2013 Qualifications for Tax Relief for the Elderly and/or Totally and Permanently Disabled

To qualify for Vehicle Personal Property Tax Relief and/or Real Property Tax Relief, **ALL** of the following qualifications must be met. If any qualification is not met, the applicant may be ineligible for tax relief.

Personal Property Tax Relief

1. **Minimum Age or Disability**
   The owner(s) of the vehicle is at least 65 or permanently and totally disabled on December 31, 2012. A husband and wife may Qualify if either spouse is 65 or permanently and totally disabled on December 31, 2012.
2. **Property Ownership**
   The title to the vehicle is held on January 1, 2013 by the applicant(s) requesting relief.
3. **Use/Occupancy**
   The vehicle must be used primarily by or for the applicant(s) seeking relief. The vehicle must be garaged and registered for personal property tax in Loudoun County on January 1, 2013.
4. **Gross Combined Income for 2012 did not exceed $52,000**
   Gross combined income includes the income of a husband and wife who reside in the same dwelling and any owner of the motor vehicle. Up to $7,500 of permanent disability income per disabled owner may be deducted from gross combined income.
5. **Maximum Net Worth as of December 31, 2012 was not more than $195,000**
   Net worth includes the value of all assets less liabilities of a husband and wife who reside in the same dwelling and any additional owners of the motor vehicle, excluding the fair market value of the owners' dwelling and lot up to one acre.

Real Property Tax Relief

Property owned by an Individual owner or owned solely by a husband and wife:

1. **Minimum Age or Disability**
   All owner(s) of the dwelling, excluding the spouse, are at least 65 or permanently and totally disabled on December 31, 2012.
2. **Property Ownership**
   Title to the property is held on January 1, 2013.
3. **Use/Occupancy**
   The property must be occupied as the **SOLE** dwelling except when the owner(s) reside in a hospital or nursing home for physical or mental care. However, the dwelling may not be rented.
4. **Gross Combined Income for 2012 did not exceed $72,000**
   Gross combined income includes the income from all sources of the owner(s) of the real property and the owners' relatives residing in the dwelling. Up to $10,000 of income received by the applicant's spouse and each applicant's relatives residing in the home may be deducted from gross combined income. All disability income per disabled owner or disabled owner's spouse may be deducted from gross combined income.
5. **Maximum Net Worth as of December 31, 2012 was not more than $440,000**
   Net worth includes the value of all assets less liabilities of the owner(s) and the spouse of any owner, **EXCLUDING** the value of the dwelling and lot, up to ten acres.

Property owned by two or more individuals not all of whom are 65 or totally and permanently disabled:

1. **Minimum Age or Disability**
   One owner of the dwelling is at least 65 or permanently and totally disabled on December 31, 2012.
2. **Property Ownership**
   Title to the property is held on January 1, 2013 and jointly owned with a non-qualifying individual.
3. **Use/Occupancy**
   The property must be occupied as the **SOLE** dwelling by **ALL** owners of the real property except when the owner(s) reside in a hospital or nursing home for physical or mental care. However, the dwelling may not be rented.
4. **Gross Combined Income for 2012 did not exceed $72,000**
   Gross combined income includes the income from all sources of the owner(s) of the real property and the owners' relatives residing in the dwelling. Up to $10,000 of income received by the applicant's spouse and the applicant's relatives residing in the home may be deducted from gross combined income. All disability income per disabled owner or disabled owner's spouse may be deducted from gross combined income.
5. **Maximum Net Worth as of December 31, 2012 was not more than $561,970**
   Net worth includes the value of all assets less liabilities of the owner(s) and the spouse of any owner, **INCLUDING** the fair market value of the dwelling and land. Beginning December 31, 2008, and as of December 31 of each year thereafter, the limit on net worth shall increase by an amount equivalent to the percentage increase in the Consumer Price Index.

The term "permanently and totally disabled" means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life; however, a certification pursuant to 42 U.S.C. § 423 (d) by the Social Security Administration, so long as the person remains eligible for such Social Security benefits, shall be deemed to satisfy such definition in this section.

If less than 65 years of age, the applicant must provide, with the first application filed, a disability certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board. If ineligible for certification by one of these agencies, the applicant must provide sworn affidavits from two medical doctors licensed in Virginia or two military officers who practice medicine in the United States Armed Forces. Blank affidavits are available online at www.loudoun.gov/taxrelief-forms or in our office for completion by your physicians.