

Tax Relief for Seniors and People with Disabilities

Department of Tax Administration



Agenda



Real Estate Tax Relief



Personal Property Tax Relief



Application Requirements



Q & A

Tax Relief Application

Applicants must be at least 65 years of age, or permanently and totally disabled.

- First time filers have until December 31 to submit a complete application.
- Returning applicants must file between Jan. 1 and May 3. If a hardship condition exists, the due date may be extended to December 31.

Applicants who apply under permanent and total disability must provide one of the following:

- 1) Affidavit signed by two 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.
- 2) Veterans Administration, or Railroad Retirement Board
- 3) Certification by the Social Security Administration

Real Estate

- Application will be prorated based on the last completed month that the applicant turned 65 or became certified as permanently disabled.
- Applicant(s) may apply if at least one of the owners is over 65 years of age.
- The property must be applicant(s) sole-dwelling and must be occupied year-round.
- The benefit is based on gross income from all sources of applicant, spouse, and any relatives residing in the home.



<u>GROSS INCOME</u>	<u>% OF TAX RELIEF</u>
\$52,000 or Less	100%
\$52,001 - \$62,000	50%
\$62,001 - \$72,000	25%
Asset limit for all brackets is \$340,000	

- \$6,500 is excluded from non-owning relatives, other than the spouse, residing in the dwelling.
- \$7,500 is excluded from applicant(s) with permanent and total disability.
- Permanently and totally disabled relatives may have their disability income excluded. This does not apply to applicant, spouse, or other owners.

Personal Property

- Applicant must be 65 years of age or permanently and totally disabled on or before January 1.
- Relief is only granted on one vehicle.
- Leased vehicles and vehicles classified for business use do not qualify.
- The car must be registered with Fairfax County as of January 1 of the application year.

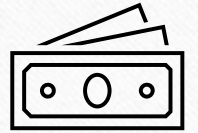
- The gross income of the owner(s) can not exceed \$22,000. The gross income of any person who is disabled cannot exceed \$29,500.
- Income is defined as gross income from all sources of the preceding year of the owner of the vehicle and his/her spouse, irrespective of how the vehicle is titled.
- Net financial worth cannot exceed \$75,000.
- Any co-owners of the vehicle except your spouse must meet all program eligibility.



Application Requirements

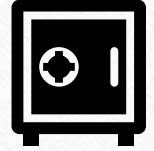
- Applicants applying for real estate must list all individuals residing in the home on the application.
- Must furnish total gross income from all sources within and outside the United States.
- Must fill out the application to the best of your knowledge.
- Incomplete applications will be denied.
- Applications are subject to audit for up the three year after the year filed.

Sources of Income



- Wages, Salaries, Commissions
- Social Security Benefits
- Railroad Retirement Benefits
- Veterans Benefits
- Business Income
- Interest and Dividend Income
- Capital Gains
- Public Assistance
- Trust Income
- Pension and Annuity
- IRA
- Gross Rents received
- Alimony/Child Support
- Monetary gifts and financial assistance

Assets



- Real Estate properties inside & Outside U.S.
- Personal Property
- Checking, Savings, certificate of deposit
- Annuity with a cash value.
- Loan payable to you.
- Equity or net worth in a business.
- Foreign assets.
- Assets held in a trust
- Stocks, or Bonds



2021**BE SURE TO COMPLETE EACH OF THE FOUR PARTS BELOW
DEPENDING ON THE TYPE OF RELIEF YOU ARE SEEKING**

DATE RECEIVED: _____

PART 1 COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING				
	Name	Relationship to Applicant	Birth Date MM/DD/YYYY	Social Security Number
1		Applicant		
2		Spouse		
3				
4				
5	Name and phone number of person(s) to contact if further information is required:			
PART 2 COMPLETE FOR REAL ESTATE TAX RELIEF				
6	Address:			
7	Home Phone:		Email, if any:	
8	Map Reference Number:		Total Acreage:	
9	Is residence owned and occupied by applicant year-round as a sole dwelling? Yes <input type="checkbox"/> No <input type="checkbox"/>			
	Do you have a mortgage on this home? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, what is the monthly payment?			
	Do you have a reverse mortgage on this home? Yes <input type="checkbox"/> No <input type="checkbox"/>			

