

## Holiday Schedule: Independence Day

Arlington County Government offices and services are operating on modified schedules for Independence Day, Tue., July 4, 2023.

[View the full schedule \(https://www.arlingtonva.us/Government/Topics/Holiday-Schedule\)](https://www.arlingtonva.us/Government/Topics/Holiday-Schedule)

# ARLINGTON VIRGINIA



[Home \(https://www.arlingtonva.us/Home\)](https://www.arlingtonva.us/Home) / [Residents \(https://www.arlingtonva.us/Residents\)](https://www.arlingtonva.us/Residents) / [Taxes \(https://www.arlingtonva.us/Residents/Taxes\)](https://www.arlingtonva.us/Residents/Taxes) / [Tax Relief \(https://www.arlingtonva.us/Residents/Taxes/Tax-Relief\)](https://www.arlingtonva.us/Residents/Taxes/Tax-Relief) / Real Estate Tax Relief Program - 2023

## Real Estate Tax Relief Program - 2023

### Information about households the Real Estate Tax Relief program served in 2022:

In 2022, the Real Estate Tax Relief program provided more than \$5 million in real estate tax relief to more than 850 homeowners. These homeowners were either at least age 65 or had a total and permanent disability. Learn

more here: [\(/files/sharedassets/public/topics/documents/retr-program-flyer-cy-2021.pdf\)](/files/sharedassets/public/topics/documents/retr-program-flyer-cy-2021.pdf) **2022 Demographic Information** [\(/files/sharedassets/public/housing/documents/retr-2022-demographic-information.docx\)](/files/sharedassets/public/housing/documents/retr-2022-demographic-information.docx)



The Real Estate Tax Relief provides an exemption and/or deferral of real estate taxes for qualified Arlington homeowners age 65 and older and certain totally and permanently disabled homeowners who have title to the property and meet income, asset and all eligibility requirements.

# Where to Apply

## Mail completed applications to:

Department of Human Services  
2100 Washington Blvd., 3rd Floor  
Arlington, Virginia 22204  
703-228-1350 (tel:7032281350)

- [2023 Program Application \(/files/sharedassets/public/topics/documents/2023-application.docx\)](/files/sharedassets/public/topics/documents/2023-application.docx)
- [RETR FAQs \(/files/sharedassets/public/topics/documents/2023-retr-pamphlet.docx\)](/files/sharedassets/public/topics/documents/2023-retr-pamphlet.docx)

## Application Deadline

The filing deadline for the program is **November 15, 2023**. *It is best to submit your application as early as possible, even if you do not yet have all necessary documentation.* Submit your application by March 31 for a timely adjusted bill.

Late applications may be accepted only in certain hardship situations. Call 703-228-1350 (tel:7032281350) for information, if needed.

# Requirements

## Age

- You must be at least 65 years old (if not totally and permanently disabled).
- If you turn 65 during the current year, the amount of exemption will reflect the number of months that you meet the age requirement.
- A spouse may be younger than 65 and not disabled as long as the other spouse meets all the requirements. Owners other than spouses must meet all of the requirements.

## Residency

- Your home has to be your sole residence. All owners who have title to the property must reside in the property as of this year and continue to reside there (except owners in nursing homes and assisted living facilities).

## Disability

1. You must be totally and permanently disabled.

2. You must also be unable to engage in substantial gainful activity by reason of your disability. If you are substantially gainfully employed, you will not meet the disability criteria for this program even with appropriate documentation.
3. You need a certification by one of the following:
  - Social Security Administration
  - Veteran's Administration
  - Railroad Retirement Board, or
  - Affidavits by two medical doctors licensed to practice medicine in Virginia that you are permanently and totally disabled. One of the affidavits must be based upon a physical examination. Call [703-228-1350 \(tel:7032281350\)](tel:7032281350) for more information and affidavit forms.

**Note:** If you have a 100% service connected total and permanent disability, you may qualify for the [Real Estate Tax Exemption of Disabled Veteran or Surviving Spouse \(https://www.arlingtonva.us/wp-content/uploads/sites/21/2021/02/DAV\\_Exemption\\_Application.pdf\)](https://www.arlingtonva.us/wp-content/uploads/sites/21/2021/02/DAV_Exemption_Application.pdf) program. Call [703-228-3920 \(tel:7032283920\)](tel:7032283920) for more information.

