

**COUNTY OF FAIRFAX, DEPARTMENT OF TAX ADMINISTRATION, REAL ESTATE DIVISION**

**INSTRUCTIONS FOR COMPLETING  
INCOME AND EXPENSE SURVEY FORM  
ASSISTED LIVING**

The following instructions are provided to aid you in filling out this survey form. If you have any questions, please call this office at (703) 324-4802.

**A. Property Identification**

1. Please provide the property name, year built and any addition years.
2. Please provide the type of property (office, retail, etc), # of elevators and # of stories.
3. Please provide the address of the property.
4. Please provide the 'Trading as' name reported on your business license. Do you have owner occupied space in the building and if so please provide the amount of square feet you occupy.
5. Please provide the total building area of the property including basement and mezzanine space but not parking space.
6. Please provide the total leasable area of the property.
7. Please provide the total basement area of the property. Provide the finished, unfinished and parking area too.
8. Please provide the total number of parking spaces.
9. Please provide the total reserved/rental parking spaces.

**B. Debt Service Information**

Please provide information in regard to any loan placed on this property within the last five years. Please include any new loans or refinancing of original debt. This information is requested to study the financing trends for this property type to determine typical debt coverage ratios. By obtaining this information we may also be able to see if your particular property is unusual in its financial arrangements.

**C. Assisted Living**

In addition to the prior 12-month operating statement, please attach any fee schedules applicable over same reporting period.

1. **Total number of beds** – Self-explanatory.
2. **Total potential resident days** – Provide the total potential (maximum) and actual resident days for all bed types over the most recently completed fiscal period.
3. **Total potential private resident days** – Provide the private potential (maximum) and private actual resident days over the most recently completed fiscal period.
4. **Total potential semi-private resident days** – Provide the semi-private potential (maximum) and semi-private actual resident days over the most recent completed fiscal period.
5. **Non-basic services offered** - Self-explanatory.
6. An established price list would be acceptable.
7. Complete if available.
8. If the subsidy program in which you participate is not listed, please note it in the space provided. Also, please indicate if the subsidized units participate in either the Affordable Dwelling Unit program (ADU) or Workforce Dwelling Unit program (WDU).
9. Self-explanatory.
10. Please complete the entire rent roll form. Copy the page if there are more than 27 beds. Further instructions are presented as footnotes on the rent roll form.

**D. Annual Net Operating Income Information**

**NOTE: IN ADDITION TO THE INFORMATION REQUESTED, YOU MUST ATTACH TO THIS SURVEY THE**

**CONFIDENTIAL**

**MOST RECENT FULL TWELVE MONTH OPERATING INCOME AND EXPENSE STATEMENT FOR YOUR FACILITY. IF YOUR LAST FISCAL PERIOD ENDED ON ANY OTHER DATE THAN DECEMBER 31, PLEASE ALSO ATTACH A YEAR-TO-DATE OPERATING STATEMENT WHICH COVERS THE PERIOD THROUGH DECEMBER 31. ALSO, ATTACH ANY FEE SCHEDULES THAT WERE IN EFFECT DURING THIS REPORTING PERIOD. ENTER ROUND NUMBERS, NO DECIMALS.**

## **E. Capital Improvements, Renovations, and Deferred Maintenance**

Capital expenditures are investments in remodeling or replacements that materially add to the value of the property, or appreciably prolong its economic life. Generally, expenditures on materials or equipment with a life of more than one year should be considered capital and included here. If this section applies to your property, please answer yes and list on an attached sheet the items considered to be capital improvements. Enter the total amount of the capital cost for this reporting period only. For each line enter a description of the improvements, the total cost and the life of the improvements in years. The life of the improvements is the number of years the improvement will last, or the number of years over which it will be amortized. This section helps to compile accurate maintenance expense data for each property type. Furthermore, list all items of deferred maintenance with the cost to repair the item.

New Construction – submit most recent AIA documents G702 and G703 with the itemized construction costs and all associated soft costs.

## **F. Furniture, Fixture and Equipment (FF&E) and Personal Property**

Self-explanatory.