**ATTACH COPIES OF ALL DOCUMENTATION LISTED BELOW INCLUDING ALL PAGES
OF THE 2020 FEDERAL & STATE INCOME TAX RETURN(S).**

PART 1 COMPLETE ALL PARTS FOR APPLICANT AND SPOUSE ONLY				
2020 Gross Income		Documentation Required	Applicant	Spouse
1	Wages, Salary, Commissions	(W-2, 1099)		
2	Social Security Benefits	(1099-SSA)		
3	Railroad Retirement Benefits	(1099-RRB)		
4	Veterans Benefits	(V.A. Benefit Letter)		
5	Business Income	(Complete Federal Return)		
6	Interest & Dividend Income	(1099-INT/OID) & (1099-DIV)		
7	SSI & Other Public Assistance	(Proof of Benefits)		
8	Trust Income	(Complete Federal Return)		
9	Pension and Annuity	(1099-R)		
10	All IRA Distributions	(1099-R)		
11	Gross Rents Received	(Complete Federal Return)		
12	Alimony/Child Support	(Proof of Funds Received)		
13	Capital Gains	(Complete Federal Return)		
14	Monetary Gifts, Financial Assistance, & Other Income			
15	Less Disability Exclusion (See page 2)		\$0.00 ▾	\$0.00 ▾
16	Total Gross Income Part 1 (Add lines 1 through 15)		\$0.00	\$0.00

BE SURE TO COMPLETE ALL PARTS THAT APPLY AND FURNISH PROOF OF ALL ASSETS

PART 1 LIST REAL ESTATE OTHER THAN RESIDENCE (INSIDE & OUTSIDE THE UNITED STATES)					
1	Address:		Market Value:		
2	Address:		Market Value:		
PART 2 LIST PERSONAL PROPERTY ONLY INCLUDE MOTOR VEHICLES, BOATS, and TRAILERS.					
3	Year:	Make:	Model:	Assessed Value 2020:	
4	Year:	Make:	Model:	Assessed Value 2020:	
PART 3 LIST CASH VALUE OF OTHER ASSETS AS OF DECEMBER 31, 2020					
		Documentation Required	Applicant	Spouse	Other Owners Residing in the Home
5	Savings Account(s)	Complete Account Statements as of 12/31/2020			
6	Certificate(s) of Deposit				
7	Checking Account(s)				
8	Stocks (Attach list)	Complete Financial Account Statements as of 12/31/2020			
9	Bonds (Attach list)				
10	Cash Value of Annuity				
11	Individual Retirement Account(s) (IRAs) Etc.				
12	Notes Payable	Copy of Note			
13	Equity/Net Worth of Business Owned	Balance sheet			
14	Trust	Copy of Trust			
15	All Foreign Assets	Value of Assets			
16	Total Assets (Add lines 1 through 15)		\$0.00	\$0.00	\$0.00

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 he/she is notified in writing by Fairfax County.

Retain all pertinent records.

Attach a copy of supporting documentation of all income and assets referenced on your application with end of year statements as of December 31, 2020. **Applications not having supporting documentation will be denied.** Department of Tax Administration holds all tax relief documentation to be strictly confidential in accordance with state law.

AFFIDAVIT

COMES NOW _____ OF LEGAL 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
SIGNATURE

(If living in the home)

DATE

If signing by Power of Attorney, P.O.A. must be furnished

Programs	Amount Relieved in 2020	Approved Applicants
Tax Relief Real Estate	\$28M	6,900*
Tax Relief Vehicle Relief	\$218K	900
Veteran Real Estate Exemption	\$16M	2,250
Veteran vehicle relief	\$2.4M	2,400
Rent Relief	\$275K	600



Q&A