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## **Tax Relief for Older Virginians and Virginians with Disabilities**

You may be eligible for real property tax relief in most Virginia cities and counties if you are 65 years old or have a disability (regardless of age). You may also qualify for additional personal exemptions or deductions on your Virginia state income tax return.

### **Local Property Tax Relief for Real Estate and Motor Vehicles**

Most Virginia cities, counties, and towns offer some form of personal property tax relief to homeowners age 65 and older, and to homeowners with disabilities. This relief may be in the form of a tax exemption, tax deferral, or both. A few localities also provide housing grants for elderly or disabled renters.

The amount of tax relief is usually based on the combined gross income and net worth of the eligible household (including the eligible homeowner and any relatives who also occupy the property). The property must be the dwelling of the eligible homeowner. Owners of manufactured homes with permanent water and sewer hookups may also be included.

*The Code of Virginia* generally limits the homeowner's maximum adjusted gross income to \$50,000 for those filing single and a combined adjusted gross income of \$75,000 for those married or married filing jointly. Localities may exclude any amount up to \$10,000 of income of other relatives living in the household. They may also exclude up to \$5,000 of any permanent or temporary disability benefit, from whatever source, received by a homeowner. Furthermore, the local government may exclude up to \$10,000 of income for a homeowner who is permanently disabled. In practice, **most localities set the income limits below the maximums allowed**, however, the limits may be higher in a few localities.

**In all cases, you must apply for property tax relief in order to receive it.** The deadline is often around May 1 of each year. Call your local Commissioner of the

Revenue or other local assessment official for the exact date and local eligibility rules for your county, city, or town. You can find their telephone numbers in your local telephone directory.

## **Virginia Income Tax**

If you are age 65 or older, you qualify for an additional personal exemption on your state income tax return for yourself and a qualifying spouse. This is in addition to the \$800 personal exemption for all taxpayers. If you are considered to be blind for federal income tax purposes, you may also qualify for an additional personal exemption on your Virginia tax return.

Be sure to check the amount of allowable deduction prior to filing your state tax return.

For more information about exemptions, deductions, legal residency, taxable income or the current tax rate, contact the Virginia Department of Taxation or visit their website:

## **Virginia Department of Taxation**

Customer Service Phone: 804-367-8031 (servicios disponible en español)

Website: [www.tax.virginia.gov](http://www.tax.virginia.gov) and <https://tax.virginia.gov/exemptions>

## **Local Property and Real Estate Taxes**

For more information about your local property and real estate taxes and relief, go to: [www.tax.virginia.gov/property-tax-and-real-estate-tax-questions](http://www.tax.virginia.gov/property-tax-and-real-estate-tax-questions)

### **Article Source**

The Office for Aging Services of the Division for Community Living

Source URL

<https://www.vda.virginia.gov>

Last Reviewed

Tuesday, January 10, 2023