## **G. Additional Information**

Self-explanatory.

## **H. Certification**

Certification of this information by the owner or officially authorized representative is required by state law (Code of Virginia 58.1-3294). A copy of this code will be provided upon request. Please print or type the name and title of the person certifying the information. Also, provide the name and phone number of the person to contact with questions about the information. Indicate the type of accounting method employed in this survey.

**CONFIDENTIAL**



# County of Fairfax, Department of Tax Administration

12000 Government Center Pkwy., Suite 357

Fairfax, Virginia 22035-0032

<https://www.fairfaxcounty.gov/taxes/real-estate>

[DTAREDSurveys@fairfaxcounty.gov](mailto:DTAREDSurveys@fairfaxcounty.gov) | 703-222-8234 (TTY 711)

## Assisted Living Income and Expense Survey - Real Estate Division

Calendar Year 2023

For Tax Year 2025

### Instructions

Instructions are found as a supplemental document as noted above. Please read these instructions and confirm the statement below before completing your survey.

**"I have read and understand the survey instructions."**

### A. Property Identification

Property Name		Owner/Agent	No Longer Owns Property
Tax Map ID	Element No.	Property Type	

Please list all additional elements included in the income and expense data.

### Property Location

Street #	Street Name	Direction	Suffix
City			Zip/Postal Code

### Property Improvement Information

Owner Occupied Yes No		Owner Occupied SF			
Year Built	Year Addition	Total Building Area	Total Leasable Area	Total Basement Area	
Year Renovated		Finished Bsmt Area	Unfinished Bsmt Area	Bsmt Parking Area	
No. Stories	No. Elevators	No. Parking Spaces	No. Reserved/Rental Parking Spaces		

### B. Debt Service Information (within the last 5 years)

	Loan Amount	Loan Date	Term	Interest Rate %	Payment (P & I)	Payment Frequency (Mo. or Year)
1						
2						

**FOR INTERNAL USE ONLY**

Initial	Date	Entered into IAS	Added to IDOCS
---------	------	------------------	----------------

**CONFIDENTIAL**

Property Name	Tax Map ID	Element No.	Property Type

**C. Assisted Living/Personal Care**

Total # of beds/units	# of private beds	# of semi-private beds	
	# of units	# of semi-private units	
Total potential resident days			
Actual resident days over last fiscal period			
Total potential private resident days			
Actual private resident days over last fiscal period			
Total potential semi-private resident days			
Actual semi-private resident days over last fiscal period			
Are you anticipating a significant change in the number of residents over the current fiscal period?	Yes	No	
If yes, please explain.			
What services are offered that are not included within the basic plan (i.e., number of meals, laundry, housekeeping, linen, meds, incontinence care/products, reminiscence care, etc.)?			
What additional services are offered that are not included within the basic plan (i.e., meds, incontinence care/products, reminiscence care, etc.)?		Cost \$ Cost \$ Cost \$ Cost \$ Cost \$ Cost \$	
What is the average entrance age?			
What is the average overall age?			
What is the average length of stay (in months)?			
Is this property a participant in one of the HUD/other low-income housing programs?	Yes	No	
	Housing Program		# Units
	ADU Program		
	WDU Program		
	Section 8-Project Based		
	Section 8-Tenant Based		
	221-D3		
	221-D4		
	236		
	LIHTC		
Sec 42			
Other			
What was the total other revenue received over the last fiscal period not included within the basic daily/monthly rent? (The amount should not be included in the rent roll on page 5.)			

Property Name	Tax Map ID	Element No.	Property Type

### ASSISTED LIVING – CURRENT RENT ROLL

Please fill out the rent roll on the next page. If there are more tenants than lines available in the table, attach a rent roll that includes the following tenant information. (Annualize rents and expense reimbursements.)

