



NORTHAMPTON COUNTY
COMMISSIONER OF THE REVENUE
PO BOX 65
EASTVILLE VA 23347

APPLICATION FOR PARTIAL TAX EXEMPTION
FOR REHABILITATED STRUCTURES

CIRCLE ONE

RESIDENTIAL

COMMERCIAL/INDUSTRIAL

Application Date _____ Tax Map Number _____

Name & Address of Owner: _____

Address of Subject Property: _____

Description of Structure: _____

Description of Work To Be Done: (ENCLOSE SCOPE OF WORK FOR REHABILITATION FORM)

Bldg. Permit #

Date Applied For

Cost of Work

Date Permit Approved

Date rehabilitation to begin _____ Estimated completion date _____

Estimated Cost of Rehabilitation _____

IMPORTANT DO NOT--DO NOT begin rehabilitation work until you have received written notification from the Commissioner of the Revenue that the County has inspected and photographed the qualifying structure and made an assessment, in writing, of the building value prior to rehabilitation. Determination of qualification for partial tax exemption for rehabilitated structure is not made until the construction is 100% complete. Owner must show proof of age of structure with this initial application. Owner must submit with this application the previous three years income and expense statements (commercial/industrial properties) > See Code of Virginia 58.1 - 3294.

I hereby request partial exemption from real estate taxes for qualifying property to be rehabilitated as provided by Northampton County Ordinance.

I understand that a qualifying commercial/industrial must be at least twenty (20) years old as of the date of this initial application or fifteen (15) years of age if the structure is located in an area designated as an enterprise zone by the Commonwealth of Virginia. Residential structures must be at least fifteen (15) years old as of the date of this initial application. The reassess value after rehabilitation must be 60% more than the original assessment. Work must be completed within two (2) years from the date of completion of this application. Such exemption shall run with the real estate for a period of ten (10) years.

I certify that the statements contained in this application are true and correct to the best of my knowledge. I acknowledge receiving a copy of the Northampton County Ordinance with this application. I certify that I am the owner or have the authority of the owner to make this application.

Date: _____ Owner or Agent _____

Telephone: Day _____ FAX _____

Evening _____ E-mail _____

NORTHAMPTON COUNTY

REHABILITATED STRUCTURES

SCOPE OF WORK FORM

In full detail describe all work to be complete as a part of this rehab project

-----OFFICE USE ONLY -----

FEE PAID _____ RECEIPT # _____

DATE APPLICATION RECEIVED BY COMMISSIONER OF THE REVENUE _____

BY _____

PROOF OF AGE _____

THREE YEARS INCOME/EXPENSE _____

BUILDING PERMIT _____

BUILDING VALUE PRIOR TO REHABILITATION _____

DATE _____

APPRAISER _____

DATE OWNER NOTIFIED _____

This building DOES () DOES NOT () qualify for partial exemption

DATE _____ APPRAISER _____

Receipt of rehabilitation _____

Re - inspection & photos _____

Written notice of increased assessment _____

Notice of exemption granted _____

APPLICATION MUST INCLUDE THE FOLLOWING:

- The completed application form
- Your check for: Residential \$125.00
Commercial \$250.00

Checks should be made payable to: Northampton County Treasurer

- A copy of your Building Permit
- The completed scope of work form

Once this office receives the completed application we will call and schedule a site visit.

Once the site visit is complete we will send you a letter notifying you of the "prior to renovation" value we placed on the structure.

If you agree with our figure you may begin the renovation.

You have five (5) working days to challenge our assessment, if you disagree we will schedule an appointment to discuss.

REMEMBER you have 2 years from the date of your final "prior to renovation" letter to complete your work.

You must notify this office of completion, in writing, and we will schedule a return visit to assess your completed property.

APPLICANT INSTRUCTIONS
ONLY COMPLETE APPLICATION WILL BE ACCEPTED

1. Applicant must obtain the necessary permits, such as the building, septic, zoning, etc. Copies of the permits, along with a detailed description of the work to be completed, including blue prints and drawings.
2. Applicant must complete and submit to the Commissioner of the Revenue (COR) an application along with the proper fee:

RESIDENTIAL \$125.00

COMMERCIAL/INDUSTRIAL \$250.00
3. Once the application is received by the COR, a site visit will be scheduled for the property to be photographed.
4. COR will give written notification of the appraised value prior to rehabilitation. Upon receiving this notification you have five (5) working days to respond if you are not in agreement with the appraisal. If you are in agreement, you can begin work.
5. You have (2) years to complete the project. You must notify the COR, in writing, once the project is completed.
6. COR will schedule a revisit to photograph and re-appraise your property.
7. COR will notify you in writing of your new assessed value. You will then have five (5) working days to appeal said assessment if in disagreement.
8. Annually, for the life of the program, the COR will send you an exemption voucher. Vouchers must be original documents and signed by the COR. Re-issuance of a voucher is at the discretion of the COR upon evidence of destruction of the original.
9. Internally – Yearly the COR will submit to the County Treasurer a list of all the active participants in the Rehab Program requesting verification that the taxes on the property are current. Any applicant with unpaid taxes will not be issued a voucher for that year.