



ELIGIBILITY REQUIREMENTS

TAX RELIEF FOR THE ELDERLY OR DISABLED PROGRAM REAL ESTATE/MOBILE HOME OWNERS

Please file by: **April 1, 2024**

Sarah K. Webb
Commissioner of the Revenue
Post Office Box 190
Yorktown, Virginia 23690-0190
(757) 890-3382/FAX: 890-3389
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PLEASE READ CAREFULLY BEFORE FILLING OUT APPLICATION

The applicant(s) must be a homeowner in York County, and live in the dwelling.

- **MINIMUM AGE - ELDERLY:** 65 (as of December 31st of the previous tax year)
MINIMUM AGE - DISABLED: under 65 years old
- **DISABLED STATUS:**
 - Definition: Permanently and totally disabled and is unable to engage in any substantial gainful activity by reason of any medically determined physical or mental impairment or deformity which can be expected to last for the duration of such person's life.
 - To qualify you **must** have certificates or letter(s) stating **total and/or permanent** disability from one of the following:
 - Two affidavits/letters from **different** medical doctors who have a license to practice medicine in Virginia; **OR**
 - Certification by the Department of Veteran Affairs; **OR**
 - Certification by the Railroad Retirement Board; **OR**
 - Letter from the Department of Social Security
- **INCOME TAX: FILE YOUR INCOME TAXES ONLY IF REQUIRED.**
 - If you or any one in your household is required to file a 2023 FEDERAL INCOME TAX RETURN (Form 1040), a copy must be submitted with this application. If you file after submitting your Tax Relief Application, please submit a copy once it is complete.
 - Each individual must submit a copy of the Annual Social Security Statement/Annuity Statement, W-2(s), 1099(s), and any other statement providing the source of income, along with this application.
- **GROSS INCOME:** Based on the total household* **gross** income of previous year.
*All income must be reported for each individual in the household. Other than owner & spouse \$10,000 is exempt. If you qualify as permanently & totally disabled, \$10,000 of your income is exempt.

GROSS HOUSEHOLD INCOME GUIDELINES

1 Eligible Owner Household Income	2 or more Eligible Owner(s) Household Income	Exemption Percentage	Not to Exceed*
\$34,651 – \$55,450	\$39,601 – \$63,350	25%	\$640.00
\$24,251 – \$34,650	\$27,701 – \$39,600	50%	\$1,290.00
\$24,250 – and Under	\$27,700 – and Under	100%	\$2,570.00

*Assistance is capped at the eligible percentage of the median home price of homes in York County.

Note: Households who were previously approved for tax relief and who will see a decrease in assistance due to the change in methodology, shall be grandfathered under the prior assistance levels until January 1, 2025.

- **FINANCIAL WORTH/ASSETS:**
 - **Guideline –** To qualify, your combined maximum financial worth (or assets) must **not exceed \$220,000 EXCLUDING** the value of the dwelling and up to TEN (10) acres of land.
 - Each individual must provide a copy of **December 2023** statements from each financial institution (checking, saving, stocks/mutual funds, certificate(s) of deposit, etc.).
 - This office will calculate the value of each car, truck, boat, camping trailer, motor homes(s), etc.
 - Provide a description of any additional real estate you own or have interest in, regardless of location.

Changes in income, financial worth, ownership, primary dwelling or any other factors affecting the qualification for tax relief must be reported immediately to the office of the Commissioner of the Revenue.

**APPLICATION FOR TAX RELIEF FOR PERSONS AGE 65 AND OLDER OR
PERMANENTLY AND TOTALLY DISABLED**

Code of Virginia § 58.1-3210

Tax Year
2024



**Sarah K. Webb
Commissioner of the Revenue
P.O. Box 190
Yorktown, Va. 23690-0190**

**Need Assistance?
(757) 890-3382**

Please file by April 1, 2024

APPLICANT INFORMATION

Application for:

- Real Estate Owner(s)
- Mobile Home Owner(s)

Check type of Relief:

- Age 65 and Older
- Permanently and Totally Disabled.

Effective date of disability: _____

Applicant Name(s) and Mailing Address	GPIN #	STATUS		
Owner/Applicant:	Social Security #:	Birth Date:	Age:	Phone #:
Name (Co-Owner/Spouse):	Social Security #:	Birth Date:	Age:	Phone #:
Mailing Address:	Resident Address if different than Mailing Address:			

• Do you have a relative living with you to provide care because it is the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care? Yes ▪ * No ▪
*If Yes, provide name(s), relationship, and Social Security # _____
You may be required to provide clear and convincing evidence that your physical or mental health has deteriorated to the point that it is necessary to have a relative move in and provide care.

