



Philip J. Kellam
Commissioner

Commissioner of the Revenue

City Hall
Virginia Beach, VA 23456-9002



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 06.30.2019
- OR
- 100% PERMANENTLY AND TOTALLY DISABLED (NO AGE REQUIREMENT)

Other requirements:

- For a **TAX PERCENTAGE EXEMPTION**:
 - Annual household gross income must not exceed \$54,989
 - 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 - \$41,966	100%
\$41,966.01 - \$45,222	80%
\$45,222.01 - \$48,478	60%
\$48,478.01 - \$51,734	40%
\$51,734.01 - \$54,989	20%

- For a **TAX FREEZE**:
 - Annual household gross income must not exceed \$71,750
 - 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 income of a disabled applicant
- \$5,000 on “disability income” from a permanent, partial and/or temporary disability of an applicant
- \$10,000 on the income of each additional person residing in the home with the applicant

First time applications for this program require an appointment. Appointments are scheduled from **February 1, 2019, through June 30, 2019**, for those seeking tax relief for the tax year beginning July 1, 2019. For information or to schedule an appointment, please contact the Commissioner of the Revenue at **757.385.4385; REQ@VBGOV.COM**; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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

REAL ESTATE TAX EXEMPTION FOR 100% 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. **No appointment is needed to apply for this benefit.** For information or to schedule an appointment, please contact the Commissioner of the Revenue at **757.385.4385; REQ@VBGOV.COM**; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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.

No appointment is needed to apply for this benefit. For information, please contact the Commissioner of the Revenue at **757.385.4385**; REQ@VBGOV.COM; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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.

No appointment is needed to apply for this benefit. For information, please contact the Commissioner of the Revenue at **757.385.4385**; REQ@VBGOV.COM; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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 is reduced from \$4.00 to \$1.50 on each one hundred dollars of the assessed value.

No appointment is needed to apply for this benefit. For information, please contact the Commissioner of the Revenue at **757.385.4385**; REQ@VBGOV.COM; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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 12.31.18
- OR
- 100% 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 \$3.00 on each one hundred dollars of the assessed value

First time applications for this program require an appointment. Appointments are scheduled from **February 1, 2019 through June 30, 2019** for those seeking tax relief for the tax year beginning January 1, 2019. For information or to schedule an appointment, please contact the Commissioner of the Revenue at **757.385.4385**; REQ@VBGOV.COM; or visit City Hall, Bldg. 1, 2401 Courthouse Drive, Virginia Beach, VA 23456.

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