



County of Dinwiddie

Office of the Commissioner of the Revenue

P.O. Box 104 Dinwiddie, VA 23841
Phone: (804) 469-4500 option 4 • Fax: (804) 469-4548
Email: lstevens@dinwiddieva.us Web: www.dinwiddieva.us

Lori K. Stevens
Commissioner of the Revenue

Date

Name

Address

City

Dear Tax Relief Applicant,

Enclosed you will find the 2020 application for real estate and personal property tax relief in accordance with Dinwiddie County Ordinance Article 3, Section 19-36 and Article 13, Section 19-157. The new combined income level is up to \$40,000 for 100% real estate tax relief, and the maximum combined net financial worth is \$100,000. The income level for Personal Property is \$30,000, and the maximum combined net financial worth is \$75,000; and the tax exemption for Personal Property shall not exceed three hundred dollars (\$300.00).

Please complete the forms in their entirety, have them notarized, and mail them back to the office no later than April 1, 2020. If you do not have access to a notary, you may sign the forms in this office and have a Deputy Commissioner witness your signature. If you need assistance in completing the application, a family member or trusted friend may assist you, or you may call the office and we will be glad to answer any questions you may have.

If you are applying for permanent and total disability tax relief, please be sure to attach a copy of your certification of award from the Social Security Administration, the Department of Veteran Affairs, or the Railroad Retirement Board. If you are not eligible for certification from one of these agencies, a sworn affidavit by two (2) medical doctors licensed to practice in the State of Virginia to the effect that you are permanently and totally disabled is required. The affidavit of one of the doctors shall be based upon a physical examination of you by the doctor. These affidavits need to be attached with the application. Your application will not be accepted without these letters.

It is important to attach any required documents that support your completed application so that we may process your application in a timely manner. These documents may include, but are not limited to, Social Security Earnings statements, W-2 and 1099 forms, checking and savings account statements for the period of Dec. 2019 or Jan. 2020, fuel assistance and food stamp statements, CD statements or any other financial information available. It is your responsibility to follow up with our office to insure your application has been received with all necessary supporting paperwork. Once processed, you will receive written notification of your acceptance or denial of the application.

If you have any questions, please call my office at 469-4500, option 4, and we will be glad to assist you.

Sincerely,

Lori K. Stevens
Commissioner of the Revenue
Dinwiddie County

**DINWIDDIE COUNTY
OFFICE OF THE
COMMISSIONER OF THE REVENUE
DINWIDDIE, VIRGINIA**

**APPLICATION FOR PERSONAL PROPERTY AND REAL ESTATE
TAX RELIEF FOR THE ELDERLY AND PERMANENTLY AND
TOTALLY DISABLED**

Read Requirements for Exemption on page 4

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue, P.O. Box 104, Dinwiddie, Virginia 23841. Applications must be filed by April 1, 2020 for the taxable year 2020. 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. For additional information, please call 469-4500 option 4.

Applicant Name _____

Birth Date _____ Social Security _____ Phone _____

Spouse _____

Birth Date _____ Social Security _____ Phone _____

Name under which property is listed and appears on the tax bill, if different than the applicant or spouse's name:

NAME _____

Account and Parcel Number - Copy from Tax Bill _____ - _____ - _____

Street Address _____

Personal Property (auto) Year and Make _____

Mobile Home – Year and Make _____

1. Is the dwelling occupied by the applicant as the sole dwelling? YES _____ NO _____
2. Is the applicant? Owner _____ Partial owner _____

If partial ownership, explain how the ownership is legally held and the proportion ownership of applicant _____

3. List the names, relation, ages and social security numbers of all persons who occupy the above dwelling and document showing their income for calendar year 2019.

Name	Relation	Age	Social Security

Please complete this gross income statement for the calendar year 2019. Included in this statement should be the gross income from all sources of the applicant and spouse and income in excess of \$5000 of each relative living in the dwelling for real estate and \$7500 for personal property.

<u>Income</u>	<u>Applicant</u>	<u>Spouse</u>	<u>Relatives Living in Dwelling</u>
Salaries, Wages.....			
Pensions.....			
Social Security.....			
Supplemental Social Security			
Dividends.....			
Rent(s)			
Welfare.....			
Food Stamps.....			
Fuel Assistance.....			
Interest from Bank Accounts			
Other Sources.....			
TOTALS			

Total Gross Combined Income of the Applicant Spouse and Relative(s) \$ _____

Note: If you filed a Federal Income Tax Return last year, please attach a copy.

Please complete this statement of net financial worth as of December 31, 2019. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest of the dwelling for which exemption is claimed and shall exclude the fair market value of the dwelling and the land, not exceeding five acres, upon which the dwelling is situated.

