



Philip J. Kellam  
Commissioner

# Commissioner of the Revenue

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## VIRGINIA BEACH REAL ESTATE TAX RELIEF AND EXEMPTION PROGRAM REQUIREMENTS FOR SENIOR OR DISABLED CITIZENS

Virginia Beach provides real estate tax relief for residents who own and reside in their home (or a convalescent home) and are either:

- 65 years of age or older on or before June 30, 2026.
- OR**
- Permanently and totally disabled on or before June 30, 2026 (No age requirement).
- AND**
- Total assets must not exceed \$350,000 (not including the value of the home in which you are applying, and up to 10 acres of land on the same parcel).

### FOR A TAX PERCENTAGE EXEMPTION

THE PERCENTAGE OF TAX RELIEF VARIES BASED ON INCOME LEVEL

\$0.00	TO	\$66,714	100%
\$66,714.01	TO	\$71,892	80%
\$71,892.01	TO	\$77,065	60%
\$77,065.01	TO	\$82,243	40%
\$82,243.01	TO	\$87,419	20%

### FOR A TAX FREEZE

- Annual household gross income must not exceed \$114,062.
- Total assets must not exceed \$350,000 (not including the value of the home in which you are applying, and up to 10 acres of land on the same parcel).
- If there is an increase in the real estate tax for the new tax year, the **Tax Freeze amount will remain unchanged** and continue at the current frozen level if the taxpayer reapplies and qualifies each tax year, relief will be granted on an annual basis.

### INCOME EXCLUSIONS

- **Property Owner Deduction:** Up to **\$10,000** may be deducted from the income of a disabled applicant.
- **Property Owner Deduction:** Disability payments from a governmental entity or agency.
- Up to \$10,000 on the income of each additional relative residing in the home with the applicant.

**First-time applicants are required to make an appointment.** For those applying for relief for the tax year beginning **July 1, 2026**, appointments will be scheduled between **February 1, 2026, and June 30, 2026**. For information or to schedule an appointment, please contact the Commissioner of the Revenue at 757.385.4385 or [req@vbgov.com](mailto:req@vbgov.com).

*NOTE: ALL ELEMENTS OF THIS TAX RELIEF PROGRAM ARE SUBJECT TO CHANGE BY THE CITY COUNCIL.*

## REAL ESTATE TAX EXEMPTION FOR DISABLED VETERANS

Veterans who are 100% service-connected, permanently, and totally disabled, may qualify for exemption on real estate taxes for their primary residence. A surviving spouse of a disabled veteran may qualify for the exemption if the veteran passed away on or after January 1, 2011, provided the spouse has not remarried and continues to reside in the property as their principal residence.

## REAL ESTATE TAX RELIEF FOR SURVIVING SPOUSES

To qualify, the applicant must be a surviving spouse who has not remarried and must occupy the property as their primary residence. The exemption applies to the dwelling's assessed value that does not exceed the FY26 average assessed value for single-family homes in Virginia Beach, set at \$513,400.

- **Surviving spouse of a member of the armed forces killed in action**  
Effective July 1, 2015 (FY16)
- **Surviving spouse of certain individuals (e.g., first responders) who died in the line of duty**  
Effective July 1, 2017 (FY18)
- **Surviving spouse of a member of the armed forces who died in the line of duty**  
Effective July 1, 2025 (FY26)

## PERSONAL PROPERTY TAX RELIEF FOR DISABLED VETERANS

Disabled veterans may qualify for exemption from the personal property tax on one pick-up truck or automobile owned and used primarily by or for the veteran. Additionally, they may be eligible for a reduced tax rate on a second vehicle that is used primarily by or for the veteran. Leased vehicles are not eligible for exemption or tax relief.

For more information, please contact the Commissioner of the Revenue at 757-385-4385 (option #1) or Email: [veteranservices@vbgov.com](mailto:veteranservices@vbgov.com)

## PERSONAL PROPERTY TAX RELIEF FOR SENIOR OR DISABLED CITIZENS

Virginia Beach provides personal property tax relief for senior or disabled residents who are:

- 65 years of age or older on or before December 31, 2025.

**OR**

- Permanently and totally disabled (No age requirement).

**AND**

- **Income Eligibility:** The annual gross income for the taxpayer and/or spouse must not exceed **\$29,500**.
- Total assets must not exceed \$70,000 (not including the value of your primary residence, and up to 1 acre of land on the same parcel).
- The tax rate is reduced from \$4.00 to one-millionth of one cent (\$0.000001) per \$100 of the assessed value.

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