

CITY OF HARRISONBURG
Office of
COMMISSIONER OF THE REVENUE
345 South Main Street, Room 101
P. O. Box 20031
Harrisonburg, Virginia 22801

File by May 1

AFFIDAVIT AND APPLICATION
for
REAL ESTATE TAX RELIEF
for **THE ELDERLY OR**
PERMANENTLY DISABLED

**Relief begins
July 1**

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, Room 101, Municipal Building, Harrisonburg, Va. Applications must be filed by **May 1** prior to the fiscal year for which the exemption is requested. 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 the application. This exemption is granted on an annual basis. Each second and third year, a form (provided by this office) certifying that no material changes have occurred in income and net worth is permitted in place of this application. All information on the application is confidential and not open to public inspection. For additional information, please call 432-7795.

APPLICANT:

Property owner _____ Last Name _____ First _____ Middle _____

Address: _____

Birth Date: _____ month _____ day _____ year SOCIAL SECURITY NO. _____ Phone: _____

SPOUSE:

_____ Last Name _____ First _____ Middle _____

Birth Date: _____ month _____ day _____ year SOCIAL SECURITY NO. _____ Phone: _____

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

NAME: _____

Map # (copy from tax bill): _____

Land Value \$ _____ Building Value \$ _____ Total Value \$ _____

FOR OFFICE USE ONLY			
GROSS INCOME FROM ALL SOURCES \$ _____	QUALIFYING VEHICLE VIN _____		
NET WORTH \$ _____	YEAR _____ MAKE _____ MODEL _____		
Percentage of relief granted on real estate _____ %	Percentage of relief granted on vehicle _____ %		
Current year Tax Due \$ _____	Current year Tax Due \$ _____		
Amount of Relief Granted \$ _____	Amount of Relief Granted \$ _____		
Balance to be Paid by Taxpayer \$ _____	Balance to be Paid by Taxpayer \$ _____		

NOTE: Tax relief begins July 1 of each year.

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, relation, ages, and social security numbers of all persons related to the applicant who occupy the 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 report income of each relative residing in the dwelling.

GROSS INCOME SCHEDULE

GROSS INCOME	Applicant	Spouse	Relative - 1	Relative - 2
Salaries, Wages, Etc.				
Pensions or Retirement				
Social Security				
Interest				
Dividends				
Rent(s)				
Welfare				
Gifts				
Capital Gains				
Trust Fund Income				
All Other Sources				
Less Relative Income Exemption	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	(\$5,000.00)	(\$5,000.00)
Total for Each Column				
Total Gross Combined Income of Applicant, Spouse, and Relatives			\$	

NOTE: If you filed a Federal Income Tax Return last year, please attach copy.

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 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	Relative - 1	Relative - 2
Real Estate (other than residence)				
Personal Property and Auto(s)				
Cash on Hand				
Checking Account(s)				
Savings Account(s) & CDs				
Stocks				
Bonds				
Insurance (Cash Value)				
Property in Trust				
Other Assets				
TOTAL ASSETS (A)				
Less LIABILITIES				
Notes Payable				
Accounts Payable				
Mortgage (s) Payable				
Taxes Due - Federal				
Taxes Due - State				
Taxes Due - Local				
All Other Debts				
TOTAL LIABILITIES (B)				
NET WORTH (Subtract line B from line A)				
COMBINED NET WORTH (Total of All Columns)				\$

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the application is filed and having the effect of exceeding or violating the limitations and conditions provided by ordinance shall nullify any exemption for the then current taxable year. These changes should be reported immediately to the Commissioner of the Revenue.

Have you previously applied for a tax exemption?

If "yes", application was Approved _____ Denied _____

AMOUNT OF EXEMPTION

Combined Gross Income	\$0 - \$15,000	Exemption shall be 80%
Combined Gross Income	\$15,001 - \$20,000	Exemption shall be 60%
Combined Gross Income	\$20,001 - \$25,000	Exemption shall be 40%
Combined Gross Income	\$25,001 - \$30,000	Exemption shall be 20%
Maximum exemption not to exceed \$1,000.00		

NOTE: If you filed a Federal Income Tax Return last year, please attach copy.

AFFIDAVIT

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

Signature of Applicant

Date

Atteste:

Commissioner or Deputy Commissioner of the Revenue

Date

REQUIREMENTS FOR EXEMPTION

City of Harrisonburg Code of Ordinances Sec. 4-2-21 through 4-2-27

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

2. The head of household occupying the dwelling and owning title, or partial title, must be 65 years old or older or permanently disabled 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 65 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 \$30,000. 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 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 \$75,000. Total net financial worth shall include all assets, including equitable interest, of the owner of the dwelling for which exemption is claimed, not exceeding one acre, upon which the dwelling is situated.

5. Annually, and not later than May 1, the exempt taxpayer shall file a certification with the commissioner stating that no material circumstances have changed since the application or last annual certification. If material circumstances have changed, the taxpayer shall set forth the specifics.

6. The exemption shall be revoked if the taxpayer fails to pay the reduced tax on time.

NOTE: Any person or persons falsely claiming an exemption under this Article shall be guilty of a misdemeanor, and upon conviction, shall be fined not less than \$50 nor more than \$500 for each offense.

DATE REVIEWED:

APPROVED:

DENIED:

REMARKS: