

COMMONWEALTH OF VIRGINIA
COUNTY *of* CHARLES CITY



Denise Burrell Smith
Commissioner of the Revenue
P. O. Box 7
Charles City, VA 23030
dsmith@co.charles-city.va.us
www.co.charles-city.va.us

Public Notice Charles City County Citizens
Real Estate Tax Relief for the Elderly and Disabled due March 2, 2020.

Applications for real estate tax relief are due by **March 21, 2020**. The eligibility requirements are as follows:

1. Applicant **must** own the property as of December 31, 2019 and **the property must be the only residence** owned by the applicant.
2. Applicant must be 65 or older **or** permanently disabled by December 31, 2019.
3. The **gross combined income** of applicant; spouse and anyone living in the home **cannot** exceed \$50,000. The income scale is as follows:

<u>Total Income from All Sources</u>			<u>Tax Exemption</u>
-0-	-	20,000	100%
20,001	-	30,000	75%
30,001	-	40,000	50%
40,001	-	50,000	25%

4. The **net financial worth** of the applicant and spouse **cannot** exceed \$150,000 excluding five acres of land and the residence.

Income statements are required to verify information

We **must have all statements** verifying income dated **December 31, 2019** before your application will be processed. Social Security Benefits, **all** bank account numbers, statements & balances, interest statements, pension statements, disability income (notice of award letter for first-time applicants), stocks, bonds, CD's, IRA's, Mutual Funds, real estate sales, lottery winnings etc. If there are relatives living with you, please provide copies of their W-2 Forms.

Commissioner of the Revenue's Office
10780 Courthouse Road, Rm. 103
Iona W. Adkins Judicial/Courts Building
Charles City, VA 23030
Phone (804) 652-2161 Fax (804) 829-6228
Website: www.co.charles-city.va.us
Email: dsmith@co.charles-city.va.us

PLEASE NOTE THE OFFICE WILL BE CLOSED ON FRIDAY, JANUARY 17, 2020 in Observance of the Lee-Jackson Holiday and **MONDAY, JANUARY 20, 2020** in observance of Martin Luther King, Jr.'s Birthday Holiday.

Telephone (804) 652-2161 Fax (804) 829-6228



REAL ESTATE AND MOBILE HOME TAX RELIEF APPLICATION

Office of the Commissioner of the Revenue

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Email: Dsmith@co.charles-city.va.us Web: www.co.charles-city.va.us

2020

***** All renewal applications must be filed by March 2, 2020 *****

Tax ID No.: _____
For Office Use

Renewal Application
 First-Time Applicant

For Office Use Only

Date Rec'd _____

Real Estate
 Elderly (2)
 Disabled (3)
 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 Occupied by the applicant as the sole dwelling? Yes No

Is there a relative that lives with you as a primary caregiver due to illness? Yes No If so, complete caregiver worksheet.

List the name, relationship, age, and social security number of ALL PERSONS, related to the applicant, who occupy the above residence.

Name	Relationship	Age	Social Security Number

General Eligibility Requirements¹

- Applicant must have an ownership interest as of December 31, 2019, in the property for which tax relief is sought.
- Applicant must be 65 years old or older, or totally and permanently disabled, as of December 31, 2019.
- Gross combined income from all sources of the applicant, spouse, and applicant's relatives living in the dwelling must not exceed \$50,000. **Note: documentation of all sources of income (including a copy of your 2019 federal income tax return, bank statements, broker statements, etc.) will be required, without exception.**
- Net worth of the applicant, spouse, and all co-owners as of December 31, 2019 must not exceed \$150,000 (excluding the dwelling and up to five acres of land on which the dwelling is situated). **Note: Relief will only be granted on up to five acres of land. Documentation of all assets and liabilities will be required, without exception.**
- Renewal applications must be filed by March 2, 2020. First-time applicants must apply by March 2, 2020.

¹ For a detailed statement of eligibility requirements, please see insert

FOR OFFICE USE ONLY			
	Land	Improvement	Total Value
Residence & Land Value			
Residence & One Acre Value			
Land Value Over One Acre			
Mobile Home			

Real Est./Mob. Home Eligible for Tax Relief	Annual Tax	1 st Half	2 nd Half
Percent	Tax		
	Relief Granted		
	Balance Due		

GROSS INCOME

OFFICE USE ONLY! DO NOT COMPLETE JUST ATTACH STATEMENTS & GET SIGNATURE NOTARIZED!