## Income Requirements

- Tax relief for the current year is based on previous year's income.
- All sources of gross income, whether taxable or not, are considered, including unearned income. This includes the gross income for the previous year of all owners and of all relatives living in the home as of December of last year. (Or, if purchased this year, includes the gross income for the previous year for all owners and all relatives living in the home as of the date of purchase.)
- Provide the following:
  - A copy of the Federal Income Tax Form (1040 or 1040a), with all attachments, for the applicant and all relatives living in the home.
  - Attach all W-2s and 1099s.
  - Proof of all income, both earned and unearned is required.
  - Unearned income includes benefits such as Social Security, Annuities, Civil Service Annuities, inheritance, Veterans Benefits and financial contributions from friends/family.

## 2023 Income and Asset Limits

Household income can not be more than \$97,256 and household assets (excluding your home) can

not be more than \$467,402 for an exemption. The percent of taxes exempted depends on income. **All related people who live in the home are considered as part of the household.**

### Income and Asset Maximum Levels

Exemption Type	Income Level	Asset Level (the value of your home is not considered)
Full	0 – \$54,706	0 - \$467,402
75%	\$54,706.01 - \$66,864	0 - \$467,402
50%	\$66,864.01 - \$79,019	0 - \$467,402
25%	\$79,019.01 - \$97,256	0 - \$467,402
Deferral	\$97,256.01 - \$120,978	0 - \$467,402
Deferral	0 - \$120,978	\$467,402.01 - \$630,993

### Income Deductions:

The following income will be deducted from your household gross income:

- Up to \$10,000 of income is disregarded for each household member who is not an owner or owner's spouse.
- Disability Benefits (only benefits received based on a disability, not *all* income) are disregarded for the owner and/or owner's spouse.

### Asset Deductions:

The following unreimbursed expenses may be deducted from assets:

- Medical/dental expenses
- Emergency home repairs (for the home you live in)
- Condo association individual special assessments (for the home you live in)

However:

- The unreimbursed expenses must exceed \$1,000 (for each category)
- They must be for the homeowner/homeowner's spouse and must be for the preceding year.
- Assets of household members who are not the owner or owner's spouse are *not* considered in the asset calculation

If your assets are \$467,402 or less, there is no need to send in proof of expenses because it will not impact your relief.

## Deferrals

If your income is \$120,978 or less and your assets are less than \$630,993 you may qualify for a deferral only.

**If your exemption does not cover the whole tax, you may defer (delay) payment of the balance** without penalty or interest until the property changes ownership.

## Asset Requirements

Tax relief for the current year is based on asset value (excluding the home you live in) as of December 31 of the previous year. Verification of all assets is required. This includes the assets of all owners and spouses of owners (who reside in the home). The assets of other household members are not considered.

- Provide the following:
  - Statements from all financial institutions for December of last year.
  - Proof of assessed value (as of December of last year) of all other property owned and proof of the mortgage balance for other property owned as of December of last year.

## Life Tenancy

- Only the life tenant and any owners who live in the home need to qualify.

## Maintaining Your Eligibility

- A full review application will be completed at least every three years.
- In other years you may only be required to complete a short review form.

- The appropriate forms are sent each January to those who received tax relief the previous year.

