




County of Fairfax, Virginia

MEMORANDUM

DATE: February 23, 2021

TO: Board of Supervisors

FROM: Bryan J. Hill
County Executive 

SUBJECT: 2021 Tax Roll (FY 2022 Real Estate Assessments)

The Department of Tax Administration (DTA) has completed its annual assessment of all real property for Tax Year 2021 (FY 2022). The following information is presented to advise and assist the Board in responding to inquiries by constituents.

The requirements for assessing real property are established by the Constitution of Virginia. The most important requirements are in paragraphs 1 and 2, Article X of the Constitution. Paragraph 1 requires all property (except as exempted by law) to be taxed and taxed uniformly within the same class. Paragraph 2 requires all assessments to be at fair market value.

Property values change for a variety of reasons. Among these are market driven value increases or declines, referred to as *Equalization* changes, and/or value changes generated by structural changes (i.e., new construction, remodeling), rezonings, and land subdivisions or consolidations, referred to as *Growth*. For each property, DTA considers as much information as possible to arrive at an assessment which reflects both fair market value, and an appropriate level of assessment uniformity with similar properties.

The global pandemic has affected all facets of our lives, including real estate values. Overall, commercial real estate has experienced a decline in value due to increases in vacancy, collection loss, and overall market risk. Some commercial property types (hospitality, retail, restaurant, and senior care) were hit harder than others, while some (multi-family, industrial) managed to see a small increase in value. Residential real estate experienced an overall increase in value despite the pandemic. Record low interest rates coupled with low inventory caused housing prices to increase in most areas of the County.

The January 1, 2021 assessment base increased from the January 1, 2020 base. The table on the next page is a comparison of the residential and non-residential main book assessment for 2020 and 2021. The 2021 taxable base increased approximately \$7.62 billion, or 2.88 percent, over the 2020 taxable base.

OFFICE OF THE COUNTY EXECUTIVE

12000 Government Center Parkway, Suite 552

Fairfax, VA 22035

Phone: 703-324-2531; Fax: 703-324-3956

www.fairfaxcounty.gov

Assessment Category	2020 Assessment	2021 Assessment	Percent Change
Residential	\$193,599,518,180	\$203,305,683,990	5.01%
Non-Residential	\$71,194,126,550	\$69,112,807,620	-2.92%
Total	\$264,793,664,730	\$272,418,491,610	2.88%

The total 2021 assessment increase of approximately \$7.62 billion (2.88 percent) is comprised of an increase of approximately \$5.34 billion (2.02 percent) due to equalization, and an increase of approximately \$2.28 billion (0.86 percent) due to growth. As noted in the *FY 2022 Advertised Budget Plan*, the \$5.34 billion change attributed to equalization is comprised of an increase of \$8.22 billion (4.25 percent) in the residential base, and a decrease of \$2.88 billion (-4.05 percent) in the non-residential base.

2021 Equalization and Growth Changes

	Equalization Change	Growth Change	Total Change
Residential	\$8.22 B (4.25%)	\$1.48 B (0.76%)	\$9.70 B (5.01%)
Non-Residential	-\$2.88 B (-4.05%)	\$0.80 B (1.13%)	-\$2.08 B (-2.92%)
Total	\$5.34 B (2.02%)	\$2.28 B (.86%)	\$7.62 B (2.88%)

It is important to note that these changes to the overall tax base represent countywide aggregate figures. Individual property value changes can vary considerably by property type and location.

On February 23rd, in accordance with State law, DTA will begin mailing real estate assessment notices to all property owners for Tax Year 2021. Of the 356,171 taxable parcels in Fairfax County, 326,263 have an assessment change, and 29,908 have no assessment change. Of the properties with value changes, 7,713 changed because of growth, and 318,550 changed because of equalization. The following chart categorizes the 348,458 total equalization parcels by the number and percent that experienced 2021 value increases, decreases, or remained the same.

2021 Equalization Parcels that Increased, Decreased or Remained Unchanged

Equalization Base	# of Parcels	Parcels with an Increase	Parcels with a Decrease	Parcels Unchanged
Residential	337,544	297,059 (88.0%)	14,943 (4.4%)	25,542 (7.6%)
Non-Residential	10,914	1,956 (17.9%)	4,592 (42.1%)	4,366 (40.0%)
Total	348,458	299,015 (85.8%)	19,535 (5.6%)	29,908 (8.6%)

February 23, 2021

Property owners can review their property's characteristics and general residential sales data on the County's website at www.fairfaxcounty.gov/taxes or may call DTA at 703-222-8234 (TTY 711) to discuss their assessment with an appraiser. They may also file residential appeals online and review answers to frequently asked questions.

