

# **CITY OF NEWPORT NEWS**

## **Commissioner of the Revenue**

### **MOBILE HOME TAX RELIEF FOR THE ELDERLY AND DISABLED**

**For Calendar Year January 1 – December 31, 2012**

#### **Application Instructions**

#### **Important Information**

- All income and asset information reported must be for the calendar year ending December 31, 2011.
- The applicant must complete all sections of the application in full, and must have the signature notarized. Failure to provide all required information or failure to have the signature notarized may disqualify the application.
- 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's name, social security number, and date of birth. Enter the spouse's information if applicable. If the spouse is deceased, write "deceased" and the date of death in the space.
- Enter the address of the home for which tax deferral is being requested and answer questions A-C.
- The applicant must occupy the home unless he/she resides in a hospital, nursing home, convalescent home or other facility for physical or mental care. If the homeowner resides in one of the listed facilities, the home cannot be used by or leased to others for consideration.
- If the applicant and/or spouse are permanently and totally disabled, the applicant must provide verification of disability as explained on the enclosed general information document.

#### **Section 2 - Other Persons (Relatives and Non-Relatives) Living At the Above Address**

- List the name, social security number, relationship, and date of birth for ALL relatives and non-relatives who reside in the qualifying home. If no relatives or non-relatives live with the applicant, write "none" in the space. If more than three relatives or non-relatives reside in the home, contact our office for an additional form.

#### **Section 3 - Total Annual Combined Gross Household Income – 1/1/2011 – 12/31/2011**

- For the purposes of this application, income shall mean total gross income from all sources, without regard to whether a tax return is actually filed. Income shall not include life insurance benefits or receipts from borrowing or other debt.
- The applicant must report all income, taxable and non-taxable, received from all sources during the calendar year 2011 by the applicant, spouse, and all relatives and non-relatives who live in the dwelling.
- Exact amounts of income must be reported. Approximate or estimated amounts are not acceptable. For each type of income, report the **annual** amount of income (the amount for the entire year).

*(continued on the back of this page)*

- The amount of Social Security income to be reported on the application is the amount in Box 5 of your 2011 Social Security benefit statement (Form SSA-1099). Do **not** provide the amount of the monthly check multiplied by 12.
- The applicant must report all interest earned in 2011 on savings accounts, certificates, or any other interest-bearing instruments; and all dividends earned in 2011 on investment instruments.
- If any person listed in this section has no income, enter a zero on the total income line for that person.

#### **Section 4 – Balances of Accounts or Values of Assets on December 31, 2011**

- All assets of the applicant and spouse must be included on the application. This does not include the residence where the applicant resides.
- Report the exact dollar amount of all assets for the applicant and spouse. Approximate or estimated amounts are not acceptable.
- The applicant and spouse must report the cash value (not the face value) as of December 31, 2011 of any life insurance policies owned. If you do not know the cash value, you must contact your insurance agent for the information.
- All vehicles, boats, trailers, campers, and RV's must be listed to include the year, make, and model. All information must be provided. Write "none" if no vehicles, etc. are owned.
- Any real estate or mobile home owned by the applicant or spouse other than the principal dwelling must be listed as an asset, including property located in Newport News and/or in other localities or other states. The address of the property must be provided. Use the real estate property assessment or the mobile home assessment from the locality where the property is located to determine the value of the property.

#### **Section 5 - Selection of Relief Type**

- The applicant must choose to qualify for tax exemption or tax deferral.
- If you choose tax exemption, and you qualify for full or partial exemption, the amount of tax exempted does not have to be paid in the current year or in the future.
- If you choose tax deferral, and you meet the qualifications for deferral, the payment of the tax is postponed. The amount of deferred tax must be paid upon the sale of the home or paid from the estate of the homeowner within one (1) year after the date of death.

#### **Section 6 - Signature and Notarization**

- The application must be signed and dated in the presence of a notary public to affirm that the information provided is true and correct. The notary public must sign the application, complete the required information, and affix a seal.
- Your completed application can be notarized free of charge at either location of the Office of the Commissioner of the Revenue.