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APPLICATION FOR PARTIAL REAL ESTATE TAX EXEMPTION FOR DERELICT PROPERTY ABATEMENT

The City of Winchester may grant partial exemption from real estate taxes for qualifying derelict property abatement. For rehabilitated properties, the increase in initial value due to rehabilitation will be exempt from real estate tax for ten (10) years commencing on January 1 of the succeeding year. For demolished properties, an amount equal to the cost of demolition will be exempt from real estate tax for ten (10) years commencing on January 1 of the succeeding year.

No property shall receive this exemption unless the applicant has fully complied with all requirements. Refer to City Code Section 6-134, Sections 27-39.1 – 27-39.3, along with general information provided with this application.

Owner(s) of Record: _____

Location of Property: _____

Date Structure was built: _____

Abatement Proposal: _____ Rehabilitation _____ Demolition

Proposed Property Use (If mixed use, percentage of each):

Residential _____ Commercial _____ Industrial _____

Summary of work to be done (Please attach complete description and any additional documentation and/or photographs):

Property Address: _____

I certify that the statements contained in this application are, to the best of my knowledge, both correct and true, given under my hand this _____ day of _____, 20_____.

Signature: _____
(Owner _____ or Agent _____)

Printed Name: _____

Mailing Address: _____

Phone Number: _____

Email: _____

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

Account No: _____ Tax Map No: _____

ZONING: This property qualifies as derelict. _____ Yes _____ No Date: _____

Zoning Signature: _____

COMMISSIONER:

Initial Assessment \$ _____ by _____ Date _____

Completed Assessment \$ _____ by _____ Date _____

This exemption is approved _____ Yes _____ No Date: _____

Commissioner Signature: _____

Comments: _____

If approved, effective dates of tax exemption: Start Year _____ End Year: _____

Value of Tax Exemption: \$ _____

----- **FEE (Revenue code 111-0000-313.03-31)** -----

Date Received: ____/____/____ Receipt # _____ Check # _____

Property Address: _____

City of Winchester
General Information for Applicant
Derelict Property Abatement
(Please keep for your records and information)

1. Meet with Zoning Representative to verify that property qualifies for derelict status.
2. File the application with the Commissioner of the Revenue, Rouss City Hall. The application will expire two (2) years from the date it is submitted. **In order to qualify for tax exemption, the applicant must submit a completed application and complete the initial assessment PRIOR to commencing work on the project.**
3. Upon receipt of the application, the property will be inspected by Office of the Commissioner of the Revenue to determine the initial assessed value. This base value is the value determined by the Office of the Commissioner of the Revenue after an inspection of the structure prior to commencement of rehabilitation. The base value will generally coincide with the assessed value effective the year application is made. An increased assessment due to change in value (e.g. reassessment) will not affect the amount of exemption.
4. Obtain all applicable City permits prior to commencing work and maintain compliance with all City regulations and requirements throughout the project.
5. **For abatement by demolition:** The abatement of taxes for demolition shall not apply if the structure demolished is a registered Virginia landmark or determined by the Department of Historic Resources to contribute to the significance of a registered historic district.
 - a. Provide copies of estimated demolition cost at time of application.
 - b. Provide copies of actual demolition cost after demolition is completed.
6. Upon completion of the abatement work (or at any time prior to 30 days before the expiration of the application) the owner may submit a written request to the Commissioner of the Revenue to inspect the property to determine if the resulting property qualifies for the derelict abatement exemption.
7. If the property does not meet the requirements for exemption by the expiration date of the application, the request for an exemption will be denied. A new application may be filed and a new base value established. (Note: The new base value will include all of the value increased during the previous application.)
8. If the property qualifies for tax exemption, the partial exemption shall run with the land. The owner, during each of the ten (10) years of the exemption, shall receive a real estate tax credit certificate for such exemption from the Commissioner of the Revenue. The exemption commences on January 1st following completion and approval and is transferrable with property ownership.
9. For additional information, please contact the Commissioner of the Revenue, Rouss City Hall at 540-667-1815.