New for 2021, property owners or businesses may also visit the County website at www.fairfaxcounty.gov/taxes/appointments to request a virtual or phone appointment with a DTA team member.

Various attachments are included to assist you in responding to inquiries. This information includes a sample real estate assessment notice (Attachment A), and the 2021 Real Estate Press Release (Attachment B).

Please let me know if you need anything further.

Attachments:

- A. Sample Real Estate Assessment Notice
- B. Real Estate Press Release and Assorted Statistical Charts
- C. Assessed Value by State Code Classification
- D. 2021 Assessment Sale Price Ratio Study
- E. DTA Insert "2021 Real Estate Tax Assessment Information" (yellow)
- F. Tax Relief Flyer "Real Estate Tax Relief- Who Qualifies" (blue)

cc: Joseph M. Mondoro, Chief Financial Officer
Office of the County Executive

Jay Doshi, Director
Department of Tax Administration

Christina Jackson, Director
Department of Management and Budget

Tom Reed, Director
Real Estate Division, DTA

Tony Castrilli, Director
Office of Public Affairs



County of Fairfax, Real Estate Division
 Department of Tax Administration (DTA)
 12000 Government Center Parkway, Suite 357
 Fairfax, Virginia 22035
 703-222-8234, TTY: 711;
www.fairfaxcounty.gov/taxes

Tax Map Reference Number:	
District Code:	100R0
Supervisor District:	HUNTER MILL
Deed Book/Page:	

SAMPLE

Legal Description

PLEASE NOTIFY DTA OF MAILING ADDRESS CHANGES
 Date Printed: 02/23/2021

**** 2021 NOTICE OF REAL ESTATE ASSESSMENT CHANGE - THIS IS NOT A TAX BILL ****

2019 Assessed Value of Property	2020 Assessed Value of Property	2021 Assessed Value of Property
Total: \$456,760	Total: \$473,010	Total: \$493,110
Percent Total Change: -1.23%	Percent Total Change: 3.56%	Percent Total Change: 4.25%
This amount was allocated between land and building as follows:	This amount was allocated between land and building as follows:	This amount was allocated between land and building as follows:
Land: \$120,000	Land: \$130,000	Land: \$135,000
Building: \$336,760	Building: \$343,010	Building: \$358,110
District Rates per \$100 of Value:	District Rates per \$100 of Value:	District Rates per \$100 of Value:
REAL ESTATE 1.1500	REAL ESTATE 1.1500	REAL ESTATE TBD
Infest. Prevention .0010	Infest. Prevention .0010	Infest. Prevention TBD
Stormwater .0325	Stormwater .0325	Stormwater TBD
Reston Service District .0210	Reston Service District .0210	Reston Service District TBD
Total Tax Rate 1.2045	Total Tax Rate 1.2045	Total Tax Rate TBD
Levy Information:	Levy Information:	Levy Information:
Total Tax: \$5,501.67	Total Tax: \$5,697.41	Estimated Total Tax: * \$5,939.51
Percent Levy Change: -1.23%	Percent Levy Change: 3.56%	Percent Levy Change: 4.25%
Reason For Change: REASSESSMENT	Reason For Change: REASSESSMENT	Reason For Change: REASSESSMENT

*** The estimated taxes are calculated using the 2020 tax rate, and is subject to change. PLEASE NOTE: Tax Rates for 2021 have not yet been adopted by the Board of Supervisors.**

THIS IS NOT A TAX BILL

2021 Real Estate Assessment APPEAL APPLICATION PROCESS

The Real Estate Division of the Department of Tax Administration (DTA) is required by law to assess each parcel of real estate in Fairfax County at fair market value as of January 1 for each tax year. This Notice represents DTA's determination of fair market value of the property in accordance with Va. Code § 58.1-3201. If you are not the owner of this property, Va. Code § 58.1-3330 requires you to immediately forward this Notice to the proper owner at their last known address. A copy of this Notice may be forwarded to your mortgage holder, if applicable.

To see market sales that have occurred in your assessment neighborhood, please go to www.fairfaxcounty.gov/taxes. You have the right to access, view, and make copies of records maintained by DTA pursuant to the procedure set forth in Va. Code § 58.1-3331 and § 58.1-3332.

If you have any questions or concerns regarding your assessment, we suggest that you speak with a DTA appraiser before filing an appeal. To discuss your assessment, please contact the Real Estate Division at www.fairfaxcounty.gov/taxes or call 703-222-8234; TTY: 711, 8:00 a.m. – 4:30 p.m. Monday through Friday.

Taxpayers have the right to either administratively appeal their real estate assessment to DTA, file an appeal with the Fairfax County Board of Equalization (BOE) or file an appeal directly with the Fairfax County Circuit Court.

