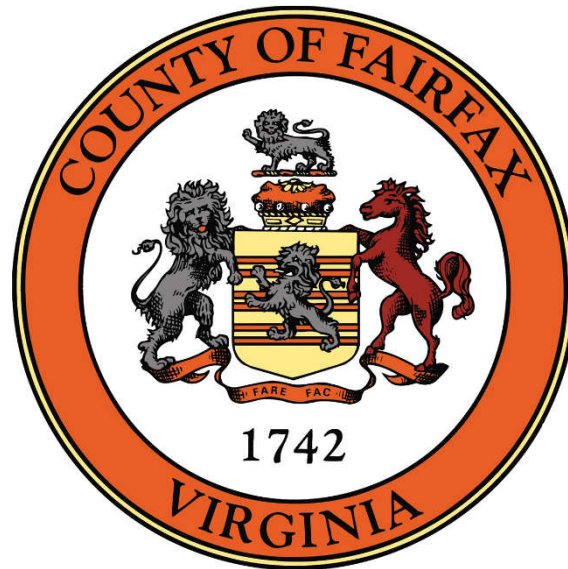


2022 FAIRFAX COUNTY TAX RELIEF APPLICATION & INSTRUCTIONS FOR SENIORS AND PEOPLE WITH DISABILITIES



Contact Information

Phone: 703-222-8234 (TTY 711)

Email: TaxRelief@FairfaxCounty.gov

Fax: 703-802-7595

Hours of Operation

8:00 AM to 4:30 PM Monday – Friday

Mailing Address

Fairfax County Department of Tax Administration
Tax Relief Office, 12000 Government Center Parkway, Suite 225.5
Fairfax, Virginia 22035

Website

www.fairfaxcounty.gov/taxes/relief

GENERAL INFORMATION

Tax relief is granted on an annual basis and a renewal application must be filed each year. To apply, the applicant must be a resident of Fairfax County and be at least 65 years of age or permanently and totally disabled.

First-time applicants applying as permanently and totally disabled and any relative(s) residing in the dwelling who are permanently and totally disabled must provide certification and the date the disability began from one of the sources listed below:

- Veterans Administration or Railroad Retirement Board.
- Affidavit signed by two separate doctors who are either licensed to practice medicine in Virginia or are military officers on active duty who practice medicine with the United States Armed Forces. The affidavit forms are provided by the Tax Relief Office on request.
- Certification by the Social Security Administration, which states the date the applicant or relatives were deemed disabled (SSA Notice of Award).

This application must be filed no later than May 2, 2022. If hardship conditions exist which, through no fault of the applicant, prohibit them from applying by the due date, the due date may be extended. A letter of hardship with explanation of the late filing must be provided with all applications submitted after the May 2nd deadline for returning applicants.

The application may be submitted by email, mail, fax, or in-person. A letter confirming receipt of your application will be mailed within three weeks of receipt.

Tax Relief is not available to the executor of an estate or heirs of an applicant.

INSTRUCTIONS

1. Please complete this form with the same accuracy as you would your income tax return. You must meet all eligibility criteria to apply.
2. If you are not over 65 years of age, you must provide disability verification. This requirement does not apply to returning applicants who have provided the required disability documentation in a previous year.
3. Submit **COPIES** of supporting income and asset documentation as of December 31, 2021, with your initial filing. **Incomplete applications will be denied.**
4. Enclose a copy of the death certificate for any property co-owner who is deceased (unless previously supplied with a prior application).
5. If you are divorced and receive alimony or child support, provide a copy of the Divorce Decree or court order.
6. Review the application to make sure all parts are complete and verify all supporting documents are included, based on requirements on pages six and seven.
7. Return the completed 2022 tax relief application and supporting documentation postmarked by May 2, 2022 (See above for filing due to hardship).

To qualify for tax relief, the applicant must provide all financial documents with their application at the time of submission. Incomplete applications will be denied.

QUALIFICATION FOR REAL ESTATE TAX RELIEF

Minimum Age or Disability - The applicant must be at least 65 years of age or permanently and totally disabled as of December 31, 2021. Applicants who turn 65 or become certified as permanently and totally disabled during calendar year 2022, may apply and receive benefits on a prorated basis.

