

COUNTY OF WISE

I.D. No. _____

Tax Assistance Application for Senior and/or Disabled Citizens Real Estate or Manufactured Homes (Please return application by March 1st of the taxable year)

Year _____

A new application must be filed each year. All information on this application is confidential.

Return to:

DOUGLAS MULLINS, JR.
 PO Box 1278 Wise, Virginia 24293
 Phone: 276-328-3556 Fax: 276-328-6937
 Email: commrev@wisecounty.org

Applicant: _____
Last Name First Name SSN DOB

Spouse: _____
Last Name First Name SSN DOB

Mailing Address: _____
City State ZIP

Telephone: _____ Property Description: _____

***Applicant must hold title or life estate to the property and must live in the dwelling**

ANNUAL INCOME SOURCE	APPLICANT	SPOUSE	RELATIVE (1)	RELATIVE (2)	RELATIVE (3)
Salaries/Wages					
Pension/Black Lung/RR					
SocSec/Veterans/SSI					
Interest/Dividends					
Rental Income/Public Assistance/Food Stamp					
Workman's Comp/ Other Income					
Total:			-\$4,000.00	-\$4,000.00	-\$4,000.00
TOTAL ANNUAL COMBINED INCOME OF APPLICANT, SPOUSE AND RELATIVES					\$

ASSETS: (Please list all that apply)	
Real Estate (other than residence), Automobiles, Boats, Motor Homes, etc:	
Cash on hand and in bank, Savings Accounts, Stocks & Bonds, etc:	
Other Assets:	Total Assets: \$

CERTIFICATE

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

 Applicant's Signature Date

 Spouse's Signature Date

***DO NOT COMPLETE THIS SECTION UNLESS YOUR ASSETS ARE OVER \$85,000.**

LIABILITIES:	Applicant	Spouse	Other Owners
Accounts/Notes Payable:			
Other Debts:			
Total Liabilities:			

**Relief shall be granted to persons subject to the following provisions:
(per State Code 58.1-3210, 58.1-3213)**

1. The person or persons applying must be owners or partial owners and must occupy dwelling on the real estate for which application is being made.
2. The dwelling jointly held by a husband and wife may qualify if either spouse is sixty-five (65) years or over on December 31st of the year preceding the taxable year or permanently and totally disabled.
3. The gross combined income of the owners and any relatives living in the dwelling shall not exceed \$42,000; however, the first \$4,000 of income of each relative, other than a spouse or owner, shall not be included in such total.
4. The net combined financial worth, including equitable interests, as of December 31st of the preceding calendar year, of the owners, and of the spouse, shall not exceed \$85,000. This amount shall not include the value of the sole dwelling and up to one acre of land.
5. The amount of the exemption shall be the first two hundred Dollars (\$200.00) of the tax bill.
6. Applications must be filed after January 1st and no later than May 1st of the taxable year.

NOTE: The false claiming of the exemption authorized in this section shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not less than Two Hundred and Fifty Dollars (\$250.00), nor more than a Thousand Dollars (\$1,000.00) for each offense.

CHANGES IN CIRCUMSTANCES SHALL NULLIFY TAX RELIEF:

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed under this article, and having the effect of exceeding or violating the limitations and conditions provided in this article, shall nullify any relief of real estate tax liability for the then current taxable year and the taxable year immediately following. *Wise County Ordinance Sec. 19-22*

PROPERTY BECOMES TAXABLE IMMEDIATELY UPON SALE BY TAX EXEMPT OWNER:

Any property exempt from taxation pursuant to this chapter which is subsequently sold to a person not having tax-exempt status shall immediately become subject to taxation and be assessed therefore. The tax levied for the current year shall be prorated for the remainder of the tax year.
Code of Virginia § 58.1-3601

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