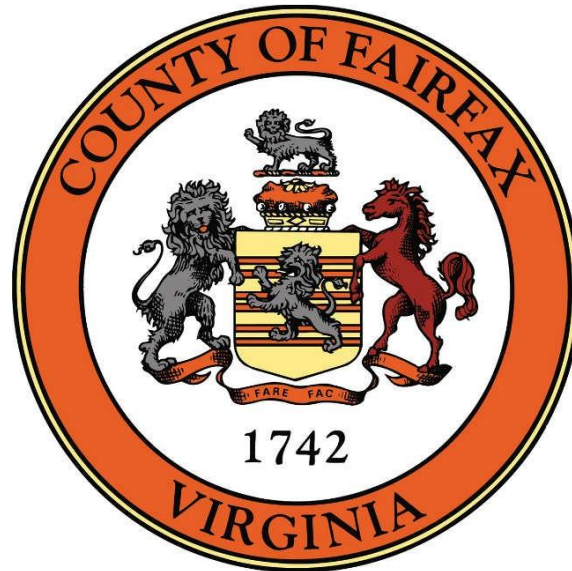


2023 REAL ESTATE & VEHICLE TAX RELIEF APPLICATION FOR SENIORS AND PEOPLE WITH DISABILITIES



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 for Seniors & People with Disabilities 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. Tax Relief is offered for real estate taxes, personal property (vehicle) taxes, and tax relief for renters.

First-time applicants applying as permanently and totally disabled and any relative(s) residing in the dwelling who is 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.
- Certification by the Social Security Administration, which states the date the applicant or relatives were deemed disabled (SSA Notice of Award).
- 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 upon request.

This application must be filed no later than May 1, 2023, for all returning applicants. If hardship conditions exist which, through no fault of the applicant, prohibit them from applying by the due date or you are filing for the first time, the due date may be extended to December 31, 2024. A letter of hardship with explanation of the late filing must be provided with all applications submitted after the May 1st 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. **Please be aware that you must pay your taxes until you are officially notified by Fairfax County that you are no longer liable.**

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 the required dates, with your initial filing. **Incomplete applications will not be accepted and will delay the process.**
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 2023 tax relief application and supporting documentation postmarked by May 1, 2023 (See above for filing due to hardship).

QUALIFICATIONS 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, 2022. Applicants who turn 65 or become certified as permanently and totally disabled during calendar year 2023, may apply and receive relief on a prorated basis.

Eligibility – Tax relief is granted on the home and the land, not exceeding one acre, upon which that home is located. **Relief is granted to a maximum limit of 125% of the mean assessed value of all residential properties in Fairfax County as of January 1st of the tax year.**

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.

Ownership – The eligible applicant must hold ownership in the property solely or jointly with their spouse, in a revocable inter vivos trust where the eligible applicant holds the power of revocation, or in an irrevocable trust where the eligible applicant possesses a life estate for their continuing right of use or support.

- If the ownership of the dwelling is not held solely by the applicant or jointly with the applicant's spouse, then the amount of the tax relief shall be in proportion to the applicant's ownership interest in the dwelling as that ownership interest may appear.

Total Combined Income - To be eligible for tax relief, the total combined income cannot exceed \$90,000. Total combined income is computed by adding all the prior year's gross 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	Total Combined Income Limits	Net Combined Financial Worth Limit
100%	\$0 - \$60,000	\$400,000
75%*	\$60,001 - \$70,000	\$400,000
50%	\$70,001 - \$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. Relatives who reside within the dwelling for the purposes of bona fide caregiving services to an owner may have their income excluded (a signed letter verifying this information from a licensed medical doctor in the State of Virginia, must be included).
- Permanently and totally disabled relatives must furnish the necessary disability documentation listed on page two of the application to have their disability income excluded.

*Effective January 1, 2023

Net Combined Financial Worth - To be eligible for tax relief, 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.

QUALIFICATIONS FOR REAL ESTATE TAX DEFERRAL

(EFFECTIVE JANUARY 1, 2023)

Minimum Age or Disability – The same as Real Estate Tax Relief.

Use/Occupancy – The same as Real Estate Tax Relief.

Ownership – The same as Real Estate Tax Relief.

Eligibility – Permitted to defer the payment of real estate taxes (service fees not eligible) in proportion to applicant's ownership interest on the dwelling and land, not to exceed 10 acres. Total taxes deferred and accumulated interest may not exceed 10% of the assessed value of the property.

Total Combined Income - To be eligible for the tax deferral, the total combined income cannot exceed \$100,000. Total combined income is computed by adding all the prior year's gross 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.

- 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. Relatives who reside within the dwelling for the purposes of bona fide caregiving services to an owner may have their income excluded (a signed letter verifying this information from a licensed medical doctor in the State of Virginia, must be included).
- Permanently and totally disabled relatives must furnish the necessary disability documentation listed on page two of the application to have their disability income excluded.

Net Combined Financial Worth - To be eligible for the tax deferral, the net combined financial worth of the owner(s) and their spouse may not exceed \$500,000, 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.

Taxes Deferred – Real estate taxes deferred shall not incur penalties but are subject to annual compounding interest at the rate of the prime rate set by the Wall Street Journal plus 1.00% per year (not to exceed 8.00%).