• Is this property occupied by the applicant as the sole dwelling? Yes ▪ No ▪ *
*If No, explain the location of your sole dwelling and the circumstance that make you live elsewhere.

• Is this property used by or leased to others for consideration? Yes ▪ * No ▪ If Yes, provide detailed explanation.

Print Names of all persons (other than the owners listed above) who live in the household:

Name	Care Giver? Y/N	Relationship	Social Security #	Birth Date	Phone #
1					
2					
3					

******IMPORTANT**** – You must answer the following question:**

Have you transferred money, assets or property in excess of \$10,000 to anyone within the past 3 years? ▪ Yes* ▪ No
**If Yes, provide the name of person(s), relationship, and description of property, amount and date of transaction.*

Name(s)	Relationship	Description	Amount	Date of Transaction

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code Section §58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

**ANNUAL HOUSEHOLD INCOME STATEMENT
YOU MUST PROVIDE INFORMATION FROM ALL SOURCES**

Were you, your spouse, or relative(s) living in your household, required to file a Federal Income Tax Return?

- Yes ▪ No
- If Yes, you must provide a copy of the 1040 including all W-2(s), 1099(s)
- **If No**, you must sign this space attesting to the fact that tax return(s) were not required to be filed.

Signature of Owner/Applicant

Signature Co-Owner/Applicant

Source of Income *Attach a copy of Tax Return and/ or documentation	Owner Applicant Amount	Co-Owner Spouse Amount	Other in Household 1 Amount	Other in Household 2 Amount	Other in Household 3 Amount
Wages, salaries, bonuses, commissions, etc.					
Dividends					
Interest					
Military Pension					
Civil Service Annuity					
Social Security Benefit					
Railroad Retirement					
Other Retirement/Pensions					
Alimony received					
Virginia Retirement System VRS					
Unemployment					
Rents and royalties from property, patents, copyrights, etc.					
Profits from a business or profession					
Your share of partnership profits					
Lottery & Gambling winnings					
Any other income - specify					
TOTAL INCOME					
OFFICE USE					

***Documentation must be submitted by mail or through the document portal.**

COMBINED FINANCIAL WORTH

You must provide a statement of your financial worth for the calendar year ending **December 31, 2023**

DO NOT ESTIMATE – ATTACH A COPY OF ALL FINANCIAL STATEMENTS OR DOCUMENTS TO SUPPORT EACH AMOUNT ON THIS FORM

Source of asset(s) **Attach a copy of statement from each financial institution	Owner Applicant AMOUNT	Name of Bank/Financial Institution	Co-Owner Or Spouse AMOUNT	Name of Bank/Financial Institution
Checking Account Amount				
Savings Account Amount				
Stocks, Bonds, T-Bills, Mutual Funds, etc.				
Certificates of Deposit				
IRA's, 401K, etc.				
Cash value of Insurance				
Real Estate you own or have interest in, other than this residence. Provide street address, locality and state				
Cars, trucks, boats, trailers, camping trailers, motor homes. Provide Year, Make and Model				
All other assets (Identify)				
TOTAL				
Office Use				

• **Is this the first time you have applied?** Yes ▪ No ▪

For your **FIRST** time filing as **DISABLED**, you must furnish a certificate from the Department of Veteran Affairs, the Railroad Retirement Board, or Social Security Administration. If you are not disabled through those entities, you **MUST** furnish certificate(s) or letter(s) from two (2) medical doctors licensed to practice medicine in Virginia.

You must complete all spaces on this entire application. If not applicable, put "N/A" or "\$0.00". Failure to complete the entire application and provide supporting documentation will jeopardize the approval process of your application.

Name of person we may contact regarding your affidavit in the event we are unable to reach you:

Name: _____ Relationship: _____

Mailing Address: _____ Daytime Telephone #: _____

***Supporting documentation is being submitted via: ▪ Mail ▪ Document Portal**

Declaration: I (we) declare, under penalties provided by law, that this affidavit has been examined by me (us) and to the best of my (our) knowledge and belief is true, correct, and complete.

(If submitting by the DOCUMENT PORTAL, this application must be initialed, which will be the equivalent of your signature)

Owner's Initials: _____ Co-Owner's Initials: _____ Owner's Email: _____

Preparer's Initials: _____ Preparer's Email: _____ Date: _____

(If submitting by MAIL, this form must be signed)

Owner's Signature: _____ Co-Owner's Signature: _____

Preparer's Signature: _____ Date: _____

(It is recommended that you PRINT and/or SAVE a copy for your records)

To submit this form through the document portal, please save your completed form and upload it [here](#).