



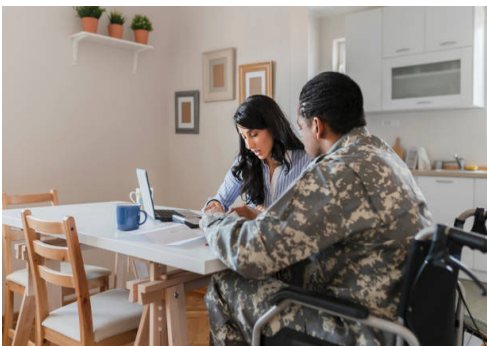
## For Additional Information

Please contact the Commissioner of the Revenue office for additional information or see frequently asked questions on the city's website at:

<https://www.martinsville-va.gov/312/Real-Estate-Tax-Relief>

### Contact Us

Phone: (276) 403-5131  
55 W. Church Street, Room 101  
Martinsville, VA 24112



# REAL ESTATE TAX RELIEF 2026

*City of Martinsville  
Commissioner of the Revenue*

*Ruth L. Easley, Commissioner*

# Real Estate Tax Relief for the Elderly or Permanently and Totally Disabled

The Commissioner of the Revenue administers real estate tax relief for the elderly (age 65 by January 1st) and permanently and totally disabled (any age) city residents who own real estate.

The relief is calculated on a calendar year and is income-based. For Calendar Year 2026, effective January 1, 2026:

Total Income From All Sources	Tax Exemption
\$ 0.00—\$12,850.00	100%
\$12,851.00 - \$20,560.00	75%
\$20,561.00 - \$28,270.00	50%
\$27,271.00 - \$35,980.00	25%

*All ranges will be modified annually every January 1<sup>st</sup> by the CPI-W as determined by the Bureau of Labor Statistics in the Department of Labor which, by law, is the official measure used by the Social Security Administration to calculate COLAs.*

Total household income cannot exceed \$35,980

Total net worth cannot exceed \$65,000 (excluding the value of the owner's primary residence.)

Annual applications must be completed in the Commissioner of the Revenue office by **April 1<sup>st</sup> of each year.**

Reminder notices are mailed to prior-year recipients in late January and included on utility bills in February and March.

## Required Documentation

- SSA (1099) income statement for Social Security benefits
- 1099 for pension
- 1099 for dividends
- All bank account and CD statements from December of the previous year
- Interest statements for stocks, bonds, money markets, etc. statements from December of the previous year
- W-2 from the previous year if applicant is employed
- Statements from Social Services regarding any assistance received including SSI income statement, fuel assistance, food stamps, or housing allowances

# Disabled Veterans Real Estate Tax Relief

The Virginia Constitution provides for a 100% real estate tax exemption for veterans who have a **100% service-connected total and permanent disability** as rated by the U.S. Department of Veterans Affairs

The exemption is administered by the Commissioner of the Revenue.

The relief is for the primary residence of the qualifying veteran or surviving spouse. The qualifying veteran or surviving spouse must be a deeded owner of the primary residence.

Surviving spouses qualify as long as the property remains their primary residence and they don't remarry.

## Required Documentation

- Determination Letter from the VA stating that the veteran is 100% service-connected, totally and permanently disabled
- Driver's License or Veteran ID Card and SS#
- City utility bill
- If veteran is married, we will need the spouse's SS# and ID