



Philip J. Kellam
Commissioner

Commissioner of the Revenue

City Hall
2401 Courthouse Drive
Virginia Beach, VA 23456-9002
757.385.4385



cor.virginiabeach.gov

VIRGINIA BEACH REAL ESTATE TAX RELIEF AND EXEMPTION PROGRAM REQUIREMENTS FOR SENIOR OR DISABLED CITIZENS

Virginia Beach provides real estate tax relief for residents who own and reside in their home (or a convalescent home) and are either:

- 65 years of age or older on or before June 30, 2025.

OR

- Permanently and totally disabled on or before June 30, 2025 (No age requirement).

AND

- Total assets must not exceed \$350,000 (not including the value of the home in which you are applying, and up to 10 acres of land).

FOR A TAX PERCENTAGE EXEMPTION

THE PERCENTAGE OF TAX RELIEF VARIES BASED ON INCOME LEVEL

\$0.00	TO	\$59,837	100%
\$59,837.01	TO	\$64,481	80%
\$64,481.01	TO	\$69,122	60%
\$69,122.01	TO	\$73,766	40%
\$73,766.01	TO	\$78,408	20%

FOR A TAX FREEZE

- Annual household gross income must not exceed \$102,305.
- Total assets must not exceed \$350,000 (not including the value of the home in which you are applying, and up to 10 acres of land).
- Tax Freeze will remain at the current amount if there is an increase for the new tax year.

INCOME EXCLUSIONS

- Up to \$10,000 on the income of a disabled applicant.
- Disability payments from a governmental entity or agency.
- \$10,000 on the income of each additional relative residing in the home with the applicant.

First-time applicants must make an appointment. For those seeking relief for the tax year beginning July 1, 2025, appointments are scheduled from February 1 to June 30, 2025. For information or to schedule an appointment, please contact the Commissioner of the Revenue at 757.385.4385 or req@vbgov.com

NOTE: ALL ELEMENTS OF THIS TAX RELIEF PROGRAM ARE SUBJECT TO CHANGE BY THE CITY COUNCIL.

Revised 11.4.2024

REAL ESTATE TAX EXEMPTION FOR DISABLED VETERANS

Virginia provides an exemption from real estate tax for the principal residence of the 100% service-connected, permanently, and totally disabled veteran and/or widow/widower of the veteran who has not remarried. For more information or to schedule an appointment, please contact the Commissioner of the Revenue at 757.385.4385 option #1, or email at veteranservices@vbgov.com.

REAL ESTATE TAX EXEMPTION FOR THE SURVIVING SPOUSE OF A MEMBER OF THE ARMED FORCES KILLED IN ACTION

- A widow/widower who has not remarried may apply for tax exemption beginning FY16 (July 1, 2015)
- The exemption applies to the dwelling value that does not exceed the most recently ended tax year average for single-family homes in Virginia Beach.
- The dwelling must be the principal place of residence of the applicant.

REAL ESTATE TAX REDUCTION FOR THE SURVIVING SPOUSE OF A MEMBER OF THE ARMED FORCES WHO DIED IN THE LINE OF DUTY

- A widow/widower who has not remarried may apply for tax years beginning FY24 (July 1, 2023)
- The tax rate applies to the dwelling value and land not exceeding 10 acres.
- The dwelling must be the principal place of residence of the applicant.

REAL ESTATE TAX EXEMPTION FOR SURVIVING SPOUSES OF CERTAIN PERSONS KILLED IN THE LINE OF DUTY

- A widow/widower who has not remarried may apply for tax years beginning FY18 (July 1, 2017).
- The exemption applies to the dwelling value that does not exceed the most recently ended tax year average for single-family homes in Virginia Beach.
- The dwelling must be the principal place of residence of the applicant.

PERSONAL PROPERTY TAX RELIEF FOR PERMANENTLY AND TOTALLY DISABLED VETERANS

- The tax rate may be reduced from \$4.00 to \$1.50 per \$100 of the assessed value.
- The veteran may also qualify for a tax exemption.

PERSONAL PROPERTY TAX RELIEF FOR SENIOR OR DISABLED CITIZENS

Virginia Beach provides personal property tax relief for senior or disabled residents who are:

- 65 years of age or older on or before December 31, 2024.

OR

- Permanently and totally disabled (No age requirement).

AND

- Annual household gross income must not exceed \$29,500.
- Total assets must not exceed \$70,000 (not including the value of your primary residence, and up to 1 acre of land).
- The tax rate is reduced from \$4.00 to one-millionth of one cent (\$0.000001) per \$100 of the assessed value.

First-time applicants must make an appointment. For those seeking relief for the tax year beginning January 1, 2025 appointments are scheduled from February 1 to June 30, 2025. For information or to schedule an appointment, please contact the Commissioner of the Revenue at 757.385.4385 or req@vbgov.com.

NOTE: ALL ELEMENTS OF THIS TAX RELIEF PROGRAM ARE SUBJECT TO CHANGE BY THE CITY COUNCIL.