

CITY OF NORTON

Commissioner of the Revenue

NORTON, VIRGINIA 24273

PHONE: 679-0031

APPLICATION FOR REAL ESTATE TAX EXEMPTION FOR ELDERLY AND DISABLED HOMEOWNER

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 Revenue, Norton, Virginia*. Applications must be filed by May 1st 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 the public inspection

APPLICANT: _____
Last Name
First
Middle

MAILING ADDRESS: _____

BIRTHDATE: _____ SOCIAL SECURITY NO. _____
Mo.
Day
Year

SPOUSE: _____
Last Name
First
Middle

BIRTHDATE: _____ SOCIAL SECURITY NO. _____
Mo.
Day
Year

Name under which property is listed and appears on the tax bill, if different from the applicant or spouse's name.

Location and description of property:

- (a) Acreage _____ and/or _____
- (b) Subdivision _____ Lot _____ Block _____ Section _____
- (c) District _____ Description _____
(Example: Haymaker town)

FOR OFFICE USE ONLY			
INCOME	NET WORTH	ASSESSED VALUE	AMOUNT OF TAX

Date Received _____

I. OCCUPANCY AND OWNERSHIP

1. Is this dwelling occupied by the applicant as the sole dwelling? Yes [] No []

2. Is the applicant (Owner) [] (Partial Owner) []

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

3. List the names, relationship and Social Security Number of all persons related to the applicant who occupy the above dwelling:

	Name	Relationship	Social Security No.
(1)	_____		
(2)	_____		
(3)	_____		

II. GROSS INCOME

Please complete this gross income statement. Included in this statement should be the total gross income from all sources of the applicant and spouse and each relative living in the dwelling.

SOURCE	APPLICANT	SPOUSE	RELATIVE (1)	RELATIVE (2)	RELATIVE (3)
Salaries, Wages, Etc.					
Pensions					
Social Security					
Interest and Dividends					
Rental Income					
Public Assistance					
Other Income					
Less Exclusion(s) for Relative(s) income			5,000.00	5,000.00	5,000.00
Total Gross Income for Each					

Total combined income of the Applicant, Spouse, and Relatives.....\$ _____

III. NET WORTH

Please complete this statement of net financial worth as of December 31st of the immediately preceding calendar year.

NOTE: Exclude the fair market value of the house and the land upon which it is situated not exceeding one acre. The asset (fair market value) and liability (mortgage) on the exempted property should not be included in the computation of Net Worth.

List All Motor Vehicles &
Mobile Homes Below

ASSETS	APPLICANT	SPOUSE	OTHER OWNERS AND THEIR SPOUSE (S)
Real Estate (other than residence)			
Tangible Personal Property (includes household goods)			
Automobile(s) (Fair Market Value)			
Cash on hand and in Bank			
Stocks and Bonds			
Life Insurance and Annuity (Cash Value)			
Other Assets			
TOTAL ASSETS			

LIABILITIES	APPLICANT	SPOUSE	OTHER OWNERS AND THEIR SPOUSE (S)
Notes Payable			
Accounts Payable			
Taxes Due			
Real Estate Mortgages (other than residences)			
Other Debts			
TOTAL LIABILITIES			

(a) Total combined assets _____
(b) Total combined liabilities _____
TOTAL NET WORTH (a minus b) _____

NOTE: Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided herein, or by any ordinance adopted hereafter, shall nullify any exemption for the then current taxable year.

CERTIFICATE

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

_____	_____	_____
Applicant's Signature	Phone	Date
_____	_____	_____
Signature of Spouse	Phone	Date

CITY OF NORTON

Commissioner of the Revenue

REQUIREMENTS FOR REAL ESTATE TAX EXEMPTION

OF ELDERLY HOMEOWNER AND PERMANENTLY AND TOTALLY DISABLED HOMEOWNER

AS AUTHORIZED BY THE CITY OF NORTON ORDINANCE

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 head of the household occupying the dwelling and owning title, or partial title thereto, must be sixty-five years or older on December 31 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the persons not less than sixty-five years of age.
3. 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 \$15,000. Gross combined income shall include all income from all sources of the owner and spouse and income in excess of \$5,000 of each relative living in the dwelling for which exemption is claimed. "Owner" as used herein shall also be construed as "owners".
4. The total combined net financial worth of the owner as 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 \$25,000. Total net financial worth shall include all assets, including equitable interest, of the owner in 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.
5. Annually, and not later than May 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.

PERMANENTLY AND TOTALLY DISABLED

If such person applying for assistance under this ordinance he or she shall be required to submit the required financial statement and in addition with the application a certification from the Social Security Administration, the Veterans Administration, or the Railroad Retirement Board which shall indicate that the applicant has been ruled permanently and totally disabled. If such person is not eligible for such certification by any of the above named agencies, a sworn statement by two medical doctors licensed to practice medicine in the Commonwealth of Virginia to the effect that the person is totally and permanently disabled is acceptable; so long as the statement of at least one doctor is based upon a physical examination of such person by such doctor.

6. Sec. 00-6 Amount of Exemption.
For qualified persons, the amount of exemption of, the real estate tax shall be \$100.00 of the tax bill. The difference between the original tax and the figure arrived at will be due the City as the assessed property tax for that year. In no case will the tax excused exceed \$100.00.

The exemption shall be administered by the Commissioner of the Revenue according to the provisions of this Ordinance. The Commissioner of the Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformance with the provisions of this ordinance, including the requirement of answers under oath, as may be reasonably necessary to determine qualifications for exemption as specified by this Ordinance. The Commissioner of the Revenue may require the production of certified tax returns and appraisal reports to establish income and/or financial worth.

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 less than Two Hundred and Fifty Dollars (\$250.00), nor more than a Thousand Dollars (\$1,000.00) for each offense.

Return to: Judy K. Miller, City of Norton Commissioner of Revenue, Norton, Virginia 24273