Qualifications for Real Estate Tax Relief for the Elderly and Disabled

Charles City County

- Applicant must own the property as of December 31.
- The property must be the only residence owned by the applicant.
- Applicant must be 65 years or older OR permanently disabled by December 31.
- The gross combined income of applicant, spouse and anyone living in the home cannot exceed $50,000.
- The net financial worth of the applicant and spouse cannot exceed $150,000 excluding five acres of land and the residence.
- Applications are due by in early March.
- Applicant must live in the home to qualify.

Click here to download the application. For more information, contact the Commissioner of Revenue's office at 804-652-2161.

Chesterfield County

- You must be 65 or older as of December 31 of the preceding year or be totally and permanently disabled as of the same date.
- Household income is less than $52,000.
- Assets must not exceed $350,000.
- First time applicants must apply by December 31.
- Renewal applications must be filed by April 1.

Click here to download the application. For more information, contact the Commissioner of the Revenue's office at 804-748-1281.

Goochland County

- Owner must be at least 65 years of age or determined to be permanently or totally disabled by December 31.
- Owner must reside on the property.
- The total combined income from all sources of the taxpayer, spouse, and all relatives living in the home may not exceed $67,000 in the year preceding the tax year for which assistance is requested. However, the first $10,000 of income of each relative (excluding the spouse) living in the home with the homeowner may be excluded in computing income.
- The net combined financial worth of the owner and spouse may not exceed $250,000. The value of the house and up to 10 acres of land on the same parcel is excluded.
- Taxpayers seeking assistance must file annually on forms to be made available by the Commissioner of Revenue. These forms are due by March 1 of each year.

Click here for more information or to download an application. You may also contact the Commissioner of Revenue's office at 804-556-5807.

Hanover County

- Applicants must be 65 years of age or permanently and totally disabled.
- Applicant must live in and own the property.
- Gross combined income cannot exceed $50,000.
- Income of relatives (other than the spouse) living in the house over and above $10,000 must be included in the gross income.
- Net worth cannot exceed $200,000. The house and up to ten acres are excluded.
- Applications are filed annually due March 1.

Click here for more information or to download an application. You may also contact the Commissioner of Revenue's office at 804-365-6128.

Henrico County

- Applicant(s) must be at least 65 years of age **OR** 100 percent permanently and totally disabled.
- Applicant(s) must occupy as the sole dwelling the residence in question.
- Applicant(s) must hold title to the residence.
- Applicant(s) and spouse may not have a combined taxable income exceeding $75,000, including Social Security.
- The income of relatives living in the dwelling must be included in the taxable income total excluding the first $10,000 of the relative's earnings.
- Maximum net worth of resident, spouse, and relatives may not exceed $400,000.
- Applicants applying who share ownership of the residence must **all apply** and must **all qualify** to receive eligibility for REAP.
- Applications must be filed by April 1 annually with the Revenue Division.

Click here for more information or to download an application. You may also contact Henrico's Finance office at 804-501-4729.

New Kent County

- Be at least 65 years of age or totally and permanently disabled
- Use the property as their sole dwelling
- Have a gross income under $35,000 for an individual and $50,000 for a household
- Have net worth under $150,000, excluding value of the dwelling and up to 10 acres of land
- Submit an application before May 1

Click here for more information or to download an application. You may also contact the Commissioner of Revenue's office at 804-966-9610.

Powhatan County

- You must sign up in person for the program between January 1 and March 1 each year.
- Applicants must be 65 years of age by December 31 of the previous year or handicapped.

- Total household gross income is less than $50,000.
- Total net worth, excluding home and one acre, is less than $200,000.

Click here for more information or to download an application. You may also contact the Commissioner of Revenue's office 804-598-5616.

City of Richmond

For Applicants Seeking Relief Because of Permanent and Total Disability:

The applicant must be permanently and totally disabled as of December 31 of the preceding year. Certified proof of disability must be provided. Acceptable types of proof include a statement from Social Security Administration or a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia to the effect that the person is permanently and totally disabled.

For All Applicants:

- The applicant must be **at least 65 years old** or **permanently and totally disabled** by December 31st of the preceding year.
- The applicant **must reside on the property** and either be an owner or partial owner of the property as of January 1st of the taxable year.
- Gross combined income of applicant(s), the spouse, and relatives living in the house cannot exceed **$60,000**.
- Combined financial worth (assets) of the applicant and spouse may not exceed **$350,000**.
- The value of the house and up to one (1) acre of land is excluded from the financial worth calculation.
- All income of the owners and relatives must be included in the gross combined income; however, the first $10,000 of income of each relative (other than the applicant/spouse) is excluded.
- A new application is required every three years. A signed certification form will be required annually to continue your tax relief status between applications. All significant changes to your income, net worth, or other conditions must be reported immediately.
- If a family member or any other individual is acting on the behalf of the applicant, a completed copy of the legal Power-of-Attorney is required in order to process the application.
- In the event that the applicant, co-applicant or co-owner is deceased (between January 1and December 31), please include a copy of the Death Certificate or the date of death if applicable.

To download an application, click here. You may also contact the Finance office at 804-646-5700.

This is only a brief overview of each locality's requirements. For more detailed information, contact the locality from which relief is sought.