

Smyth County, Virginia
Real Estate Relief for the Elderly or
Permanently and Totally Disabled
Requirements for Exemption

To be eligible, a taxpayer must meet the following qualifications:

1. The Title to the property for which exemption is claimed is held, or partially held, on January 1, of the taxable year, by the person or persons claiming exemption.
2. The head of the household occupying the dwelling and owning title or partial title thereto is sixty-five years old or older, or permanently and totally disabled on December 31 of the year immediately preceding the taxable year, as defined in the ordinance.
3. The combined gross income of the owner(s) from all sources, and of the owner's relatives living in the dwelling for which exemption is claimed (the first \$1500.00 of each relative is exempt) shall not exceed \$25,000.00.
4. The combined net worth of the applicant and of the applicant's spouse shall not exceed \$65,000.00 not including the dwelling and up to one acre of land on which it is situated.
5. The application and affidavit must be filed with the Commissioner of the Revenue after February 1st and not later than May 31st.
6. Applications for tax relief for disability must have attached a certification by the Social Security Administration, the Veterans Administration, or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that such person is permanently and totally disabled, as defined in the ordinance.
7. The maximum tax relief allowed under this section shall not exceed two hundred dollars (\$200.00).

The form should be filled out in detail and signed by the owner before a Notary Public or may be signed before me in my office after completion.

You will have to put a value on your personal property and automobiles in figuring your net worth section. You must use a recognized book value for automobiles and have a general list of personal property.

If you need any more information, please call 782-4040.