



# 2020 FAIRFAX COUNTY TAX RELIEF APPLICATION FOR SENIORS AND PEOPLE WITH DISABILITIES

Please review all requested information carefully before you complete this application. Except as noted on the form, all information must be provided along with documentation to support each entry. Failure to submit all documentation or to complete this application in its entirety will disqualify you from tax relief for the 2020 tax year.

## **GENERAL INFORMATION**

Tax relief is granted on an annual basis and a renewal application must be filed each year. The applicant must be a resident of Fairfax County and be at least 65 years of age, or permanently and totally disabled to apply. Current tax relief recipients will receive a renewal application form in the mail.

If you are required to file Federal and State Income Taxes, you must include a signed copy of the 2019 return(s) and supporting schedules with your application.

## **THIS APPLICATION MUST BE FILED NO LATER THAN APRIL 1, 2020\*.**

A letter confirming receipt of your application will be mailed within four weeks of submission. \*Given the later deadline for income taxes, please call us to discuss document extensions that may be necessary. If filing for the first time or if hardship conditions exist which, through no fault of the applicant, prohibit applying by April 1, 2020, the due date may be extended to December 31.

<p><b>Please mail completed applications to:</b></p> <p>Department of Tax Administration (DTA) Attn: Tax Relief Section 12000 Government Center Pkwy., Ste. 225.5 Fairfax, Virginia 22035-0032</p> <p><b>Fax:</b> 703-802-7595</p>	<p><b>Contact the Tax Relief Section for assistance:</b></p> <p><b>Phone:</b> 703-222-8234 (TTY 711)</p> <p><b>Email:</b> Taxrelief@fairfaxcounty.gov</p> <p><b>Walk-in:</b> Fairfax County Government Center 12000 Government Center Pkwy., Ste. 225.5 Fairfax, Virginia 22035</p> <p><b>Hours:</b> Monday – Friday, 8 a.m. – 4:30 p.m.</p>
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## **Permanently and Totally Disabled Applicants and Relatives**

First-time applicants applying as permanently and totally disabled and for whom it may apply, any relative(s) residing in the dwelling who are permanently and totally disabled must provide certification and the date the disability began from one of the following:

- Veterans Administration or Railroad Retirement Board.
- 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.
- Certification by the Social Security Administration, which states the date the applicant or relatives were deemed disabled. (SSA Notice of Award)

PLEASE NOTE: Certification by the SSA will only be valid for the period the person certified remains eligible for such social security benefits.

## **REAL ESTATE TAX EXEMPTION:**

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2019. Applicants who turn 65 or become certified as permanently and totally disabled during calendar year 2020 may also qualify for tax relief on a prorated basis.
- If the dwelling is jointly owned, only one applicant is required to be at least 65 years of age or permanently and totally disabled. The amount of the tax exemption shall be in proportion to the applicant's ownership interest in the real property.
- The property for which exemption is sought must be owned by, and occupied year-round as the sole dwelling of the applicant(s).
- The 2019 gross income from all sources, within and outside the United States, of the owner(s) of the dwelling and any relatives of the owner(s) residing in the dwelling may not exceed \$72,000.

### **Gross Income Limitations and Percentage of Relief**

<b>\$52,000 or less</b>	<b>100%</b>
<b>\$52,001 - 62,000</b>	<b>50%</b>
<b>\$62,001 - 72,000</b>	<b>25%</b>

- Permanently and totally disabled applicants shall exclude the first \$7,500 of their income.
- Relatives, other than the spouse, residing in the dwelling shall exclude the first \$6,500 of his/her income, should his/her income equal or exceed \$6,500. Permanently and totally disabled relatives must furnish the necessary disability documentation listed on page one to have his/her disability income excluded.
- The net financial worth of the applicant and his/her spouse may not exceed \$340,000, excluding the value of the home, its furnishings, and up to one acre of the land it occupies.
- If a co-owner is deceased, a certified copy of the death certificate is required.

## **PERSONAL PROPERTY (VEHICLE) TAX RELIEF:**

- Applicant must be at least 65 years of age or permanently and totally disabled on or before January 1, 2020 and must be the registered owner of the vehicle.
- Any co-owners of the vehicle, except the applicant's spouse, must be at least 65 years of age or permanently and totally disabled.
- The gross income of the owners of the vehicle may not exceed \$22,000 and the gross income of any person who is permanently and totally disabled shall not exceed \$29,500.
- Income is defined as gross income from all sources of the preceding year for the owner(s) of the vehicle and his/her spouse, irrespective of how the vehicle is titled.
- The net financial worth of the applicant and his/her spouse may not exceed \$75,000.
- Personal property tax relief may be granted on only one vehicle per household that is owned and registered with the County as of January 1, of the application year. Leased vehicles do not qualify.

## **TAX RELIEF FOR RENTERS:**

- Applicant must be at least 65 years of age or permanently and totally disabled as of December 31, of the grant year.
- Gross income from all sources of the applicant and any relatives residing in the dwelling may not exceed \$22,000.
- Permanently and totally disabled applicants shall exclude the first \$7,500 of their income.
- Relatives, other than the spouse, residing in the dwelling shall exclude the first \$6,500 of his/her income, should his/her income equal or exceed \$6,500.
- The net financial worth of the applicant and his/her spouse who reside in the dwelling may not exceed \$75,000.
- To receive relief, applicants must pay 30% or more of their gross income toward his/her rent. This amount may be prorated based upon the length of residence in the county during the application year.
- Applicants residing in and owning a mobile home located on land for which rent is paid may be granted either rent relief on the land or personal property relief.

