



# CITY OF FALLS CHURCH

Office of the Treasurer  
Jody Acosta, MGT

300 Park Avenue, Suite 201 W  
Falls Church, VA 22046  
703-248-5046 (TTY 711)  
www.fallschurchva.gov/Treasurer

## APPLICATION FOR FY2024 TAX RELIEF

Please review all requested information carefully before you complete the application. **All information must be provided with documentation to support each entry. You must include a complete copy of your 2022 Federal and State Income Tax Returns with your application. Please include all associated W-2 and 1099 forms, schedules and attachments. Please Note: The City uses gross income (not taxable income) for purposes of this application.**

You must also provide all financial statements (i.e. banking and investment statements) with an ending balance on 12/31/2022. If your statement cycle does not end on 12/31/2022, please provide both the December 2022 and January 2023 statements so that we can calculate the 12/31/2022 ending balance. All pages are required for a sound audit trail – even pages labeled “intentionally left blank.” Auditors do not like missing pages. **Please submit complete statements.**

If you own stocks in your portfolio, you must provide the stock price on 12/31/2022. Please complete an internet search for your specific stock(s) on 12/31/2022, print the screen and attach it to your statement showing the number of shares of each stock you own.

### Persons with Disabilities

If you/spouse are applying for tax relief as "permanently and totally disabled," you must provide documentation certifying this status. This must include: (1) documentation from the Social Security Administration, Department of Veterans Affairs or the Railroad Retirement Board; or (2) certifications from two physicians licensed in Virginia attesting that you are permanently and totally disabled.

### Personal Property Tax Relief (automobiles)

Information on the JD Power formerly NADA value of your car can be obtained from the JD Power/National Automobile Dealers Association’s Official Used Car Guide, January 2023 Eastern Edition. Copies of the guide can be found in libraries, banks, and most credit unions, or online at [JD Power Values | Car Values | Car Book Values \(jdpowervaluesonline.com\)](http://jdpowervaluesonline.com).

Information furnished to the City of Falls Church Treasurer’s Office will be maintained and disseminated for governmental purposes in accordance with the Virginia Freedom of Information Act, Code of Virginia, § 2.1.340 through 346.1 as amended, and the Privacy Protection Act of 1976, Code of Virginia §, 2.1.377 through 386, as amended.

### **2024 Tax Relief Chart\***

Income Limit	Asset Limit	% Relief
\$0-60,000	\$500K	100%
\$60,001-70,000	\$500K	75%
\$70,001-80,000	\$500K	50%
\$80,001-90,000	\$500K	25%
\$90,001-175,000	\$501K-800K	Deferral Only*

\*Note: If AV >125% of City’s Avg AV, and Income <\$175,001, Deferral Only

**QUESTIONS?** CONTACT NIKI WISEMILLER, Chief Deputy Treasurer via email at [treasurer@fallschurchva.gov](mailto:treasurer@fallschurchva.gov) or by phone at 703-248-5047 (TTY 711)

**All completed applications should be mailed or delivered in person to:**

**City of Falls Church Treasurer’s Office  
300 Park Ave, Suite 201W  
Falls Church, VA 22046-3301**

**Relief Programs for the Elderly and/or Disabled Residents**  
**Grant Year FY2024 Certification INSTRUCTIONS**

- Please carefully review the information that has been provided on your application.
- **Application deadline date is April 17, 2023.**

**PRIMARY QUALIFIERS:**

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2022.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2022, and the property must be the primary residence in 2022.
- Total financial worth, exclusive of the dwelling, household furnishings and one acre of land upon which the dwelling is situated, must not exceed **\$500,000\*** as of December 31, 2022.
- If assessed value (AV) of your home exceeds 125% of the City's average assessed value for single family residences, and/or gross household income is less than \$175,001, and/or assets are \$800,000 or less, applicant is eligible for deferral only.
- If you have a Reverse Mortgage or if your property is held in a Trust, please provide a copy of the Trust documents or the Reverse Mortgage Agreement with your application.
- Please provide Power of Attorney (POA), if applicable.

**REAL ESTATE TAX RELIEF ELIGIBILITY:**

- Income Limit for Households Eligible for Relief: **\$0-60,000** receives **100% relief**. Pay only storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$60,001-70,000** receives **75% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$70,001-80,000** receives **50% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$80,001-90,000** receives **25% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Gross combined household income limit: **\$90,001-175,000 with assets up to \$800,000 receives deferral only**. Must pay storm water fee.
- Assets must not exceed \$500,000 unless qualified for deferral only, then limit can be \$800,000 as needed.

