

TAX RELIEF FOR THE ELDERLY AND DISABLED

GENERAL INFORMATION

Halifax County offers tax relief to homeowners who qualify and file an annual application with the Commissioner of the Revenue. The tax relief reduces the "real estate tax" on a home, plus up to one acre of land. Any land, which the homeowner owns that exceeds one acre, is not eligible for tax relief. If a taxpayer owns more than one home, the tax relief will be applied to the primary residence only. Halifax County's tax relief program does not include a reduction in "personal property" tax. It only pertains to real estate. The applicant and/or the applicant's spouse must be the homeowner. The homeowner must have owned the home as of January 1, 2025. The amount of tax relief to which you may be eligible will be dependent on your income for the year 2024. The maximum amount of tax relief currently allowed by County Ordinance is \$500. **THE APPLICATION DEADLINE IS FEBRUARY 28, 2025.**

HOW TO QUALIFY

In general, a homeowner must meet an AGE qualification, an INCOME test and NET WORTH test. In order to qualify, a homeowner must:

- be at least 65 years of age,
- have an annual "household" income of \$22,000 or less, and
- have a net worth that does not exceed \$60,000.

The INCOME test includes "all income" from all people who live in the home. The applicant may exclude the first \$8,500 of income of each relative who also lives in the home. When considering the income test, you should include earned wages, pension payments, social security, interest, dividends, etc.

The NET WORTH test includes the value of your assets such as stocks, bonds, savings & checking accounts, rental properties, land value in excess of one acre, vehicles, farm equipment, etc. It DOES NOT include the value of your home and up to one acre of land that it sits on.

In order to qualify you must meet each of the three tests described above. ONE EXCEPTION is that if you are not at least 65 years old, but you are permanently and totally disabled, you may still qualify as long as you can provide our office with a letter from the Social Security Office indicating that you are permanently and totally disabled and unable to engage in any substantial gainful employment because of your disability. You must still meet the income and net worth tests.

HOW TO APPLY

If you think you qualify for Halifax County's tax relief program, please contact The Commissioner of the Revenue's Office at (434) 476-3314 for an application. In addition to the application and financial statements please include copies of any W-2 wage statements, bank statements, 1099-Div, 1099-Int, 1099-Misc, 1099-R, and SSA-1099 social security statements for the past tax year. Mail your application to us by February 28, 2025. If you qualify, your next real estate tax bill will reflect the amount of tax relief for which you are eligible, and any remaining taxes due on this bill must be received on or before the deadline. Also, any delinquent taxes on real estate must be paid before you can receive any tax relief. If you have additional questions, please call our office at (434) 476-3314.

2025
HALIFAX COUNTY
PO BOX 1847
HALIFAX, VA 24558

DATE RECEIVED
DATE ISSUED
MAP NUMBER

**AFFIDAVIT AND APPLICATION
FOR REAL ESTATE TAX RELIEF FOR CERTAIN
ELDERLY AND DISABLED PERSONS**

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue's office. Application must be filed by Feb. 28 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 the spaces provided 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. Read requirement for exemption on the back page. For additional information, please call (434) 476-3314.

APPLICANT (Property Owner) _____
Last name _____ First name _____ Middle name _____

ADDRESS _____

BIRTHDATE _____ SOCIAL SECURITY # _____
MONTH/DAY/YEAR

PHONE NUMBER _____

SPOUSE _____
Last name _____ First name _____ Middle name _____

BIRTHDAY _____ SOCIAL SECURITY # _____
MONTH/DAY/YEAR

Name(s) under which property is listed and appears on the tax bill.
Be sure to note joint ownership if possible.

NAME(S) _____

Street address of Property _____

Tax map and parcel number copy from tax bill: _____

For office use only

	INCOME =	NET WORTH=
TAX YEAR	Percentage of relief granted	\$
	Current year tax due	\$
	Amount of relief granted	\$
	Balance to be paid by taxpayer	\$

Is this dwelling occupied by the applicant as the sole dwelling? YES NO

Is the applicant? ELDERLY DISABLED

Is the applicant? SOLE OWNER PARTIAL OWNER
(If partial ownership, explain how the ownership is legally held and the proportion owned by the applicant)

AFFADAVIT

I certify under the penalties by law, that this application for Real Estate Tax Relief for the Elderly and Disabled, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete.

