

Filing deadline is March 1st, 2020



## Spotsylvania County, Virginia

[www.spotsylvania.va.us](http://www.spotsylvania.va.us)

Deborah F Williams, Commissioner of Revenue  
PO Box 175, 9104 Courthouse Rd, Spotsylvania, VA 22553- 0175  
Phone: (540) 507-7053 \* Fax: (540) 507-7795 email: [realestate@spotsylvania.va.us](mailto:realestate@spotsylvania.va.us)

## 2020 TAX RELIEF RENEWAL INSTRUCTIONS & APPLICATION

**Renewal application for all or part exemption of residence from real estate taxation for persons sixty-five (65) years or older and/or permanently and totally disabled before January 1 of the tax year.**

### GENERAL INFORMATION

- ❖ A maximum amount of up to **\$1,500.00** in taxes can be exempted.
- ❖ The exemption is for the dwelling, improvements used to house personal belongings, and up to **one (1) acre** of land.
- ❖ The prior year gross income and net worth totals are used to determine if the applicant qualifies.
- ❖ The exemption is granted on an annual basis and a new application has to be filed each year.
- ❖ All information on the application is confidential and not open to public inspection.
- ❖ Attach a copy of supporting documentation of income and assets referenced on the renewal as of **December 31, 2019**.

### QUALIFICATIONS

- ❖ Gross household income cannot exceed **\$50,000**.
- ❖ Gross net worth cannot exceed **\$200,000**.
- ❖ Applicant(s) are required to reside on the exempted property full time unless occupying a nursing home or hospital.

### INSTRUCTIONS TO THE APPLICANT

- ❖ Please fill out the application in its entirety & attach copies of supporting documentation.
- ❖ Have the renewal **Notarized**. **RENEWALS RETURNED WITHOUT BEING NOTARIZED MAY NOT BE PROCESSED.**
- ❖ Return the renewal to the Commissioner of the Revenue, Real Estate Dept., P. O. Box 175, Spotsylvania, VA 22553.
- ❖ **Filing deadline is March 1st, 2020**. **RENEWALS RETURNED AFTER MARCH 1<sup>ST</sup>, MAY NOT BE ACCEPTED.** Applicants were made aware of the deadline when the original application was filed and an acknowledgement was signed.

**DO NOT DELAY IN RETURNING YOUR RENEWAL BY THE MARCH 1<sup>ST</sup> DEADLINE, IF YOU HAVE NOT HAD YOUR INCOME TAXES PREPARED**

**2020 TAX RELIEF RENEWAL APPLICATION**

Applicant's Social Security # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Co-Applicant's Social Security # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Phone Number (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

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
----------	---------

Applicant's Date of Birth \_\_\_/\_\_\_/\_\_\_\_\_

Co-Applicant's Date of Birth \_\_\_/\_\_\_/\_\_\_\_\_

**ATTACH A COPY OF SUPPORTING DOCUMENTATION OF ALL INCOME AND ASSETS REFERENCED ON THIS APPLICATION WITH END OF YEAR STATEMENTS AS OF DECEMBER 31<sup>ST</sup>. FAILURE TO ATTACH DOCUMENTATION 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

**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. Please submit copies of supporting documents 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**.

<b>Provide Documentation from December 31<sup>st</sup>, 2019</b>	<b>Documentation Required</b>	<b>Applicant</b>	<b>Co-Applicant</b>	<b>Relative 1</b>	<b>Relative 2</b>
Real Estate, Current Market Value ( <b>Excluding Personal Residence</b> ): List Address	Current Tax Assessment				
Vehicles/Personal Property _____	List Year/Make/Model				
Checking Account(s) located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
Savings Account(s) located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
Certificates of Deposits (CD’S) List Separately: located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
Money Market located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
IRA, Annuity, 401K located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
Stocks/Bonds/Mutual Fund located at _____	Bank Statements as of <b>December 31<sup>st</sup> 2019</b>				
Have you sold any property within the last year? _____ Location of the property sold _____	Sale price				
Totals		\$	\$	\$	\$

**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

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, I am required to file a renewal each year by March 1<sup>st</sup> according to Spotsylvania County Code Sec. 21-78 paragraph (a).

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

I understand it is my responsibility to ensure I acquire the yearly renewal and file it with the Commissioner of the Revenue by the March 1<sup>st</sup> deadline.

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.

DATE: \_\_\_\_\_ SIGNATURE(S) \_\_\_\_\_