

**APPLICATION FOR 2019 TAX RELIEF
FOR THE ELDERLY OR
PERSONS WITH DISABILITIES**

Dear City of Fairfax Resident:

Enclosed is a copy of the 2019 Tax Relief application form for the Elderly, or Persons with Disabilities (pages 7-12). If you believe that you qualify under this program, please complete and sign the application, and mail it and all supporting documentation to the Finance Department, Room 312, 10455 Armstrong St., Fairfax, VA 22030. **A PICTURE ID, PRESENTED IN PERSON, IS REQUIRED FOR FIRST TIME APPLICANTS ONLY.** In order to qualify for a Real Estate Tax Relief Exemption, or a Tax Freeze, or a Tax Deferral, or a combination of a Tax Freeze and Tax Deferral, you must complete the application in its entirety. Complete applications and all supporting documentation **MUST** be received on or before **Monday, April 15, 2019 at 5:00PM** in order to be considered for this year's program. However, if the applicant's determination of total disability is received after the April 15, 2019 deadline, please contact the Finance Department (703-359-2486) to determine qualification for the 2019 program.

If you are a first time applicant, or if you prefer to bring your application and supporting documentation to City Hall in person, please call 703-359-2486 to make an appointment. Walk-ins are also welcome; however, priority will be given to those with appointments.

If you need special accommodations, such as a home visit by a City employee, please call 703-359-2486 to make arrangements.

Page 4 is a guide, listing documentation generally needed to successfully complete your application. This list is not exhaustive; the City reserves the right to request additional supporting documentation. ALL required documentation is to be submitted with your application. Failure to provide all required documentation, including additional documentation that may be requested by the City, will result in denial of your application.

Sections A and B on page 9 (Income) can be completed with information from your **2018 Federal and State Income Tax Returns**. Applicants and all members of the applicant's household must submit a copy of their 2018 Federal Income Tax Returns with ALL related schedules and attachments, except for applicants or household members who are not required to file a Federal Income Tax Return.

Tax relief may be granted for the applicant's percentage of ownership of the house.

The limits for this program are as follows:

MAXIMUM LIMITS of this program:

Household Net Worth.....	\$340,000
Household Qualifying Income	Up to \$72,000

Real Estate Tax Exemption and Tax Freeze:

\$ 0 - 42,000	100%
\$42,001 - 52,000	50%
\$52,001 - 72,000	25%

Real Estate Tax Deferral:

\$0 - \$72,000	100%
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Combination Tax Freeze/Tax Deferral:

	<u>Freeze</u>	<u>Deferral</u>
\$ 0 - \$42,000	100%	0%
\$42,001 - \$52,000	50%	50%
\$52,001 - \$72,000	25%	75%

For persons with disabilities, the first \$10,000 of income is excluded from the \$72,000 income maximum, as is \$6,500 per relative (other than spouse) living in the same household. Also, the maximum net worth limit of \$340,000 does not include the value of the primary residence for which tax relief is being sought, and one acre of land on which that residence is located.

This tax application will be valid for a three-year period. However, the person(s) claiming the tax exemption, freeze, deferral or combination freeze/deferral shall file a certification in each of the two subsequent years stating that the information contained in the original application has not changed, or if a change has occurred, that it does not violate the limitations and conditions provided. If a change from the original application does occur, a copy of that year's Federal Income Tax Return must accompany the certification form.

If you have any questions or need any other assistance, please call the Finance office at (703) 359-2486 and we will be glad to assist you.

Sincerely,



David E. Hodgkins, Director of Finance/Assistant City Manager

PLEASE READ PAGES 3 THROUGH 6 CAREFULLY BEFORE
FILLING OUT THE ENCLOSED APPLICATION

If you have any questions, please call the Department of Finance
(703-359-2486)

1. **PROOF of PERMANENT TOTAL DISABILITY** is required if applying under the disability qualification. Qualified disabled applicants must provide certification as required on Page 7 of this package. A Motor Vehicle Handicapped sticker is **not** considered proof of disability.
2. **INCOME**: Supporting financial documentation is required as part of the application submittal. Please provide complete documentation for all income received by every member of the **household**, including parents, working children, all other relatives and non-related occupants. Original documentation is preferred but legible copies are acceptable. Copies will be made and your originals will be returned to you. **If the supporting documentation is not presented, your application will be denied until this information is provided.** See the "Application Documentation" checklist on page 4.
3. **ASSETS AND LIABILITIES/UNPAID BILLS** information must include your **FINAL 2018** statements (dated as of December of 2018) from banks, stockbrokers, financial institutions or investors who control or manage your money markets, certificates of deposit, stocks, bonds, checking accounts, savings accounts, retirement accounts, etc. This information must be presented along with your application.