Report gross income for the CALENDAR YEAR 2019 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 2019 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				
(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				
(j) Welfare, SSI, Alimony, & Child Support				
(k) Gifts				
(l) Other (including income from trusts & businesses)				
(m) SUB-TOTAL	\$	\$	\$	\$
(n) Deduct \$10,000 from RELATIVE'S total income (not applicant or spouse/co-owner)			\$ (10,000)	\$ (10,000)
(o) TOTAL GROSS INCOME (If less than \$0, enter \$0)	\$	\$	\$	\$

NET WORTH – Note: If total asset value exceeds \$150,000, attach a list of liabilities, excluding mortgages on the applicant's sole dwelling. Complete the following list of assets **as of December 31, 2019.** Exclude the value of the dwelling and up to five 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 Charles City County other than residence)	\$	\$	\$
(b) Real Estate (outside of Charles City 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.)			
(K) TOTAL [Add lines (a) through (j)]	\$	\$	\$

Signature of Applicant

Date

Subscribed and sworn to me before the undersigned Notary Public in my County and State aforesaid the _____ day of _____, 2020.
My Commission

Expires: _____
Date

Notary Public

Registration#



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Commissioner of the Revenue
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Tax Map# _____
Year _____

AUTHORIZATION FOR INVESTIGATION

I hereby give my consent and permission to any governmental agency, any corporation, Financial institution, retirement system or other source of income to me, to release to the Commissioner of the Revenue for the County of Charles City Virginia, any information he/she may request for the purpose of ascertaining my eligibility for relief under the "Real Estate Tax Exemption Ordinance of Charles City County, Virginia."

Signed: _____
Name

Address: _____

Date: _____

Witness if signed by mark: _____

Date: _____

Name, relationship, address of person/persons giving information other than land owner:

Name: _____

Relationship: _____

Address: _____

Telephone Number: _____



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Year _____

CAREGIVER QUALIFICATION WORKSHEET

INSTRUCTIONS

Complete Caregiver Qualification Worksheet only if a relative is living in the household and is acting as primary caregiver.

The information required on this Caregiver Qualification Worksheet must be filled out in its entirety and returned to the Commissioner of the Revenue not later than March 1 of the taxable year for which exemption is sought.

1. Is the relative's primary purpose for living with the applicant(s) to serve as their primary caregiver due to deteriorating physical or mental health?
 Yes No
2. Has the applicant(s) given any asset(s) in excess of \$10,000 value without adequate compensation in the past 3 years?
 Yes No

CAREGIVER QUALIFICATION WORKSHEET AFFIDAVIT

IMPORTANT: The false claiming of the exemption shall constitute as a Class 1 Misdemeanor. Any person convicted of falsely claiming such exemption may be punished by a fine not to exceed \$2,500, confinement in jail not to exceed 12 months, either or both.

Come now _____ of legal age,
Print Applicant's Name

having first sworn and on my oath the forgoing statements are true and accurate to the best of my knowledge and belief.

Applicants Signature

Date



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Tax Map# _____
 Year _____

COUNTY OF CHARLES CITY VIRGINIA

This Is To Certify that I understand that I must file annually; that I have listed the names of all relatives occupying my sole domicile, that the total combined net worth and the total combined income from all sources does not exceed the limits listed in the Charles City County Ordinance and that changes in all respects to income, financial worth, ownership of property or other factors occurring during the taxable year for which this Affidavit is being filed shall nullify any exemption for the current year and the taxable year(s) immediately following.

Any applicant making false statements to obtain tax relief under this Ordinance shall be deemed guilty of a Class 1 Misdemeanor, upon conviction thereof, may be punished by a fine not to exceed \$2,500, confinement in jail not to exceed 12 months, either or both as provided in section 1-13. (Code 1988, § 7-15; Ord. of 6-12-1978, § 1)

Oath

I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.

 Signature of Applicant

Sworn (or affirmed) to before me

This _____ day of _____, _____.

 Signature of Notary Public

My commission expires: _____

Registration# _____