



MARTHA S. SWENSON
MASTER COMMISSIONER OF THE REVENUE
GREENSVILLE COUNTY
1781 GREENSVILLE COUNTY CIRCLE, SUITE 132
EMPORIA, VIRGINIA 23847

TELEPHONE (434) 348-4227
FAX (434) 348-3189



Enclosed you will find Real Estate Tax Exemption Certification Forms regarding Tax Relief for the Elderly and/or Disabled for next year.

If you are interested in receiving Real Estate Tax Relief, please complete the enclosed forms and return them to this office no later than November 1st to:

Martha S. Swenson
Master Commissioner of the Revenue
1781 Greenville County Circle, Room 132
Emporia, VA 23847

If you have any questions, please come in or call us at 434-348-4227.

Martha S. Swenson
Master Commissioner of the Revenue
Greenville County

VERY IMPORTANT NOTICE

ATTENTION: APPLICANT FOR TAX RELIEF FOR THE ELDERLY AND DISABLED

When applying for Tax Relief for the Elderly and Disabled your income is based on the previous year.

When applying for Tax Relief, you must provide proof of income and resources. Otherwise, your application will be denied.

Please remember that you must send in a new application each year along with proof of income and resources from the previous year. Documentation is a requirement in order for us to consider your application for credit.

**You may call or come into our office to pick up the application beginning September 1st.
The application must be back into our office by November 1st.**

**TAX RELIEF AMOUNT IS BASED ON YOUR INCOME AND AMOUNT OF
TAX BUT CANNOT EXCEED \$300.00 PER YEAR.**

It is your responsibility to submit your application each year. If application is not returned by November 1st, your tax relief will be denied for the next year.

Please remember this amount is a credit toward your upcoming Bill for next year. It does not affect any delinquent Bill you may have.

If you have any question, please give me a call at 434-348-4227.

Very truly yours,

**Martha S. Swenson
Master Commissioner of the Revenue
Greensville County**

**County of Greenville
Commissioner of the Revenue
1781 Greenville County Circle, Room 132
Emporia, VA 23847**

**APPLICATION FOR REAL ESTATE TAX RELIEF
(ELDERLY)**

Requirements

- ❖ The applicant must reside on the property and be either an owner or partial owner of the property on December 31st of the preceding year.
- ❖ If the applicant is in a hospital or other extended care facility on December 31st, they may still qualify if the house is not rented or leased.
- ❖ Gross combined income cannot exceed \$30,000.
- ❖ Net worth must not exceed \$75,000. The value of the house and up to one acre of land is excluded from the net worth.
- ❖ Income of relatives (other than the spouse) living in the house over and above \$5,000 must be included in the gross combined income.

Instructions

1. **Answer all questions and fill in all blanks. If the answer is none, write none on the form.**
2. Provide proof of income and assets and resources.
3. Sign and date the application.
4. Your signature must be witnessed.
5. Return the completed form by **November 1** to the following address:

**Commissioner of the Revenue
1781 Greenville County Circle, Room 132
Emporia, VA 23847**

IMPORTANT
**APPLICATIONS ARE REQUIRED TO BE FILED ANNUALLY WITH THE
COMMISSIONER OF THE REVENUE.**

**ALL INFORMATION ON THIS APPLICATION IS CONFIDENTIAL
FOR ADDITIONAL INFORMATION, PLEASE CALL (434)348-4227 OR COME TO 1781
GREENSVILLE COUNTY CIRCLE, ROOM 132 EMPORIA, VA.**

Applications must be filed with the Commissioner of the Revenue's Office by November 1st.
Complete all spaces on the application.

All information on the application is confidential and not open to public inspection.

Applicant: _____

Birth Date: _____ Social Security No. _____ Phone: _____
Last Name First Middle
Mo. Day Yr.

Spouse: _____

Birth Date: _____ Social Security No. _____ Phone: _____
Last Name First Middle
Mo. Day Yr.

Name that Appears on the Real Estate Tax Bill

Name: _____

Street Address of Property: _____

Mailing Address – if different: _____

Map Number of Parcel: _____

Please Answer the following Questions and Mark the Appropriate Box

1. Is this dwelling occupied by the applicant as his sole* dwelling? Yes No
*being the only one
2. Is the applicant? Owner Partial Owner
3. If the applicant is a partial owner in the property, please list all other owners and specify if the property is in an estate.

4. Are there any relatives other than the applicant or their spouse living in the residence? Yes No

(a) If so, please list their names, relationships, ages and social security numbers.

Name	Relationship	Age	Social Security #
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

- (b) Are any of the above listed persons acting as a caretaker for the applicant and/or the spouse? If so, please list their names: _____

County of Greenville
Commissioner of the Revenue
1781 Greenville County Circle, Room 132
Emporia, VA 23847

APPLICATION FOR REAL ESTATE TAX RELIEF
(DISABILITY)

Requirements

- ❖ The applicant must reside on the property and be either an owner or partial owner of the property on December 31st of the preceding year.
- ❖ If the applicant is in a hospital or other extended care facility on December 31st, they may still qualify if the house is not rented or leased.
- ❖ Gross combined income cannot exceed \$30,000.
- ❖ Net worth must not exceed \$75,000. The value of the house and up to one acre of land is excluded from the net worth.
- ❖ Income of relatives (other than the spouse) living in the house over and above \$5,000 must be included in the gross combined income.