You may administratively appeal your tax assessment directly to DTA and their appraisers will conduct a review of your tax assessment. Please see the enclosed flyer or review this information at www.fairfaxcounty.gov/taxes. Administrative appeals should be filed at 12000 Government Center Parkway, Suite 357, Fairfax, Virginia 22035. Applications must be postmarked **no later than April 1, 2021. Administrative appeals filed after April 1, 2021 will not be accepted.**

You also have the right to file an application with the BOE. The BOE is an impartial, third-party appeal panel consisting of a citizen board appointed by the Fairfax County Board of Supervisors pursuant to Va. Code § 15.2-840. **The statutory deadline for filing an appeal with the BOE is June 1, 2021.** The application can be found at www.fairfaxcounty.gov/boe and the mailing address for the BOE is 12000 Government Center Parkway, Suite 331, Fairfax, Virginia 22035.

Tax assessments may also be appealed directly to the Circuit Court of Fairfax County.

Please note, the tax rate for Tax Year 2021 has not yet been adopted by the Board of Supervisors. The 2021 tax levy shown on the front of this Notice is an estimate only, based on the tax rates at the time this Notice was prepared. As part of their deliberations on the FY 2022 Advertised Budget Plan, and, depending on the tax rates actually advertised for consideration at public hearing, the Board may increase, decrease or leave the tax rates the same. Any changes to the rates will also change the associated tax levy for FY2022. The Board of Supervisors will hear public testimony, following public notice, on the real estate tax rate during their deliberations of the FY2022 Advertised Budget Plan on April 13, 2021 and on April 14 and 15, 2021 at the Fairfax County Government Center, 12000 Government Center Parkway, Fairfax, Virginia 22035. Additional information regarding the public hearing will be posted on the County's website www.fairfaxcounty.gov.



County of Fairfax, Virginia

ATTACHMENT B

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

NEWS RELEASE 2-23-2021

2021 REAL ESTATE ASSESSMENT NOTICES MAILED

The Fairfax County Department of Tax Administration (DTA) begins mailing Tax Year 2021 real estate assessment notices to County taxpayers today. The notices will be sent to all County real estate owners.

Of the County's 356,171 taxable parcels, 326,263 experienced a value change for Tax Year 2021. The assessed value of properties may change for a variety of reasons. Among these are market driven value increases or declines, referred to as *Equalization* changes, and/or value changes generated by structural changes (i.e., new construction, remodeling), rezoning, and land divisions/consolidations, referred to as *Growth* changes. A combination of these factors can apply to the same property.

Overall, of the 326,263 properties that have a 2021 assessment change, 7,713 are due to growth, and 318,550 changed due to equalization. The following chart categorizes the 348,458 equalization parcels by the number and percent that experienced 2021 value increases, decreases, or remained the same.

2021 Equalization Parcels that Increased, Decreased or Remained Unchanged

Equalization Base	# of Parcels	Parcels with an Increase	Parcels with a Decrease	Parcels Unchanged
Residential	337,544	297,059 (88.0%)	14,943 (4.4%)	25,542 (7.6%)
Non-Residential	10,914	1,956 (17.9%)	4,592 (42.1%)	4,366 (40.0%)
Total	348,458	299,015 (85.8%)	19,535 (5.6%)	29,908 (8.6%)



DEPARTMENT OF TAX ADMINISTRATION (DTA) REAL ESTATE DIVISION

12000 Government Center Parkway, Suite 357
Fairfax, VA 22035

Phone: 703-703-222-8234

TTY 711; Fax: 703-324-4935

www.fairfaxcounty.gov/taxes

The January 1, 2021 taxable assessment base increased from the January 1, 2020 base. Main Book Assessments for 2021 total approximately \$272.42 billion, which is an increase of approximately \$7.62 billion, or 2.88 percent over the 2020 assessment base. The Equalization, Growth, Residential, and Non-Residential components are shown below.

2021 Equalization and Growth Changes

	Equalization Change	Growth Change	Total Change
Residential	\$8.22 B (4.25%)	\$1.48 B (0.76%)	\$9.70 B (5.01%)
Non-Residential	-\$2.88 B (-4.05%)	\$0.80B (1.13%)	-\$2.08 B (-2.92%)
Total	\$5.34 B (2.02%)	\$2.28 B (0.86%)	\$7.62 B (2.88%)

It is important to note that these percentages represent the aggregate change to the overall tax base and are not necessarily indicative of a specific change to any singular property. Individual assessment changes may vary considerably. For example, a key factor in determining the need to change residential assessments is the relationship of prior year assessments to the current sales prices of comparable properties.

The percentage of the 2021 base real estate assessment attributable to commercial and industrial property is 18.17 percent. Multi-family rental apartments comprise an additional 7.50 percent.

