COUNTY OF ROCKINGHAM
Office of the
COMMISSIONER OF THE REVENUE
20 East Gay Street
Harrisonburg, VA 22802

AFFIDAVIT AND APPLICATION FOR REAL ESTATE OR MANUFACTURED HOME TAX RELIEF FOR THE DISABLED

Read Requirements For Exemption On Page 4

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue, 20 East Gay Street, Harrisonburg, VA. **Application must be filed by April 1 of the taxable year** for which the exemption is applied. Complete all spaces on the application that are applicable. Questions that cannot be answered within the spaces provided may be answered by attaching additional sheets to this application. This exemption is granted on an annual basis and **a new application must be filed each year.** All information on the application is confidential and not open to public inspection. For additional information, please dial 564-3061.

APPLICANT _____
(Property Owner) Last Name First Middle

ADDRESS _____

BIRTHDATE _____ SOCIAL SECURITY NO. _____ PHONE _____
Month Day Year

SPOUSE _____
Last Name First Middle

BIRTHDATE _____ SOCIAL SECURITY NO. _____ PHONE _____
Month Day Year

Name(s) under which property is listed and appears on the tax bill, be sure to note joint ownership if applicable.

NAME(s) _____

Street Address of Property: _____

Permanently and Totally Disabled Confirmed by: _____

Account Number and Map Number from Real Estate Tax Bill: _____

MOBILE HOME CHECK HERE: ☐
Personal Property Account Number _____

FOR OFFICE USE ONLY	
INCOME	**NET WORTH**
Percentage of relief granted _____	%

_____
Taxable Year

IF YOU SELL YOUR RESIDENCE DURING THE YEAR, PLEASE CALL 564-3061

1. Is this dwelling or manufactured home occupied by the applicant as the sole dwelling? Yes ☐ No ☐

2. If a manufactured home, do you own the land it is located on? Yes ☐ No ☐

3. Is the applicant? Sole Owner ☐ Partial Owner ☐

   If partial ownership, explain how the ownership is legally held and the proportion owned by applicant.

_____

_____

_____

4. List the names, relations, ages and social security numbers of all persons related to the owner(s) who occupy the above dwelling.

NAME	RELATION	AGE	SOCIAL SECURITY NO.

Please complete the Gross Income schedule for the calendar year _____. Included in this statement should be the total gross income from all sources of the applicant and spouse. Also income of each relative living in the dwelling.

GROSS INCOME SCHDULE

NOTE: LIST YEARLY INCOME FROM PRIOR YEAR, NOT MONTHLY INCOME

GROSS INCOME	Applicant	Spouse	Relative-1	Relative-2	Relative-3
Salaries, Wages, Etc.					
Pensions or Retirement					
Social Security					
Interest					
Dividends					
Rent(s)					
Welfare					
Capital Gains					
Trust Fund Income					
All Other Sources					
Less Relative Income Exemption	XXXXXXXX	XXXXXXXX	-6,500.00	-6,500.00	-6,500.00
Total for Each Column					

Total Gross Combined Income of Applicant, Spouse and Relatives $_____

Please complete this schedule of net financial worth as of December 31, _____. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling and the spouse, for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre upon which the dwelling is situated.

NET WORTH SCHEDULE

NET VALUE OF ASSETS	APPLICANT	SPOUSE
Real Estate (other than residence)		
Automobile(s)		
Machinery and Equipment		
Livestock		
Household and Personal Effects		
Savings Account(s) as of December 31		
Checking Account(s) as of December 31		
Stocks		
Bonds		
Insurance (Cash Value)		
Property in Trust		
Other Assets		
TOTAL – Assets (A)		
Less – LIABILITIES (Outstanding balance as of December 31)		
Notes Payable		
Accounts Payable		
Mortgages Payable		
Taxes Due – Federal		
Taxes Due – Local		
Taxes Due – State		
All Other Debts		
TOTAL – Liabilities (B)		
Net Worth (Subtract line B from line A)		
COMBINED NET WORTH (Total of All Columns)		$

AMOUNT OF EXEMPTION
NET WORTH RANGE

Range of Income	0 to $35,000	$35,001 to $50,000	$50,001 to $70,000
0 to $10,000	100%	75%	50%
$10,001 to $17,000	80%	65%	40%
$17,001 to $24,000	50%	40%	30%
$24,001 to $32,000	25%	15%	10%
Over $32,000	0%	0%	0%

$750.00 Maximum Relief Per Tax Year

Note: The false claiming of the exemption authorized in this section shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not exceeding one thousand dollars, or confinement in jail not exceeding thirty days, either or both, and shall pay to the Treasurer 110% of such exemption.

AFFIDAVIT

I certify under the penalties provided by law, that this application for Real Estate or Manufactured Home Tax Relief for the Elderly, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete.

_____ _____

Date Signature of Applicant(s)

Sworn(or affirmed) to before me this _____DAY OF _____20_____

_____ My commission Expires _____

Signature of Commissioner of Revenue,
Or Notary Public administrating oath.

IF YOU SELL YOUR RESIDENCE DURING THE YEAR, PLEASE CALL 564-3061

COUNTY OF ROCKINGHAM
REAL ESTATE HOME TAX RELIEF FOR THE ELDERLY
REQUIREMENT FOR EXEMPTION

1. The title of the property for which exemption is claimed must be held, or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.

2. The person or persons claiming exemption must be, on December 31 of the year immediately preceding the taxable year, permanently and totally disabled, and 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. Such disability must be certified by the Social Security Administration, or if such person is not eligible for social security, a sworn affidavit by two doctors licensed to practice medicine in Virginia must be presented with the application.

3. The dwelling or manufactured home on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption.

4. The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed $32,000. Gross combined income shall include all income from all sources of the owner and spouse and income in excess of $6,500 of each relative living in the dwelling for which exemption is claimed. "Owner" as used herein shall also be construed as "owners."

5. The total combined net financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed $70,000. Total net financial worth shall include all assets, including equitable interest, of the owner of the dwelling for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated.

6. Maximum Relief of $750.00 per tax year.

7. Annually, between January 1 and April 1 of the taxable year, the person or persons claiming an exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue, 20 East Gay Street, Harrisonburg, Virginia.