

Affidavit

I/We, the undersigned Applicant(s), do hereby swear (or affirm) that the information supplied herein is true and complete, to the best of my knowledge and belief.

Date Signature of Applicant

Date Signature of Spouse

Acknowledged and sworn to before me this _____ Day of _____ 20____

Signature of Notary, Clerk of Court, etc.

Expiration date Official Title

**County of Southampton
Real Estate Tax Relief for the Elderly and Handicapped
Requirements of Exemption**

- 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.
- The person or persons claiming exemption must be 65 years or older, or permanently and totally disabled, on December 31, of the year immediately preceding the taxable year. Handicapped applicants under 65 must attach affidavit by two (2) medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled as defined in Section 58.1-3217; however, a certification pursuant to 42 U.S.C. 423(d) by the Social Security Administration so long as the person remains eligible for social security benefits shall be deemed to satisfy. A dwelling jointly held by a husband and wife may qualify if either spouse is over sixty-five or is permanently and totally disabled.
- The dwelling of the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming exemption.
- 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 thirty thousand dollars, provided, that the first six thousand dollars 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.
- The net combined financial worth, including equitable interests, as of the thirty-first day of December of immediately preceding 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 eighty thousand dollars.
- Annually, and not later than March 1, of the taxable year, the person or persons claiming exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue, Box 760, Southampton, Virginia 23837.

Penalties for Violations

- Any person who shall falsely claim the exemption provided for in the ordinance shall pay to the treasurer on hundred ten percent of such exemption.
- 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 or both.
- 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 June 30th of the year after which exemption is issued shall constitute a forfeiture of the exemption.

County of Southampton

Commissioner of the Revenue
Southampton County

26022 Administration Center Dr.
P.O. Box 760
Courtland, VA 23837

Phone: 757-653-3030

**Application for Real Estate Tax Exemption
for Elderly and Handicapped Homeowners**

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 760, Courtland Virginia. Applications must be filed by March 1st 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.

Applicant: _____
Last name First Middle

Please check here if applying for the first time: _____ Phone Number: _____

Birth Date: _____ Social Security Number: _____
Mo. Day Year Age

Spouse: _____
Last name First Middle

Birth Date: _____ Social Security Number: _____
Mo. Day Year Age

Address: _____

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

Do Not Write Below This Line

		For Office Use Only	
		Real Estate	Personal Property
_____ Taxable Year	Percentage of relief granted: _____%		
_____ Parcel Number	Value of qualifying property	_____	_____
_____ Date Received	Current Year Tax Value	_____	_____
_____ Date Issued	Value of Relief Granted	_____	_____
	Value to be Paid by Taxpayer	_____	_____

1. Is this dwelling occupied by the applicant as the sole dwelling? Yes _____ No _____

2. Is the applicant? Elderly _____ or Handicapped _____
(See Requirement on page 4 of form.)

3. Is the applicant: Sole Owner _____ or Partial owner _____

If partial ownership, explain how the ownership is legally held and the proportion owned by the applicant.

4. List the names, relation, ages and social security numbers of all persons related to the owner(s) who occupy the above dwelling. Do not list relatives with no income.

Name	Relation	Age	Social Security Number

Gross Income Schedule

Please complete the Gross Income Schedule for the calendar year 20___. Included in this statement should be the total gross income from all sources of the applicant and spouse, also income of each relative living in the dwelling. Include a copy of Last Year's/ Income Tax Return for everyone

Gross Income	Applicant	Spouse	Relative 1	Relative 2	Relative 3
Salaries, Wages, Etc.					
Pensions or Retirement					
Social Security					
IRA					
SSI					
Interest					
Dividends					
Rent(s)					
Fuel Assistance					
Food Stamps					
Capital Gains					
Trust Fund Income					
All Other Income					
Less Relative Income			-6000.00	-6000.00	-6000.00
Total for Each Column					
Total Gross Combined Income of Applicant, Spouse and Relatives			\$		

If gross combined income is over \$30,000.00, no exemption is allowed.

Net Worth Schedule

Please complete this schedule of net financial worth as of December 31, 20___. Net financial worth is computed by subtracting liabilities from assets and shall include assets, including equitable interest, of the owner of the dwelling and the spouse, for which exemption is claimed, and shall exclude the fair market value of the dwelling and the land, not exceeding one acre upon which the dwelling is situated.

Net Value of Assets	Applicant	Spouse
Real Estate (other than residence)		
Automobile(s) (Fair Market Value)		
Machinery and Equipment		
Household and Personal Effects		
Savings Account(s) (Passbook)		
Savings Account(s) (Certificate)		
Checking Accounts(s)		
Cash on Hand		
Stocks and Bonds		
Life Insurance and Annuity (Cash Value)		
Property Held in Trust		
Other Assets		
Total Assets (Line A)		
Less – Liabilities		
Notes Payable		
Accounts Payable		
Mortgages Payable (other than Residence)		
Taxes Due – Federal, State, and Local		
All Other Debts		
Total Liabilities (Line B)		
Net Worth (Subtract line B from line A) (Line C)		
Combined net Worth of Applicant & Spouse (Total both columns of Line C)		

If combined net worth is over \$80,000.00, no exemption is allowed.

Exemption Percentage Schedule

Range of Income	Net Worth Range				
	\$0 \$16,000	\$16,001 \$32,000	\$32,001 \$48,000	\$48,001 \$64,000	\$64,001 \$80,000
0 to \$10,000.00	90%	80%	70%	60%	50%
\$10,001.00 to \$15,000.00	80%	70%	60%	50%	40%
\$15,001.00 to \$20,000.00	70%	60%	50%	40%	30%
\$20,001.00 to \$25,000.00	60%	50%	40%	30%	20%
\$25,001.00 to \$30,000.00	50%	40%	30%	20%	10%