



ROANOKE COUNTY

Office of the Commissioner of the Revenue

5204 Bernard Drive, P.O Box 20409

Roanoke, Virginia 24018-0513

Tel. (540) 772-2046 / Fax (540) 772-2015

P. Jason Peters

Commissioner of the Revenue



Questions:

(540) 772-2048

Email: realestate@roanokecountyva.gov

APPLICATION FOR ELDERLY AND DISABLED REAL ESTATE TAX FREEZE **MUST BE RETURNED BY MARCH 16, 2026**

CAREFULLY READ THE INSTRUCTIONS FOR COMPLETING THIS FORM.

1. All questions on this application must be completed to the best of your knowledge and ability.
2. To be eligible for the tax relief program you must complete and return this application along with a copy of your 2025 certified federal tax return if you were required to file such, to the Commissioner of the Revenue's office between January 1 and March 16. **Applications CANNOT be accepted after March 16th.**
3. If you are approved for the tax relief program, our office will mail you a letter with your freeze amount stated. The approval letter is only sent after initial approval. A renewal affidavit form will be mailed automatically each year with a new application required every three (3) years.

Qualifications specified in the Roanoke County Code - Chapter 21, Article III, Division 3 (adopted by the Board of Supervisors on October 22, 2024):

1. The applicant must be sixty-five (65) years old or older by December 31, 2025 or permanently and totally disabled and reside on the property.
2. A dwelling jointly held by a husband or wife may qualify if either spouse is sixty-five (65) years or over on December 31st of the year preceding the taxable year or permanently and totally disabled.
3. The total combined income of the owner(s) of the dwelling and his relatives living therein during the preceding calendar year shall not exceed \$60,000; however, the first \$10,000 of income of each relative, other than the spouse of the owner, shall not be included in such total.
4. The total combined net worth, including equitable interests, as of December 31st of the preceding calendar year, of the owners, spouse or others occupying the dwelling shall not exceed \$200,000. This amount shall not include the value of the sole dwelling house and principal place of residence and up to one acre of land.
5. **Full Applications are required every three (3) years.** Between those three years, a signed affidavit will be required to continue your tax freeze status. If there has been a significant change in your income or assets, you must immediately notify the Commissioner of the Revenue so you may complete another full application.

Note: If such person applying for assistance is under sixty-five (65) years of age and claiming total and permanent disability, he or she shall be required to submit the required financial statement and, in addition with the first application, a certification by the Railroad Retirement Board, Veterans Administration, Civil Service Commission or Social Security Administration indicating that the applicant has been determined to be permanently and totally disabled.

APPLICATION FOR ELDERLY AND DISABLED REAL ESTATE TAX FREEZE (rev. 10/2024)**SECTION A: Please print the following information.**

Applicant's Name: _____

Birthdate: _____ Social Security Number: _____

Spouse or Co-Owner's Name: _____

Birthdate: _____ Social Security Number: _____

Telephone No.: _____ Email address: _____

Alternate Contact: _____

Telephone No.: _____

1. Is the dwelling occupied by the Applicant as the sole dwelling and principal place of residence?
Yes No

2. Does the Applicant own other real estate? (including other states) Yes No

3. Did you file a Federal Tax Return for the preceding year? Yes No **If yes, attach copy.**4. List the names, relation, age and social security numbers of **relatives who occupy** the residence.

Name	Relation	Age	Social Security Number
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

OFFICE USE ONLY

Freeze Amount: \$ _____

YES NO

Land Use

Additional Acres

Town of Vinton

APPLICATION FOR ELDERLY AND DISABLED REAL ESTATE TAX FREEZE (rev. 10/2025)

SECTION B: TOTAL COMBINED INCOME

Please complete the statement of total combined income based on the information from the preceding calendar year for the applicant and all relatives residing in the residence. **NOTE: Must include copies of your 2025 Federal Tax Return (if you were required to file such a return) or tax documents (such as 1099's) if you were not required to file a Federal Tax Return.**

Income Sources	Documents	Applicant	Spouse / Co-Owner	Other Occupant 1	Other Occupant 2
Pension	1099-R				
Social Security	1099-SSA				
Interest/Dividends	1099-INT/DIV				
Retirement Income	1099-R				
Rental Income	Schedule D				
Salary	W-2/1099				
Bonus/Commissions	Specify				
Alimony	Divorce Decree				
Public Assistance	Cola Notice/Specify				
Other Income	Specify				
YEAR TOTAL	—————>				

Total Combined Income of Owner, Spouse and Relatives \$ _____

SECTION C: Total Combined Net Worth

Please complete the information below from the preceding calendar year for the applicant, spouse and others residing in the residence. **Failure to complete the lower portion may result in exclusion from the program.** Assets include anything that a person owns that has value. (car, boat, financial account, etc.)

VALUE OF ASSETS	Applicant	Spouse/ Co-Owner	Other Occupant 1	Other Occupant 2
Checking Accounts				
Savings Accounts/ Money Markets				
Certificates				
Retirement Accounts				
Stocks/Bonds				
Annuity (cash value)				
Life Insurance (cash value)				
Real Estate (Exclude Place of Residence)				
Property in Trust				
Other Assets (cars, boats, etc.)				
TOTAL	—————>			

Location of Additional Real Estate: _____

APPLICATION FOR ELDERLY AND DISABLED REAL ESTATE TAX FREEZE (rev. 10/2024)

AFFIDAVIT FOR REAL ESTATE TAX FREEZE

I do hereby declare that my total combined income has not exceeded \$60,000 and total combined net worth has not exceeded \$200,000 for the preceding calendar year and that the property is my sole dwelling house and principal place of residence. I acknowledge that any person who knowingly falsely claims an exemption shall be guilty of a class 4 misdemeanor.

Signature of Applicant

Date Signed

Signature of Witness (other than spouse)

Date Signed

Witness Printed Name

Witness Telephone Number

AUTHORIZATION FOR RELEASE OF INFORMATION

Virginia State Code 58.1-3 does not allow the release of confidential information "except in accordance with a proper judicial order or as otherwise provided by law". Without your explicit approval, this office will not release any information regarding the application to anyone other than the applicant.

If you wish to authorize the Commissioner of the Revenue or his staff to discuss the information contained in your application with any person(s) other than you (the applicant) and authorize such person(s) to receive information regarding your eligibility for this program, please complete the section below. You have the right to revoke this authorization at any time by submitting a written request to our office.

I, or my authorized representative, request that the person specifically named below, as well as agents representing me, including, but not limited to, Real Estate Agents, a Closing Attorney, or a Mortgage Company Representative, be allowed to receive or discuss confidential information pertaining to this application.

Name of Contact Person _____

Address of Contact Person _____

Telephone of Contact Person _____

Email of Contact Person _____

Applicant's Signature Authorizing this Release

Date