



Spotsylvania County, Virginia

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2020 Tax Relief

GENERAL INFORMATION

- ❖ Spotsylvania County provides an exemption of taxes on real property of certain elderly and disabled persons.
- ❖ A photo ID is required at the time of application.
- ❖ If you are applying as permanently and totally disabled please provide one of the following acceptable forms of certification of disability, dated prior to January 1st of the current tax year along with your original qualifying letter.
 - A Statement from Social Security Administration
 - A Statement from Veterans Administration
 - A Statement from Railroad Retirement Board
- ❖ One letter from two separate doctors stating the total disability and the date the applicant was declared disabled. The disability date must be before January 1st of the tax year. The disability statements only need to be provided if you are a first time applicant and are not over sixty-five (65) years old.
- ❖ The exemption is for the dwelling, any improvements used to house personal belongings, and up to **one (1) acre** of land.
- ❖ Applicants are required to own and occupy the property currently and before January 1 of the current tax year for which the exemption is applied.
- ❖ Spotsylvania County Code Sec. 21-78 paragraph (c) states an exemption may be given to a first time applicant for the prior tax year if the applicant meets the qualifications and an application is submitted before the **March 1st** deadline.
- ❖ The prior year gross income and net worth totals are used to determine if the applicant qualifies.
- ❖ A maximum amount of up to **\$1,500.00** in taxes may be exempted.
- ❖ Spotsylvania County Code Sec. 21-78 paragraph (a) states, the exemption is granted on an annual basis and a renewal application has to be filed each year by the **March 1st** deadline.
- ❖ All information on the application is confidential and not open to public inspection.
- ❖ Current exempted taxes are due upon the sale of the exempted property and/or death of the applicant if there is no surviving qualifying co-applicant, or if the applicant(s) no longer resides on the exempted property for any reasons other than occupying a nursing home/hospital.

QUALIFICATIONS

- ❖ Applicant needs to be at least sixty-five (65) years of age or permanently and totally disabled prior to January 1 of the tax year for which the exemption is applied.
- ❖ Gross household income cannot exceed **\$50,000**.
- ❖ Gross net worth cannot exceed **\$200,000** excluding the dwelling and up to **ten (10) acres** upon which it is situated
- ❖ Applicant(s) are required to reside on the exempted property full time unless occupying a nursing home or hospital. Exempted property cannot be rented if the applicant is occupying a nursing home or hospital.

INSTRUCTIONS TO APPLICANT

- ❖ Please fill out the application in its entirety.
- ❖ Have the application **Notarized**.
- ❖ Return the application to the Commissioner of the Revenue, Real Estate Dept.
P. O. Box 175, Spotsylvania, VA 22553.
- ❖ **Filing deadline is March 1st, 2020 in order for the exemption to be applied to the first tax billing.**

2020 TAX RELIEF APPLICATION

For Office Use Only		
Tax Year 2020	Tax Map	Date
Assessed - Land Value	Improvement Value	Total Value
Exemption - Land Value	Improvement Value	Total Value
Disabled		Elderly

Phone number where applicant or co-applicant may be reached:
 (____) _____-_____

Applicant: _____
 (Property Owner) Last Name First Middle

Birth Date: _____ \ _____ \ _____ Social Security # ____ - ____ - _____

Co-applicant: _____
 (Spouse) Last Name First Middle

Birth Date: _____ \ _____ \ _____ Social Security # ____ - ____ - _____

Mailing address: _____
 Street # or Box # Street Name

 City State Zip Code

Map number (as shown on tax bill)	Tax Map #	DC	Block	Parcel
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PLEASE ANSWER THE FOLLOWING QUESTIONS:

- Is this residence occupied by the applicant as the sole dwelling? Yes _____ No _____
- Do you own any other Real Estate? Yes _____ No _____
 If yes, where is the real estate located; what are the names that appear on the recorded deed and what is its fair market value?

- Did you sell any real estate during 2019? Yes _____ No _____
 If yes, what was the selling price \$ _____

Please provide documentation of the selling price and location.

FAILURE TO SUBMIT ALL DOCUMENTATION OR TO COMPLETE THIS APPLICATION IN ITS ENTIRETY MAY CAUSE YOU TO BE INELIGIBLE FOR TAX RELIEF.

PLEASE COMPLETE SECTIONS A, B, & C

A. List the names, relationship, ages and social security numbers of all persons related to the applicant who occupy the residence.