# 2020

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

DATE RECEIVED: \_\_\_\_\_

<b>PART 1 COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING</b>				
	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:			
<b>PART 2 COMPLETE FOR REAL ESTATE TAX RELIEF</b>				
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"/>			
<b>PART 3 COMPLETE FOR TAX RELIEF FOR RENTERS</b>				
YOU MUST INCLUDE A COPY OF YOUR LEASE AGREEMENT AND PROOF OF RENT PAID IN 2019 THE AMOUNT OF THE GRANT IS BASED ON THE RENT PAID IN EXCESS OF 30% OF THE COMBINED INCOME				
10	Current Address:		Total rent paid for this address in 2019: \$	
11	Home Phone:		Email, if any:	
12	Did you reside at the above address for all of calendar year 2019? Yes <input type="checkbox"/> No <input type="checkbox"/>			
13	If "No", list previous address:		Total rent paid for this address in 2019: \$	
<b>PART 4 COMPLETE FOR PERSONAL PROPERTY (VEHICLE) TAX RELIEF</b>				
IDENTIFY PROPERTY FOR WHICH RELIEF IS SOUGHT				
14	Owner:		Address:	
15	Home Phone:		Email, if any:	
16	Vehicle/Mobile Home Information	Year:	Make:	

**FILL OUT THE PARTS BELOW TO THE BEST OF YOUR KNOWLEDGE AND INCLUDE THE DOCUMENTATION REQUIRED FROM JANUARY 1, 2019 - DECEMBER 31, 2019**

<b>PART 1 COMPLETE ALL PARTS FOR APPLICANT AND SPOUSE ONLY</b>				
<b>2019 Gross Income</b>		<b>Documentation Required</b>	<b>Applicant</b>	<b>Spouse</b>
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 & Other Income – Specify:			
15	Less Disability Exclusion (See page 2)			
16	<b>Total Gross Income Part 1 (Add lines 1 through 15)</b>			
<b>PART 2 COMPLETE FOR OTHER OWNERS &amp; RELATIVES RESIDING IN THE HOME</b>				
<b>2019 Gross Income</b>		<b>Documentation Required</b>	<b>Owner or Relative 1</b>	<b>Owner or Relative 2</b>
17	Wages, Salary, Commissions	(W-2, 1099)		
18	Social Security Benefits	(1099-SSA)		
19	Railroad Retirement Benefits	(1099-RRB)		
20	Veterans Benefits	(V.A. Benefit Letter)		
21	Business Income	(Complete Federal Return)		
22	Interest & Dividend Income	(1099-INT/OID) & (1099-DIV)		
23	SSI & Other Public Assistance	(Proof of Benefits)		
24	Trust Income	(Complete Federal Return)		
25	Pension and Annuity	(1099-R)		
26	All IRA Distributions	(1099-R)		
27	Gross Rents Received	(Complete Federal Return)		
28	Alimony/Child Support	(Proof of Funds Received)		
29	Capital Gains	(Complete Federal Return)		
30	Monetary Gifts & Other Income – Specify:			
31	Less Income or Disability Exclusion (See page 2)			
32	<b>Total Gross Income Part 2 (Add lines 17 through 31)</b>			
33	Total Gross Income Part 1 and 2 (Add lines 16 + 32)			
34	Total Combined Gross Income (Add both columns line 33)		\$	

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

<b>PART 1 LIST REAL ESTATE OTHER THAN RESIDENCE (INSIDE &amp; OUTSIDE THE UNITED STATES)</b>					
1	Address:		Market Value:		
2	Address:		Market Value:		
<b>PART 2 LIST PERSONAL PROPERTY ONLY INCLUDE MOTOR VEHICLES, BOATS, and TRAILERS.</b>					
3	Year:	Make:	Model:	Assessed Value 2019:	
4	Year:	Make:	Model:	Assessed Value 2019:	
<b>PART 3 LIST CASH VALUE OF OTHER ASSETS AS OF DECEMBER 31, 2019</b>					
		Documentation Required	Applicant	Spouse	Other Owners Residing in the Home
5	Savings Account(s)	Complete Account Statements as of 12/31/2019			
6	Certificate(s) of Deposit				
7	Checking Account(s)				
8	Stocks (Attach list)	Complete Financial Account Statements as of 12/31/2019			
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)				
<b>PART 4 FOR LIABILITIES ONLY DO NOT COMPLETE THIS PART UNLESS ASSETS EXCEED LIMITS</b>					
17	Debts Payable - Identify				
18	Mortgages Other Than Residence				
19	Total Liabilities (Add lines 17 and 18)				
20	Total Net Assets (Subtract line 19 from 16)				
21	Total Combined Net Assets (Add all column line 20)		\$		
<b>PART 5 THIS SECTION FOR OFFICE USE ONLY</b>					
22	Value of Excess Acreage				

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, 2019. 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*

**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.***

Our goal is to provide courteous and professional service to all Tax Relief applicants. Although we must obtain a considerable amount of detailed information, we are trying to keep our application form as clear and simple as possible. We appreciate receiving your comments or suggestions to better serve you in the future.