**REAL ESTATE TAX DEFERRAL ELIGIBILITY:**

- Property owners with **incomes between \$90,001-175,000 are not eligible for relief, but can elect to defer all of their taxes**. Deferred taxes accrue at 0% interest, to be paid on sale of home, death of homeowner or change of ownership.
- Please indicate if you wish to defer. Deferred taxes will bear 0% interest from July 1, 2019 and forward. Any deferred taxes incurred prior to 7/1/19 will bear the interest rate set by the HUD for each specific calendar year. Deferred taxes will be collected when the property is sold, when there is a change of ownership, or upon death of the taxpayer.
- If your assets are between \$500,001-800,000 and your income is between \$90,001-175,000, you do not qualify for relief. However, you are eligible to defer 100% of your taxes at 0% interest.

**PERSONAL PROPERTY/AUTOMOBILE RELIEF ELIGIBILITY:**

- Personal Property Tax Relief Maximum Grant of \$25.00 + Decal Relief of \$33.00. **Total \$58.00**
- Gross Combined Household Income limit for Eligible Households: **\$20,000 and below**
- If the automobile for which the relief is sought is co-owned, all owners must be sixty-five (65) years of age or older, except the applicant's spouse need not have attained the age of sixty-five (65). Relief shall apply to only one vehicle per household. Leased vehicles are not eligible for relief.
- Total financial worth must not exceed **\$150,000**

**PLEASE COMPLETE SECTION A AND THE PARTS BELOW FOR  
THE TYPE OF RELIEF YOU ARE SEEKING**

**SECTION A: GENERAL INFORMATION**

- Application/Deed Name: \_\_\_\_\_
- Your Name: \_\_\_\_\_  
Last First Middle
- Your Birth Date: \_\_\_\_\_ Social Security Number: \_\_\_\_\_
- Phone Number: \_\_\_\_\_
- Spouse's Name: \_\_\_\_\_
- Spouse's Birth Date: \_\_\_\_\_ Social Security Number: \_\_\_\_\_
- Do you file federal income tax? \_\_\_ Yes \_\_\_ No
- Do you file state income tax? \_\_\_ Yes \_\_\_ No

**COMPLETE FOR REAL ESTATE TAX RELIEF**

- Address: \_\_\_\_\_ Falls Church, VA
- RPC Number: \_\_\_\_\_ Date moved to current residence: \_\_\_\_\_  
(located on your assessment notice)
- Please list all persons residing at this address:  
\_\_\_\_\_

- Is this your only dwelling or property? \_\_\_ Yes \_\_\_ No

**IF NO**, please provide documentation from the tax assessment office of the state or locality where the property is located for all property owned solely or jointly.

- Is the property listed above in a trust? \_\_\_ Yes \_\_\_ No

If yes, please attach a copy of the trust documentation.

- Do you have a reverse mortgage? \_\_\_ Yes \_\_\_ No

If yes, please provide agreement.

- Please list name(s) of person(s) listed on the deed to this residence:  
\_\_\_\_\_

If home is titled in more than one name, all owners must complete the application by April 15<sup>th</sup>. If any owner(s) is/are deceased, please provide a copy of the death certificate(s).

**COMPLETE FOR PERSONAL PROPERTY/AUTO DECAL RELIEF**

- Address: \_\_\_\_\_
- Name of Registered Owner(s): \_\_\_\_\_
- City of Falls Church Property ID Number: \_\_\_\_\_ (Located on your bill)  
(from your personal property tax bill)
- Vehicle Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

**FINANCIAL STATEMENT- JANUARY 1, 2022 - DECEMBER 31, 2022**

**\*\*\* DOCUMENTATION MUST BE FURNISHED \*\*\***

**\*\*\* All statements show ending balance on December 31, 2022 \*\*\***  
**Applications WILL NOT be processed without full and accurate documentation.**

**NOTE: List all income for yourself, spouse, and any person(s)\* residing in the home**  
**\*If person(s) is renter(s), do not list income; List rent paid under gross rental income below.**

**SECTION B. GROSS INCOME (MUST Include documentation)**

	Applicant	Spouse	Person 1	Person 2	Person 3
Salaries					
Bonuses and Commissions					
Interest and Dividends					
Gross Rental Income					
Pensions, Annuities					
Reverse Mortgage Income: If used to pay real estate tax, do not include portion in income calculation					
Alimony/Child Support					
Public Assistance					
Social Security (SSA-1099 Form)					
Other Income					
<b>TOTAL GROSS INCOME FOR EACH:</b>					
<b>Exclusion for Disability Income:</b> Subtract 50% of Social Security Permanent Disability Income (SSDI) OR up to a maximum of \$7,500 from other disability income sources (provide source document)					
<b>Exclusion for *Necessary Caregiving Relative:</b> Subtract \$10,000 from their Income <small>*Defined as required and primary caregiver (not hired) in order for primary applicant to remain in their home</small>					
<b>TOTAL GROSS INCOME FOR EACH PERSON AFTER ALLOWABLE EXCLUSIONS</b>					

