



## **TAX RELIEF FOR THE ELDERLY AND DISABLED**

The following is information about two kinds of tax relief available for persons in Virginia who are 65 or older, or are disabled. One kind of relief deals with real estate taxes on a home, and the other relates to income taxes.

### **I. REAL ESTATE TAXES**

#### **What is real property tax relief?**

Persons who are 65 or older, or are permanently and totally disabled, may apply for exemption, reduction, or deferral of real estate taxes on their home. There are income limits and other conditions that must be met in order to qualify.

#### **Is this available in all areas of the state?**

No. Virginia law gives each county, city, and town the option of having a real property tax relief program. Each county, city, or town that does offer property tax relief has flexibility in setting its own conditions as to who is eligible and how much of the usual tax liability can be exempted or deferred.

#### **Who is eligible for real property tax relief?**

A person is eligible if:

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- 65 or older, or permanently and totally disabled
- Own and live on the property that's being taxed, even if only a life estate
- Income does not exceed the limits and guidelines set by your locality.
- Property value and other conditions meet local requirements

### **How do I apply for real property tax relief?**

You must apply each year for property tax relief in order to receive it. It is not automatically received every year just because you were approved in a prior year. The application is made to your local commissioner of revenue. Check with your local office for the necessary forms, application deadline dates, and other rules. The following is a list of the local commissioners of revenue in the VLAS service area. **NOTE: You will first need to ask if they have a tax relief program, as not all localities do.**

Amelia	(804) 561-2158	Henry County	(276) 634-4690
Amherst	(434) 946-9310	Isle of Wight	(757) 365-6301
Appomattox	(434) 352-7450	Lunenburg	(434) 696-2516
Bedford City	(540) 587-6051	Lynchburg City	(434) 455-3870
Bedford County	(540) 586-7621	Martinsville City	(276) 634-4690
Brunswick	(434) 848-2313	Mecklenburg	(434) 738-6191
Buckingham	(434) 969-4972	Nottoway	(434) 645-9317
Campbell County	(434) 592-9518	Patrick	(276) 694-7131
Charlotte	(434) 542-5546	Pittsylvania	(434) 432-7940
Cumberland	(804) 492-4280	Prince Edward	(434) 352-7450
Danville City	(434) 799-5145	South Boston	(434) 575-4210
Emporia	(434) 634-5405	Southampton	(757) 653-3030
Franklin City	(757) 562-8547	Suffolk City	(757) 923-3800
Greensville	(434) 348-4227	Sussex	(434) 246-1025
Halifax	(434) 476-3314		

## **II. PERSONAL PROPERTY TAXES**

Each locality assesses a tax to each vehicle owner who lists their address of record at Department of Motor Vehicles within that county, city or town. The amount of tax paid on vehicles is based on the age and value of the vehicle. Some localities offer an additional tax relief if your vehicle has high mileage or has been specially equipped for a disabled, elderly, or disabled veteran resident of the locality. You should speak to your local commissioner of revenue, social services or treasurer for more information.

## **III. INCOME TAX EXEMPTIONS, DEDUCTIONS, AND CREDITS**

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Some localities offer state and federal tax preparation assistance. You should speak with your local commissioner of revenue, department of social services, and local library. Many localities offer the free assistance directly or have other service organizations on site to assist with tax filing.

### **Federal Income Tax:**

Persons who are 65 or older, or who are blind or disabled may be able to claim additional exemptions and/or credits on their federal income tax return. For more information, you may contact the IRS at: **1-800-829-1040**, Monday – Friday from 7:00 a.m. – 10:00 p.m. or visit <https://www.irs.gov>. You may also qualify for free assistance in preparing your tax return. Contact the IRS at **1-800-906-9887** to find free tax preparation locations near you.

### **Virginia Income Tax:**

Similar to federal income tax, persons who file a Virginia state tax return may be able to claim additional exemptions and/or deductions on their state return. For more information about exemptions, deductions, legal residency, taxable income or the current tax rate, contact the Virginia Department of Taxation or visit their website:

### **Virginia Department of Taxation**

Customer Service Phone: 804-367-8031 (servicios disponible en espanol)

Web Site: [www.tax.virginia.gov](http://www.tax.virginia.gov)

***THIS INFORMATION IS NOT LEGAL ADVICE.*** *Legal advice is dependent upon the specific circumstances of each situation. Therefore, the information contained in this pamphlet cannot replace the advice of competent legal counsel.*

Free Legal information by Web and Phone: [www.vlas.org](http://www.vlas.org) and  
1-866-LegalAid (534-5243)

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