



**City of Colonial Heights  
OFFICE OF THE CITY ASSESSOR  
201 JAMES AVENUE  
COLONIAL HEIGHTS, VIRGINIA 23834  
(804) 520-9272 / Fax: (804) 520-9218**

**SUMMARY OF PROGRAM PARTIALLY EXEMPTING FROM REAL ESTATE TAXATION CERTAIN  
QUALIFYING REHABILITATED RESIDENTIAL STRUCTURES**

The City of Colonial Heights allows partial exemption from real estate taxes (tax relief) for qualifying Residential structures that have been rehabilitated or renovated pursuant to the requirements of Chapter 258, Taxation §§258-16.11 – 258-16.17. For those properties that qualify, the initial increase in real estate taxes caused by approved rehabilitation or renovation will be abated for ten (10) years. For full information, including the provisions for qualifying for this partial tax exemption, see City Code §258-16.11 through 258.16.17, or call the real estate Assessor's Office at (804) 520-9272 for information. A summary of requirements and criteria to qualify for this exemption is set forth below:

**Requirements to Classify a Structure as Rehabilitated or Renovated and for Partial Exemption**

**Single Family Residential Structure:**

- ❖ Shall be no less than twenty-five (25) years old.
- ❖ Shall be improved so as to increase assessed (base) value of structure no less than ten percent (10%).
- ❖ The rehabilitated/renovated structure may exceed the square footage of the original structure by no more than 100%.
- ❖ Prior to commencement of rehabilitation and after making application for a building permit for rehabilitation of the subject structure, a non-refundable fee of \$125.00, along with a completed application for this program must be filed with the City Assessor's Office. The City Assessor shall provide the owner with written documentation explaining the program.

**General Rules:**

- ❖ No improvements made upon previously vacant land shall be eligible.
- ❖ No property shall be eligible unless appropriate building permits have been acquired, and application for such made simultaneously with filing the application for exemption with the real estate assessor.
- ❖ Rehabilitated or renovated structure must meet zoning requirements.
- ❖ Real estate taxes must be current; properties with real estate taxes in arrears will not be eligible.
- ❖ Failure to pay each real estate tax installment of the nonexempt amount of the property's real estate taxes by the installment's due date shall, pursuant to §258-116.15, result in the irrevocable cancelation of any approved partial tax exemption.

**DO NOT START REHABILITATION UNTIL CITY ASSESSOR HAS INSPECTED THE  
PROPERTY**

## **GENERAL INFORMATION**

1. File the application in duplicate with the Real Estate Assessor, accompanied by a fee of \$125.00. Make check payable to the "City of Colonial Heights".
2. The Assessor will inspect the property's interior and exterior to determine a base value after reviewing the completed application and meeting with the owner of record. The base value must be determined by the Assessor prior to commencement of rehabilitation.
3. Pursuant to §258-16.13 (B), applications shall be effective for two (2) years from the date the application is submitted. If the property does not meet the requirements for exemption by the expiration date, the application will be denied. A new application must then be filed, a processing fee of \$125.00 to be paid by the applicant; and a new base value established. (Note: The new base value will include all the value created during the previous application).
4. Determination of qualification for rehabilitated and renovated property exemption is not made until rehabilitation is completed. Any increase in value as a result of rehabilitation and renovation will be included in assessments made during the rehabilitation process until rehabilitation is complete. The property will be inspected annually prior to December 31. An owner may, at any time prior to November 1 of any calendar year in which rehabilitation or renovation of a structure is complete, submit a written request to the City Assessor for inspection of the structure to determine if it qualifies for the rehabilitated or renovated property exemption.
5. If the property ultimately qualifies for tax relief, the partial exemption shall run with the property for 10 years. The owner shall receive, during each of the years of tax relief, a credit for the partial exemption from the Finance Department.
6. The partial exemption for each tax year shall be conditioned upon payment of the non-exempt amount of real estate taxes on or before May 15 and November 15 of each tax year. Failure to pay real estate taxes by the established due date(s), will result in the forfeiture of the remaining exemption period and the cancellation of the credit issued for that year.
7. Applications will be accepted on and after January 1, 2019.
8. For additional information, please visit the City Assessor's Office in City Hall or telephone (804) 520-9272. You may fax a request for information to (804) 520-9218. The application must be filed with the City Assessor, City Hall, 201 James Ave., Colonial Heights, Virginia 23834.

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