**COMBINED GROSS INCOME AFTER ALLOWABLE EXCLUSIONS \$ \_\_\_\_\_**

**SECTION C. NET WORTH – ASSETS (MUST include documentation of assets)**

	Applicant	Spouse	Person 1	Person 2	Person 3
Cash on Hand in Bank and Savings					
Mortgages/Trust Notes Due to You					
Other Notes or Accounts Due You					
Stocks/Bonds/Certificates of Deposit					
Cash Value of Life Insurance					
Cash Value of Annuities					
Balance of Individual Retirement Accounts, 401K, 457, Roth IRA, etc.					
All Real Estate Owned (other than residence for which relief is requested)					
Automobile Owned (JD Power Value)					

**ADD TOTAL ASSETS FOR EACH TO ARRIVE AT COMBINED ASSETS \$ \_\_\_\_\_**

**SECTION D. NET WORTH – LIABILITIES**

	Applicant	Spouse	Person 1	Person 2	Person 3
Notes Payable					
Accounts Payable (credit cards, personal loans, etc.)					
Taxes Due - Federal					
Taxes Due - State and Other					
Other Debts (i.e. medical expenses)					
Real Estate Mortgages					
<b>ADD TOTAL LIABILITIES FOR EACH TO ARRIVE AT COMBINED LIABILITIES.</b>					
\$ _____					
<i>Only complete this section if your assets in Section C Net Worth Assets exceeds \$500,000 in 2022.</i>					
<b>SUBTRACT COMBINED LIABILITIES FROM COMBINED ASSETS TO ARRIVE AT NET WORTH.</b>					
\$ _____					

**FOR REAL ESTATE TAX DEFERRAL ONLY:**

If your income is between \$90,001-175,000 and your net worth does not exceed \$500,000\*, you are not eligible for relief (abatement of taxes), BUT you may defer all of your real property tax. Deferred taxes owed for FY2024, along with any previously accrued interest, must be paid when the property is sold, transferred, or upon the death of the tax payer. Any taxes deferred starting July 1, 2019 or after will bear 0% interest.

\*If your assets are between \$501,000-800,000 and your income is below \$175,001 and your AV is 125% of the City's Average AV, you do not qualify for relief (abatement of taxes) however, you qualify for 100% Deferral at 0% interest. **Please Note: If this question is unanswered, the default will be *No Deferral* and you will be billed for any remaining balance on your tax bill.**

**Do you wish to defer all of the balance of your real estate taxes remaining after tax relief is applied to your bill?**

\_\_\_\_\_ **YES, I wish to defer**      \_\_\_\_\_ **NO, I do not wish to defer**

**Please remember to attach a copy of supporting documentation of all income and assets with year-end statements as of 12/31/2022.  
Your application cannot be processed without it.**

**AFFIDAVIT**

*I declare under the penalties provided by law that this Affidavit, Financial Statement, and the accompanying schedules have been examined by me and to the best of my knowledge and belief are true, correct, and complete. **Any person or persons falsely claiming a grant or relief shall be guilty of a misdemeanor and will be prosecuted to the fullest extent of the law and any abated taxes will be reinstated.***

Your Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Who may we contact with questions about your application?**

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**MAIL APPLICATION TO:**

City of Falls Church Treasurer's Office  
300 Park Avenue, Suite 201W  
Falls Church, Virginia 22046-3301

**APPLICATIONS ARE DUE BY APRIL 17, 2023**

***For Office Use Only:***

**Approved** \_\_\_\_\_ **Bill #** \_\_\_\_\_ **RPC** \_\_\_\_\_

**Tax Amount:** \_\_\_\_\_ **Percent:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Denied** \_\_\_\_\_ **Initials** \_\_\_\_\_

**Reason:** \_\_\_\_\_

Language interpretation services are available.

The Treasurer's Office and the City of Falls Church are committed to the letter and spirit of the Americans with Disabilities Act. This document will be made available in alternate format upon request. Call 703-248-5046 (TTY 711)

# **Tax Relief Application Checklist**

**This Form and All Items Must be Included with your Application**

Please use this checklist to ensure that your application is complete and you are submitting all corresponding data. You must submit this checklist with your application. If an item does not apply to you, please mark it "N/A" in the margin.

## Required Documents:

- FY 2024 Tax Relief Application
- 2022 Federal Income Tax Return with all 1099 and W-2 Forms and Schedules
- 2022 Virginia Income Tax Return
- All Applicable Financial Statements with Ending Balance on 12/31/2022 or both December 2022 and January 2023 Statements for each account reported, such as
  - Checking Account
  - Savings Account
  - Other banking accounts (e.g. Money Market, CD, etc.)
  - Stock Portfolios
  - Pension
  - Annuity statements
  - Life insurance
  - IRA
  - Any other financial account not listed
- Power of Attorney, if applicable
- Trust documents, if applicable
- Reverse Mortgage Agreement, if applicable
- Disability documents, if applicable
- Caregiver Statement, if applicable
- Rent/Lease Agreement, if applicable

## Reminders:

- Complete Real Estate Deferral Section
- Complete Affidavit and Sign Application. Original signature(s) required.
- Submit on or before April 17, 2023 deadline.