Please complete the entire application before delivering it to City Hall, Room 312. **If you need assistance completing the application or if you prefer to deliver your application and supporting documentation in person, please make an appointment by calling 703-359-2486.** Walk-ins are also welcome, but priority will be given to those with appointments.

All complete applications and supporting documentation must be received by 5:00PM on **Monday, APRIL 15, 2019.**

APPLICATION DOCUMENTATION CHECKLIST (not all-inclusive)
<u>INCOME (page 9):</u>
Federal Income Tax Returns (required unless applicant does not have to file)
W-2 Forms (if applicable)
1099 Forms (all required if applicable):
Earned Income
Interest
Dividends
Capital Gains
Pensions and Annuities
Social Security Benefits
<u>OTHER INCOME (page 9):</u>
Rental Income (if applicable)
Alimony (if applicable)
Child Support (if applicable)
Disability Benefits (if applicable)
<u>ASSET ACCOUNT STATEMENTS (page 10):</u>
IRAs, 401(k), 457(b), etc. (if applicable)
Cash value of Annuities (if applicable)
Other (if applicable)
Checking and Savings Accounts (required)
Stocks, Bonds, Mutual Funds, etc. (required)
Money Market, Certificates of Deposit (if applicable)
<u>OTHER ASSETS (page 10):</u>
Real Estate (assessed value) (if applicable)
Motor Vehicles, Boats, etc. (if applicable)
Other (if applicable)
<u>LIABILITY ACCOUNT STATEMENTS/UNPAID BILLS (page 11)</u>
Mortgage Statement (if applicable)
Credit Card Statements (if applicable)
Copies of Unpaid Bills as of December 31, 2018 (if applicable)
<u>PROOF OF DISABILITY (page 7) (if applicable)</u>

Along with your application, it is necessary for you to include all documentation supporting income received during 2018, and all assets and liabilities as of December 31, 2018. The City reserves the right to ask for documentation covering all of the calendar year. Your application and supporting documentation are **CONFIDENTIAL** and not subject to the provisions of the Virginia Freedom of Information Act.

INSTRUCTIONS TO ALL APPLICANTS

A qualified applicant must hold title to and occupy property located in the City of Fairfax as of December 31, 2018. All applicants' for real estate tax relief must complete a full application every three years. A signed certification stating any changes from the initial application must be provided each year for the two in-between years.

The following are not eligible for Real Estate Tax Relief:

1. Residents of rental properties owned and leased by the Redevelopment and Housing Authority, or by HUD.
2. Residents of a non-profit facility whose owners are exempted from payment of real estate taxes.
3. Public assistance recipients.
4. Persons already receiving assistance under another tax relief program.

The Combined Household GROSS (before taxes) annual income for the 2018 calendar year of the applicant, spouse, *all household relatives and non-related occupants* residing in the household may not exceed \$72,000 for tax relief. The first \$6,500 of income of each relative other than the spouse shall not be included in the \$72,000 total. For persons with disabilities, the first \$10,000 of income shall not be included in the gross annual income calculation.

The household net worth of the applicant and his family (excluding your primary residence for which tax relief is being sought and up to one acre of land on which the house is located) may not exceed \$340,000.

Required Documentation:

1. Applicants, spouses, relatives and others living in the household must submit a copy of their signed 2018 Federal Income Tax Return including all schedules and attachments, unless the applicant(s) and/or household members are not required to file a Federal Income Tax Return. In that case, only proof of income, assets, and/or liabilities is required.
2. If you receive SOCIAL SECURITY benefits, please submit a copy of your Social Security statement for 2018.
3. Also include copies (or originals from which copies may be made by the Finance office) of all interest, dividends, annuities, stocks, bonds, pensions, certificates of deposit, or any other investment or income statement received by you and household members, for the year 2018.

