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REAL ESTATE TAX EXEMPTION APPLICATION INFORMATION

Please carefully read the information below prior to completing the application. Return your completed application and any supporting documentation to the Commissioner of the Revenue.

IMPORTANT INFORMATION FOR APPLICANTS:

1. The Code of Virginia sets out that exemption is the exception and that exemptions are to be strictly construed. If there is any doubt, the doubt must be resolved against the party claiming the exemption. The applicant has the burden of proving that the property meets the qualifications for the exemption.
2. The Commissioner of the Revenue requests the application data in accordance with Article X, Section 6 of the Constitution of Virginia and Chapter 36 of the Code of Virginia 58.1 Title Taxation.
3. Submitting this application for Real Property Tax Exemption does not release the owner from the responsibility of timely payment of real estate taxes prior to official approval.
4. The applicant must submit a separate application for each parcel that is to be considered for tax exemption.
5. Property owned by an entity seeking exemption is not automatically exempt from taxation based solely on the fact that the entity owns the property. Only that property which is actively and exclusively used for charitable, religious or educational purposes shall qualify for real property exemption. When qualifying uses are limited to a portion of a parcel, only that portion being actively and exclusively used for qualifying purposes will be granted exemption.
6. The applicant is responsible for reporting the detailed uses of the property in accordance with the Code of Virginia as well as the amount of land that is attributable to each specified use.
7. The Commissioner of the Revenue may conduct one or more field inspections as a part of the application process. Should there be vacant land (no structures) but use has been claimed by the organization, physical evidence of the stated use and the amount of area for the designated use will be verified.
8. When the applicant is planning to build a structure that may qualify for exemption once in use, the project must meet the following minimum criteria prior to beginning the application process:
 - Obtain an approved site plan
 - Obtain Building Permit(s)
 - Begin the actual site work (grading)
 - Provide project timeline.

9. In the case of new construction or renovation that will qualify for exemption, the exemption will be processed when the organization commences qualifying use of the property.
10. The application must be fully completed and notarized in order to be considered by the City of Winchester.
11. For requests of exemption by designation:
 - (a) Note important filing deadlines specified on the application!
 - (b) Include a check or money order, as specified on the application.
 - (c) The Commissioner of the Revenue will review the application and make a recommendation and/or comments as appropriate. For requests for exemption by designation, the City Council will review the application first at a Council work session, then at a City Council meeting for first reading, then at a second City Council meeting for discussion and subsequent vote. All City Council work sessions and meetings are open to the public, and applicants are encouraged to attend. The City of Winchester posts each meeting's agenda in advance on the City's website.