

**CITY OF HARRISONBURG  
ADMINISTRATIVE REQUIREMENTS FOR  
APPLICATION FOR PARTIAL EXEMPTION FROM TAXATION  
FOR REHABILITATED, RENOVATED OR REPLACED REAL ESTATE**

The City of Harrisonburg gives partial exemption from real estate taxes for certain qualifying rehabilitated structures located within the B-1 Central Business District as defined in Title 10, Chapter 3, Article 0 of the Harrisonburg City Code. The exemption is equal to the difference between the assessed base value established at the initial inspection before the rehabilitation, renovation or replacement and the final assessed value immediately after the rehabilitation, renovation or replacement, both values to be determined by the Commissioner of the Revenue. The final inspection will only take place after a certificate of occupancy is issued. The partial exemption from taxation is controlled by the City Code Section 4-2-28, a copy of which is attached hereto.

Upon receipt and approval of the application the Real Estate Director will inspect the property to establish the base value. Only rehabilitation, renovation or replacement work done after the initial inspection will be considered in establishing the final value of the property.

Replacement buildings that exceed the square footage requirements of the City Code are not eligible for the partial exemption. The partial exemption from taxation shall commence on July 1 of the year following the final inspection and shall run with the real estate for a period of no longer than five (5) years.

All permits and approvals required by the City Code in effect at the time of initial approval shall be complied with during the rehabilitation, renovation or replacement of the real estate.

CITY OF HARRISONBURG

APPLICATION FOR PARTIAL EXEMPTION FROM TAXATION  
FOR REHABILITATED, RENOVATED OR REPLACED REAL ESTATE

Commissioner of the Revenue  
Real Estate Office  
Municipal Building  
345 South Main St  
P.O. Box 20031  
Harrisonburg, VA 22801-7531  
Phone (540) 432-7795

Instructions: One application form must be filed for each tax parcel.  
A fee of \$50.00 is required for each application. The processing of this application  
is subject to City Code Section 4-2-28, and certain administrative requirements.  
Copies of the City Code and administrative requirements are available at the  
Real Estate Office. It is incumbent on the applicant to  
familiarize and adhere to these requirements.

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TYPE OF PROPERTY: \_\_\_\_\_ RESIDENTIAL \_\_\_\_\_ COMMERCIAL

AGE OF IMPROVEMENTS ON PROPERTY: \_\_\_\_\_ YEARS

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Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Property Address: \_\_\_\_\_  
\_\_\_\_\_

Tax Map Number: \_\_\_\_\_

Estimated Cost of Rehabilitation: \$ \_\_\_\_\_

Description of Work to be Done:

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

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

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**FOR OFFICE USE ONLY**

Date Application Received: \_\_\_\_\_ Fee Paid: \$ \_\_\_\_\_

Receipt Number: \_\_\_\_\_ Date of Initial Inspection: \_\_\_\_\_

Base Value: \$ \_\_\_\_\_ Application Number: \_\_\_\_\_

Date of Issuance of Building Permit: \_\_\_\_\_

Building Permit Number: \_\_\_\_\_

Square Footage Original Structure: \_\_\_\_\_

Square Footage Replacement Structure: \_\_\_\_\_

Date of Final Inspection: \_\_\_\_\_

Final Value After Rehabilitation: \$ \_\_\_\_\_