

INFORMATION SHEET

REAL ESTATE TAX RELIEF FOR THE ELDERLY AND DISABLED

General Information:

- ❑ The Tax Relief Application you are currently completing will affect the Real Estate tax bills due in December 2009 and June 2010. It will not be the bill that is due June 5, 2009.
- ❑ All applications must be filed between January 1 and August 31, 2009. You must file a new application for tax relief each year. Any applications filed after August 31 will not be processed.
- ❑ This application is not tax relief for personal property or income taxes.
- ❑ You will be advised of your eligibility by mail as soon as a determination is made.

Eligibility Criteria:

1. Own home with name on deed and reside in home. Eligible applicants may reside in nursing home, mental institution, or institution for physical and/or mental care as long as the home remains theirs and has not been rented by another party.
2. Be 65 years of age or older by December 31, 2008 or permanently and totally disabled. Disability must be verified. Additional disability information and forms are available upon request.
3. Have a combined gross income of homeowner, spouse and all resident relatives up to \$50,000.
4. Have combined total assets of homeowner and spouse that do not exceed \$200,000, excluding the residence and up to one acre of land it stands on.

Relief Methods:

Full Exemption: Combined household income must not exceed \$31,931.

Partial Exemption: Combined household income must not exceed \$50,000 or the income limits based upon family size for Newport News as published by the Department of Housing and Urban Development. Qualified homeowners pay a tax amount equal to 2.5% of combined gross income. The remaining tax amount, up to a maximum of \$1,100, is exempted.

Deferral: Real Estate Property Taxes are postponed until the homeowner sells the property (*the deferred taxes must be paid upon the sale of the home*), or upon the death of the homeowner (*the deferred taxes must be paid by the estate within 1 year from the date of death*).

SOLID WASTE FEE GRANT RELIEF PROGRAM

The application you are now completing for Real Estate Tax Relief will automatically be used to determine your eligibility for the Solid Waste Fee Grant Relief Program. It will not be necessary for you to take any action or to file another application for the Solid Waste Fee Grant Relief Program.

Your current water bill reflects a fee of \$5.03 (\$4.02 small cart) per week for the Solid Waste Fee. The Solid Waste Fee is charged to pay for improvements to the city landfill, purchase and repair of land fill equipment, purchase and replacement of residential trash containers, and the cost of the recycling program. The Solid Waste Fee Grant Relief Program is intended to assist individuals who are unable to pay for this fee, and who meet the eligibility income and resources guidelines.

The Real Estate Tax Relief Program and the Solid Waste Fee Grant Relief Program have different income eligibility guidelines. Therefore, you may be eligible for the Real Estate Tax Relief and ineligible for the Solid Waste Fee Grant Relief Program.

INSTRUCTIONS FOR THE REAL ESTATE TAX RELIEF APPLICATION

- **ALL INFORMATION MUST BE FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2008.**
- The applicant must complete sections 1 thru 4 of the application in full, sign and date the form, and secure the required notarization.
- Any changes during the tax year, which would affect the applicant's eligibility, must be immediately reported to the Office of the Commissioner of the Revenue.

Section 1 Applicant Information

- Enter applicant information.
- Enter the address of the home the applicant resides in.
- Unless the applicant (homeowner) is in a nursing home, mental hospital, or facility for physical or mental care, they must occupy the home. If the homeowner is in one of the noted facilities, the **home cannot be rented** or used for any consideration. Rental property or vacant homes are ineligible for Real Estate Tax Relief. Applicant cannot be living with a relative and receive tax relief on the vacant home.
- If applicant and/or spouse are permanently and totally disabled, applicant will need to provide a certification of disability by social security administration, veterans administration or the railroad retirement board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice medicine in the Commonwealth of Virginia,. You may contact the Office of the Commissioner of the Revenue for additional information.

Section 2 Relatives Living At the Above Address

- List the Name, Social Security Number, Relationship and Age of spouse and all relatives who reside in the qualifying home.

Section 3 Total Annual Combined Gross Household Income as of December 31, 2008

- Applicant **must** report all sources of income and include the exact amount of all gross yearly income of applicant, spouse, and all resident relatives from any and all sources. **Approximate amounts are not acceptable.**
- Social Security Income includes applicant's monthly check amount plus the monthly Medicare premium X 12 months.
(*Example: \$650.00 + \$88.50 = \$738.50 X 12 = \$8,862. \$8,862 would be your total Social Security Income that you must report on your application.*)
- If applicant had savings accounts, certificates and the like, during 2008, you had interest earnings. Do not forget to include your interest earned during 2008.

Section 4 Assets as of December 31, 2008

- All assets of the applicant and spouse must be included on the application. This does not include the residence where the applicant resides and up to one acre of land it stands on.
- Report the exact dollar amount of all assets for applicant and spouse. **Approximate amounts are not acceptable.**
- Many **Life Insurance** policies have a cash value. Some policies have charts included to figure the cash value. If you do not know the cash value, contact your Insurance Agent for the information. **Cash values must be reported accurately.**
- Vehicles, boats and trailers have a make and model. **All information must be provided.**
- If applicant or spouse **owns property outside of Newport News**, applicant must note on application where the property is located. Use the Real Estate Property Assessment from that locality to determine the value of the property.
- **Please select the relief method that you wish to qualify for.**

Notarization In order for the application to be processed, it must be completed in its entirety, signed and notarized.