



# ROANOKE COUNTY

## Office of the Commissioner of the Revenue

5204 Bernard Drive, P.O. Box 20409

Roanoke, Virginia 24018-0513

**P. Jason Peters**

Commissioner of the Revenue

(540) 772-2046

Fax (540) 772-2015

### 2026 Elderly and Disabled Tax Relief Affidavit

Our tax records indicate that you have qualified for tax relief under the Tax Relief Program for the Elderly and Disabled for the 2025 tax year. To continue to qualify for the 2026 tax year please complete the affidavit below and return it to our office by 3/16/2026 using the enclosed envelope. Failure to return your completed affidavit before the deadline will result in your removal from the Tax Relief Program.

### AFFIDAVIT FOR REAL ESTATE TAX RELIEF

I do hereby declare that my income has not exceeded \$60,000 and net worth has not exceeded \$200,000 for the preceeding calendar year and that the property is my sole residence. Any person, who knowingly falsely claims an exemption shall be guilty of a misdemeanor and upon conviction thereof, may be punished by a fine not to exceed \$1,000 or confinement in jail not to exceed twelve months or both.

Applicant's Email Address: \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Applicant Telephone Number

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Witness Telephone Number

**SEE REVERSE FOR IMPORTANT INFORMATION & AUTHORIZATION  
FOR RELEASE OF INFORMATION.**

### \*\*\* IMPORTANT INFORMATION \*\*\*

#### Qualifications specified in the Roanoke County Code - Chapter 21, 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 years of age and claiming total or 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.

### 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

\_\_\_\_\_  
Co-Applicant's Signature Authorizing this Release

\_\_\_\_\_  
Date