



APPLICATION FOR MONTHLY PAYMENT OPTION

This application must be filled out completely and returned to the Tax Administration Division. Information on this application is confidential and not open to public inspection. You may be required to produce for inspection by Tax Administration staff certain documents to establish eligibility.

Owner: SSN: _____

Co-Owner (if any): SSN: _____

Property Address: _____

Daytime Phone Number: _____

The undersigned certify the following:

- Check one
 - ☐ Owner or Co-Owner is 65 years of age or older.
 - ☐ Owner or Co-Owner is permanently and totally disabled. You must include a statement from the Veterans Administration, Social Security Administration, Railroad Retirement Board or two doctors stating you are permanently and totally disabled.
- I/we occupy the property as our sole dwelling.
- I/we request that the real estate tax installments due 7/15 and 12/5 be converted to monthly installments; the first installment being due 7/15 and the second and subsequent installment being due the 5th of the month in each of the successive 11 months, with the final installment due 6/5 (If any of the due dates are a weekend or holiday, the due date will be the following business day).
- I/we understand that the fact that the regular tax installments due 7/15 and 12/5 have been converted to monthly installments is public information and subject to disclosure.
- I/we do not have a mortgage on the property that requires payment of real estate taxes into a property tax escrow.
- I/we understand that the storm water management fee and solid waste system management fee, if any, will not be divided into monthly installments but will be due on the regular due dates of 7/15 and 12/5.
- I/we understand that a late charge of 10% of the tax amount still due will be assessed for each installment not paid on or before the due date and that monthly interest will be charged a rate of 10% per annum on the past due amount beginning the 1st day of the month following the due date for that installment.
- I/we understand that if the property is sold or transferred or not occupied as my/our sole dwelling, that the taxes will become due as outlined in the County Ordinance authorizing this program (see reverse side).

The information provided herein is true and complete:

Owner's Signature: _____

Date: _____

Co-Owner's Signature: _____

Date: _____



ARTICLE III. REAL ESTATE PROPERTY TAX

Sec. 26-8. When real estate taxes due and payable.

Installment payments for elderly and disabled persons. Subject to the limitations set forth in this subsection, any person at least 65 years old or any person found to be permanently and totally disabled as defined in section 26-36 of this chapter shall have the option of making 12 equal installment payments for real estate taxes assessed for real estate owned and occupied as their sole dwelling. The first installment shall be due no later than July 15 of each year, and the subsequent 11 installments shall be due no earlier than the fifth of each month beginning in August of each year. If any installment is not paid on or before its due date, the amount of the installment shall be past due as of that date. Real estate taxes assessed against a dwelling jointly owned will be eligible for installment payments if the dwelling is held by a husband and wife and either spouse is at least 65 years old or is permanently and totally disabled as defined in section 26-36 of this chapter. In order to participate in a 12-month installment program, eligible persons must submit an application to the director of finance no later than June 1 of each year, and must not have any delinquent real estate taxes at the time of application. If property subject to a 12-month installment plan is sold or otherwise transferred from the eligible property owner, participation in the installment payment program will cease, and all unpaid installments will become due as follows:

- (1) If the property is transferred between January 1 and June 30 of any year, all unpaid tax installments for the preceding tax year, in addition to all unpaid taxes from January 1 of the year in which the property is transferred, prorated to the effective date of the transfer, shall be due and payable as of the effective date of the transfer.
- (2) If the property is transferred between July 1 and December 31 of any year, all unpaid taxes from January 1 of the year in which the property is transferred, prorated to the effective date of the transfer, shall be due and payable as of the effective date of the transfer.

This installment option for elderly and disabled persons shall not apply to:

- a. Taxes under a contract to be paid by a mortgage company;
- b. Taxes due under rollback tax provisions in state and local laws;
- c. Tax bills for which a 12-month installment plan will result in a monthly installment being less than \$20.00;
- d. Storm water management fees and solid waste fees. These fees will be billed in the same amount and will be due on the same date as billed to all county residents, meaning these fees will be included in the installments due on July 15 and December 5 of each year;
- e. Taxes resulting from omitted assessments as authorized in Code of Virginia, § 58.1-3903; and
- f. Taxes resulting from supplemental assessments.