



FY 2017 Recommended Budget Budget Question

Board Question #: 47

BUDGET QUESTION: Provide information on the tax relief for the elderly. What are the exemptions now? The qualifications for obtaining the exemption?

RESPONSE: Spotsylvania County provides an exemption of taxes on real property for the elderly and/or totally disabled persons. The exemption is for the dwelling and up to one (1) acre of land. A maximum amount of up to \$1,200 in taxes may be exempted.

The following are the eligibility requirements for the program:

- Age 65 years or older or totally disabled before January 1st
- Income of \$50,000 or less
- Net worth less than \$200,000 (excluding home and up to 10 acres)
- Reside in Spotsylvania County at the exempted home

There are currently 1,041 residents who participate in the program.

Historical Changes to the Tax Relief Program

Year	Max. Gross Income	Max. Net Worth	Exemption
Prior to 1996	\$25,000	\$60,000	\$500
1996	\$27,500	\$66,000	\$500
1997	\$27,500	\$100,000	\$550
1998	\$28,500	\$100,000	\$550
2000	\$28,500	\$100,000	\$610
2002	\$30,000	\$100,000	\$610
2005	\$50,000	\$100,000	\$760
2008	\$50,000	\$100,000	\$836
2009	\$50,000	\$150,000	\$1,000
2013	\$50,000	\$200,000	\$1,200