1. Bed number
2. Unit type
3. Private or semi-private room
4. Total room size (square feet)
5. Actual current daily/monthly rent (as if the unit was rented as of a current date)
6. Daily/monthly rent for non-residents (actual rent paid, if left blank we will assume the actual rent is the same as the asking rent; if the bed is vacant, label as "vacant")
7. Date admitted

SUMMARY OF RENT ROLL				
Unit Type	Total Beds	Private or Semi-Private	Average Room Size	Average Current Daily/Monthly Rent
<b>Total # of Beds*</b>				

\* Total each unit type. Total # of beds should match question #1 of previous section.

Property Name	Tax Map ID	Element No.	Property Type

**Rent Roll:**

Bed #	Unit Type	Private or Semi-Private Room	Total Room Size (Sq. Ft.)	Actual Current Daily/Monthly Rent <sup>1</sup>	Daily/Monthly Rate for Non-Residents <sup>2</sup>	Date Admitted

Property Name	Tax Map ID	Element No.	Property Type

**D. Annual Net Operating Income Information**

<b>For Period</b>			<b>to</b>		
			<b>Amount</b>	<b>Imputed?</b>	
Vacancy & Collection Loss					
<b>Annual Income</b>					
Primary Rental Income					
Laundry Income					
Dietary Income					
Interest Income					
Medicare/Medicaid					
Resident Services/Community Fees					
Other Rental Income					
Miscellaneous Income (specify)					
Miscellaneous Income (specify)					
Miscellaneous Income (specify)					
<i>Total Annual Income</i>					
<b>Operating Expense</b>					
Water and Sewer					
Electricity					
Other Utilities					
Repairs/Maintenance					
Housekeeping					
Dietary					
Management Fees (not including asset management fees)					
Other Administrative/Payroll					
Resident Services/Activities					
Nursing/Medical					
Insurance (1 year)					
Other					
<i>Total Operating Expenses</i>					
Replacement Reserves (actual \$ amount in reserve account)					
<i>Net Operating Income</i>					
Total Actual Income less Total Expenses before Real Estate Taxes & Reserves					
Real Estate Taxes					

Property Name	Tax Map ID	Element No.	Property Type

**E. Capital Improvements, Renovations, Deferred Maintenance**

Has the property had capital improvements or capital renovations during the reporting period? If yes, please provide total cost here and attach a detailed list on a separate page.	Yes    No
Does the property contain any items of deferred maintenance? If yes, please provide total cost here and attach a detailed list on a separate page.	Yes    No

*New construction: Submit the most recent AIA documents G702 and G703 with associated soft costs.*

**F. Furniture, Fixtures, and Equipment (FF & E) and Personal Property**

Was a Fairfax County Business Personal Property declaration filed in the previous 12 months? If yes, what is the "Trade Name" of the business specified on the declaration?	Yes    No
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

**G. Additional Information**

Are land and/or buildings now being leased? If yes, please describe terms (e.g., lease term, rent, special conditions)	Yes    No
Has the property or a portion of the property been marketed for sale via a broker, owner, signage, internet, etc., within the past 3 years? If yes, please disclose asking prices, asking dates, any offers, and marketing time.	Yes    No

*Please attach a marketing brochure.*



Property Name	Tax Map ID	Element No.	Property Type

**ADDITIONAL COMMENTS**

Please include any details you feel are necessary for the valuation of this property:

**ELECTRONIC SURVEYS**

Please enter the preferred email for surveys to be sent to (if applicable):

**H. CERTIFICATION**

**OFFICIAL REQUEST: TITLE 58.1-3294 CODE OF VIRGINIA**  
 State law requires certification by the owner or officially authorized representative

Name of Management Company		Contact Person	
Street#	Street Name/P.O. Box	Direction	Suffix
2 <sup>nd</sup> Line of Address			
Unit/Suite/Floor	City	State/Country	Zip/Postal Code
Phone Number		Email Address	
<p align="center">All information including the accompanying schedules, statements, and attachments have been examined by me and to the best of my knowledge and belief are true, correct, and complete. I acknowledge that a DocuSign signature constitutes an official signature on behalf of the taxpayer or taxpaying entity.</p>			
Signature		Date	
Print Name		Title	