Deferred Taxes Due – Deferred real estate taxes shall be paid to the County, by the vendor, transferor, executor, or administrator upon the sale of the dwelling, upon a nonqualified transfer of the dwelling, or from the estate of the decedent within one year after the death of the last qualified owner.

QUALIFICATIONS FOR PERSONAL PROPERTY 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, 2023.

Property Ownership - Title to the vehicle is held as of January 1, 2023, 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 use in Fairfax County as of January 1, 2023. Vehicles used for business purposes do not qualify for relief.

Total Combined Income – Income of the owners of the vehicle may not exceed \$22,000 (\$29,500 if permanently and totally disabled). Total combined 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.

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

2023 APPLICANT INFORMATION

On December 31, 2022, 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 1st deadline?

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

COMPLETE FOR REAL ESTATE TAX RELIEF AND REAL ESTATE TAX DEFERRAL

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>

4. Are you interested in applying for the Real Estate Tax Deferral Program, should you have any remaining taxable balance due on your property? Yes No

- Any real estate taxes deferred are subject to an annual compounding interest calculated by the prime rate set by the Wall Street Journal plus 1.00% per year (not to exceed 8.00%).

- Deferred taxes shall be paid to the County upon the sale of the dwelling, a nonqualified transfer, or from the estate of the decedent within one year after their death.

COMPLETE FOR 2023 PERSONAL PROPERTY TAX RELIEF

The applicant was a resident of Fairfax County and the owner of the vehicle as of January 1, 2023. Yes No

Do you have a lien on the vehicle or mobile home? Yes No

- Do you receive financial assistance to satisfy the monthly obligations due for this vehicle or mobile home? Yes No

Vehicle or Mobile Home Information

Year:

Make:

Model:

TOTAL COMBINED GROSS INCOME

To verify an individual's gross income from the preceding year, they must provide a complete copy of their 2022 Federal and State Income Tax Returns including all Schedules along with the documentation listed below.

- Individuals who are not required to file Income Tax Returns will need to provide the necessary documentation listed below to verify any applicable income sources.

Income figures are based on gross figures and losses or allowable deductions under IRS rules are not applicable.

2022 Gross Income		Documentation Required	Applicant	Spouse	Co-owner or Relative	Co-owner or Relative
1	Wages, Salary, Commissions	(W-2, 1099)				
2	Interest Income	(1099-INT)				
3	Dividend Income	(1099-INT)				
4	All IRA Distributions	(1099-R)				
5	Pension & Annuity Distributions	(1099-R)				
6	Social Security & Railroad Retirement Benefits	(SSA-1099 or RRB-1099-R)				
7	Capital Gains or Other Gains	(Schedule D or Form 4797)				
8	Alimony Received	(Schedule 1)				
9	Sole Proprietor Business Income	(Schedule C)				
10	Partnership & S or C Corporation Income	(Schedule E, K-1, 1120-S, 1120)				
11	Gross Rents Received & Royalties	(Schedule E)				
12	Unemployment and Worker's Compensation	(Schedule 1 and 1099-G)				
13	Supplemental Security Income (SSI) & Public Assistance	(Proof of Benefits)				
14	Veterans Affairs (VA) Benefits	(2022 Benefit Notice)				
15	Financial Assistance, Foreign Income & Other Sources of Income					
16	Less Disability or Relative Exclusion (See page 3)					
17	Total Gross Income (Add lines 1 through 16)					
18	Total Combined Gross Income (Add all columns of row 17)					

NET FINANCIAL WORTH

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

1	Address:	Market Value as of December 2022:
2	Address:	Market Value as of December 2022:

PART 2 LIST PERSONAL PROPERTY ONLY INCLUDE MOTOR VEHICLES, MOTORCYCLES, BOATS, AND TRAILERS

3	Year:	Make:	Model:	Assessed Value as of 2022: OFFICE USE ONLY
4	Year:	Make:	Model:	Assessed Value as of 2022: OFFICE USE ONLY
5	Year:	Make:	Model:	Assessed Value as of 2022: OFFICE USE ONLY

PART 3 LIST CASH VALUE OF OTHER ASSETS AS OF DECEMBER 31, 2022

		Documentation Required	Applicant	Spouse	Other Owners in the Home
6	Checking Account(s)	Complete Account Statements as of 12/31/2022			
7	Savings Account(s)				
8	Certificate(s) of Deposit				
9	Stocks, Investments, & Portfolios	Complete Financial Account Statements as of 12/31/2022			
10	Bonds (Attach list)				
11	Cash Value of Annuity				
12	IRA, 401(k), 403(b), Thrift Savings Plan, etc.				
13	Notes Payable	Copy of Note			
14	Equity/Net Worth of Business Owned	Balance sheet			
15	Trust	Copy of Trust			
16	All Foreign Assets	Value of Assets			
17	Total Assets (Add lines 6 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			

PART 5 THIS SECTION IS FOR OFFICE USE ONLY

23	Value of Excess Acreage			
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RETAIN COPIES OF ALL PERTINENT RECORDS.

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.

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. 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. I would also like to appoint the following individual(s) listed below:

Additional Representatives as a Point of Contact

2.	<u>First Name, Last Name:</u>	<u>Phone Number:</u>
	<u>Address:</u>	<u>Email:</u>
3.	<u>First Name, Last Name:</u>	<u>Phone Number:</u>
	<u>Address:</u>	<u>Email:</u>

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

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.**