



For Immediate Release
January 14, 2015

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Real Estate Tax Relief Available for the Elderly and Disabled

Harrisonburg, VA – The city is now accepting 2015 applications for real estate tax relief for the elderly and disabled. Full or partial tax relief is available to the head of household occupying the dwelling and owning title, or partial title, who is either permanently disabled or 65+ years of age on December 31, 2014, and who meet income limits and other filing requirements.

The 2015 qualifying levels remain the same as for 2014:

- The owner's net financial worth shall not exceed \$75,000, excluding value of principal dwelling and lot, up to one acre.
- Income: Tax relief exemptions are based upon the annual gross household income brackets:

| <u>Income Level</u> | <u>Real Estate Tax Exemption</u> |
|---------------------|----------------------------------|
| \$0-\$15,000 | Exemption shall be 80% |
| \$15,001 - \$20,000 | Exemption shall be 60% |
| \$20,001 - \$25,000 | Exemption shall be 40% |
| \$25,001 - \$30,000 | Exemption shall be 20% |
- At any qualifying level, the maximum relief amount shall not exceed \$1,000.

In November 2014, City Council amended the city ordinance by expanding the definition of those eligible for such exemption to include certain trusts and life estates as permitted under the Code of Virginia. The suggested amendments also excluded from gross income determinations income of bona fide caregivers living with an applicant.

PERSONAL PROPERTY EXEMPTION

If applicant qualifies on real estate, they automatically qualify for one car in personal property but if they do not own a home, there is a separate personal property application. More information can be obtained by contacting the Commissioner of the Revenue's office.

EXEMPTION FOR DISABLED VETERANS

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any Veteran who has been approved by the U.S. Department of Veterans Affairs to have a 100% service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence.

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The surviving spouse of a Veteran eligible for the exemption shall also qualify for the exemption, so long as the death of the Veteran occurred on or after January 1, 2011, the surviving spouse does not remarry and the surviving spouse continues to occupy the real property as their primary place of residence. More information can be found online at <http://www.harrisonburgva.gov/disabled-veterans-property-tax-exemption>.

FORMS AND APPLICATIONS

Forms are available in the Real Estate Office at the Municipal Building, on the City website at http://www.harrisonburgva.gov/sites/default/files/Revenue/files/Real_Estate/Tax%20Relief%20for%20the%20Elderly%20Form.pdf, or by mail upon request. The Commissioner’s office has mailed 2015 applications to prior applicants.

Completed applications, must be returned to the Real Estate office by May 1, 2015 to be considered for real estate tax relief. As the City requires annual filing for this benefit, the Commissioner of the Revenue reminds current recipients that they are required to file and qualify each year in order to continue receiving benefits. Each second and third year, a form certifying that no material changes have occurred in income and net worth is permitted in place of this application.

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