



REAL ESTATE AND MOBILE HOME TAX RELIEF APPLICATION

2018

Office of the Commissioner of the Revenue
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Jenefer S. Hughes, MBA, ACA
Commissioner of the Revenue

\*\*\* All renewal applications must be filed by April 2, 2018 \*\*\*

Tax ID No.:
For Office Use

Renewal Application
First-Time Applicant

For Office Use Only
Date Rec'd
Real Estate
Elderly
Disabled
Mobile Home
ID #
Bill

Applicant's Name: Last First Middle

Address:

Date of Birth: Soc. Sec. No.: Phone:

Co-applicant's Name: Last First M.I. Check one: Spouse Co-owner

Address:

Date of Birth: Soc. Sec. No.: Phone:

Name(s) as shown on real estate tax bill:

Is this property: over one acre? Yes No occupied by the applicant as the sole dwelling? Yes No
List the name, relationship, age, and social security number of ALL PERSONS, related to the applicant, not listed above, who occupy the residence.

Table with 4 columns: Name, Relationship, Age, Social Security Number

General Eligibility Requirements
\*\*see attached instruction sheet\*\*

- Renewal applications must be filed by April 2, 2018 (even if all of the documentation has not been received). First-time applicants must apply by December 31, 2018.
Documentation of all income and net worth is required

Table for Office Use Only with columns: Land, Improvement, Total Value and rows: Residence & Land Value, Residence & One Acre Value, Land Value Over One Acre, Mobile Home

Table with columns: Real Est./Mob. Home Eligible for Tax Relief, Annual Tax, 1st Half, 2nd Half and rows: Percent, Tax, Relief Granted, Balance Due

## GROSS INCOME

Report gross income for the CALENDAR YEAR 2017 from all sources of the applicant, spouse, and all persons related to the applicant living in the dwelling. **The applicant, spouse, and relatives living in the dwelling must include a copy of their federal income tax return for 2017 if they were required to file. \*\* DOCUMENTATION OF ALL INCOME LISTED MUST BE SUBMITTED WITH THIS APPLICATION. If more than one relative lives in the dwelling, list their names AND sources of income [lines (a) through (l) below] on a separate sheet.**

SOURCE OF INCOME	Applicant	Spouse (or Co-owner)	Other Relative Name-	Totals
(a) Salaries, Commissions, etc.	\$	\$	\$	\$
(b) Pensions & Annuities, Veteran's/Widow's Benefits				
(c) Gross Social Security or Railroad Retirement				
(d) Interest & Dividends				
(e) Earned Income Credit or Additional Child Tax Credit (from Federal Form 1040)				
(f) IRA Distributions				
(g) Capital Gains				
(h) Rental Income				
(i) Insurance Benefits Received or Unemployment				
(j) TANF, Fuel Assistance, SSI, Alimony, Food Stamps &/or Child Support				
(k) Gifts				
(l) Other (including income from trusts & businesses)				
<b>(m) SUB-TOTAL</b>	\$	\$	\$	\$
<b>(n) Deduct \$10,000 from RELATIVE'S total income (not applicant or spouse/co-owner)</b>			\$ (10,000)	\$ (10,000)
<b>(o) TOTAL GROSS INCOME (If less than \$0, enter \$0)</b>	\$	\$	\$	\$

**\*NET WORTH – Note: If total asset value exceeds \$350,000, attach a list of liabilities, excluding mortgages on the applicant's sole dwelling.** Complete the following list of assets **as of December 31, 2017**. Exclude the value of the dwelling and up to ten acres of land upon which the dwelling is situated. **\*\*DOCUMENTS AND EVIDENCE SUPPORTING NET WORTH MUST BE SUBMITTED WITH THIS APPLICATION.**

VALUE OF ASSETS	Applicant	Spouse (or co-owner)	Totals
(a) Real Estate (in Chesterfield County other than residence)	\$	\$	\$
(b) Real Estate (outside of Chesterfield County – attach list & copy of tax bill)*			
(c) Personal Property (motor vehicles, boats, trailers, etc.)			
(d) Checking Accounts & Money Market Accounts			
(e) Savings Accounts			
(f) Certificates of Deposit			
(g) Stocks, Mutual Funds, & Bonds			
(h) Life Insurance (Cash Value)			
(i) IRAs, Thrift Accounts, Annuities, 401(k) Plans			
(j) Other Assets (Mortgages, Burial Plots, Trusts, etc.)			
<b>(K) TOTAL [Add lines (a) through (j)]</b>	\$	\$	\$

**\*See attached instructions \*\*If renewing application, documents may be sent after due date, but the application must be postmarked by April 2, 2018.**

**I do hereby declare that the information included in this application is, to the best of my knowledge and belief, complete and true in all respects and that I am the owner of the property listed and occupy it as my sole residence.**

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

# INSTRUCTIONS FOR PREPARING REAL ESTATE/MOBILE HOME TAX RELIEF APPLICATION FOR THE ELDERLY OR DISABLED *IMPORTANT*

The following detailed instructions will assist you in completing each part of the application and may prevent a delay or error in making a decision on the tax relief to which you may be entitled. **First, review the additional “ELIGIBILITY REQUIREMENTS” included on the back of this page.** Please file your application by mailing it, along with all supporting documentation, to the Office of the Commissioner of the Revenue for the County of Chesterfield as early as possible and **not later than April 2, 2018.** (The signed application should be submitted for renewal applications by April 2nd, even if all of the required documentation has not been received.) Please note – **First time applicants must apply by December 31, 2018.** In-person assistance is available in the Office of the Commissioner of the Revenue, Room 165 of the Chesterfield County Government Complex on Iron Bridge Road (Route 10). Telephone assistance is also available by calling (804) 748-1281.

## THE APPLICATION MUST BE FILED BY APRIL 2, 2018

***The application must be filled out in its entirety and in accordance with the following instructions.***

### INSTRUCTIONS FOR APPLICATION FORM

Complete all spaces on the application. Items that are not applicable to the applicant should be answered “Not Applicable” or “\$0.00” as appropriate for the question. Attach additional sheets of paper if more space is needed.

#### FRONT PAGE OF APPLICATION

**Applicant:** Enter information requested regarding name, address, date of birth, social security number, and telephone number.

**Spouse or Co-owner(s):** Complete all items if spouse or co-owner is living. Where spouse or co-owner is deceased, enter name and date of death. Where there is both spouse and/or co-owner(s) to be reported use an additional sheet and identify entries by item number.

Enter name(s) of owner(s) exactly as listed on the real estate tax bill for the property on which the exemption is being requested and explain:

1. How the ownership is legally held.
2. The portion owned by the applicant.

Check yes or no to indicate whether property exceeds one acre.

Check yes or no to indicate whether the applicant maintains the property for which the exemption is claimed as his only residence.

List the name, relation, age, and social security number of all persons related to the applicant, other than spouse or co-owner, who occupy the residence.

#### BACK PAGE OF APPLICATION

##### GROSS INCOME

Report gross income for the preceding calendar year. Gross income means income before any deductions are taken from it. Copies of the federal income tax returns of the applicant and all relatives living in the dwelling for the previous tax year must be submitted with this application, if such returns were required to be filed with the Internal Revenue Service. **If the income tax return has not been completed by the time this application is due to be filed, please file this tax relief application by April 1 and submit your income tax return immediately upon completion.** The tax relief application will not be processed until the income tax return is received. **Documentation of all income is required.**

**Source of Income:** Report income for each item listed below in yearly amounts (not per month). Where there is nothing to report, show “\$0.00” or “None.” **Veterans’ benefits need to be included even though it is non-taxable.**

##### NET WORTH \*See reverse\*

Net worth reflects the value as of December 31, 2017 of all assets, including equitable interest, of the owner(s) and spouse of any owner, less indebtedness as of the above date. **Documentation of the value of each of the items on lines (a – j) is required.**

**Value of assets:** For items where there is nothing to report, enter “\$0.00” or “None.” Where husband and wife jointly own assets, enter the full value in column 1 for the applicant and enter “Joint” or “\$0.00” on the corresponding line in the column for the spouse. Where there are assets of co-owner and spouse of any co-owner to be reported attach an additional sheet and account for each item, identifying entries by number.