Based on equalization changes, the mean assessed value of residential single family detached properties for Tax Year 2021 is \$725,327, up 4.17 percent. This group of properties makes up 71.3 percent of the county's residential equalization value.

The mean assessed value of townhouse/duplex properties for Tax Year 2021 is \$460,526, up 5.13percent. Condominium properties have a mean assessed value of \$304,877, up 4.62 percent.

As noted in the FY 2022 Advertised Budget Plan, the mean assessed value for Tax Year 2021 of all improved residential property is approximately \$607,752.

The percentage of residential equalization change by magisterial district is depicted on page B-4. Again, it is important to note that individual properties may experience value changes that are considerably different than the percentages shown on the map.

2021 Notice of Assessment, Contact and Appeal Information

Pursuant to state law, taxpayers are provided prior year tax amounts on their real estate notice along with assessed value information. It is important to understand that the tax amounts shown on the notice for the current 2021 valuation are estimates based on the 2020 tax rates, as required by state law. Tax rates for 2021 have not yet been adopted by the Board of Supervisors. The Board will adopt 2021 tax rates as part of their deliberation on the FY 2022 Advertised Budget Plan.

Upon receipt of their annual assessment notice, residents and businesses with questions or comments may contact DTA at 703-222-8234 (TTY 711) or visit our website at www.fairfaxcounty.gov/taxes. By doing so, they can review individual property characteristics, including their own, and obtain a list of residential sales within each assessment neighborhood. They may also review answers to frequently asked questions.

New for 2021, property owners or businesses may visit the County website at www.fairfaxcounty.gov/taxes/appointments to request a virtual or phone appointment with a DTA team member.

Administrative appeals can be filed with DTA if taxpayers believe their assessment is not equitable in comparison with similar properties or if they believe their assessment exceeds fair market value. Both non-residential and residential property appeals may be made in writing to the Real Estate Division of DTA, but only residential assessment appeals can be initiated online through DTA's website, www.fairfaxcounty.gov/taxes. Appeal application forms can be obtained by calling DTA or by downloading them directly from DTA's webpage.

DTA encourages property owners to file appeals as early as possible. Administrative appeal applications must be postmarked by April 1, 2021, filed online or emailed to DTAREDappeals@fairfaxcounty.gov by midnight (EST) of April 1, 2021. Administrative appeals will not be accepted after this date.

Real Estate appeals can also be filed with the Board of Equalization (BOE). Under State law, the BOE is separate from DTA and consists of nine taxpayers appointed by the Board of Supervisors. The BOE conducts formal hearings and considers sworn testimony. BOE appeal forms are available on the BOE website at www.fairfaxcounty.gov/boe or by calling the BOE office at 703-324-4891.

Property owners are encouraged to contact DTA concerning assessment concerns; however, property owners may appeal directly to the BOE or to the Circuit Court of Fairfax County.

The statutory deadline for filing an appeal with the BOE is June 1st, 2021.

Fairfax County
2021 Tax Assessment Year
Mean Residential Equalization Change by Magisterial District



