

## TAX RELIEF

(Annual Filing Required)

### FOR ELDERLY or PERMANENTLY DISABLED

- At least one spouse must be either: (a) 65 years old or older OR (b) permanently and totally disabled.
- Total income including tax exempt income of ALL residents of the dwelling cannot exceed \$50,000. An exclusion of the first \$8,500 of income is allowed for each relative *other than either spouse* who is living in the dwelling.
- Combined net financial worth of ALL residents of dwelling cannot exceed \$150,000, not including the principle residence and one acre.
- A subsequent change in income could change the amount of discount received each year in the program.
- (FIRST TIME FILERS ONLY) Must provide a doctor's certification, SSA, or Veterans Admin. determination letter.

### FOR 100% SERVICE CONNECTED, TOTALLY & PERMANENTLY DISABLED VETERANS (or SURVIVING SPOUSES)

- Disability of Veteran must be 100% service-connected and permanent and total (documentation required).
- Real property must be owned by Veteran or Veteran and Spouse only AND must be Veteran's primary residence.
- Deceased Veteran (if applicable) must have died on or after January 1, 2011.
- Surviving Spouse (if applicable) must not be remarried AND must continue to reside in primary residence.

### FOR SURVIVING SPOUSES OF MEMBERS OF THE ARMED FORCES KILLED IN ACTION

- Must be surviving spouse (i) of a member of the US armed forces killed in action as determined by the US Dep't of Defense and (ii) must occupy the real property as his/her principal place of residence.
- Dwellings with assessed values in most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling on property zoned as single family residential qualifies for a total exemption from RE taxes. If the dwelling value is in excess of the average assessed value, then only that portion of the assessed value in excess of the average assessed value is subject to RE taxes & the portion of the assessed value that is not in excess of the average assessed value is exempt from RE taxes. Single family homes, condominiums, town homes & other types of dwellings of surviving spouses that meet this requirement & are occupied by such persons as their principal place of residence qualify for the RE tax exemption,
- County provides exemption from RE taxes for the qualifying dwelling & land not exceeding 1 acre, upon which it is situated. Surviving spouse does not qualify if remarried.

## TAX DEFERRAL/DELAY

### FOR ELDERLY or PERMANENTLY DISABLED

- A senior citizen or disabled person eligible for partial RE tax exemption may request deferral/delay of payment of the remainder (non-exempt) RE tax due. The total of all RE tax amounts that are deferred for payment become a debt against the property and must be paid to the County when the dwelling is sold or from the decedent's estate within 1 year after the death of the last owner who qualifies for tax deferral.

## REAL ESTATE CONTACTS

Chief Administrator of Real Estate		
Debra Bonarti	540.722.8334	<a href="mailto:debra.bonarti@fcva.us">debra.bonarti@fcva.us</a>
<i>Tax Relief: Elderly, Disabled, Disabled Veterans or Surviving Spouses, Surviving Spouses of Members KIA</i>		
Barbara Hummer	540.722.8326	bhummer@fcva.us
Nicki Stutler	540.722.8264	nicole.stutler@fcva.us
Land Use Program		
Matthew Russell	540.722.8320	<a href="mailto:matthew.russell@fcva.us">matthew.russell@fcva.us</a>
Assessors 540.665.5680	Kelly Fultz, Noemy Espinal, Allen Bridge, Matt Russell, Donald Mumaw, and Reese Alley	
Contact Commissioner regarding: errors in size, ownership, or specifics.		

## DUE DATES & DEADLINES

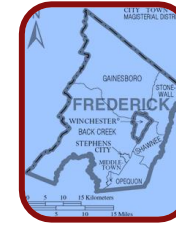
(if deadline is non-business day, then first open day thereafter)

- **Jan 1 - Apr 1:** ANNUALLY File RE Tax Relief Application for Elderly OR Disabled Person
- **Jan 1 - Apr 1:** ANNUALLY File RE Tax Deferral Application for Elderly OR Disabled Person
- **June 5:** Deadline to pay first half RE current year taxes
- **Nov 1:** ANNUAL Deadline to file Land Use Application or Revalidation & required documentation
- **Nov 2 - Dec 1:** Period to LATE file Land Use Application or Revalidation & required documentation w/ late filing fee
- **Dec 5:** Deadline to pay second half RE current year taxes
- **Ongoing:**
  - File RE Tax Relief Application for 100% Service-Connected, Totally/Permanently Disabled Veterans (Surviving Spouses)
  - File RE Tax Relief Application for Surviving Spouses of Members of Armed Forces Killed in Action
    - ◆ Must notify COR immediately if remarrying
    - ◆ Reapply ONLY if primary residence changes

## COMMISSIONER OF THE REVENUE

COUNTY OF FREDERICK, VIRGINIA

[www.fcva.us/cor](http://www.fcva.us/cor)



