COUNTY OF ALBEMARLE
DIRECTOR OF FINANCE
401 MCINTIRE ROAD
CHARLOTTESVILLE VA 22902

REAL ESTATE TAX RELIEF FOR THE ELDERLY OR PERMANENTLY DISABLED CERTIFICATION FOR TAX YEAR 2017

CERTIFICATION FILING DEADLINE IS APRIL 1, 2017

The County of Albemarle offers Real Estate Tax Relief to certain qualified elderly and/or disabled property owners. Effective July 2016, once a taxpayer is determined to be eligible, new applications may be filed on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding application has changed to violate the limitations and conditions for tax relief. If your income, net worth, or other conditions have changed significantly, please apply with the 2017 Real Estate Tax Relief renewal application instead, by requesting a copy from the Revenue Administration Division of the Finance Department at 434-296-5851, option 3.

To remain eligible for tax relief, you must continue to meet the following requirements:

- ✓ **You were the title holder of the property as of January 1, 2017.** Properties titled in a life estate may qualify as long as all the eligibility requirements are met. Properties held in a revocable inter vivos trust may qualify if an eligible owner or an eligible owner and his spouse hold the power of revocation. Properties held in an irrevocable trust may qualify if an eligible owner alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.

- ✓ **You were at least 65 years of age or had been medically determined to be totally and permanently disabled as of December 31, 2016**. The property must be occupied as your sole dwelling. A dwelling jointly held by you and your spouse may qualify if either you or your spouse is 65 or older or is totally and permanently disabled. *Any co-owner(s), other than the spouse, must be 65 or older or totally and permanently disabled, in order for the property to qualify.*

- ✓ **Your combined total income for calendar year 2016 from all sources did not exceed $69,452.** The income of all residents of the dwelling must be reported in the income with the exception of bona fide tenants or bona fide paid caregivers of the owner. A $6,500 deduction will be allowed from the income of each relative living in the home other than the spouse. Permanently disabled owners may deduct the first $7,500 of income.

- ✓ **Your combined total net worth including your spouse, co-owner(s), and their spouse(s), did not exceed $200,000 as of December 31, 2016** (excluding the value of the dwelling and up to 10 acres of land on which the dwelling is situated) for which the exemption is sought.

Instructions:

- ✓ **Complete and sign the certification in the presence of a witness.**
- ✓ **Have your signature witnessed and certified by an adult other than your spouse.**
- ✓ **Return the completed certification by April 1 to the Revenue Administration Division at 401 McIntire Charlottesville, VA 22902.**
- ✓ **If you need assistance, please feel free to call us or come into our office. We are happy to assist you – no appointment is required for this service.**

NAME:	PARCEL #	ACCOUNT:

CERTIFICATION FOR REAL ESTATE TAX RELIEF

I hereby certify that my income and net worth have not changed significantly since my 2016 application for Real Estate Tax Relief was filed with the Finance Department, that the above property is my sole residence, and that I still qualify for tax relief.

Signature of Applicant | Date | Social Security # | Telephone #

Signature of Witness (other than spouse) | Date

Any person falsely claiming an exemption shall be guilty of a misdemeanor.