

Instructions for completing the 2023 Real Estate Tax Deferral Application

- The Real Estate Tax Deferral Program is an annual program that requires a completed application, copy of documents that support your income and net worth, and a signed copy of instructions be submitted to the Real Estate Assessment Office by December 1 of each year.
- Please read the City of Williamsburg Code Section 18-54 before completing the application.
- All information reported on the application must be for the calendar year ending December 31, 2021.
- A new application must be submitted for each tax year during which a deferment is sought. Deferred real property taxes are due and payable upon termination of the deferment. Applicant has up to one year to pay any real property tax deferred pursuant to the program, with no additional penalty and at a simple interest rate of 2%.
- Late applications will be considered only on a case-by-case basis. Late applications may be accepted if the delay is a result of extenuating circumstances (for example, health problems or incapacity making it impossible to meet the application deadline, or delay in availability or receipt of supporting documentation not caused by the applicant).
- The owner must complete Sections 1 through 5 of the application in full, sign and date the form.
- Applicant must occupy the property for which the deferment is sought as applicant's sole dwelling. Failure of applicant to continue to occupy the property as applicant's sole dwelling during the tax year for which a deferment is sought is considered a change of circumstances that may lead to revocation of the deferment. Failure of the applicant to occupy the property as a result of the applicant's admission to a hospital or residential nursing facility shall not be considered a violation of this requirement.
- Any changes during the tax year which would affect owner eligibility must be immediately reported to the Real Estate Assessment Office. By way of example, such changes might include, but are not limited to, changes in the applicant's income or net worth that would cause applicant to have income or assets in excess of that permitted by the program, death of the applicant or applicant's spouse, sale of the property, failure of the applicant to occupy the property as applicant's sole dwelling during the deferral year, or occupancy of the dwelling by any person in addition to the applicant, the resulting income from whom will cause the total household income to exceed the maximum permitted by the program requirements except as otherwise allowed by ordinance.
- Failure of the applicant to supply complete and accurate information on the application and supporting documentation shall be cause for immediate revocation of any deferment granted pursuant to the program.

Section 1 – Owner(s) Information as stated on the Deed

- Enter owner's name, age and date of birth as stated on the recorded deed. If the spouse's name is on the deed and he/she is deceased, write "deceased" and the date of death in the space.
- The owner must occupy the sole dwelling during the year.
- The fact that the owner who is otherwise qualified for tax deferral by an ordinance promulgated pursuant to this article is residing in a hospital, nursing home, convalescent home or other facility for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax deferral is sought does not continue to