PROCESSING AND NOTIFICATION

The information required on this application must be filled out in its entirety and returned to the Department of Finance, City Hall, 10455 Armstrong Street, Room 312, Fairfax, Virginia 22030. Applications must be received before **Monday, April 15, 2019** in order to be considered. Spaces on the application that are not applicable to the applicant should be completed as "Not Applicable" (N/A), or "0" as indicated by the question. Questions that cannot be answered within the space provided may be answered by attaching additional pages to this application or may be written on the back of the application.

Written notification of approval or denial of this application will be mailed to the applicant. All information on the application is confidential and not available for public inspection. For information and assistance regarding these programs, please call (703) 359-2486.

Department of Finance
City Hall, Room 312
Phone: (703) 359-2486

Application Date: _____

**APPLICATION FOR 2019 TAX RELIEF FOR THE
ELDERLY OR PERSONS WITH DISABILITIES**

I/we wish to apply for the following Relief Program: (Check the appropriate box)

1. **Real Estate Tax Relief for Persons over 65 years of age**
The applicant or spouse (living in the same household) is 65 years old or over, as of December 31, 2018, and must reside in their City of Fairfax residence on December 31, 2018.
2. **Real Estate Tax Relief for Persons who are Permanently and Totally Disabled (see below)**
3. **Real Estate Tax Freeze for the Elderly and Disabled (taxes frozen each year, as long as applicant qualifies)**
4. **Real Estate Tax Deferral for the Elderly and Disabled (100% deferral of real estate taxes to be repaid at a future date or upon sale of the property, or death of the property owner, plus interest)**
5. **Combination of Tax Freeze/Tax Deferral for the Elderly and Disabled (Appropriate percentage of taxes are frozen, and remaining taxes can be deferred until a future date, sale of the property, or death of the property owner. Interest accrues on deferred taxes.)**

DISABILITY REQUIREMENT

If this application for tax relief is based on permanent and total disability, the applicant must attach a certification from the:

1. Social Security Administration, Veteran's Administration, or the Railroad Retirement Board

OR

2. Two medical doctors from different practices licensed to practice in Virginia, stating that the applicant is permanently and totally disabled as defined in Sections 70-35(b) and 90-75(b) of the City Code. A DMV Handicapped tag is not considered proof of disability.

ALL APPLICANTS - PLEASE COMPLETE EACH SECTION OF THE APPLICATION.

I. DEMOGRAPHIC INFORMATION - PLEASE COMPLETE FOR ALL PERSONS RESIDING AT RESIDENCE				
	NAME	RELATIONSHIP	DATE OF BIRTH	SOC. SEC. #
1.		APPLICANT		
2.		SPOUSE		
3.		RELATIVE 1		
4.		RELATIVE 2		
5.		OTHER OCCUPANT		
6.				
II. INFORMATION ABOUT THE RESIDENCE FOR WHICH REAL ESTATE TAX RELIEF IS SOUGHT				
7.	ADDRESS:			
8.	HOME PHONE NUMBER:		HOW LONG AT THIS ADDRESS?	
9.	CELL PHONE NUMBER:		IS THIS YOUR SOLE DWELLING?	
			<input type="checkbox"/> YES <input type="checkbox"/> NO	

For Internal Use Only

Income	Net Assets
Percent of Relief Granted	Approved By Initials

INCOME SECTION OF APPLICATION

PROOF OF ALL GROSS HOUSEHOLD INCOME RECEIVED IN CALENDAR YEAR 2018 MUST BE FURNISHED FOR EVERY MEMBER OF THE HOUSEHOLD.