**Debts:** On a separate sheet of paper list outstanding financial obligations as of December 31, 2017, ***only if the total asset value amount on line (k) is greater than \$350,000 (or \$324,075 if the property is jointly owned by non-qualifying applicant(s) - see reverse).***

- (a) **Notes Payable:** Enter the unpaid balance on notes, bank loans, etc., excluding any mortgages on the dwelling for which the exemption is being requested.
- (b) **Trading Accounts:** Enter the unpaid balance as of December 31, 2017, on charge accounts with merchants or on charge plans such as MasterCard, Visa, or Discover.
- (c) **Other Debts:** Enter any other financial obligations not specified above, such as amounts owed to hospitals, doctors, etc. Show to whom payment is due and the balance owed as of December 31, 2017.
- (d) **Totals:** Add lines (a – c), showing separate totals for the applicant, spouse, co-owner(s), and spouse of co-owner(s).

**Net Worth:** If the total value of assets exceeds \$350,000 (or \$324,075 if the property is jointly owned by non-qualifying applicant(s) - see reverse) subtract total debts from total assets, and enter the difference at the bottom of the back page of the application (just above the date).

#### AFFIDAVIT

Before signing the affidavit, please read the statement above the signature line. **The applicant must sign and date this application.**

**CHESTERFIELD COUNTY, VIRGINIA**  
**REAL ESTATE/MOBILE HOME TAX RELIEF FOR THE ELDERLY OR DISABLED**

**ELIGIBILITY REQUIREMENTS**

1. **ALL** owners must reside in the household as of December 31, 2017. For property owned by other than an applicant and spouse, tax relief would be prorated based on the percent of ownership held by qualifying applicant(s). If the deed for the property reflects less than 100% ownership by qualifying applicants, then the tax relief will be adjusted to reflect this percentage. {58.1-3211.1}
2. Applicants must be 65 years or older, or totally and permanently disabled, as of December 31, 2017.
3. The **GROSS COMBINED INCOME** is within one of the following groups:
  - (a) Income not in excess of \$27,200 – 100% Tax Relief
  - (b) Income \$27,201 through \$39,000 – 60% Tax Relief
  - (c) Income \$39,001 through \$52,000 – 35% Tax Relief

Gross combined income shall include all income from all sources of the applicant, spouse, and the applicant's relatives living in the dwelling with the applicant. The first \$10,000 of annual income of each of the applicant's relatives (except spouse) living in the dwelling shall be excluded from the computation of gross combined income. However, if the applicant can prove by clear and convincing evidence that the applicant's health has deteriorated to the point that a relative has had to move in to care for the applicant in order for the applicant to continue living in the dwelling rather than move into a hospital, nursing home, convalescent home, or other facility for physical or mental care, then none of the income of the relative or of the relative's spouse shall be counted towards the gross combined income limit, provided the applicant has not transferred assets in excess of \$10,000 to the relative without adequate consideration within a three-year period prior to or after the relative moves into the dwelling **and the relative does not have an ownership interest in the home.**

4. For property jointly owned by husband and wife or by a single taxpayer, the **COMBINED NET WORTH** of the owner(s) and spouse(s), excluding the value of the home and up to ten acres of land upon which the home is situated, must not exceed \$350,000. **Please note that only the home and up to one acre of land is eligible for actual tax relief although up to ten acres of land may be excluded from the net worth calculation.**
5. For property jointly owned by co-owners (other than husband and wife), the **COMBINED NET WORTH** of the owners must not exceed \$324,075, **WITHOUT** any exclusion for the dwelling and land.
6. Changes with respect to income, financial worth, ownership of property, or other factors occurring during the tax year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein shall nullify any exemption for the tax year immediately following. The exemption for the tax year during which the change occurred will be prorated. Such prorated portion shall be for the number of complete months of the year such property was eligible for such exemption. Applicants must notify the Office of the Commissioner of the Revenue of any changes in ownership of the property immediately after the change.
7. Any person applying for relief due to permanent and total disability must also provide proof of such disability. When submitting an application, attach a certification by the Social Security Administration, the Veteran's Administration, or the Railroad Retirement Board to the effect that such person is permanently and totally disabled, as defined below. If such person is not eligible for certification by any of these agencies, attach sworn affidavits by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled, the nature of the disability, and the date the person became permanently and totally disabled.

If the Commissioner of the Revenue determines that said certification is not sufficient, you will be notified as to what additional information, if any, would be required.

For purposes of real estate/mobile home tax relief, the term "permanently and totally disabled" shall mean 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.

***Your Application Will Be Denied If . . .***

- Income or net worth limitations are exceeded
- The application is not filed timely
- All required supporting documentation is not submitted
- The age or disability requirement is not met
- The applicant has no ownership interest in the property