



Philip J. Kellam
Commissioner

Commissioner of the Revenue

City Hall
2401 Courthouse Drive
Virginia Beach, VA 23456-9002
757.385.4385



www.vbgov.com/cor

TAX RELIEF AND EXEMPTION PROGRAM REQUIREMENTS

VIRGINIA BEACH REAL ESTATE TAX RELIEF FOR SENIOR OR DISABLED CITIZENS

VIRGINIA BEACH PROVIDES REAL ESTATE TAX RELIEF FOR RESIDENTS WHO OWN AND RESIDE IN THEIR HOME (OR A CONVALESCENT HOME) AND ARE EITHER:

- 65 YEARS OF AGE OR OLDER ON OR BEFORE JUNE 30, 2023.
- OR
- PERMANENTLY AND TOTALLY DISABLED ON OR BEFORE JUNE 30, 2023 (NO AGE REQUIREMENT).

OTHER REQUIREMENTS:

- FOR A **TAX PERCENTAGE EXEMPTION**:
 - ANNUAL HOUSEHOLD GROSS INCOME MUST NOT EXCEED \$88,202.
 - TOTAL ASSETS MUST NOT EXCEED \$350,000 (NOT INCLUDING THE VALUE OF THE HOME, AND UP TO 10 ACRES OF LAND).

PERCENTAGE OF TAX RELIEF VARIES BASED ON INCOME LEVEL

\$.00 - \$51,588	100%
\$51,588.01 - \$55,592	80%
\$55,592.01 - \$59,594	60%
\$59,594.01 - \$63,597	40%
\$63,597.01 - \$67,599	20%

- FOR A **TAX FREEZE**:
 - ANNUAL HOUSEHOLD GROSS INCOME MUST NOT EXCEED \$88,202.
 - TOTAL ASSETS MUST NOT EXCEED \$350,000 (NOT INCLUDING THE VALUE OF YOUR HOME, AND UP TO 10 ACRES OF LAND).
 - TAXES WILL REMAIN AT THE CURRENT AMOUNT IF THERE IS AN INCREASE FOR THE NEW TAX YEAR.

YOU MAY ALSO QUALIFY FOR **INCOME EXCLUSIONS**:

- UP TO \$10,000 ON THE INCOME OF A DISABLED APPLICANT.
- UP TO \$5,000 ON "DISABILITY INCOME" FROM A PERMANENT, PARTIAL AND/OR TEMPORARY DISABILITY OF AN APPLICANT.
- DISABILITY PAYMENTS FROM A GOVERNMENTAL ENTITY OR AGENCY.
- \$10,000 ON THE INCOME OF EACH ADDITIONAL RELATIVE RESIDING IN THE HOME WITH THE APPLICANT.

FIRST TIME APPLICATIONS FOR THIS PROGRAM REQUIRE AN APPOINTMENT. APPOINTMENTS ARE SCHEDULED FROM **FEBRUARY 1, 2023, THROUGH JUNE 30, 2023** FOR THOSE SEEKING TAX RELIEF FOR THE TAX YEAR BEGINNING JULY 1, 2023. FOR INFORMATION OR TO SCHEDULE AN APPOINTMENT, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE AT **757.385.4385** or REQ@VBGOV.COM.

NOTE: ALL ELEMENTS OF THIS TAX RELIEF PROGRAM ARE SUBJECT TO CHANGE BY THE CITY COUNCIL.

REAL ESTATE TAX EXEMPTION FOR DISABLED VETERANS

VIRGINIA PROVIDES EXEMPTION FROM REAL ESTATE TAX FOR THE PRINCIPAL RESIDENCE OF THE 100% SERVICE CONNECTED, PERMANENTLY AND TOTALLY DISABLED VETERAN AND/OR WIDOW/WIDOWER OF THE VETERAN WHO HAS NOT REMARRIED. FOR INFORMATION OR TO SCHEDULE AN APPOINTMENT, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE AT **757.385.4385** or REQ@VBGOV.COM.

REAL ESTATE EXEMPTION FOR SURVIVING SPOUSES OF A MEMBER OF THE ARMED FORCES KILLED IN ACTION

- A WIDOW/WIDOWER WHO HAS NOT REMARRIED MAY APPLY FOR TAX YEARS BEGINNING FY 2016 (JULY 1, 2015).
- THE EXEMPTION APPLIES TO THE VALUE OF THE DWELLING THAT DOES NOT EXCEED THE MOST RECENTLY ENDED TAX YEAR AVERAGE FOR SINGLE FAMILY HOMES IN VIRGINIA BEACH.
- THE DWELLING MUST BE THE PRINCIPAL PLACE OF RESIDENCE OF THE APPLICANT.

FOR INFORMATION OR TO SCHEDULE AN APPOINTMENT, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE AT **757.385.4385** or REQ@VBGOV.COM.

REAL ESTATE EXEMPTION FOR SURVIVING SPOUSES OF CERTAIN PERSONS KILLED IN THE LINE OF DUTY

- A WIDOW/WIDOWER WHO HAS NOT REMARRIED MAY APPLY FOR TAX YEARS BEGINNING FY 2018 (JULY 1, 2017).
- THE EXEMPTION APPLIES TO THE VALUE OF THE DWELLING THAT DOES NOT EXCEED THE MOST RECENTLY ENDED TAX YEAR AVERAGE FOR SINGLE FAMILY HOMES IN VIRGINIA BEACH.
- THE DWELLING MUST BE THE PRINCIPAL PLACE OF RESIDENCE OF THE APPLICANT.

FOR INFORMATION OR TO SCHEDULE AN APPOINTMENT, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE AT **757.385.4385** or REQ@VBGOV.COM.

PERSONAL PROPERTY TAX RELIEF FOR DISABLED VETERANS

VIRGINIA PROVIDES PERSONAL PROPERTY TAX RELIEF FOR THE SERVICE CONNECTED, PERMANENTLY AND TOTALLY DISABLED VETERAN.

- THE TAX RATE MAY BE REDUCED FROM \$4.00 TO \$1.50 PER ONE HUNDRED DOLLARS OF THE ASSESSED VALUE.
- THE VETERAN MAY ALSO QUALIFY FOR A TAX EXEMPTION.

FOR INFORMATION OR TO SCHEDULE AN APPOINTMENT, PLEASE CONTACT THE COMMISSIONER OF THE REVENUE AT **757.385.4385** or REQ@VBGOV.COM.

PERSONAL PROPERTY TAX RELIEF FOR SENIOR OR DISABLED CITIZENS

VIRGINIA BEACH PROVIDES PERSONAL PROPERTY TAX RELIEF FOR SENIOR OR DISABLED RESIDENTS WHO ARE:

- 65 YEARS OF AGE OR OLDER ON OR BEFORE DECEMBER 31, 2022.

OR

- PERMANENTLY AND TOTALLY DISABLED (NO AGE REQUIREMENT).

➤ OTHER REQUIREMENTS:

- ANNUAL GROSS INCOME MUST NOT EXCEED \$29,500.
- TOTAL ASSETS MUST NOT EXCEED \$70,000 (NOT INCLUDING THE VALUE OF YOUR HOME AND UP TO 1 ACRE OF LAND).
- THE TAX RATE IS REDUCED FROM \$4.00 to one-millionth of one cent (\$0.000001) PER ONE HUNDRED DOLLARS OF THE ASSESSED VALUE.

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