



REAL ESTATE VALUATION
 Noel C. Taylor Municipal Building
 215 Church Avenue, S.W. Room 250
 Roanoke, Virginia 24011
www.roanokeva.gov

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APPLICATION FOR PARTIAL TAX EXEMPTION ON REHABILITATED BUILDINGS

TO: DIRECTOR OF REAL ESTATE VALUATION:

I hereby request partial exemption from real estate taxes for qualifying property to be substantially rehabilitated as provided by Sections 32-93 to 32-98.1 of the code of the City of Roanoke.

Further, I certify that the information contained in this application is, to the best of my knowledge, both correct and true.

Given Under My Hand this _____ Day of _____ 20_____

Printed Name of Owner or Authorized Agent: _____

Signature of Owner or Authorized Agent: _____

Contact Telephone Numbers: _____

Owner's Name(s):		
Mailing Address:		
Phone Number(s) 8am - 5pm:	Home:	Other:
REHAB PROPERTY ADDRESS:		
PROPERTY TYPE (please circle)	COMMERCIAL	RESIDENTIAL MULTI-FAMILY
BUILDING AGE (STRUCTURE MUST BE CONSTRUCTED PRIOR TO JANUARY 1, 1970 FOR RESIDENTIAL AND COMMERCIAL)		
CURRENT NUMBER OF DWELLING UNITS:		
PLANNED NUMBER OF DWELLING UNITS:		
ESTIMATED COST OF REHABILITATION WORK: \$		
BUILDING PERMIT NUMBERS (Please note - when applying for a permit, be sure to mention the Rehab Program):		

NON-REFUNDABLE APPLICATION FEE:

\$175 FOR RESIDENTIAL SINGLE FAMILY AND \$250 FOR DUPLEX, MULTI-FAMILY, COMMERCIAL AND MIXED USE.

Make checks payable to "City of Roanoke, Treasurer" (No cash is accepted)

CONTINUED ON REVERSE

DO YOU OWN ANY OTHER REAL ESTATE IN THE CITY OF ROANOKE? YES NO

If YES, please list ALL Entity Names and Addresses below (use additional sheets if necessary):

IF REAL ESTATE TAXES ARE DELINQUENT ON ANY PROPERTY YOU OWN, YOU CAN NOT APPLY FOR THE REHAB PROGRAM.

DETAILED DESCRIPTION OF WORK – USE ADDITIONAL SHEETS IF NECESSARY:

SHADED BOXES FOR INTERNAL OFFICE USE ONLY

Application Number and Date	Completion Date	Tax Map Number

STANDARD – FIVE YEARS	HISTORIC DISTRICT H1 & H2 – 7 YEARS	CONSERVATION/REHAB DISTRICT – 7 YEARS	TOTAL YEARS

DEMOLITION REHAB

IMPROVEMENT VALUE LESS THAN \$10,000	NEIGHBORHOD NUMBER	MEDIAN VALUE OF NEIGHBORHOOD	MINIMUM VALUE OF NEW DWELLING (MEDIAN VALUE X 120%)

PLEASE NOTE: YOU HAVE **TWO YEARS** FROM THE DATE OF THIS APPLICATION TO COMPLETE ALL REHABILITATION WORK TO QUALIFY FOR PARTIAL TAX EXEMPTION. AN APPRAISER FROM THIS OFFICE MUST INSPECT YOUR PROPERTY **PRIOR** TO THE BEGINNING OF ANY REHABILITATION WORK. IN ADDITION, YOU MUST CONTACT THIS OFFICE FOR A FINAL INSPECTION WITHIN 30 DAYS AFTER COMPLETION OF WORK.

According to Subsection 32.98.1(c) of the City Code provides simply:

"(c) In order for the exemption for a property to continue in effect, or for an owner to apply for such exemption, the owner thereof shall not be delinquent in any real estate tax owed the city. The exemption provided under this division shall be automatically void and of no effect, without notice to the owner, if real estate taxes due on any real estate owned in the city that become due October 5 of a fiscal year are not paid on or before December 31 of the same fiscal year, and if real estate taxes due on an real property owned in the city that become due April 5 of a fiscal year are not paid on or before June 30 of the same fiscal year.

Sec. 32-95. - Eligibility of single-family dwelling real property.

(a) In order to qualify for the exemption from real property taxation for real property substantially rehabilitated for single-family dwelling use, a structure shall meet all of the following criteria:

- (1) Be constructed prior to January 1, 1970;
- (2) Be improved so as to increase the assessed value of the structure by no less than forty (40) percent;
- (3) Be designed for and suitable solely for single-family dwelling use after completion of such improvement;
- (4) Be assessed, together with all other improvements on said parcel for which an exemption is sought, in the aggregate value of two hundred fifty thousand dollars (\$250,000) or less, as of the date of the application.

(b) Residential use shall be limited to single-family dwellings.

(c) The exemption shall commence July 1 of the tax year following the date of completion as determined pursuant to section 32-98-1.

Sec. 32-96. - Eligibility of multi-family dwelling, commercial or mixed use real property.

(a) In order to qualify for the exemption from real property taxation for real property substantially rehabilitated multi-family dwelling, commercial or mixed use, a structure must meet the following criteria:

- (1) Be constructed prior to January 1, 1970.
- (2) Be improved so as to increase the assessed value of the structure by no less than sixty (60) percent; and
- (3) Be improved without increasing the total square footage of such structure by more than one hundred (100); and
- (4) Be designed for a suitable multi-family dwelling, commercial or mixed use after completion of such improvement.

(b) If an exemption is granted for multi-family dwelling, commercial, or mixed use properties pursuant to this Division, no other exemption, including one pursuant to Division 5A and 5B pertaining to enterprise zones, will be granted, even if the use of the property changes.