Signature

Date

Signature

Date

**COUNTY OF HALIFAX
REAL ESTATE TAX RELIEF FOR THE ELDERLY AND DISABLED
REQUIREMENTS FOR EXEMPTION**

1. The title of the property for which exemption is claimed must be held or partially held, on January 1 of the taxable year, by the person or persons claiming exemption.
2. The person or persons claiming exemption must be 65 years of older, or permanently and totally disabled, on December 31 of the year immediately preceding taxable year. Totally Disabled applicants under 65 must attach either a certificate by the Social Security Administration, or if applicant is not eligible for Social Security, a sworn affidavit by (2) medical doctors licensed to practice medicine in the Commonwealth to the effect that such person is permanently and totally disabled.
3. The dwelling on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming the exemption.
4. The total combined income during the immediately preceding calendar year from all sources of the owners of the dwelling living therein, and the owners' relatives living in the dwelling, shall not exceed twenty-two thousand dollars (\$22,000), provided, that the first eight thousand five hundred dollars (\$8,500) of income of each relative, other than spouse of the owner or owners who is living in the dwelling, shall not be included in such total.
5. The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated, shall not exceed sixty thousand dollars.
6. Annually, and not later than February 28 of the taxable year, the person or persons claiming an exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue.

PENALTIES FOR VIOLATION

- a) Any person who shall falsely claim the exemption provided for in the ordinance shall pay to the treasurer one hundred ten percent of such exemption.
- b) The false claiming of the exemption authorized in the ordinance shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not exceeding three hundred dollars, or confinement in jail not exceeding thirty days, either of both.
- c) Failure to pay the difference between the exemption and the full amount of taxes levied on the property for which the exemption is issued by due dates of the taxable year shall constitute a forfeiture of that exemption.

REAL ESTATE TAX RELIEF FOR ELDERLY & DISABLED

FINANCIAL STATEMENT FOR THE YEAR 2024

SOURCES OF HOUSEHOLD INCOME FOR YEAR 2024

	APPLICANT	SPOUSE	RELATIVE(S) LIVING WITH YOU	
			#1	#2
Wages as shown on year 2024 W-2 tax statements				
Total interest earned on all savings accounts				
Total interest earned on all checking accounts				
Total interest earned on all certificates of deposit				
Total dividends earned on all stocks and bonds				
Total net income earned on rental properties				
Total pension income				
Total annuity income				
Total alimony				
Total child support				
Social security income as shown on 2024 SSA-1099 statement				
Social security supplement				
Total public assistance: SSI, etc.				
Profit from sale of land, cattle, stocks, bonds, etc.				
Other income; describe:				
TOTAL INCOME FOR EACH COLUMN				

Column A

Column B

Column C

Column D

Total for columns A, B, C, and D
 THIS IS 2024 COMBINED NET INCOME

SS# _____

NAME _____

ADDRESS _____

PLEASE ATTACH COPIES OF YOUR (AND YOUR SPOUSE'S) SSA-1099 SOCIAL SECURITY STATEMENT(S), 1099-DIV, 1099-INT, 1099-MISC, 1099-R, AND 2024 W-2(s)

ASSETS

	APPLICANT	SPOUSE
2024 December 31 balance in checking accounts		
2024 December 21 balance in savings accounts		
Certificates of deposit (principal amount)		
Mortgage and/or trust notes due me		
Other notes and receivables due me		
Marketing value of stocks and bonds		
Fair market value of other real estate owned		
Fair market value of automobiles		
Tangible personal property (we use \$500.00 for total)	500	
TOTAL FOR EACH PERSON		



(A) Combined Assets

LIABILITIES

	APPLICANT	SPOUSE
Notes payable		
Accounts payable		
Taxes owed		
Other debts owed		
Real estate mortgages owed		
TOTAL FOR EACH PERSON		



(B) Combined Liabilities

Your combined 2024 net financial worth:

(A) Minus (B)

THE INFORMATION YOU PROVIDE ABOVE IS USED SOLELY FOR DETERMINING THE AMOUNT OF YOUR REAL ESTATE TAX RELIEF. THE INFORMATION YOU PROVIDE ON THIS FINANCIAL STATEMENT WILL NOT BE RELEASED BY US TO ANYONE ELSE FOR ANY PURPOSE.