Eligibility- Relief is granted on the home and the land, not exceeding one acre, upon which that home is located.

Use/Occupancy - The property must be owned and occupied year-round except when the owner(s) temporarily reside(s) in a hospital or nursing home for physical or mental care. The dwelling may not be used or leased to others for consideration.

- Tax relief shall be prorated based upon the last full month of eligibility.

Net Worth* - In order to be eligible for the tax relief exemption, the net combined financial worth of the owner(s) and their spouse may not exceed \$400,000, excluding the value of the home, its furnishings, and up to five acres of the land upon which the home is located, subject to the condition that said land cannot be subdivided.

*Effective January 1, 2022

Gross Combined Income* - In order to be eligible for the tax relief exemption, the annual combined gross income cannot exceed \$90,000. Annual combined gross income is computed by adding all the prior year's income received by the owner(s), the owner's spouse, and all relatives of the owner(s) that resided in the home, irrespective of their financial contribution.

Percentage of Relief	Gross Income Limits	Net Worth Limit
100%	\$0 - \$60,000	\$400,000
50%	\$60,001 - \$80,000	\$400,000
25%	\$80,001 - \$90,000	\$400,000

- Permanently and totally disabled applicants shall exclude the first \$7,500 of their income.
- Other than the spouse, non-owning relatives residing in the dwelling shall exclude the first \$6,500 of their income.
- Permanently and totally disabled relatives must furnish the necessary disability documentation listed on page two to have their disability income excluded.

*Effective January 1, 2022

QUALIFICATIONS FOR VEHICLE TAX RELIEF

Minimum Age or Disability - The owner(s) of the vehicle is/are at least 65 years of age or permanently and totally disabled as of January 1, 2022.

Property Ownership - Title to the vehicle is held as of January 1, 2022, by the applicant(s) requesting relief. Any co-owners of the vehicle, except the applicant's spouse, must be at least 65 years of age or permanently and totally disabled.

- Leased vehicles do not qualify for relief.

Use/Occupancy - Exemption is considered on only one vehicle. The vehicle must be used primarily by or for the applicant(s) seeking relief. The vehicle must be garaged and registered for personal property taxation in Fairfax County.

- Vehicles used for business purposes do not qualify for relief.

Net Worth - The net combined financial worth of the applicant, their spouse, and any additional owners of the motor vehicle may not exceed \$75,000.

Gross Combined Income - Income of the owners of the vehicle may not exceed \$22,000 (\$29,500 if permanently and totally disabled). Income is defined as gross income from all sources from the preceding year for the owner(s) of the vehicle and their spouses irrespective of how the vehicle is titled.

QUALIFICATION FOR TAX RELIEF FOR RENTERS

Minimum Age or Disability - Applicant must be at least 65 years of age or permanently and totally disabled as of December 31, of the grant year.

Use/Occupancy - The applicant has paid rent for resident housing within the county during the grant year and is a resident of the county on December 31 of the grant year. Applicants residing in and owning a mobile home located on land for which rent is paid, may qualify for either rent relief on the land or personal property relief on the mobile home.

Net Worth - The net combined financial worth of the applicant and their spouse who reside in the dwelling may not exceed \$75,000.

Gross Combined Income - Gross income from all sources of the applicant and any relatives residing in the dwelling may not exceed \$22,000. Permanently and totally disabled applicants shall exclude the first \$7,500 of their income. Relatives, other than the spouse, residing in the dwelling shall exclude up to the first \$6,500 of their income.

Applicants must pay more than 30% of their gross income towards their rent to be eligible for relief. This amount may be prorated based upon the length of residence in the county during the application year.

2022 APPLICANT INFORMATION

On December 31, 2021, I was Single Married Divorced Widowed

If you are separated you are still legally married. If divorced, provide a copy of the Divorce Decree and Settlement Agreement.

Name of Applicant: (First, Middle Initial, Last)	Birth Date: (MM/DD/YYYY)	Social Security Number:
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Name of Spouse: (First, Middle Initial, Last)	Birth Date: (MM/DD/YYYY)	Social Security Number:
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Home Address:

Home Phone:

Alternative Phone:

Email:

Are you and your spouse required to file federal income tax returns? Yes No

RETURNING APPLICANTS ONLY: Are you submitting this application before the May 2 deadline?