## REAL ESTATE DIVISION

**Physical Location:** 107 North Kent Street  
1<sup>st</sup> Floor  
Winchester VA 22601

**Mailing Address:** PO Box 552  
Winchester VA 22604

**Telephone Nos.:**  
Main: 540-665-5681

REAL ESTATE: 540-665-5680

Personal Property: 540-722-8324

Business: 540-722-8335

Income Tax/Auditor: 540-722-8325

**Fax No.:** 540-667-6487

**Hours:** Monday – Friday  
(except Holidays)  
8:00 a.m. – 5:00 p.m.

**Website:** [www.fcva.us/re](http://www.fcva.us/re)



## REASSESSMENT

- The Real Estate Division is responsible for taxation of all residential, agricultural, industrial, and commercial real property in Frederick County VA.
- Real estate assessments in the County are taxed at 100% of fair market value. Reassessments are conducted every two years and take effect on January 1 of the year immediately following the completion of assessor field work and a County-wide sales study.
- Assessors inspect the exterior of all structures and improvements for condition, age, physical deterioration, additions, removals, etc. They photograph, measure, and record the size, type, construction quality, square footage, number of rooms, flood plain, power lines, road type, etc.
- A door hanger may be left or notice sent to taxpayers if additional information is needed.



- The Frederick County Board of Supervisors meets during the month of April each year to set the tax rate for all of that year.
- New construction, improvements, and other changes to real property are taxed *when substantially completed* during the two-year reassessment cycle. New subdivisions to land are taxed on January 1 of the following year.
- Records are updated for deed changes, transfers, surveys, and other owner adjustments.
- Taxpayers are notified of any value change to their property.
- Assessors hold hearings for taxpayer questions and appeals prior to December 31 of the year reassessment change notices are mailed. Taxpayers must show that the assessment is incorrect and the reasons therefor.
- If dissatisfied at the conclusion of any assessor hearing, taxpayers can appeal after January 1 to the Board of Equalization. The BOE is the final step before a court proceeding.
- BOE and assessor hearings are public information and are advertised in the local newspaper.



## LAND USE

### FOR AGRICULTURAL USE

- Requires 5 acres minimum, 6 acres if dwelling on property, devoted to agricultural use for at least 5 consecutive previous years. Must have generated a crop for commercial use producing income of not less than \$1,000/year for previous 5 consecutive years & continue same each year after.
- Defined as: devoted to bona fide production for sale of plants or animals *or* to the production for sale of plant or animal products useful to man, *or* being devoted to and meeting the requirements and qualifications for payment or other compensation pursuant to a soil conservation program with the federal government.

### FOR HORTICULTURAL USE

- Requires 5 acres minimum, 6 acres if dwelling on property, devoted to horticultural use for at least 5 consecutive previous years. Must have generated a crop for commercial use producing income of not less than \$1,000/year for previous 5 consecutive years and continue same each year after.
- Defined as: devoted to the bona fide production for sale of fruits of all kinds (including grapes, nuts, and berries), vegetables, and nursery and floral products, *or* when devoted to and meeting the requirements and qualifications for payment or other compensation pursuant to a soil conservation program with the federal government.

### FOR FORESTRY USE

- Requires 20 acres minimum in forest use, 21 acres if dwelling on the property.
- Defined as: the land, including standing timber and trees thereon, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester.

### FOR OPEN SPACE USE

- Requires 5 acres minimum in open space use, 6 acres if dwelling on the property.
- Defined as being real estate used as or preserved for: park or recreational purposes, including public/private golf courses; conservation of land or other natural resources; floodways; wetlands; riparian buffers; historic/scenic purposes; or assisting in the shaping of the character, direction, & timing of community development or for the public.

### ROLLBACK TAXES

- When land which previously qualified for land use assessment/taxation has been converted to a non-qualifying use or rezoned to more intensive use at request of owner or agent, that land is subject to rollback tax per the VA Code (difference between land use tax paid and full property taxes for those years).

## MAPPING / GIS

- The Real Estate Division is responsible for tax map updating by making changes to County mapping parcels.
- The County responds to requests for parcel information and printed maps.
- Various print and digital mapping and data services are offered including standard map production in paper media in 20 lb. bond only in a variety of sheet sizes, in black-and-white, color, or data type.
- Certain planimetric data files are available in shapefiles and geodatabases including basic, transportation, environmental, planning, and political.
- Contour/Topographic Data is available in Arc Coverages and AutoCAD 2000 {.dwg} (produced in 2003) and is based on the Orthophoto tile grid.
- Pricing is determined by such factors as sheet size, media setup fee, format type, and special services, etc.

## ACCESS PROPERTY RECORDS

- Property record information including assessment values can be viewed by going to [www.fcva.us/re](http://www.fcva.us/re) and selecting "Access Current Tax Assessments."

Property Record Card - Search

Choose the type of search you wish to conduct

Owner Name    Map#    Street Name

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Assessment Values (Map#: 01A 2 3 456)

Return to Search Screen

Building 1:	\$ xxx,xxx
Land Value:	\$ xx,xxx
Other Improvements:	\$ x,xxx
Total Value:	\$ xxx,xxx

## TREASURER (separate Dep't) BILLING & PAYMENT INFO

540.665.5607 [www.fredtax.com](http://www.fredtax.com)

- Pay online by check or credit card
- Pay in person: Frederick County Treasurer  
107 North Kent Street – 1st Floor  
Winchester VA 22601
- Pay by check via mail (payable & sent to):  
Frederick County Treasurer  
PO Box 220  
Winchester VA 22604-0220
- Call Treasurer regarding billing, payments made, amount due, method of payment, delinquency notices, liens etc.

