

City of Hopewell

Over 65/Disabled Real Estate Tax Relief

Policy and Procedures

Qualifications: House must be owned and occupied as the sole dwelling of a person who is determined to be permanently and totally disabled or 65 years of age on or before January 1st of the year seeking relief. First time filers must complete an application for tax relief with all supporting documentation to the Commissioner's office. Once tax relief is approved, an Annual Certification needs to be submitted to the Commissioner's office every year for three years that the information is still the same and has not changed. Once the three years is up then the tax relief paperwork has to be submitted with all the pertaining information. THERE IS A SEPARATE FORM FOR LATE FILING FOR HARDSHIP CASES.

The net combined financial worth of the owners and the spouse of any owner cannot exceed \$100,000, including equitable interest as of the 31st day of December of the immediately preceding calendar year excluding the value of the dwelling and land, not to exceed one acre.

The TOTAL combined income during the immediately preceding calendar year from ALL sources of the owners of the dwelling living therein and of the owner's relatives living in the dwelling, and nonrelatives of the owner who lives in the dwelling except for bona fide tenants or bona fide paid caregivers of the owner, shall not exceed \$32,500. The first \$4,000 of income of each relative, who is not the spouse, of an owner living in the dwelling shall not be included in such total. Also the first \$10,000 of a permanently disabled individual's income will be excluded.

Examples of Income: Salaries, commissions, pensions, social security, interest, dividends, rent, capital gains, etc.

Examples of Net Worth: Value of all real estate (other than the primary dwelling), checking account balance, savings account balance, certificates, stocks, bonds, etc.

In order to be classified as totally and permanently disabled, you MUST have certification by the Social Security Administration, the Department of Veteran Affairs, or the Railroad Retirement Board. If such person is not eligible by any of these, a sworn affidavit by two medical doctors who are licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the US Armed Forces, to the effect that the person is permanently or totally disabled. FOR MORE INFORMATION, call the Commissioner of the Revenue office at (804) 541-2237.

APPLICATIONS MUST BE RECEIVED IN THE COMMISSIONER'S OFFICE AFTER JANUARY 1ST, BUT NO LATER THAN APRIL 1ST OF THE YEAR APPLYING FOR RELIEF.