A. INCOME - COMPLETE FOR APPLICANT AND SPOUSE ONLY			
		APPLICANT	SPOUSE
10.	SALARY, WAGES, TIPS	\$	\$
11.	SOCIAL SECURITY (INCLUDE MEDICARE)		
12.	INTEREST INCOME		
13.	DIVIDENDS (INCOME FROM STOCK)		
14.	PENSION, ANNUITY, IRA/401K		
15.	RENT(S) IDENTIFY ON BACK OF FORM		
16.	CAPITAL GAINS* (SEE BELOW)		
17.	OTHER INCOME - ALIMONY, CHILD SUPPORT		
18.	DISABILITY EXEMPTION (IF APPLICABLE)	< >	< >
19.	TOTAL INCOME (ADD LINES 10 THROUGH 18)	\$	\$
B. INCOME - COMPLETE FOR RELATIVES OR OTHER OCCUPANTS LIVING IN HOUSEHOLD			
		RELATIVE	OTHER
20.	SALARY, WAGES, TIPS	\$	\$
21.	SOCIAL SECURITY (INCLUDE MEDICARE)		
22.	INTEREST INCOME		
23.	DIVIDENDS (INCOME FROM STOCK)		
24.	PENSION, ANNUITY, IRA/401K		
25.	CAPITAL GAINS* (SEE BELOW)		
26.	OTHER INCOME - ALIMONY, CHILD SUPPORT		
27.	INCOME EXEMPTION IF ALLOWED	<\$6,500>	<\$6,500>
28.	TOTAL INCOME (ADD LINES 20 THROUGH 27)	\$	\$
29.	TOTAL COMBINED INCOMES (ADD LINES 19 & 28)	\$	

*Any increase in the value of stock or real estate between the time it was bought and the time it was sold.

ASSET SECTION OF APPLICATION

PROOF OF ASSET INFORMATION AS OF DECEMBER 31, 2018 MUST BE FURNISHED.

C. ASSETS - LIST REAL ESTATE OWNED OTHER THAN RESIDENCE			
	ADDRESS	MARKET VALUE	
30.			

D. ASSETS - LIST VALUE OF MOTOR VEHICLES, BOATS, ETC.			
	MAKE and MODEL	YEAR	\$ VALUE
31.			
32.			
33.			

E. ASSETS - LIST CASH VALUE OF <u>ASSETS</u> LISTED BELOW			
		APPLICANT	SPOUSE
34.	SAVINGS ACCOUNTS	\$	\$
35.	CERTIFICATES OF DEPOSIT		
36.	CHECKING ACCOUNTS		
37.	MONEY MARKETS		
38.	RETIREMENT ACCOUNTS - (i.e. 401(k), 457b)		
39.	MORTGAGE OR RENT PAYABLE TO APPLICANT		
40.	CASH VALUE OF ANNUITY		
41.	OTHER NOTES, ETC. PAYABLE TO APPLICANT		
42.	STOCKS AND BONDS		
43.	TOTAL ASSETS (LINES 30 THROUGH 42)	\$	\$
44.	COMBINED ASSETS (Applicant & Spouse)	\$	

NOTE: SKIP THE LIABILITIES/UNPAID BILLS SECTION (F) IF TOTAL ASSETS (Line 44) ARE LESS THAN \$340,000.

LIABILITIES/UNPAID BILLS SECTION OF APPLICATION

PROOF OF LIABILITIES/UNPAID BILLS AS OF DECEMBER 31, 2018 MUST BE FURNISHED (IF REQUIRED).

F. LIABILITIES / UNPAID BILLS AS OF DECEMBER 31, 2018			
LIABILITIES		APPLICANT	SPOUSE
45.	NOTES PAYABLE	\$	\$
46.	ACCOUNTS PAYABLE (i.e. BILLS, CHARGE ACCOUNTS)		
47.	TAXES DUE (FEDERAL, STATE, OTHER)		
48.	OTHER DEBTS		
49.	REAL ESTATE MORTGAGES		
50.	OTHER		
51.	TOTAL LIABILITIES FOR APPLICANT & SPOUSE (ADD LINES 45 THROUGH 50)	\$	\$
COMBINED LIABILITIES (Applicant & Spouse)		\$	
COMBINED NET WORTH (SUBTRACT TOTAL COMBINED LIABILITIES FROM TOTAL COMBINED ASSETS)		\$	

AFFIDAVIT

Comes now _____ of legal age, having 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 factor 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 90, Division 3, Articles 70 to 79, of the Code of the City of Fairfax, Virginia, amended, shall nullify an exemption for the current taxable year, and may be subject to fines.

Applicant: _____

Date: _____

Co-applicant: _____

Date: _____