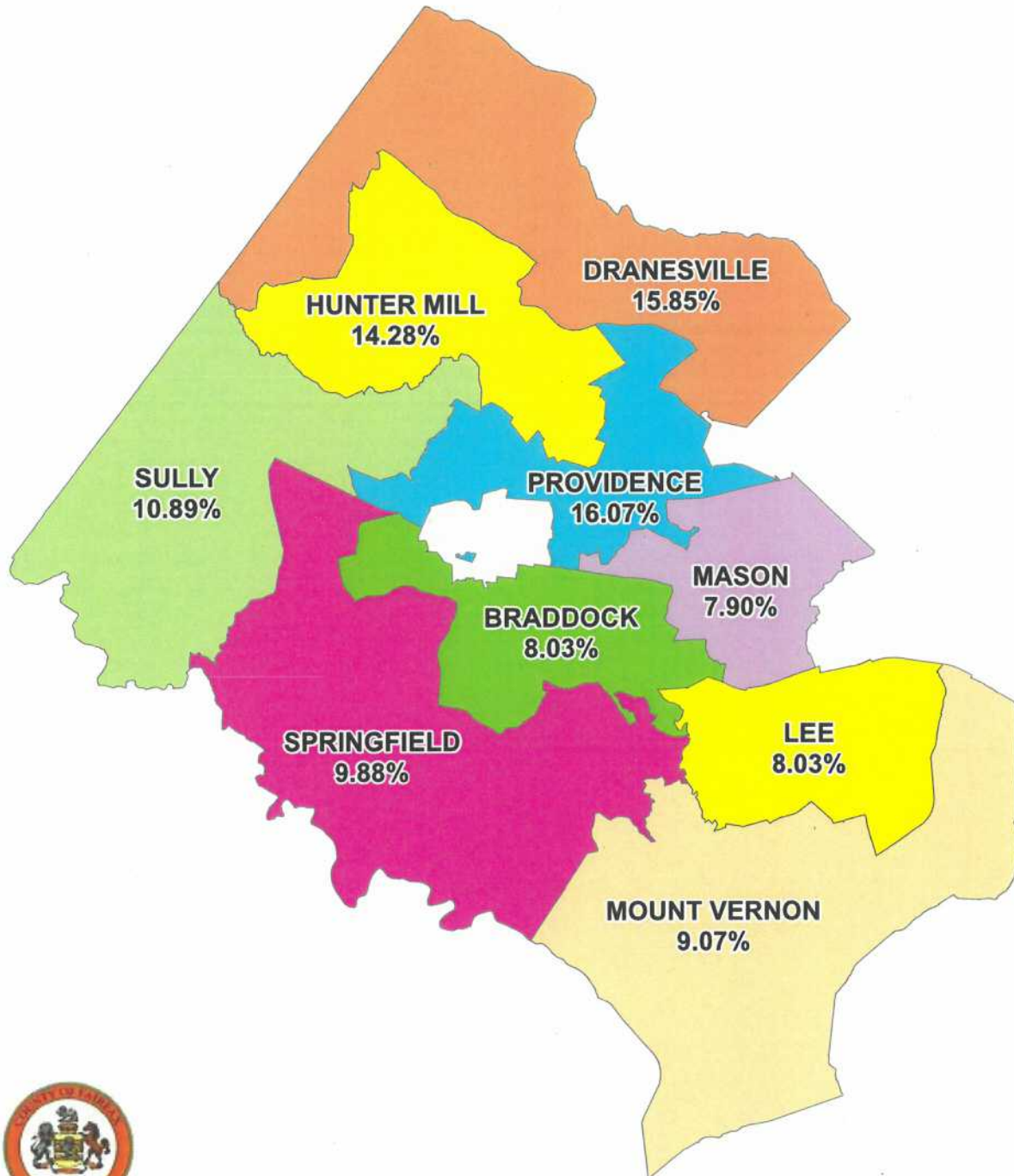
2021 Tax Assessment Year
Residential Equalization by Magisterial District

District	Mean % Change in Assessment	Median % Change in Assessment
HUNTER MILL	3.67	4.09
DRANESVILLE	2.53	2.72
BRADDOCK	5.06	5.46
LEE	6.32	6.69
MASON	5.13	5.34
MOUNT VERNON	5.29	6.11
PROVIDENCE	3.91	4.12
SPRINGFIELD	4.89	4.92
SULLY	4.60	5.41

The mean and median residential equalization for vacant and improved residential properties are depicted in the table above.

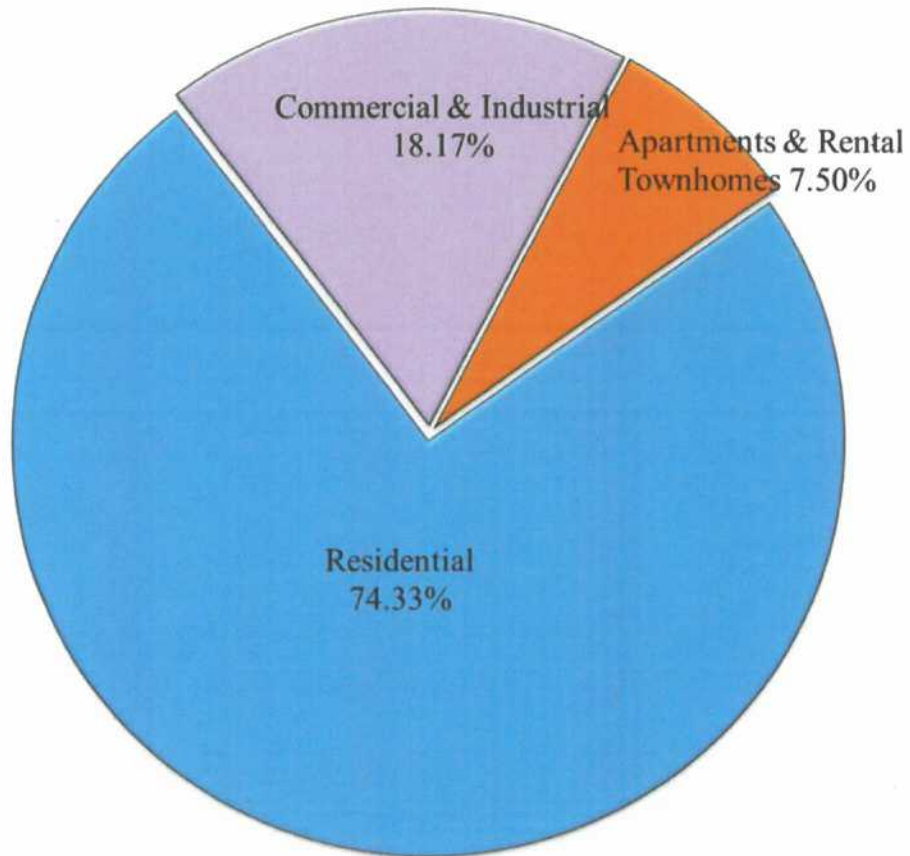
Property owners should note that the mean and median percentages may vary significantly by neighborhood within each magisterial district.