Instructions

1. **Answer all questions and fill in all blanks. If the answer is none, write none on the form.**
2. Sign and date the application.
3. Your signature must be witnessed.
4. Return the completed form by **November 1** to the following address:

Commissioner of the Revenue
1781 Greenville County Circle, Room 132
Emporia, VA 23847

IMPORTANT

**APPLICATIONS ARE REQUIRED TO BE FILED ANNUALLY WITH THE
COMMISSIONER OF THE REVENUE.**

**ALL INFORMATION ON THIS APPLICATION IS CONFIDENTIAL
FOR ADDITIONAL INFORMATION, PLEASE CALL (434)348-4227 OR COME
TO 1781 GREENSVILLE COUNTY CIRCLE, ROOM 132 EMPORIA, VA.**

Applications must be filed with the Commissioner of the Revenue's Office by November 1st.

Complete all spaces on the application.

All information on the application is confidential and not open to public inspection.

Applicant: _____
Last Name First Middle

Birth Date: _____ Social Security No. _____ Phone: _____
Mo. Day Yr.

Spouse: _____
Last Name First Middle

Birth Date: _____ Social Security No. _____ Phone: _____
Mo. Day Yr.

Name that Appears on the Real Estate Tax Bill

Name: _____

Street Address of Property: _____

Mailing Address – if different: _____

Map Number of Parcel: _____

Please Answer the Following Questions and Mark the Appropriate Box

1. Is this dwelling occupied by the applicant as his sole* dwelling? Yes No
* being the only one
2. Is the applicant? Owner Partial Owner
3. If the applicant is a partial owner in the property, please list all other owners and specify if the property is in an estate.

4. Are there any relatives other than the applicant or their spouse living in the residence? Yes No

(a) If so, please list their names, relationships, ages and social security numbers.

Name	Relationships	Age	Social Security #

- (b) Are any of the above listed persons acting as a caretaker for the applicant and/or the spouse? If so, please list their names: _____

Please complete this gross income statement for the previous calendar year. Included in this Statement, should be the total gross income from all sources of the application, spouse and any other relatives living in the dwelling.

COMPLETE ALL SPACES

GROSS INCOME	Applicant	Spouse	Relatives in the dwelling
Salaries, Wages, etc.	\$	\$	\$
Pensions	\$	\$	\$
Social Security	\$	\$	\$
Interest (received as cash)	\$	\$	\$
Dividends	\$	\$	\$
Rent(s)	\$	\$	\$
Welfare	\$	\$	\$
Gifts	\$	\$	\$
Capital Gain	\$	\$	\$
Other Sources	\$	\$	\$
Sub-Total	\$	\$	\$
			Less \$5,000
Total	\$	\$	\$

Please complete this statement of net financial worth as of _____.

COMPLETE ALL SPACES

NET VALUE OF ASSETS	Applicant	Spouse
Do you own Real Estate in Greenville other than residence? <input type="checkbox"/> yes <input type="checkbox"/> no	Current Value	Current Value
Do you own Real Estate outside of Greenville? <input type="checkbox"/> yes <input type="checkbox"/> no	Current Value	Current Value
Do you own any vehicles? <input type="checkbox"/> yes <input type="checkbox"/> no	Current Value	Current Value
Amount in Savings Acct(s) as of 12/31	\$	\$
Amount in Checking Acct(s) as of 12/31	\$	\$
Value of Stocks as of 12/31	\$	\$
Value of Bonds as of 12/31	\$	\$
Other Assets	\$	\$
	\$	\$
Total	\$	\$
Total Gross Combined Net Worth	\$	

Name of Person Completing the Application (if different from applicant or spouse)
Or
Person to Contact if More Information is Needed

Name: _____

Mailing
Address: _____

Daytime Telephone Number: _____

PLEASE NOTE

According to Virginia State Code, if the tax relief is given on the property and the property is sold during the discount year or the applicant passes away during the discount year, then the property is disqualified from the program.

The discount will be removed from the system and the property will be rebilled for the full value of the entire year. The only exception is if the applicant passes away and the surviving spouse meets all of the requirements.

AFFIDAVIT

I do hereby declare that the information included in this application is, to the best of my knowledge and belief, complete and true in all respects and that I am the owner of the property listed and occupy it as my sole residence. I certify that I have listed all income of all relatives living in the dwelling. This application will be returned if not signed by another adult witness. If a person is signing for the owner they must sign the applicant's name, write their name underneath and indicate that they have power of attorney. Any person, who knowingly falsely claims an exemption shall be guilty of a misdemeanor and upon conviction thereof, may be punished by a fine.

Signature of Applicant

Date

Signature of Witness

Date

APPLICATION MUST BE RETURNED BY November 1st.

