

County of Amherst  
**COMMISSIONER OF THE REVENUE**  
P. O. Box 719 • Amherst, VA 24521

Application for Real Estate  
Tax Relief for the Elderly  
or Disabled

For Office Use Only	
Tax Year	_____
Map Number	_____
Mobile Home	_____
Date Issued	_____
Amount \$	_____

**INSTRUCTION TO APPLICANT:**

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue’s office. **Applications must be filed January 15<sup>th</sup> through March 31<sup>st</sup> of the taxable year for which the exemption is applied.** Information that is required on the application and does not apply to the taxpayer, write “not applicable” or “\$0.00” as indicated by the question. If there is not enough space for information attach additional information 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. Please contact this office with any questions. Phone number 946-9310 or fax 946-9312.

Applicant: \_\_\_\_\_  
(Property Owner) Last Name First Middle

Birth Date: \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone No. \_\_\_\_\_  
Month Day Year

Spouse: \_\_\_\_\_  
(Or Co-owner) Last Name First Middle

Birth Date: \_\_\_\_\_ Social Security No. \_\_\_\_\_ Phone No. \_\_\_\_\_  
Month Day Year

Owner(s) name appearing on tax bill if different from the applicant or spouse’s name:

Name: \_\_\_\_\_

Residence Address: \_\_\_\_\_  
House No. Street, Road or Hwy.

\_\_\_\_\_  
City State Zip Code

Mailing address if it is different from the residence address:

\_\_\_\_\_  
House or P.O. Box No. Street, Road or Hwy.

\_\_\_\_\_  
City State Zip Code

Property Description:

Street Address: \_\_\_\_\_

Subdivision: \_\_\_\_\_ Section: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Acres or square feet: \_\_\_\_\_ Assessed Value: \_\_\_\_\_ Tax: \_\_\_\_\_

1. Is this residence 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 portion owned by the applicant.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. List the names, relation, ages and social security numbers of all persons related to the applicant who occupy the above residence.

Name	Relation	Age	Social Security No.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please complete this gross income statement for the preceding fiscal year. Included in this statement should be the total gross income from all sources of the applicant and all persons related to the applicant living in the above residence.

	Applicant	Spouse	Relatives living in residence	
			Gross Amount	Amount Deducted
Gross Earnings	\$	\$	\$	\$
Pensions				
Social Security				
Interest				
Dividends				
Rent(s)				
Public Assistance				
Gifts				
Capital Gains				
Other Sources				
TOTAL	\$	\$	\$	\$

Total combined income of the applicant, spouse and relatives \$ \_\_\_\_\_

Please complete this statement of net financial worth as of December 31<sup>st</sup>, \_\_\_\_\_. Included in this statement should be the net financial worth, including equitable interests, of the applicant and spouse. Exclude the value of the applicant's residence and up to one (1) acre of land upon which the residence is situated.

	Applicant	Spouse	For Office Use Only
Net Value of Real Estate	\$	\$	\$
Personal Property			
Savings Account(s)			
Checking Account(s)			
Stocks			
Bonds			
Insurance (Cash Value)			
Other Assets			
<b>TOTAL</b>	\$	\$	\$

Total combined net financial worth of the applicant and spouse \$ \_\_\_\_\_

\*Excluding dwelling and up to one acre on which dwelling is located. List all other real estate.

Upon signing this application, I declare that its contents are true to the best of my knowledge and belief.

\_\_\_\_\_  
 APPLICANT'S SIGNATURE  
 \_\_\_\_\_

**AMHERST COUNTY**  
 Real Estate for the Elderly or Disabled  
 Requirements for Exemption

1. The title of the property for which exemption is claimed or held, or partially held, on December 31<sup>st</sup> preceding the year for which the person or persons are claiming exemption.
2. The head of the household occupying the dwelling and owning title, or partial title, thereto is sixty-five (65) years or older or disabled on December 31<sup>st</sup> of the year immediately preceding the taxable year may apply for exemption. Such dwelling must be occupied as the sole dwelling of such person or persons.
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 \$50,000. Gross combined income shall include all income from all sources of the owner and of the owner's relatives living in the dwelling for which exemption is claimed. "Owner" as used herein shall be construed as "owners." First \$6,500 income of each relative living in the dwelling is exempt from total income.
4. The total combined financial worth of the owner as of December 31<sup>st</sup> of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$150,000. Total financial worth shall include the value of all assets, including equitable interest, of the owners and the spouse of any owner. Total financial worth shall exclude the fair market value of the dwelling and the land, not exceeding one acre, upon which is situated for which exemption is claimed. Filing date is January 15<sup>th</sup> through March 31<sup>st</sup>.
5. If such person is under sixty-five (65) years of age such form shall have attached thereto a certification by the veteran's administration or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth, to the affidavit that person is permanently and total disabled, as defined in the Code of Virginia, § 58.1-3217. The affidavit of at least one (1) of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one (1) of the doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in the Code of Virginia, § 58.1-3217. (Ordinance revised October 15, 2002)

These changes would entail revising the sliding scale on the exemption in Section 14-40, paragraph (c), to read as follows:

**TAX EXEMPTION SCHEDULE FOR COMBINED FINANCIAL WORTH EXEMPTION**

	Assets \$0-110,000	\$110,001-120,000	\$120,001-130,000	\$130,001-140,000	\$140,001-150,000
Income \$0-20,000	100%	95%	90%	85%	80%
\$20,001-30,000	75%	70%	65%	60%	55%
\$30,001-40,000	50%	45%	40%	35%	30%
\$40,001-50,000	25%	20%	15%	10%	5%

The maximum relief granted under this division shall be six hundred dollars (\$600.00).