Fairfax County
2021 Tax Assessment Year
Allocation of Total Taxable Base by Magisterial District



Fairfax County 2021 Tax Assessment Year

Allocation of Taxable Base - Residential, Non-Residential, Apartments
and Rental Townhomes



ASSESSSED VALUE BY STATE CODE CLASSIFICATION

Listed below is the 2021 (FY 2022) assessed value of taxable property by State Code Classification. These classification categories are general groupings specified by law. The properties located in the Towns of Clifton, Herndon, and Vienna are included. This breakdown does not allow separation of town and county properties. The figures for 2021 are:

<u>STATE CODE</u>	<u>CATEGORY</u>	<u>ASSESSSED VALUE</u>	<u>PERCENT OF TOTAL</u>
10	Urban Residential	\$ 145,129,846,630	53.275%
20	Suburban Residential	\$ 57,252,958,780	21.017%
30	Multi-Family	\$ 20,432,104,140	7.500%
40	Commercial & Industrial	\$ 49,499,744,980	18.170%
50	Acreage (20-100 Acres)	\$ 94,943,210	0.035%
60	Acreage (100+ Acres)	\$ 8,893,870	0.003%
Total		\$ 272,418,491,610	100.00%

**REAL ESTATE DIVISION
DEPARTMENT OF TAX ADMINISTRATION**

2021 ASSESSMENT SALES PRICE RATIO STUDY (FY 2022)

The 2021 Assessment Sales Price Ratio Study is based on a comparison of assessments established for January 1, 2021, with sales occurring between January 1 and December 31, 2020. Of the 356,171 taxable parcels assessed in Fairfax County, 17,553 properties (4.93 percent) sold in 2020. Of these sales, 15,605 are classified as market sale transactions.

ASSESSMENT TO SALES RATIO (ASR): (Countywide ASR: **95.12%**)

Calculation: Assessment value divided by the sale price. According to the International Association of Assessing Officers' (IAAO) *Standard on Ratio Studies*, an acceptable level of assessment should fall within a range of 90% to 110%.

The Median 2021 Assessment/2020 Sales Ratio for Fairfax County is 95.12 percent. The number of sales included in the overall computation was 15,605, while another 1,948 were excluded. The excluded sales may include foreclosures, short sales, distress sales, and other sales that are not arm's length transactions.

Items 1, 2 and 3 below further delineate the market sales by type of property; item 4 below provides information on the sales excluded from the overall ratio analysis:

1. Improved Residential Properties – the 2021 Assessment/2020 Sales Ratio for improved residential properties is 95.12 percent (median). The number of valid sales in this category was 15,341.
2. Improved Non-Residential Properties – the 2021 Assessment/2020 Sales Ratio for commercial/industrial properties, and apartments was 94.69 percent (median). The number of sales in this category was 189.
3. Vacant Land – the 2021 Assessment/2020 Sales Ratio for unimproved residential properties is 95.00 percent (median). The number of sales in this category was 64. The 2021 Assessment/2020 Sales Ratio for unimproved non-residential properties is 94.46 percent (median). The number of sales in this category was 11.
4. Excluded Sales – the number of sales in this category was 1,948. The median 2021 Assessment/2020 Sales Ratio for excluded sales is 106.69 percent. Of the 1,948 excluded sales, 24 were foreclosures. For these transactions, the recorded price is generally the loan amount, and they are not considered arm's length under Virginia law.

COEFFICIENT OF DISPERSION (COD): (Residential: 3.43%, Non-Residential: 4.30%)

Calculation: Calculate the absolute deviation between each individual sales' ASR and the median of those sales. Average those absolute deviations and divide that average by the median ratio.

The coefficient of dispersion is a statistic which measures the uniformity of all assessment-to-sale ratios among all properties within the County. The lower the number, the more uniform the assessment.

The Coefficient of Dispersion for residential properties for Tax Year 2021 (FY 2022) is 3.43%. An index of up to 10% is considered acceptable for residential properties according to the IAAO's *Standard on Ratio Studies*. The Coefficient of Dispersion for non-residential properties for Tax Year 2021 (FY 2022) is 4.30%. An index of up to 15% is considered acceptable for non-residential properties per the IAAO *Standard on Ratio Studies*. The COD levels for Fairfax County fall into the excellent category, indicating a high degree of assessment uniformity and equity throughout the County.