## REAL ESTATE LINKS

- [Real Estate Assessments \(https://www.arlingtonva.us/Government/Topics/Real-Estate\)](https://www.arlingtonva.us/Government/Topics/Real-Estate)
- [Real Estate FAQs \(https://www.arlingtonva.us/Government/Topics/Real-Estate/faqs\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/faqs)
- [Assessment Process \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments)
  - [Assessment Appeals \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Appeals\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Appeals)
  - [Online Appeal Applications \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Online-Appeal-Applications\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Online-Appeal-Applications)
  - [Single-Family Homes & Condos \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Single-Family-Real-Estate-Assessments\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Assessments/Single-Family-Real-Estate-Assessments)
  - [Commercial Real Estate Assessments \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Commercial-real-estate-assessments\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Commercial-real-estate-assessments)
  - [Commercial Worksheet Request \(https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fprd-web2-vip.arlingtonva.us%2FAppNetREA%2FUnityForm.aspx%3Fd1%3DAVnYL7NrfUZQnL9ew%252fAcYuN93rcz5Fgn%252fw3Lf%252bwjBjUDIN65tPScPgZReqi4W5U1wj%252fv%252fxvycTINkkULIY%252fCEnI4cBB0kVIWehxlWbLBVieHExdyYNKAW1Yjwj5MvTqV9BCAEZM6KqP8JQxk7m%252f5PPw8KtSAw2JD426eHDczf4ZrN6pQriHwOcy9L%252bMP1QWFeD Ppk3SOaiLkzFH3EoTeqWbtln2m9w80DgDDedMQIYy0o1DdjxsaJBAj9zIT2jYWRtk3pAhwQzqkYunKcKGC7PY%253d&data=05%7C01%7Cewoznysmith%40arlingtonva.us%7Cdff9b407f1064aa7fff808db1b337da2%7C803548041fdf428e9f5f5091e994cf54%7C0%7C0%7C638133680196861213%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6Ik1haWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=etszWRQuXc7vfrZ9yoql5%2FlrMCYn6Em7QysDVnElxb8%3D&reserved=0\)](https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fprd-web2-vip.arlingtonva.us%2FAppNetREA%2FUnityForm.aspx%3Fd1%3DAVnYL7NrfUZQnL9ew%252fAcYuN93rcz5Fgn%252fw3Lf%252bwjBjUDIN65tPScPgZReqi4W5U1wj%252fv%252fxvycTINkkULIY%252fCEnI4cBB0kVIWehxlWbLBVieHExdyYNKAW1Yjwj5MvTqV9BCAEZM6KqP8JQxk7m%252f5PPw8KtSAw2JD426eHDczf4ZrN6pQriHwOcy9L%252bMP1QWFeD Ppk3SOaiLkzFH3EoTeqWbtln2m9w80DgDDedMQIYy0o1DdjxsaJBAj9zIT2jYWRtk3pAhwQzqkYunKcKGC7PY%253d&data=05%7C01%7Cewoznysmith%40arlingtonva.us%7Cdff9b407f1064aa7fff808db1b337da2%7C803548041fdf428e9f5f5091e994cf54%7C0%7C0%7C638133680196861213%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzliLCJBTiI6Ik1haWwiLCJXVCi6Mn0%3D%7C3000%7C%7C%7C&sdata=etszWRQuXc7vfrZ9yoql5%2FlrMCYn6Em7QysDVnElxb8%3D&reserved=0)
  - [Income and Expense Survey \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Income-Expense-Survey\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Income-Expense-Survey)
  - [New Construction Supplements \(https://www.arlingtonva.us/Government/Topics/New-Construction-Supplements\)](https://www.arlingtonva.us/Government/Topics/New-Construction-Supplements)
- [Board of Equalization of Real Estate Assessments \(BOE\) \(https://www.arlingtonva.us/Government/Commissions-and-Advisory-Groups/Board-of-Equalization\)](https://www.arlingtonva.us/Government/Commissions-and-Advisory-Groups/Board-of-Equalization)
- [Forms \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Forms\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Forms)
- [Real Estate Taxes and Payments \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments)
  - [About Real Estate Taxes \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/real-estate-taxes\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/real-estate-taxes)
  - [Tax Relief and Exemptions \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Exemptions\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Exemptions)

- [Real Estate Tax Relief Program \(https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Real-Estate-Tax-Relief\)](https://www.arlingtonva.us/Government/Topics/Real-Estate/Tax-Payments/Real-Estate-Tax-Relief)
- [Payment Portal \(CAPP\) \(https://capp.arlingtonva.us/\)](https://capp.arlingtonva.us/)
- [Mailing Address Change \(https://egov.arlingtonva.us/REASAddressChange/CustomerAddressChanges/Create\)](https://egov.arlingtonva.us/REASAddressChange/CustomerAddressChanges/Create)

## CONTACT US

Department of Human Services  
2100 Washington Blvd., 3rd Floor  
Arlington, Virginia 22204  
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