

Fairfax County provides real estate tax relief and vehicle tax relief (**only one vehicle per household**) to citizens who are either 65 or older or permanently and totally disabled and meet the income and asset eligibility requirements. Qualified taxpayers may also be eligible for tax relief for renters.

If you would like to have an application mailed to you, call 703-222-8234; Español 703-324-3855, between 8:00 a.m. and 4:30 p.m. Monday thru Friday or request by [e-mail](#). Those with hearing impairments may call, TTY 711.

Returning applicants must file no later than May 1, 2023. However, the due date may be extended to December 31 under certain hardship conditions which have hampered the applicant from filing on time and are no fault of the applicant. Detailed requests for hardship waivers must be submitted in writing with the Department of Tax Administration. The 2023 tax relief application was sent by mail to current participants on February 3, 2023.

Common items that must be supplied along with the application are found below:

- Federal and State Income Tax Returns including all schedules
- Complete account balance statements as of December 31st for each financial institution
- A copy of the divorce decree and marital separation agreement (if not supplied before)
- A complete copy of the trust (if not supplied before and applicable to the applicant)

2023 QUALIFICATIONS FOR REAL ESTATE TAX RELIEF

To qualify for real estate tax relief, you must be at least 65 years of age or permanently and totally disabled. Applicants who turn 65 or become permanently and totally disabled during the year of application may also qualify for tax relief on a prorated basis.

If the dwelling is jointly owned by an applicant and spouse, either the applicant or spouse must be at least 65 years of age or older, or permanently and totally disabled.

To apply for real estate tax relief for the current year, applicants must provide the gross household income from all sources of the owners of the dwelling and any relatives of the owner who reside in the dwelling from the immediately preceding year. The total combined income may not exceed \$90,000. The following income limitations and percentage of relief apply:

- If the total combined income is \$60,000 or less, you are eligible for 100% relief.
- If the total combined income is \$60,001 to \$70,000, you are eligible for 75% relief. (Does not apply for 2022 and prior year taxes. This bracket will result in 50% relief for tax year 2022.)
- If the total combined income is \$70,001 to \$80,000, you are eligible for 50% relief.
- If the total combined income is \$80,001 to \$90,000, you are eligible for 25% relief.

Non-owning relatives residing in the dwelling, other than a spouse, shall exclude the first \$6,500 of their income. There is no deduction for a relative who has no income. Applicants who are permanently and totally disabled may exclude the first \$7,500 of income. Relatives (other than spouse) who are permanently and totally disabled and receive income due to their disability, may exclude this income from the total combined income.

The total combined net assets of owners of the dwelling and of the spouse of any owner who resides in the dwelling may not exceed \$400,000, of the preceding year for which relief is sought. The net worth limit does not include the home's value, up to one acre of land. The net financial worth excludes up to five acres of land from the primary residence that cannot be subdivided under approved zoning and remains taxable. When the property is jointly owned and the co-owner is deceased, a certified copy of the death certificate must be provided.

2023 QUALIFICATIONS FOR REAL ESTATE TAX DEFERRAL

To qualify for real estate tax deferral, you must be at least 65 years of age or permanently and totally disabled. Applicants who turn 65 or become permanently and totally disabled during the year of application may also qualify for tax deferral on a prorated basis.

If the dwelling is jointly owned by an applicant and spouse, either the applicant or spouse must be at least 65 years of age or older, or permanently and totally disabled.

To be eligible for real estate tax deferral, applicants must provide the gross household income from all sources of the owners of the dwelling and any relatives of the owner who reside in the dwelling from the immediately preceding year. The total combined income may not exceed \$100,000.

Non-owning relatives residing in the dwelling, other than a spouse, shall exclude the first \$6,500 of their income. There is no deduction for a relative who has no income. Applicants who are permanently and totally disabled may exclude the first \$7,500 of income. Relatives (other than spouse) who are permanently and totally disabled and receive income due to their disability, may exclude this income from the total combined income.

The total combined net assets of owners of the dwelling and of the spouse of any owner who resides in the dwelling may not exceed \$500,000 of the preceding year for which deferral is sought. The net worth limit does not include the home's value, up to one acre of land. The net financial worth excludes up to five acres of land from the primary residence that cannot be subdivided under approved zoning and remains taxable. When the property is jointly owned and the co-owner is deceased, a certified copy of the death certificate must be provided.

Real Estate taxes deferred shall not incur penalties but are subject to annual compounding interest at the rate of the prime rate set by the Wall Street Journal plus 1.00% per year (not to exceed 8.00%). The taxes deferred and accumulated interest may not exceed 10% of the assessed value of the dwelling, at any given time.

Deferred real estate taxes shall be paid to the County, by the vendor, transferor, executor, or administrator upon the sale of the dwelling, upon a nonqualified transfer of the dwelling, or from the estate of the decedent within one year after the death of the last qualified owner.

QUALIFICATIONS FOR VEHICLE ("CAR") TAX RELIEF

To qualify for vehicle ("car") tax relief under the Tax Relief Program you must be at least 65 years of age or permanently and totally disabled as of January 1 of the application year and reside in Fairfax County. The exempted vehicle must be owned and used primarily by the applicant. Tax relief will only be granted on one vehicle.

The gross income of the applicant may not exceed \$22,000. Income shall be computed by combining the gross income of the preceding year for the owner(s) of the vehicle and their spouse, irrespective of how the vehicle is titled. The gross income of any person who is permanently and totally disabled shall not exceed \$29,500.

The total combined net assets of the applicant and spouse may not exceed \$75,000 as of December 31 of the preceding year for which relief is sought.

QUALIFICATIONS TO RECEIVE TAX RELIEF FOR RENTERS

To qualify for tax relief for renters under the Tax Relief Program, you must be at least 65 years of age or permanently and totally disabled and reside in Fairfax County.

The gross income of the applicant and any relatives residing in the dwelling may not exceed \$22,000. Income shall be computed by combining the gross income from all sources of the preceding year. Relatives residing in the dwelling may exclude the first \$6,500 of income. There is no deduction for a relative who has no income. Applicants who are permanently and totally disabled may exclude the first \$7,500 of income.

Total combined net assets of the applicant and spouse may not exceed \$75,000 as of December 31 of the preceding year for which relief is sought.

To receive relief, applicants must pay 30% or more of their gross income towards their rent. This amount may be prorated based upon the length of residence in the county during the application year.

Applicants must provide a copy of the lease agreement and rental receipts or cancelled checks for each month of the preceding year documenting the amount of rent paid.

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.