Yes No, I am applying after the deadline, and I will include a letter of hardship.

**COMPLETE FOR 2022 REAL ESTATE TAX RELIEF
YOU MUST ANSWER ALL QUESTIONS**

1. Do you own and occupy the home listed above year-round as your sole dwelling? Yes No

2. - Do you have a mortgage on this home? Yes No

- If yes, what is the monthly payment? \$

- If yes, are you receiving assistance from others to pay your mortgage? Yes \$ No

3. Do you have a reverse mortgage on this home? Yes No

LIST THE NAMES OF ALL INDIVIDUALS THAT RESIDE IN YOUR HOME BELOW

First Name, Last Name <i>(excluding applicant & spouse)</i>	Relationship <i>(i.e., relative, renter, partner)</i>	Birth Date <i>(MM/DD/YYYY)</i>

COMPLETE FOR 2022 TAX RELIEF FOR RENTERS

YOU MUST INCLUDE A COPY OF YOUR LEASE AGREEMENT AND PROOF OF RENT PAID IN 2021

1. How much did you pay in rent for the home address listed above? \$

2. Did you reside at the above address for all of calendar year 2021? Yes No

If "No", list previous address:

Total rent paid for this address:
\$

3. Does anyone else reside in your current rental property with you? Yes No

-If yes, list their full name:

COMPLETE FOR 2022 VEHICLE TAX RELIEF

Vehicle or Mobile Home Information

Year:

Make:

PART 1 COMPLETE ALL PARTS FOR APPLICANT AND SPOUSE ONLY

2021 Gross Income		Documentation Required	Applicant	Spouse
1	Wages, Salary, Commissions	(W-2, 1099)		
2	Social Security Benefits	(1099-SSA)		
3	Railroad Retirement Benefits	(1099-RRB)		
4	Veterans Benefits	(V.A. Benefit Letter)		
5	Business Income	(Complete Federal Return)		
6	Interest & Dividend Income	(1099-INT/OID) & (1099-DIV)		
7	SSI & Other Public Assistance	(Proof of Benefits)		
8	Trust Income	(Complete Federal Return)		
9	Pension and Annuity	(1099-R)		
10	All IRA Distributions	(1099-R)		
11	Gross Rents Received	(Complete Federal Return)		
12	Alimony/Child Support	(Proof of Funds Received)		
13	Capital Gains	(Complete Federal Return)		
14	Monetary Gifts, Financial Assistance, & Other Income			
15	Less Disability Exclusion (See page 2)			
16	Total Gross Income Part 1 (Add lines 1 through 15)			

PART 2 COMPLETE FOR OTHER OWNERS & RELATIVES RESIDING IN THE HOME

2021 Gross Income		Documentation Required	Owner or Relative 1	Owner or Relative 2
17	Wages, Salary, Commissions	(W-2, 1099)		
18	Social Security Benefits	(1099-SSA)		
19	Railroad Retirement Benefits	(1099-RRB)		
20	Veterans Benefits	(V.A. Benefit Letter)		
21	Business Income	(Complete Federal Return)		
22	Interest & Dividend Income	(1099-INT/OID) & (1099-DIV)		
23	SSI & Other Public Assistance	(Proof of Benefits)		
24	Trust Income	(Complete Federal Return)		
25	Pension and Annuity	(1099-R)		
26	All IRA Distributions	(1099-R)		
27	Gross Rents Received	(Complete Federal Return)		
28	Alimony/Child Support	(Proof of Funds Received)		
29	Capital Gains	(Complete Federal Return)		
30	Monetary Gifts, Financial Assistance, & Other Income			
31	Less Income or Disability Exclusion (See page 2)			
32	Total Gross Income Part 2 (Add lines 17 through 31)			
33	Total Gross Income Part 1 and 2 (Add lines 16 + 32)			
34	Total Combined Gross Income (Add both columns line 33)		\$	

INCLUDE ALL DOCUMENTATION LISTED ABOVE INCLUDING ALL PAGES OF THE 2021 FEDERAL & STATE INCOME TAX RETURN(S) FOR ALL INDIVIDUALS.

