

**2012  
NORTHAMPTON COUNTY  
COMMISSIONER OF THE REVENUE  
16404 COURTHOUSE ROAD  
P O BOX 65  
EASTVILLE VA 23347**

**??? CAN U BE ARE BE BEING CLAIMED AS A DEPENDENT ON SOMEONE ELSE'S  
RETURN YES \_\_\_\_\_ NO \_\_\_\_\_**

**AFFIDAVIT AND APPLICATION  
FOR REAL ESTATE TAX RELIEF FOR CERTAIN  
ELDERLY AND/OR HANDICAPPED PERSONS**

The information required on this application must be filled out in its entirety and returned to the Commissioner of the Revenue, Courthouse, Eastville, Virginia. Application must be filed by April 1 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. Read requirements for exemption on page 4. For additional information, please call 757 678-0446.

**APPLICANT** \_\_\_\_\_  
(Property owner) Last Name First Middle

**ADDRESS** \_\_\_\_\_

**BIRTHDATE** \_\_\_\_\_ **SOCIAL SECURITY NO.** \_\_\_\_\_  
MONTH/DAY/YEAR

**PHONE NUMBER** \_\_\_\_\_

**SPOUSE** \_\_\_\_\_  
Last Name First Middle

**BIRTHDAY** \_\_\_\_\_ **SOCIAL SECURITY NO.** \_\_\_\_\_  
MONTH/DAY/YEAR

Name(s) under which property is listed and appears on the tax bill, be sure to note joint ownership if applicable.

**NAMES(S)** \_\_\_\_\_

Street Address of Property \_\_\_\_\_

Tax Map and Parcel Number Copy from Tax Bill: \_\_\_\_\_

**FOR OFFICE USE ONLY**

**INCOME = NET WORTH =**

PERCENTAGE OF RELIEF GRANTED \_\_\_\_\_%

CURRENT YEAR TAX DUE \$ \_\_\_\_\_

PR# AMOUNT OF RELIEF GRANTED \$ \_\_\_\_\_

BALANCE TO BE PAID BY TAXPAYER \$ \_\_\_\_\_

**NET WORTH**

Please complete this schedule of net financial worth as of December 31, 2011. Net financial worth is computed by subtracting liabilities from assets and shall include all assets, including equitable interest, of the owner of the dwelling and the spouse, for which exemption is sought, and shall exclude the fair market value of the dwelling and the land, not to exceed one acre upon which the dwelling is situated.

<b>NET VALUE OF ASSETS</b>	<b>APPLICANT</b>	<b>SPOUSE</b>
Real Estate (other than residence)	_____	_____
Automobile (s) (Fair Market Value)	_____	_____
Machinery & Equipment	_____	_____
Livestock	_____	_____
Household & Personal Effects	_____	_____
Savings Account (s)	_____	_____
Checking Account (s)	_____	_____
Cash on Hand	_____	_____
Stocks & Bonds	_____	_____
Life Insurance & Annuity (Cash Value)	_____	_____
Property held in Trust	_____	_____
Other Assets	_____	_____
TOTAL ASSETS	A	_____
LESS - LIABILITIES		
Notes Payable	_____	_____
Accounts Payable	_____	_____
Mortgages Payable (other than residence)	_____	_____
Taxes Due - Federal, State, Local	_____	_____
All Other Debts	_____	_____
TOTAL - LIABILITIES	B	_____
NET WORTH (subtract line B from line A)		_____
COMBINED NET WORTH (Applicant & Spouse)		_____

1. Is this dwelling occupied by the applicant as the sole dwelling? YES NO
2. Is the applicant ELDERLY DISABLED
3. Is the applicant SOLE OWNER PARTIAL OWNER

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

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4. List the names, relationship, ages and social security numbers of all persons who occupy the above dwelling.

NAME	RELATIONSHIP	AGE	SOCIAL SECURITY

**GROSS INCOME SCHEDULE**

Please complete the Gross Income Schedule for the calendar year 2011. Included in this statement should be the total gross income from all sources of the applicant and spouse and individual(s) living in the dwelling.

GROSS INCOME	APPLICANT	SPOUSE	OTHER	OTHER
Salaries, Wages, Etc				
Pensions or Retirement				
Social Security				
Interest				
Dividends				
Rent (s)				
Public Assistance				
Capital Gains				
All Other Sources				
Less Others Income				
Exemption			-\$3,000	-\$3,000

**TOTAL EACH COLUMN**

**TOTAL GROSS COMBINED INCOME** \$

*IF GROSS COMBINED INCOME IS OVER \$22,000.00, NO EXEMPTION IS ALLOWED*

**AFFIDAVIT**

I certify under the penalties provided by law, that this application for Real Estate Tax Relief for the Elderly and Handicapped, including any accompanying schedules or statements, to the best of my knowledge and belief is true, correct and complete.

\_\_\_\_\_ Date \_\_\_\_\_ Signature

\_\_\_\_\_ Date \_\_\_\_\_ Signature

Sworn (or Affirmed) to before me this \_\_\_\_\_ Day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
Signature of Commissioner of the Revenue, Her Deputy, or a  
Notary Public administering oath.

May Commission Expires \_\_\_\_\_

**NORTHAMPTON COUNTY  
REAL ESTATE TAX RELIEF FOR THE ELDERLY AND HANDICAPPED  
REQUIREMENT 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 person or persons claiming exemption.
2. The person or persons claiming exemption must be 65 years or older, or permanently and totally disabled, on December 31 of the year immediately proceeding the taxable year. Totally disabled applicants under 65 must attach either a certificate by the Social Security Administration, or if applicant is not eligible for Social Security a sworn affidavit by two (2) medial doctors licensed to practice medicine in the Commonwealth to the effect that such person is permanently and totally disabled.
3. The dwelling on the property for which exemption is claimed must be occupied as the sole dwelling of the person or persons claiming the exemption.
4. The total combined income during the immediately proceeding calendar from all sources of the persons living therein shall not exceed twenty-two thousand dollars, provided, that the first three thousand dollars of income of each individual other than the owner(s) shall not be included in the total.
5. The net combined financial worth, including equitable interests, as of the thirty-first day of December of the immediately preceding calendar year, of the owner(s), and of the spouse of any owner(s), excluding the value of the dwelling and the land, not exceeding one acre, upon which it is situated, shall not exceed eighty-thousand dollars (\$80,000.00).
6. Annually, and not later than April 1 of the taxable year, the person or persons claiming an exemption must file a Real Estate Tax Exemption application with the Commissioner of the Revenue.

**PENALTIES FOR VIOLATION**

1. Any person who shall falsely claim the exemption provided for in the ordinance shall pay to the treasurer one hundred ten percent of such exemption.
2. 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.
3. 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 December 5th of the tax year shall constitute a forfeiture of the exemption.

