



County of Sussex, VA
Ellen G. Boone
Commissioner of the Revenue
Real Estate Tax Relief Requirements

All persons 65 years of age and older, or those found to be permanently and totally disabled are eligible to apply for an exemption from taxation of real estate taxes on their house and lot if:

- a. The total combined gross income during the immediately preceding calendar year from all sources of the owners of the dwelling living thereon and of the owners' relatives and non-relatives living in the dwelling, excluding bona fide caregivers of the owners and bona fide tenants, does not exceed \$25,000 provided that the first \$5,000 of the income of each relative, other than, of the owner who is living in the dwelling shall not be included in such total.
- b. The gross combined financial worth, including equitable interests, as of December of the immediately preceding calendar year of the owner and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one acre upon any situated, does not exceed \$100,000.00.

Proof of the following must be provided:

- A. Owners of the Dwelling
 1. Total Retirement Income
 2. Total Social Security Benefits Receive
 3. Copy of the December 2025 Banks Statements (checking/savings)
 4. Cash Value of Certificates of Deposit
 5. Cash Value of Life Insurance
 6. Total Value of Stock and/or Bonds Owned
 7. Evidence of All Other Income Earned
 8. Proof of Disability (if applicable) – statement from Social Security, Department of Veterans Affairs, Railroad Retirement Board, or statements from two different doctors. This is required if the applicant is not 65 years of age.
- B. Each Relative of the Owner That is Living in the Dwelling
 1. Evidence of All Income Earned

ALL APPLICATIONS ARE DUE ON OR BEFORE APRIL 1, 2026

******MUST BE FILED EVERY YEAR******

Mail application to Ellen G. Boone, P O Box 1398, Sussex VA 23884

Please contact this office at (434) 246-1030 to be placed on a list if you wish to have an application mailed in January for next year.

All the requirements must be met in order to qualify for the real estate tax relief exemption.

All information given above is valid granted there are no changes made in the requirements by the Board of Supervisors for next year.