



ELLEN E. MURPHY
COMMISSIONER

Frederick County, Virginia

OFFICE OF
COMMISSIONER OF THE REVENUE
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December 31, 2009

Enclosed is the application for: **Year 2010 Real Estate Tax Relief for Senior Citizens or Totally Disabled Persons.**

Requirements: (Any applicant must meet the first 6 to qualify)
FIRST TIME FILER, If totally disabled must meet all 7 to qualify

1. Either (a) At least one spouse must be **65 years old** or older
or (b) At least one spouse must be permanently or **totally disabled**
2. Total income **including** tax exempt income, of ALL residents of the dwelling cannot exceed **\$50,000.00**.
An exclusion of the first \$8,500.00 of income is allowed for each relative other than either spouse that is living in the dwelling.
3. Combined net financial worth of all relatives in the dwelling cannot exceed **\$150,000.00**, not including the principal residence and one acre.
4. If not a first time filer, an increase in income could mean a decrease in the amount of discount you receive each year you are in the program.
5. Applications must be filed between **January 1 and April 1** of each year you are in the program.
6. **Please bring income and asset verification including the first page of your 2009 federal return.**
7. **FIRST TIME FILERS** - Please attach, if you are totally disabled, a certification letter from 2 doctors or a copy of the Social Security Administration or Veterans Administration determination letter. Please come in person the first time or have your application notarized before mailing.

****NOTE: NO APPLICATIONS WILL BE TAKEN AFTER THE APRIL 1ST DEADLINE.**

We will be glad to answer questions or assist you with the form. You may email questions to: bhummer@co.frederick.va.us or call our real estate office at **722-8326**. You may also stop by 107 N. Kent Street, Suite 101, Winchester, Va. We are in the new portion of the county office building on the first floor. There is free parking behind the building.

Sincerely,

Ellen E. Murphy
Commissioner of the Revenue