

Instructions for Application for Tax Exemption for Revitalized Real Estate

Commissioner of the Revenue
Loudoun County
P.O. Box 8000
1 Harrison Street S.E., 1st Floor
Leesburg, VA 20177-9804
ATTN: Real Estate



Phone: (703) 777-0260
E-mail: cor@loudoun.gov
Web Site: www.loudoun.gov/cor

Reference Chapter 870 of the Codified Ordinances of Loudoun County for detailed qualifying criteria, limitations, and restrictions.

1. Application for Tax Exemption shall be filed with the Commissioner of the Revenue or local assessing official before the proposed rehabilitation work designated by the building permits begins. A separate application shall be submitted for each structure.
2. An application processing fee of fifty dollars (\$50.00) shall be paid to the County of Loudoun with each application. No application will be deemed complete or will be processed until fee has been paid.
3. The Commissioner of the Revenue **may require** the applicant to submit all documentation deemed necessary to establish eligibility for an Exemption. No application will be considered complete or will be processed until receipt of such information.
4. Properties must fall within one of the following designated Residential Revitalization Districts:
 - A. The **Broad Run – Sugarland District** shall include all of those parcels of land shown on Loudoun County Tax Maps 63, 81, 82, and 95 among the land records of Loudoun County.
 - B. The **Dulles – Arcola District** shall include all of those parcels of land shown on Loudoun County Tax Maps 91, 100, and 101 among the land records of Loudoun County.
 - C. The **Mercer District** shall include all of those parcels of land shown on Loudoun County Tax Maps 53, 54, 55, 70, 71, 72, 86, and 89 among the land records of Loudoun County.
5. All necessary building permits must be obtained. All work must be completed within 12 months from the date the initial building permit is issued.
6. The use of the property as of the date of the application may not change.
7. The property owner must be current in payment of all taxes, assessments and other fees due to the County.
8. Upon receipt of a completed application for Exemption and immediately **before the proposed rehabilitation work begins, the Commissioner of the Revenue, or his or her designated agent, shall inspect the structure.** Please call for an appointment (703-777-0260).
9. After the rehabilitation work is complete, the **Owner shall submit a written request (by certified mail, express delivery or courier) to the Commissioner of the Revenue to inspect the structure** to determine if it then qualifies for the Exemption. Such inspection shall be made within sixty (60) days after such written request is received by the Commissioner of the Revenue.
10. If the property qualifies for the Exemption, then the Tax Exemption shall become effective beginning January 1st of the next calendar year after the request for inspection is received by the Commissioner of the Revenue. No property owner(s) may apply for the Exemption on the basis of a building permit issued on or before January 1, 2001.

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OFFICE USE ONLY

Fee Received: \$50.00
Date Received: _____
Application Number: _____
Revitalization District: _____
Zoning Approval Number: _____
Building Permits Attached: Yes No
Date of Permit: _____
Delinquent real estate taxes: Yes No
Other delinquent taxes: Yes No

I hereby request a partial real estate tax exemption for a qualifying residential property to be substantially rehabilitated or replaced, as provided by Chapter 870 of the Codified Ordinances of Loudoun County. A \$50 non-refundable application fee and a copy of applicable building permit(s) must accompany this application.

Owner(s) of record of real estate: _____

Taxpayer Identification Number(s) of Owner(s): _____

Address of real estate: _____

PIN or Tax Map Number: _____

Year structure built: _____

Current Use of Property: _____

Is the property a registered Virginia landmark? Yes No

Is the property part of a registered historic district? Yes No

Square footage of structure (excluding finished basement and garage areas) prior to the proposed rehabilitation: _____

Square footage of structure (excluding finished basement and garage areas) after the proposed rehabilitation: _____

Does the rehabilitation include the demolition of an existing structure? Yes No

Please describe the proposed rehabilitation: _____

I (we) certify that the statements contained in this application are true to the best of my (our) knowledge.

Owner(s) Signature: _____ Date: _____

Date: _____

Mailing Address: _____

Daytime Telephone: _____

E-mail Address: _____