMPLE: MEDICAL, ETC)     |                                     |        |
| REAL ESTATE MORTGAGES OWED ( <b>TOTAL BALANCE</b> ) |                                     |        |
| <b>TOTAL FOR EACH PERSON</b>                        |                                     |        |
|   | <b>~B~<br/>COMBINED LIABILITIES</b> |        |

\*The information that you provide above is used solely for determining the amount of your Real Estate Tax Relief.

\*\*The information that you provide on this financial statement will not be released by this office to anyone else for any purpose!!

|  |  |
|--|--|
| <b>COMBINED NET FINANCIAL WORTH:<br/>(A - B)</b> |  |
|--|--|

**TO APPLY APPLICATION MUST BE IN OFFICE NO LATER THAN FEBRUARY 15TH**

## AFFIDAVIT OF DISABILITY

(Applicants under 65 and unable to provide certification by the Social Security Administration, Veterans Administration or the Railroad Retirement Board, must have two doctors complete this affidavit of disability and attach to your application)

I, \_\_\_\_\_, M.D., do solemnly affirm and on my oath do state that I am licensed to practice medicine in the Commonwealth of Virginia, (or that I am a Military Officer on active duty who practices medicine with the United States Armed Forces) that I have thoroughly examined:

\_\_\_\_\_

and that I find him/her to be permanently and totally disabled which, as defined by State and County Code is a person unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life. This person's disability is due to:

\_\_\_\_\_

\_\_\_\_\_

Date disability began: \_\_\_\_\_

I certify that the statements contained in this affidavit are true and correct.

\_\_\_\_\_  
Date signed

\_\_\_\_\_  
Doctor's Signature

State of Virginia

County of Pittsylvania, to wit:

I hereby certify that \_\_\_\_\_, M.D. personally appeared before me in my county and state aforesaid who being first duly sworn by me acknowledge the signature to the foregoing affidavit to be his/her own and state that on information and belief the said statements are true and correct.

Subscribed and sworn to before me the undersigned Notary Public in my county and state aforesaid the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My commission Expires

ATTACH A COPY OF THE REQUESTED DOCUMENTATION OF ALL INCOME AND ASSETS REFERENCED ON YOUR APPLICATION WITH END OF YEAR STATEMENTS AS OF 12-31-2022. APPLICATIONS MUST BE FILED EVERY YEAR. APPLICATIONS NOT HAVING SUPPORTING DOCUMENTATION WILL BE DENIED. PLEASE SEND COPIES OF ALL DOCUMENTATION. THE COMMISSIONER OF THE REVENUE HOLDS ALL TAX RELIEF DOCUMENTATION TO BE STRICTLY CONFIDENTIAL IN ACCORDANCE WITH STATE LAW.

## AFFIDAVIT

**OATH** I declare on my oath under the penalties provided by law that the foregoing statements are true and accurate to the best of my knowledge and belief and I understand that any factors occurring during the taxable year for which this affidavit is filed that have the effect of exceeding or violating the limitations and conditions provided by Chapter 6, Section 6-6, 1-7, Code of County of Pittsylvania, amended, shall nullify an exemption for the current taxable year, and the taxable year immediately following.

I HAVE READ THE FOREGOING AFFIDAVIT AND AFFIRM THAT ITS CONTENTS ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
CO-APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE

**Privacy Act Notice:** Disclosure of your Social Security Number, if any, on this form is mandatory. The Commissioner of the Revenue is requesting this number in accordance with the Authority provided by Virginia Code Section 58.1-3017 and 42 U.S.C. Sections 405. Social Security Numbers are used as a means of identification for the filing, retrieval and processing of local tax relief applications. Those numbers are also used where necessary to facilitate tax collection and to provide tax refunds to taxpayers. Social Security Account Numbers are regarded as confidential tax information, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose. **If you do not disclose a Social Security Number, you may encounter delays in the processing of your tax relief applications; and you may not receive renewal notices for your tax relief applications.**