PRICE RELATED DIFFERENTIAL (PRD): (Residential: 1.002, Non-residential: 1.017)

Calculation: The mean ASR of the individual sales divided by the weighted mean ASR of those same sales.

Another performance measure relative to the quality of the assessment is the Price Related Differential (PRD). This statistic measures the relative under- or over- assessment of higher priced properties compared to lower priced properties. According to the IAAO's *Standard on Ratio Studies*, PRD's should generally fall between 0.98 and 1.03. This range indicates that a relatively equal tax burden has been achieved. Assessments are considered regressive if higher value properties are under-appraised relative to lower value properties (a PRD over 1.03), and progressive if higher value properties are over-appraised compared to lower value properties (a PRD under 0.98).

The PRD for Fairfax County improved residential properties is 1.002 for the 2021 assessment. The PRD for improved non-residential properties is 1.017. This statistical analysis shows that Fairfax County assessments fall within the acceptable range, demonstrating a lack of bias in valuing higher priced properties relative to lower priced properties.



2021 Real Estate Tax Assessment Information



ANNUAL ASSESSMENT REQUIRED

By law, Fairfax County must assess all real estate at 100% of its fair market value as of January 1.

WHAT'S NEW FOR 2021

Residential Properties

Home sales in 2020 were the primary basis for determining your 2021 assessment. Due to historically low mortgage rates and housing supply, last year's sale prices were generally higher, resulting in a higher median home assessment for 2021.

Commercial Properties

Higher vacancy and loss of rental income were the primary reasons for lower assessments overall in 2021. Certain property types were more significantly affected than others.

KEY DATES FOR REAL ESTATE TAXES

- **April 1 – Deadline to administratively appeal your assessment *NEW FOR 2021***
- **May 3 – Deadline to apply for tax relief**
- May 4 – Board of Supervisors sets official real estate tax rates
- June 1 – Deadline to appeal your assessment to the Board of Equalization
- June 30 – Bills mailed for first installment of real estate taxes due
- **July 28 – Real estate taxes due: 1st installment**
- Nov. 5 – Bills mailed for second installment of real estate taxes due
- **Dec. 5 – Real estate taxes due: 2nd installment**

- MORE -



To request this information in an alternate format, contact the Dept. of Tax Administration at 703-222-8234, TTY 711.

APPEALING YOUR ASSESSMENT



If you disagree with your property assessment because:

- It was assessed in excess of fair market value
- It was not assessed uniformly when compared to similar properties
- It contains errors about your property record

first, look up your property's details and comparable sales that were considered to determine your assessment at www.fairfaxcounty.gov/taxes/real-estate.

Then, we recommend you talk to a county appraiser about your questions or concerns.

You may administratively appeal your assessment up to April 1, or you may appeal to the Board of Equalization up to June 1. It is recommended to file an administrative appeal first before appealing to the Board of Equalization.

Learn more and find appeal forms at www.fairfaxcounty.gov/taxes/real-estate, or call 703-222-8234, TTY 711.



GET HELP ON YOUR SCHEDULE

Make an appointment for help by phone or video. To schedule, scan this QR code or visit www.fairfaxcounty.gov/taxes/appointments.

