City of Fairfax
Finance Department

Real Estate Tax Relief
10455 Armstrong Street Room 312
Fairfax, VA 22030
(703)359-2486

March 8, 2023

Dear City of Fairfax Resident,

Enclosed you will find the City of Fairfax 2023 Real Estate Tax Relief application and instructions. Please read the following important information:

1. The application deadline is **Monday, April 17, 2023**.
   a. If a complete application is NOT received by this date, you WILL receive a Real Estate Tax bill.

2. Please note that the Stormwater Utility Fee is NOT eligible for Tax Relief.

3. If you wish to submit your application in person or meet with the Tax Relief Program Administrator, please call (703) 359-2486 to **schedule an appointment**. Due to the high number of applicants and the short submission window, **we cannot meet with residents without appointments**.

4. An approved application is valid for three years. If the 2023 application is approved, only a recertification form will be required for 2024 and 2025.

TO BE ELIGIBLE FOR REAL ESTATE TAX RELIEF, APPLICANTS MUST:

1. Be over the age of 65 as of January 1, 2023 or,
2. Be 100% and permanently disabled (documented proof required).

AND

1. Have Total Household Net Worth, excluding the home's value, of less than or equal to $400,000.

AND

1. Have Total Household Qualifying 2022 Income of under $65,000 for 100% tax relief or,
2. Have Total Household Qualifying 2022 Income of $65,001 to $75,000 for 50% tax relief or,
3. Have Total Household Qualifying 2022 Income of $75,001 to $85,000 for 25% tax relief.

Applicants with 2022 Total Household Qualifying Income exceeding $85,000 do not qualify for tax relief.

Please keep in mind:

- The application due date is April 17.
- Appointments are required. Please do NOT walk in without an appointment.
- The Stormwater Utility Fee is NOT eligible for tax relief.

If you have any questions, please call us at (703) 359-2486. We are looking forward to hearing from you.

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**.
2. ☐ Real Estate Tax Relief for Persons who are **100%, Permanently Disabled.**

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 1		
6		Other Occupant 2		

II. Information About The Residence For Which Real Estate Tax Relief Is Sought

7	Address:	
8	Home Phone#:	Email Address:
9	Cell Phone# 1:	How long at this address?
10	Cell Phone# 2:	Is this you sold dwelling? CHOOSE ONE

A. Income - Complete For Applicant And Spouse Only

	Complete For Applicant And Spouse Only	**Applicant**	**Spouse**
11	Salary, Wages, Tips	$	$
12	Social Security (before Medicare deduction)		
13	Interest Income		
13	Dividends (Income From Stock)		
14	Pension, Annuity, Ira/401k		
15	Rent(S) Identify On Back Of Form		
16	Capital Gains		
17	Other Income – Alimony, Child Support, Etc.		
18	Disability Exemption (**If Applicable**) ($10,000)	< >	< >
19	**Total Income (Add Lines 11 Through 18)**	$ $ 0.00	$ $ 0.00
20	**Total Combined Incomes (Section A) Applicant & Spouse**	$ 0.00	

B. Income - Complete For Relatives Or Other Occupants Living In Household

		Related Person	**Related Person**
21	Salary, Wages, Tips	$	$
22	Social Security (before Medicare deduction)		
23	Interest Income		
24	Dividends (Income From Stock)		
25	Pension, Annuity, IRA/401k		
26	Capital Gains		
27	Other Income – Alimony, Child Support, Etc.		
28	Income. Exemption <$6,500.00>		
29	**Total Income** (Add Lines 21 Through 28)	$ $ 0.00	$ $ 0.00
30	**Total Inc. Combined Inc. (Section B) Applicant & Spouse**	$ 0.00	
31	**Total Combined Incomes** (Sections A & B) **Relative & Other**	$ $ 0.00	

C. Assets – List Real Estate Owned Other Than Residence			
	Address		**Market Value**
32			
D. Assets – List Value Of Motor Vehicles, Boats, Etc.			
	Year	**Make & Model**	**Market Value**
33			
34			
35			
34		**Total Auto, Boats, Etc. Values -->**	**$** 0.00

E. Assets – List Cash Value Of Assets Listed Below			
		Applicant	**Spouse**
35	Savings Accounts	**$**	**$**
36	Certificates Of Deposit		
37	Checking Accounts		
38	Money Markets		
39	Retirement Accounts – (i.e. 401(K), 457b)		
40	Mortgage Or Rent Payable To Applicant		
41	Cash Value Of Annuity		
42	Other Notes, Etc. Payable To Applicant		
43	Stocks And Bonds		
44	Total (Section E.) Assets (Lines 35 - 43)	**$** $ 0.00	**$** $ 0.00
45	Combined Assets (Applicant & Spouse) Sections C, D, E)	**$** $ 0.00	

F. Liabilities / Unpaid Bills As Of December 31, 2022			
	Liabilities	**Applicant**	**Spouse**
46	Notes Payable	**$**	**$**
47	Accounts Payable (I.E. Bills, Charge Accounts)		
48	Taxes Due (Federal, State, Other)		
49	Other Debts		
50	Real Estate Mortgages		
51	Other		
52	Total Liabilities For Applicant & Spouse (Add Lines 46 Through 51)	**$** $ 0.00	**$** $ 0.00
Combined Liabilities (Applicant & Spouse)		**$** $ 0.00	
Combined Net Worth (Subtract Total Combined Liabilities From Total Combined Assets)		**$** $ 0.00	

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.

