

APPLICATION FOR REAL ESTATE TAX RELIEF FOR ELDERLY OR PERMANENTLY/TOTALLY DISABLED HOMEOWNERS – 2024

**Filing Deadline
April 01**

The City of Winchester is pleased to offer this program. Please read the requirements carefully, and submit all information requested by the deadline. We encourage you to file early so that we may review your application and advise you of any additional information needed.

Filing Deadline: Must file a complete, signed application with all supporting documentation by April 1 of each year (or the next business day if April 01 falls on a weekend). This is a firm deadline. Even if you already receive tax exemption, you must file anew each year. The Commissioner may accept later filings under very limited circumstances, including purchase of a home.

Ownership: Applicant must own and occupy dwelling as sole residence, unless forced to live elsewhere for health reasons and dwelling is not rented out. If you own and occupy a commercial or multi-unit property, the City will consider only that portion used as your residence and may require a site visit to determine the appropriate percentage comprising your dwelling.

Age: Must be at least 65 on December 31 of previous year, unless permanently disabled.

Disability: If filing based upon disability, must provide disability certification upon initial filing and every five (5) years thereafter. Certification for persons on Social Security Disability is available by calling 1-800-772-1213 and requesting Benefits Identification Letter or Awards Letter. Contact our office if you need to know when you last sent in a certification form.

Net Financial Worth: Not exceeding \$100,000 as of December 31 of previous year. Value of primary residential dwelling and lot, up to one acre, are not included. (Contact financial advisor for list/value of stocks, bonds, etc.)

Income: Total combined income from all sources of owners, relatives and non-relatives living in the household (other than necessary caretaker or bona fide tenant), may not exceed \$58,818. (This figure is the median household income for the City of Winchester based upon the most recent US Census Bureau Report.)

Qualifying Exemption Percentages:

<u>Income Level</u>	<u>Exemption</u>
\$ 0 - \$29,409	100%
\$29,410 - \$35,291	75%
\$35,292 - \$41,173	50%
\$41,174 - \$58,818	25%

At any qualifying level, the maximum relief amount shall be \$2,365. This figure represents the average residential tax bill for the prior year.

We look forward to serving you.

Sincerely,



Ann Burkholder
Commissioner of the Revenue

Type of exemption for which you are applying

Elderly

Disabled

Required Attachments: You must include this information for your application to be complete

- List of Vehicles with Make, Model and Year
- List of Other Real Estate Owned (if applicable)
- Proof of all Income and Assets
- Proof of Liabilities (if applicable)
- Power of Attorney (if applicable) Attached: _____ To Follow: _____ Provided in Year: _____
- Federal/State Tax Return for previous year (If you do not file, please mark here _____)
- If under 65, you must provide certification of disability every 5 years. Please mark status of certification(s)
 - Social Security Awards Letter Attached: _____ To Follow: _____ Provided in Year: _____
 - Veterans Administration Attached: _____ To Follow: _____ Provided in Year: _____
 - Railroad Retirement Board Attached: _____ To Follow: _____ Provided in Year: _____
 - Affidavit of Two Physicians Attached: _____ To Follow: _____ Provided in Year: _____

APPLICANT:

(Property Owner) (Last Name) (First Name) (Middle Name)

Property Street Address: _____

Applicant Birth Date: _____ Social Security Number: _____

SPOUSE \ CO-OWNER:

(Note if "None" or "Deceased") (Last Name) (First Name) (Middle Name)

Spouse Birth Date: _____ Social Security Number: _____

Applicant Telephone _____

Name on Real Estate Tax Bill, if different from Applicant Name: _____

Applicant is: _____ Sole Owner
 _____ Partial Owner, Property legally held as: _____

If property is multi-unit or mixed use, portion used as applicant's dwelling: _____ %

***Optional: Friendly Contact Name:** _____ **Phone:** _____

Other Contributing Members of Household:

List the name, relationship, age and social security number of all contributing members of the dwelling, whether related or not.

Name	Relation to Applicant	Age	Social Security Number

Gross Income for the Past Calendar Year:

Enter the **gross income before deduction** from all sources, **for calendar year 2023**, of the applicant, spouse, and all other relatives/ contributing members living in the dwelling. (Other than necessary caretaker or bona fide tenant) List each person's income separately. Use additional sheets if necessary. You must attach supporting documentation for each amount listed.

Yearly Gross Income	Applicant	Spouse	Other
Salaries, Wages, etc.			
Social Security			
Pensions			
Rental Income			
Interest and Dividends			
Social Services (Welfare)			
Capital Gains			
Alimony and Child Support			
Other Income			
Total Yearly Gross Income:			

Total Combined Gross Income of Applicant, Spouse and Other Contributing Members: \$ _____

IF THE ABOVE TOTAL EXCEEDS \$58,818, YOU DO NOT QUALIFY THIS YEAR. Please return this form or notify the Commissioner of the Revenue office if you wish to receive an application next year.

Net Financial Worth at End of Past Calendar Year:

Assets	Applicant's Value	Spouse's Value
Cash – on hand and in banks (Checking and Savings)		
Stocks, bonds, IRAs, CDs, Trusts (Attach listing)		
Real estate other than primary dwelling (Attach listing)		
Other personal property (excluding household)		
Cash value of life insurance/ annuities		
Amounts owed to you		
Other assets (Attach listing)		
Automobiles (OFFICE USE ONLY)		
Non-qualifying portion of primary dwelling (OFFICE USE ONLY)		
Total Assets:		

(a) Total Combined Assets of Applicant and Spouse: \$ _____

If Total Combined Assets exceed \$100,000, please complete the following Liabilities section.

Liabilities Against Assets	Applicant's Value	Spouse's Value
Mortgage (other than primary residence)		
Taxes Due (other than primary residence)		
Other Debts Against Assets included in this application		
Total Liabilities Against Assets:		

(b) Total Combined Liabilities of Applicant and Spouse: \$ _____

Net financial worth is computed by listing all assets of applicant and spouse (excluding value of residence with up to one acre of land), then subtracting all liabilities against assets.

Total Combined Net Financial Worth of Applicant and Spouse ("a" minus "b"): \$ _____

Applicant's Certification of Qualification

I declare under the penalties provided by law that the information contained in this application for Real Estate Tax Relief for the Elderly or Disabled, including any accompanying schedules or statements, is true, correct and complete. I certify that I meet all qualifications listed on Page 1 of this application. I understand that I must meet all filing requirements and deadlines.

_____ **Date** _____ **Signature of Applicant** _____ **Signature of Spouse (if applicable)**

Reference: Code of the City of Winchester §27-19 et seq.

----- **OFFICE USE ONLY** -----

Date Received: _____

Tax Acct No: _____

Total Income: \$ _____

Tax Map No: _____

Total Net Worth: \$ _____

Application Status:
 APPROVED

Property Value \$	x Dwelling %	x Tax Rate	x Exemption %	=Total Exemption

_____ DENIED for reason _____

City Official Signature: _____ Date: _____