<u>Net Value of Assets</u>	<u>Applicant</u>	<u>Spouse</u>
Real Estate (see above)...		
Personal Property (auto).		
Savings Accounts.....		
Checking Accounts.....		
Stocks.....		
Bonds		
Insurance (Cash Value) ..		
Property in Trust		
Other Assets		
Total Assets.....		

Less - Total Liabilities – Attach Statement _____

Total Combined Net Financial Worth of the Applicant and Spouse _____

CERTIFICATE

I certify, under the penalties provided by law, that this application for Real Estate and Personal Property Tax Relief, including any accompanying schedules or statements, to the best of my knowledge and belief, is true, correct and complete. Also, by signing this certificate you acknowledge that you have read and understand the requirements for exemption on the following page, and that you are giving us permission to obtain information from any outside source that we may need information from concerning this application.

Date

Signature of Applicant

Sworn (or affirmed) to before me this

_____ **Day of** _____, _____

Notary Public

My Commission expires _____

DINWIDDIE COUNTY

Personal Property and Real Estate Tax Relief for Elderly and Permanently and Totally 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 persons claiming exemption.
2. The head of the household occupying the dwelling and owning title, or partial title, must be sixty-five years of age or older on or before December 31 of the year immediately preceding the taxable year or is permanently and totally disabled on December 31 of the year immediately preceding the taxable year in which application is made. Such dwelling must be occupied as the sole dwelling of the persons not less than sixty-five years of age. Personal Property tax exemption is provided for qualified vehicle owners who are not less than sixty-five (65) years of age or who are permanently and totally disabled.
3. The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$40,000 for real estate and \$30,000 for personal property. Gross combined income shall include all income from all sources of the owner and spouse and income in excess of \$5,000 of each relative living in the dwelling for which exemption is claimed for real estate and \$7,500 for personal property. "Owner" as used herein, shall also be construed as "Owners".
4. The total combined net financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$100,000 for real estate and \$75,000 for personal property. Total Net financial worth shall include all assets, including owner's equitable interest in the dwelling for which exemption is claimed, excluding the value of the dwelling and the land and not exceeding five acres, upon which the dwelling is situated.
5. Not later than April 1 of the TAXABLE YEAR, the person or persons claiming an exemption must File a Personal Property and Real Estate Exemption Application, or affidavit with the Commissioner of the Revenue, P.O. Box 104, Dinwiddie, Virginia 23841.
6. Any person who has been granted an exemption is reminded that he/she must report any changes in his financial status to the Commissioner of the Revenue at once. (Example of change in status that must be reported: Sale of or lease of residence on which exemption is granted; and changes in financial worth by such means of gifts, inheritance, insurance proceeds).
7. Totally disabled persons must live in the home and the property must be in their name. They must Bring a copy of certification of award from Social Security Administration, the Department of Veteran Affairs, or the Railroad Retirement Board or a notarized statement from two (2) different doctors licensed to practice medicine in the State of Virginia, stating the applicant is totally disabled.
8. Where the person claiming exemption conforms to the standards of County Code Article 3 and/or Article 13, Sections 19-36 and 19-163, respectively, and does not exceed the limitations contained in this article, the tax exemption for Personal Property in any taxable year shall not exceed three hundred dollars (\$300.00).
9. Notwithstanding item 6 herein, when such change resulted solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption for the then current taxable year.

NOTE: Any person or persons falsely claiming an exemption under this Article shall be guilty of a misdemeanor, and upon conviction, shall be fined up to five hundred dollars for each offense.

DOCUMENTATION REQUIRED FOR TAX RELIEF FOR ELDERLY OVER 65

OR

100 % PERMANENTLY & TOTALLY DISABLED

1. Copy of all sources of income for applicant, spouse and anyone else living in the home

(Previous year statements of current year applying for relief) Ex. if applying for relief in 2020...

We will need statements for 2019

EXAMPLES (NOT ALL INCLUSIVE)

- Social Security Income Statement
- SSI (Social Security Supplemental Income)
- Pensions and/ or annuity income statement
- December checking and/or savings account bank statement of previous year
- CD or stock statements or IRA statements (showing value of)
- Fuel assistance or food stamp statements

2. IF DISABLED, UNDER 65 YRS OF AGE AND FIRST TIME FILING THE FOLLOWING INFORMATION WILL BE NEEDED

- Copy of Award Letter from Social Security Office stating the date disability/payment and that you are **100% permanently and totally disabled** and a statement from your doctor stating you are **100% permanently and totally disabled**.
- If above documents cannot be provided you will need to provide **(2)** statements from your doctor(s) stating you are **100% permanently and totally disabled**