Applicant: ______________________________ Date: ________________

Co-applicant: ____________________________ Date: ________________

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.

INSTRUCTIONS

Income Section of Application
Applicants must provide complete documentation of all income received by every household member, including parents, working children, other relatives, and non-related occupants. The "Application Documentation" is listed at bottom of this page.

Income figures can be found on the 2022 Federal and State Income Tax Returns.

The combined household gross annual income (before taxes) for the 2022 calendar year, including the applicant, spouse, household relatives, and non-related occupants, must **NOT exceed $85,000** for tax relief. Proof of all gross income received in 2022 must be furnished for every household member.

Possible income deductions for this program are:

- Deduction of the **first $10,000** from the gross income total for qualified applicants who are 100% permanently disabled.
- **$6,500** per relative (other than the spouse) living in the same household.

Asset Section of Application
Applicants must provide final 2022 statements, as of December 31, 2022, from banks, stockbrokers, financial institutions, or investors who control or manage their money market accounts, certificates of deposit, stocks, bonds, checking accounts, savings accounts, retirement accounts, etc. This information must be included with the application.

The **maximum net worth limit** for tax relief eligibility is **$400,000**, NOT including the primary residence for which tax relief is being sought and one acre of land on which that residence is located.

**Note that any increase in the value of stock or real estate between the time it was bought and the time it was sold should be considered.*

Liabilities Section of Application
If the total assets (Line 45) are less than $400,000, skip the Liabilities/Unpaid Bills section (F). Otherwise, proof of liabilities/unpaid bills due in December 2022 must be furnished.

Required Documents
Applicants, spouses, relatives and others living in the household must submit a copy of their **signed 2022 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.

<u>Application Documentation List</u> (All required if applicable. List below is not all-inclusive.)

Income Source Documents:
Federal Income Tax Returns, W-2 Forms, 1099 Forms, Interest, Dividends and Capital Gains statements, Pensions and Annuities statement, Social Security statement, Rental Income, Alimony, Child Support, Disability Benefits statement.

Asset Source Documents:
IRAs, 401(k), 457(b), etc., Cash value of Annuities, Checking and Savings Accounts, Stocks, Bonds, Mutual Funds, etc., Money Market, Certificates of Deposits, Real Estate (assessed value), Motor Vehicles, Boats.

Liability Source Documents:
Mortgage Statement, Credit Card Statements, Copies of Unpaid Bills.
All documents should be for calendar year 2022 (as of December 31, 2022).

Please note that this list of required documents is not exhaustive, and the City reserves the right to request additional supporting documentation. Failure to provide all required documentation, including additional documentation that may be requested by the City, will result in the denial of your application.

All applications and supporting documentation must be submitted by the April 17 deadline to be considered for this program.

Please be assured that your application and supporting documentation are confidential and not subject to the provisions of the Virginia Freedom of Information Act.

Disability Tax Relief Requirements
If the applicant is seeking tax relief based on permanent and total disability, they must provide certification from one of the following sources:

- Social Security Administration, Veteran's Administration, or Railroad Retirement Board
- Two licensed medical doctors from different practices in Virginia certifying that the applicant is 100% permanently disabled as defined in Sections 70-35(b) and 90-75(b) of the City Code.

**Note that possession of a Motor Vehicle Handicapped sticker does not serve as proof of disability.*

Disqualifying Factors
The following factors will disqualify applicants from receiving Real Estate Tax Relief:

- Residents receiving Public Assistance.
- Residents of rental properties owned and leased by the Redevelopment and Housing Authority or by HUD.
- Residents of a non-profit facility whose owners are exempted from paying real estate taxes.
- Persons already receiving assistance under another tax relief program.
- Age - under the requirement to apply.
- Ownership - Applicant not listed as owner by December 31 of the previous year.
- Disability - Proof of 100% Permanent disability not received by deadline.
- Insufficient Income Documentation.
- Insufficient Assets Documentation.
- Exceeds Maximum Income allowed.
- Exceeds Maximum Asset Amount allowed.
- Deadline - Application received past deadline.
- Deadline - Missing supporting documents by deadline.
- Other factors not listed above.

Methods of Submission

- **Mail** - Submit your application and all supporting documentation to 10455 Armstrong Street, Room 312, Fairfax, VA 22030.
- **Email** – Submit your application and all supporting documentation to taxrelief@fairfaxva.gov.
- **Drop Off** - You can drop off your application and supporting documents in the Treasurer’s Drop Box, located at the front of City Hall on Armstrong Street, by the flagpole.
- **In-Person** - You can submit your application in person by appointment only. Please call 703-359-2486 to schedule an appointment.

For first-time applicants, a valid photo ID is required and must be presented in person at your appointment, so only in-person submission is acceptable. If you’re a first-time applicant, please bring your completed application and all supporting documentation to your appointment.