Response to Questions on the FY 2010 County's Line of Business & Schools Program Review Processes Fall 2008

Request By: Public

Question: Can Fairfax County have a sliding scale for the tax rate that is tied to property value?

Response: The real estate tax rate cannot have a sliding scale. The Code of Virginia requires that the general real estate tax rate be uniform across all properties within the County and that assessment of property be at 100 percent of fair market value. The County does provide a graduated tax relief program for elderly and disabled residents of the County who meet certain income and asset criteria. In FY 2009, the income limits of the Tax Relief program provide 100 percent exemption for elderly and disabled taxpayers with incomes up to $52,000; 50 percent exemption for eligible applicants with income between $52,001 and $62,000; and 25 percent exemption if income is between $62,001 and $72,000. The allowable asset limit in FY 2008 is $340,000 for all ranges of tax relief.