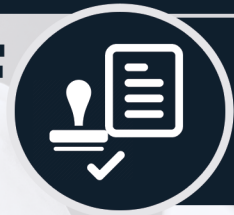




REAL ESTATE TAX RELIEF AND EXEMPTIONS



TAX RELIEF FOR SENIORS & PEOPLE WITH DISABILITIES

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, the home for which relief is requested; 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.



APPLICATION DEADLINE

- Tax relief applications are due no later than May 1 each year. Applicants applying for the first time or those who missed the deadline through no fault of their own due to hardship conditions, may be eligible for an extension until December 31. Taxes are owed until the applicant receives official notification from Fairfax County that they are no longer liable.



REAL ESTATE TAX RELIEF LIMIT

- Relief is granted on the home and the land, not exceeding one acre, upon which the 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 1 of the tax year.



2024 FINANCIAL LIMITATIONS FOR SENIORS & PEOPLE WITH DISABILITIES

TOTAL COMBINED INCOME

- 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.



NET COMBINED FINANCIAL WORTH

- 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.

PERCENTAGE OF RELIEF	TOTAL COMBINED INCOME LIMITS	NET COMBINED FINANCIAL WORTH LIMITS
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





REAL ESTATE TAX DEFERRAL

Eligible seniors and people with disabilities may defer the payment of real estate taxes. Taxes deferred shall not incur penalties but are subject to annual variable interest at the rate of the prime rate set by the Wall Street Journal plus 1.00% per year (not to exceed 8.00%). The taxes deferred and accumulated interest may not exceed 10% of the assessed value of the property. Deferred taxes and interest are due upon the sale or nonqualified transfer of the property and within one year of the date of passing of the eligible applicant.

Total combined gross household income from the immediately preceding year may not exceed \$100,000. Additionally, 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 \$500,000, not including the value of the home, its furnishings, and the home site.



DISABLED VETERANS AND THEIR SURVIVING SPOUSES

Veterans rated to have a 100% service connected, permanent, and total disability and their surviving spouses may be eligible for a tax exemption on their principal residence. Under state law, surviving spouses are not eligible for the exemption if they have remarried or if the veteran's date of death was prior to January 1, 2011.



SURVIVING SPOUSES OF MILITARY MEMBERS KILLED IN ACTION OR THE LINE OF DUTY

Surviving spouses of military service members killed in action may be eligible for a tax exemption on their principal residence. Under state law, surviving spouses are not eligible for the exemption if they have remarried. The exemption applies to a dwelling with an assessed value in the most recently ended tax year that does not exceed the countywide average assessed value for dwellings zoned as single family residential.

Effective January 1, 2022, the surviving spouse of a member of the U.S. Armed Forces who died in the line of duty may be eligible for a reclassification of their principal residence, reducing the real property tax rate to \$0.01 per \$100 of assessed value.



SURVIVING SPOUSES OF FIRST RESPONDERS KILLED IN THE LINE OF DUTY

Surviving spouses of first responders killed in the line of duty may be eligible for a tax exemption on their principal residence. Under state law, surviving spouses are not eligible for the exemption if they have remarried. The exemption applies to a dwelling with an assessed value in the most recently ended tax year that does not exceed the countywide average assessed value for dwellings zoned as single family residential.



APPOINTMENTS AVAILABLE

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 243 Fairfax, VA 22035
Tel: 703-222-8234, TTY 711 Español: 703-222-8234, TTY 711
Email: taxrelief@fairfaxcounty.gov

Monday - Friday, 8 a.m. to 4:30 p.m. (Appointments are not required.)

For additional information, visit www.fairfaxcounty.gov/taxes/real-estate/exemptions



To request this information in an alternate format, contact the Department of Tax Administration at 703-222-8234, TTY 711. A Fairfax County, Va., publication. February 2024