

**Application must be received by April 1<sup>st</sup>, 2019  
Due date April 1<sup>st</sup>.**

Westmoreland County offers tax relief for the Elderly and/or Disabled. To qualify for relief you must be age 65 as of January 1<sup>st</sup>, 2019 or permanently disabled. **If permanently disabled, we must have a letter from your physician.**

The requirements to be eligible for relief are: income cannot exceed \$25,000 and assets excluding your home and one acre cannot exceed \$60,000.00. There is a sliding scale based on your income as to the amount of tax relief applied to your tax bill. The tax relief amount does not exceed more than **\$325.00.**

**We will need the following information:**

1. A combined income statement reporting all wages, Social Security benefits (SSA-1099 Form), life insurance proceeds (cash value) checking and savings account statements, retirement system benefits, welfare benefits such as food stamps, fuel assistance and etc., IRA's, CD's, and any other income during the past year.
2. Income from other relatives living in the household.
3. If sold, transferred or purchased any real estate during the preceding year, please indicate when and who the new owner(s) will be on a separate sheet.

This application and **all supporting documents are due April 1<sup>st</sup>**, any applications/documents received after that date **will not be considered** for relief.

Appointments may be needed if all necessary information is not provided. We will schedule appointments after April 1<sup>st</sup>, 2019, after reviewing all application. Please feel free to contact this office for additional information or questions.

WESTMORELAND COUNTY  
COMMISSIONER OF THE REVENUE

P. O. BOX 68 MONTROSS, VIRGINIA 22520 PHONE: 804-493-9052

**Application for Real Estate Tax Relief  
For the Elderly or Disabled Homeowners  
Due date April 1, 2019.**

Please read carefully as there have been changes to the income and tax amount of relief.

The information required on this application must be filled out entirely and returned to the Commissioner of the Revenue. Applications must be filed by April 1st of the taxable year for which the exemption is applied. Complete all spaces on the application that are applicable. Questions that cannot be answered within these spaces may be answered by attaching additional sheets 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.

APPLICANT: \_\_\_\_\_  
Last Name First Middle

BIRTHDATE: \_\_\_\_\_ SOCIAL SECURITY NO: \_\_\_\_\_  
Mo. Day Year Age

SPOUSE: \_\_\_\_\_  
Last Name First Middle

BIRTHDATE: \_\_\_\_\_ SOCIAL SECURITY NO: \_\_\_\_\_  
Mo. Day Year Age

ADDRESS: \_\_\_\_\_ PHONE NO: \_\_\_\_\_

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

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For Office Use Only

Income

\_\_\_\_\_

TAXABLE YEAR Percentage of Relief Granted \_\_\_\_\_%

\_\_\_\_\_

PARCEL NUMBER Assessed Property Value \$ \_\_\_\_\_

\_\_\_\_\_

DATE RECEIVED Amount of Relief Granted \$ \_\_\_\_\_

Taxable Value \$ \_\_\_\_\_

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1. Is this dwelling occupied by the applicant as the sole owner? Yes \_\_\_ No \_\_\_

2. Is this the only home owned by applicant? Yes \_\_\_ No \_\_\_

3. Is the applicant? Elderly \_\_\_\_\_ Disabled \_\_\_\_\_

If partial ownership, explain how the ownership is legally held and the proportion owned by applicant.

4. List the names, relationship, ages and social security numbers of all person(s) who occupy the dwelling other than the owner(s). Do not list occupants with no income.

	NAME	RELATIONSHIP	AGE	SOCIAL SECURITY NO.
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

**GROSS INCOME SCHEDULE**

Please complete the Gross Income schedule for the prior calendar year. Included in this statement should be the total gross income from all sources of the applicant and spouse. Include income of each person living in the dwelling.

GROSS INCOME	APPLICANT	SPOUSE	OCCUPANT-1	OCCUPANT-2	OCCUPANT-3
Salaries, Wages, Etc.					
Pensions/Retirement					
Social Security					
Interest					
Dividends					
Rent(s)					
Public Assistance					
Capital Gains					
Trust Fund Income					
All Other Sources					
Less Occupants Income			(\$ 3,000.00)	(\$3,000.00)	(\$ 3,000.00)
Total for Each Column					
Total Gross Income of Applicant, Spouse and Occupants \$ _____					

*If gross combined income is over \$25,000.00, no exemption is allowed*

## NET WORTH SCHEDULE

*Please complete this schedule of net financial worth as of prior year December 31st. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling and spouse for which exemption is claimed, and shall exclude the fair market value of the dwelling and one acre of land.*

NET VALUE OF ASSETS	APPLICANT	SPOUSE
<i>Real Estate (other than residence)</i>		
<i>Automobile(s) (Fair Market Value)</i>		
<i>Savings Account(s)</i>		
<i>Checking Accounts(s)</i>		
<i>Cash on Hand</i>		
<i>Stocks &amp; Bonds</i>		
<i>Life Insurance and Annuity (Cash Value)</i>		
<i>Property in Trust</i>		
<i>Other Asset</i>		
<b>TOTAL -ASSETS (LINE A)</b>		
<b>Less-LIABILITIES</b>		
<i>Notes Payable</i>		
<i>Accounts Payable</i>		
<i>Mortgages Payable (Other than Residence)</i>		
<i>Taxes Due-Federal, Local &amp; State</i>		
<i>All Other Debts</i>		
<b>TOTAL LIABILITIES (LINE B)</b>		
<b>NET WORTH (SUBTRACT LINE B FROM LINE A)</b>		

*If combined net worth is over \$60,000.00, no exemption is allowed*

<b>COMBINED NET WORTH (APPLICANT &amp; SPOUSE-LINE C)</b> \$ _____
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<b>EXEMPTION PERCENTAGE SCHEDULE</b>	
Total Combined Income	Percentage Exemption of Tax
<u>\$0-\$16,000</u>	<u>100%</u>
<u>\$16,001-\$18,000</u>	<u>80%</u>
<u>\$18,001-\$20,000</u>	<u>60%</u>
<u>\$20,001-\$25,000</u>	<u>40%</u>

*AUTHORIZATION FOR INVESTIGATION*

*I, hereby give my consent and permission to any governmental agency, any corporation financial institution, retirement system or any other source of income to be released to the Commissioner of the Revenue of Westmoreland County, any information he/she will request for the purpose of ascertaining my eligibility for relief under the "Real Estate Tax Exemption Ordinance" of Westmoreland County, Virginia.*

*Signed:* \_\_\_\_\_

*Name*

\_\_\_\_\_  
*Address*

*Witnessed (if signed by mark)* \_\_\_\_\_

*Date:* \_\_\_\_\_

*Name, relationship, address if person/persons giving information other than land owner.*

*Name* \_\_\_\_\_

*Relation* \_\_\_\_\_

*Address* \_\_\_\_\_

*Telephone Number* \_\_\_\_\_

**WESTMORELAND COUNTY**  
**STATE OF VIRGINIA**

THIS IS TO CERTIFY that I understand that I must file annually, list 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 Westmoreland County Ordinance. Any changes in respect 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. The taxable year immediately following and that a material misstatement to obtain tax relief shall be punished as a misdemeanor.

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 ability.

\_\_\_\_\_  
Signature  
\_\_\_\_\_

Sworn (or affirmed) to before me  
this \_\_\_\_ day of \_\_\_\_\_,  
20 \_\_\_\_.

\_\_\_\_\_  
Signature of a notary public or  
other officer administering oath.

My commission expires \_\_\_\_\_ .