Chapter 19

TAXATION

ARTICLE IX. REAL PROPERTY TAX RELIEF FOR ELDERLY AND DISABLED PERSONS

Sec. 19-9-1. Definitions.

The following words, terms and phrases, when used in this division, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

Income means total gross income from all sources, without regard to whether a tax return is actually filed. Income shall not include benefits or receipts from borrowing or other debt.

Permanently and totally disabled means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Real estate includes manufactured homes.

Sec. 19-9-2. Exemption of real estate taxes.

(a) The board of supervisors provides for the exemption from taxation of real estate and manufactured homes as defined in Code of Virginia, § 36-85.3, of certain property owned by eligible elderly and handicapped persons, upon the conditions and in such amounts as set forth in this division. Such real estate shall be owned by and be occupied as the sole dwelling of anyone at least 65 years of age or anyone found to be permanently and totally disabled. The exemptions provided by this division shall apply solely to the principal dwelling and up to one acre of land upon which it is situated. For the purposes of qualifying as the owner of real estate to which the exemptions granted in this division apply, the ownership requirement shall mean that the person holds at least a 25 percent interest in the real estate on December 31 of the year immediately preceding the taxable year for which the exemption is claimed.

(b) A dwelling jointly held by a husband and wife may qualify if either spouse is 65 or over or is permanently and totally disabled.

Sec. 19-9-3. Restrictions and exemptions.

(a) The exemptions and restrictions granted pursuant to this division shall be subject to the following restrictions and conditions, and only those persons who may

satisfy the provisions of this division and these restrictions and conditions shall qualify for an exemption of taxes:

- (1) The property owner must be at least 65 years of age or determine to be permanently or totally disabled by December 31 of the year preceding the tax year for which assistance is requested.
- (2) As of December 31 of the year preceding the tax year for which assistance is requested, the taxpayer must be a Greenville County resident and said property must be occupied as the sole dwelling of the taxpayer. The taxpayer may be temporarily in the hospital, nursing home, etc. and still qualify for relief. If the residence is occupied by someone else while the taxpayer is away, it is not considered a temporary condition.
- (3) The total combined income from all sources of the taxpayer, spouse, and all relatives living in the home may not exceed \$30,000 in the year preceding the tax year for which assistance is requested. However, the first \$5,000 of income of each relative (excluding the spouse) living in the home with the homeowner may be excluded in computing income.
- (4) The net combined financial worth of the owner and spouse may not exceed \$75,000. The value of the house and one acre of land which it is located is not included in computing the net worth. Check, savings accounts, stocks, bonds, vehicles and additional real estate are some items which would apply in computing net worth.
- (5) Taxpayers seeking assistance must file annually on forms to be made available by the Commissioner of the Revenue. These forms must be returned to the Commissioner of the Revenue by November 1 of each year.
- (6) Persons under the age of 65 claiming the exemption must present certification from the Veterans Administration, the Railroad Retirement Board, Social Security Administration or a sworn affidavit by two medical doctors to the effect that such person is permanently and totally disabled. The affidavit of at least one of such doctors will be based upon a physical examination.
- (7) Notwithstanding the provisions of subsections (a) 1 through 6 of this section, if a person qualifies for an exemption under this division, and if the person can prove by clear and convincing evidence that the person's physical or mental health has deteriorated to the point that the only alternative to permanently

residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the person, and if a relative does move in for that purpose, then none of the income of the relative of the relative's spouse shall be counted towards the income limit provided the owner of the residence has not transferred assets in excess of \$5,000.00 without adequate consideration within a three-year period prior to or after the relative moves into such residence.

Sec. 19-9-4. Amount of exemption from real estate taxes.

(a) The person qualifying shall be exempted from the amount of the real estate taxes assessed against such property in an amount not to exceed \$300.00

Sec. 19-9-5. Application for exemption.

(a) The person claiming an exemption under this division shall file annually with the commissioner of the revenue, on forms to be supplied by the county, an affidavit or written statement setting forth the names of the related person occupying such real estate and that the total combined net worth, including equitable interests and the combined income from all sources, of the person specified in this division does not exceed the limits prescribed in this division.

(b) Such affidavit, written statement or certification shall be filed between September 1 and November 1 of each year.

(c) The commissioner of the revenue shall also make any other reasonable necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified in this division, including qualification as permanently and totally disabled and qualifications for exclusion of life insurance benefits paid upon the death of an owner of a dwelling, or as otherwise specified in this division. In addition, the owner may be required to produce certified tax returns to establish the income or financial worth of any applicant for tax relief.

Sec. 19-9-6. Notice of exemption.

The treasurer shall enclose written notice, in each real estate tax bill, of the terms and conditions of this division allowing real estate tax exemption. The treasurer shall also employ any other reasonable means necessary to notify residents of the county about the terms and conditions of the real estate tax exemption program established by this article for elderly and handicapped residents of the county.

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided on the statement below.

Physician

A person is permanently and totally disabled if both of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician's Statement

Keep for Your Records

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ► _____

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year

Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature Date

Physician's name

Physician's address