BE SURE TO COMPLETE ALL PARTS THAT APPLY AND INCLUDE PROOF OF ALL ASSETS

PART 1 LIST REAL ESTATE OTHER THAN RESIDENCE (INSIDE & OUTSIDE THE UNITED STATES)

1	Address:	Market Value as of December 2021:
2	Address:	Market Value as of December 2021:

**PART 2 LIST PERSONAL PROPERTY ONLY
INCLUDE MOTOR VEHICLES, BOATS, and TRAILERS.**

3	Year:	Make:	Model:	Assessed Value as of 2021: OFFICE USE ONLY
4	Year:	Make:	Model:	Assessed Value as of 2021: OFFICE USE ONLY
5	Year:	Make:	Model:	Assessed Value as of 2021: OFFICE USE ONLY

PART 3 LIST CASH VALUE OF OTHER ASSETS AS OF DECEMBER 31, 2021

	Documentation Required	Applicant	Spouse	Other Owners in the Home
6	Complete Account Statements as of 12/31/2021			
7				
8				
9	Complete Financial Account Statements as of 12/31/2021			
10				
11				
12				
13	Copy of Note			
14	Balance sheet			
15	Copy of Trust			
16	Value of Assets			
17	Total Assets (Add lines 1 through 16)	\$	\$	\$

PART 4 FOR LIABILITIES ONLY (IF YOUR TOTAL ASSETS EXCEEDED \$400,000)

18	Debts Payable – Identify:			
19	Mortgages Other Than Residence			
20	Total Liabilities (Add lines 18 and 19)			
21	Total Net Assets (Subtract line 20 from 17)			
22	Total Combined Net Assets (Add all column line 21)			

PART 5 THIS SECTION FOR OFFICE USE ONLY

23	Value of Excess Acreage	
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This application is subject to audit for up to three years after the year filed. Any corrections will be made by the county during this period, which can change exemption amounts for prior years. Applicants will remain liable for all taxes until they are notified in writing by Fairfax County.

RETAIN COPIES OF ALL PERTINENT RECORDS.

Attach a copy of supporting documentation of all income and assets referenced on your application with end of year statements as of December 31, 2021. Applications without supporting documentation will be denied.

APPOINTMENT OF REPRESENTATIVE

(Not required, complete only if you wish to appoint a representative)

I hereby appoint _____ whose telephone number is _____, address is _____, and email address is _____ to represent me during the tax relief application process. The duration of this appointment will be valid for one year from the date the application is received. I hereby give consent to employees of Fairfax County Department of Tax Administration to discuss this application with my representative and I agree to provide the necessary information should my appointed representative fail to do so.

AFFIDAVIT

COMES NOW _____ OF LEGAL

(Print full name)

AGE, HAVING FIRST SWORN AND ON MY OATH STATE THE FOREGOING STATEMENTS ARE TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF AND I UNDERSTAND THAT ANY FACTORS OCCURRING DURING THE TAXABLE YEAR FOR WHICH THIS AFFIDAVIT IS FILED THAT HAVE THE EFFECT OF EXCEEDING OR VIOLATING THE LIMITATIONS AND CONDITIONS PROVIDED BY CHAPTER 4, ARTICLE 14, 15, AND 16, CODE OF THE COUNTY OF FAIRFAX, AMENDED, SHALL NULLIFY AN EXEMPTION FOR THE CURRENT TAXABLE YEAR, AND THE TAXABLE YEAR IMMEDIATELY FOLLOWING.

I HAVE READ THE FOREGOING AFFIDAVIT AND SWEAR THAT ITS CONTENTS ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

APPLICANT SIGNATURE

DATE

SPOUSE/SECOND OWNER

DATE

Must be notarized, if signing by Power of Attorney, P.O.A.

Privacy Act Notice: Disclosure of your Social Security Number, if any, on this form is mandatory. The County Department of Tax Administration is requesting this number in accordance with the authority provided by **Virginia Code Section 58.1-3017 and 42 U.S.C. Section 405**. Social Security Numbers are used as a means of identification for the filing, retrieval, and processing of local tax relief applications. Those numbers are also used where necessary to facilitate tax collection and to provide tax refunds to taxpayers. Social Security Account Numbers are regarded as confidential tax information, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose. **If you do not disclose a Social Security Number, you may encounter delays in the processing of your tax relief applications and refunds; and you may not receive renewal notices for your tax relief applications.**