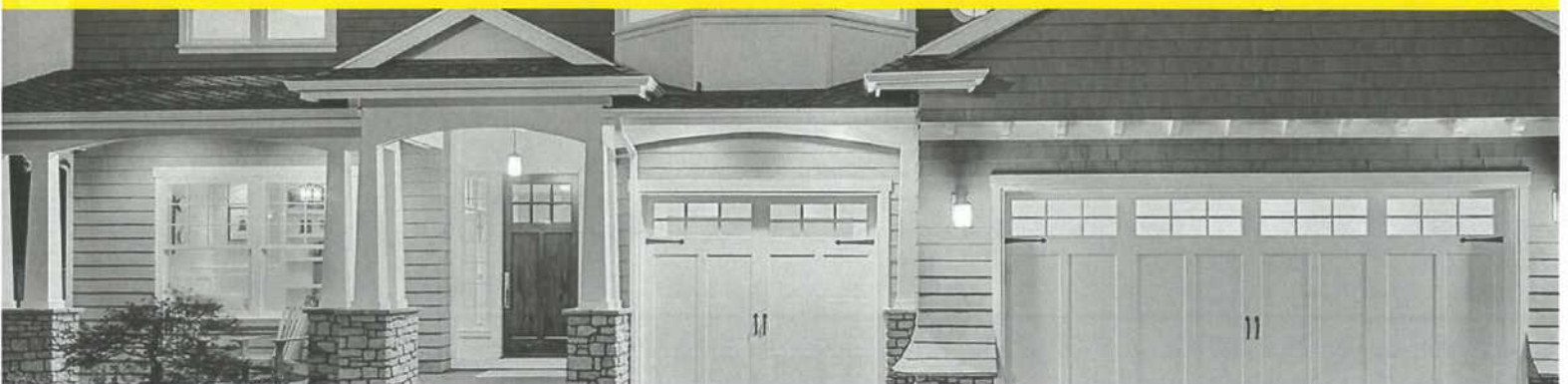


**Fairfax County Department of Tax Administration
Real Estate Division
12000 Government Center Parkway, Suite 357
Fairfax, VA 22035
Tel: 703-222-8234, TTY 711 (English / Español)
Email: dtared@fairfaxcounty.gov
Mon. - Fri. 8 a.m. to 4:30 p.m. (help by phone/video)**

**Days and hours for in-person assistance vary.
Check www.fairfaxcounty.gov/taxes.**



A Fairfax County, Va., publication.
February 2021.



Fairfax County offers real estate tax relief for:

- **Seniors**
- **People with disabilities**
- **Veterans with disabilities or their surviving spouses**
- **Spouses of military service members killed in action**
- **Spouses of first responders killed in the line of duty**

You must apply for relief.

GET HELP ON YOUR SCHEDULE.

Make an appointment for help by phone or video. To schedule, scan this QR code or visit www.fairfaxcounty.gov/taxes/appointments.



Fairfax County Department
of Tax Administration
12000 Government Center Parkway
Suite 225.5
Fairfax, VA 22035

Tel: 703-222-8234, TTY 711
Espanol: 703-222-8234, TTY 711
Email: taxrelief@fairfaxcounty.gov

Monday - Friday, 8 a.m. to 4:30 p.m.
(Help by phone/video)

Days and hours for in-person assistance vary.
Check www.fairfaxcounty.gov/taxes.



A Fairfax County, Va., publication.
February 2021

To request this information in an alternate format,
contact the Department of Tax Administration.

APPLY NOW

Seniors and people with disabilities must apply by May 3, but there is no deadline for all others. Get an application:

- **www.fairfaxcounty.gov/taxes/relief**
- **Call 703-222-8234, TTY 711**
- **Email taxrelief@fairfaxcounty.gov**
- **Visit the Fairfax County Government Center, 12000 Government Center Parkway, Suite 225.5, Fairfax.**

Need help? Make an appointment to get help by phone or video at a time that's convenient for you. (See back for instructions.)

Real Estate Tax Relief

WHO QUALIFIES





WHO MAY APPLY

SENIORS

- Must be at least 65 years of age. Applicants who turn 65 during the year of application may qualify for tax relief on a prorated basis.
- Must own, or partially own, and occupy the home as their sole dwelling year-round.

PEOPLE WITH DISABILITIES

- Must own, or partially own, the home for which relief is requested; and occupy the home as their sole dwelling year-round.
- Must provide required disability documentation verifying permanent and total disability. (See application for details.)
- Eligibility starts as of the date the applicant becomes duly certified as permanently and totally disabled. Also, up to \$7,500 of the income of an applicant who has permanent and total disability may be excluded.

INCOME LIMITS: SENIORS & PEOPLE WITH DISABILITIES

Gross Household Income:	Relief %
Up to \$52,000.....	100%
\$52,001-\$62,000.....	50%
\$62,001-\$72,000.....	25%

Total combined gross household income from the immediately preceding year may not exceed \$72,000. And, the total net worth of applicant(s) and owner(s) residing in the home from the end of the immediately preceding year may not exceed \$340,000, not including the value of the home, its furnishings and the home site (up to one acre of land).

VETERANS WITH DISABILITIES OR SURVIVING SPOUSES

Veterans rated to have a 100% service-connected, and permanent and total disability may be eligible for a tax exemption on their principal residence. The surviving spouse of a veteran

with disabilities (date of death must be on or after Jan. 1, 2011) also may be eligible for an exemption on their principal residence.

SPOUSES OF MILITARY SERVICE MEMBERS KILLED IN ACTION

If you are a surviving spouse of a service member who was killed in action, you may be eligible to be exempted from real estate taxes on your principal residence. Under state law, you are not eligible if you have remarried or if the property is not your principal residence.

SPOUSES OF FIRST RESPONDERS KILLED IN THE LINE OF DUTY

If you are a surviving spouse of a first responder who has been killed in the line of duty, you may be eligible to be exempted from real estate taxes on your principal residence. Under state law, you are not eligible for this tax exemption if you have remarried or if the property is not your principal residence.