NAME	RELATIONSHIP	AGE	SOCIAL SECURITY NUMBER

GROSS INCOME STATEMENT

B. Please complete this **gross** income statement for the calendar year 2019. Included in this statement should be the total **gross** income from all sources of the applicant, co-applicant and all persons related to the applicant living in the residence. An amount of \$5,500 will be deducted from the (Relatives) gross income. This does not include applicant or co-applicant. Please submit copies of all your supporting documents for your **Federal Tax Return for 2019 if you are required to file.**

Total combined gross income of the applicant, co-applicant, and relatives cannot exceed **\$50,000.**

*Complete 1040 for 2019 with all attachments required	Documentation Required	Applicant	Co-Applicant	Relative 1	Relative 2
Salaries/Wages/ Miscellaneous Income	W-2,1099,MISC				
Social Security/ Railroad Retirement	SSA/RRB-1099				
Annuity/IRA's/ Distributions	1099-R				
Pension/ Retirement	1099-R				
Interest Income	1099-INT				
Dividends/ Distributions	1099-DIV				
Rental Income Real Estate	Schedule E				
Capital Gains	IRS Pub 523 Schedule E				
Totals	\$	\$	\$	\$	\$
Over \$50,000 Taxable Income	\$				

FINANCIAL WORTH STATEMENT

❖ **C.** The value of the applicant/co-applicant’s residence and up to ten (10) acres upon which it is situated will be exempted from the Net Worth. This information will be obtained from the Real Estate Division records. Complete the following statement of financial worth as of **December 31, 2019**. Asset verification consists of a statement from the financial institution holding the asset.

Total combined financial worth of the applicant and co-applicant cannot exceed **\$200,000**.

Provide Documentation from December 31 st , 2019.	Documentation Required	Applicant	Co-Applicant	Relative 1	Relative 2
Real Estate, Current Market Value (Excluding Personal Residence): List Address	Current Tax Assessment				
Vehicles/Personal Property	List Year/Make/Model				
Checking Account(s)	Bank Statements as of December 31st, 2019				
Savings Account(s)	Bank Statements as of December 31st, 2019				
Certificates of Deposits (CD'S)	Bank Statements as of December 31st, 2019				
Money Market	Bank Statements as of December 31st, 2019				
IRA, Annuity,401K	Account Statement as of December 31st, 2019				
Stocks/Bonds/Mutual Fund	Account Statement as of December 31st, 2019				
Rental Income	Attach List Schedule E				
Other Assets					
Totals	\$	\$	\$	\$	\$

APPLICATIONS RETURNED WITHOUT BEING NOTARIZED WILL DELAY THE PROCESSING OF THE APPLICATION.

AFFIDAVIT

I, _____ of legal age, swear that the foregoing statements are true and accurate to the best of my knowledge and belief.

APPLICANT'S SIGNATURE

APPLICANT'S SIGNATURE

STATE OF VIRGINIA
COUNTY OF SPOTSYLVANIA, TO WIT:

I hereby certify that the above applicant personally appeared before me in my county and state aforesaid who being first duly sworn by me acknowledged the signature to the foregoing affidavit to be his own and stated that the information is true and correct.

Subscribed and sworn to before the undersigned Notary Public in my county and state aforesaid the _____ day of _____ 2020.

My commission expires _____
NOTARY PUBLIC

DECLARATION OF UNDERSTANDING

I understand the current exempted taxes are due upon the sale of the exempted property and/or death of the applicant if there is no surviving qualifying co-applicant, or if the applicant(s) no longer reside on the exempted property for any reasons other than occupying a nursing home or hospital.

I understand that any change in ownership should be reported to the Commissioner of the Revenue.

I understand that once I am on the Tax Relief program, it is my responsibility to ensure I acquire the yearly renewal and file it with the Commissioner of the Revenue by the March 1st deadline according to Spotsylvania County Code Sec. 21-78 paragraph (a)

I understand renewals returned after the March 1st deadline may not be accepted according to Spotsylvania County Code Sec. 21-78 paragraph (a)

I understand it is my responsibility to confirm receipt of the completed renewal by the Commissioner of the Revenue's office to avoid being removed from the Tax Relief program

I authorize the Spotsylvania County Commissioner of the Revenue's Office to obtain any and all verification necessary to both determine and review my financial eligibility.

DATE: _____ SIGNATURE(S) _____