

## ...Tax Relief for Elderly and/or Disabled Residents

- Deadline to Apply: April 17, 2023
- Applicants: [Introduction Letter](#) and [Tax Relief Application for Elderly and/or Disabled Residents](#)
  - Please call the Treasurer's Office at 703-248-5046 (TTY 711) to request a meeting with Niki Wisemiller to submit your application and all supporting documents. Appointments can be made for Monday, Wednesday, or Friday from 9:00 a.m. to 4:00 p.m.

There are several types of relief available for City residents who are elderly or living with disabilities. Scroll down to learn more about:

- Real Estate Tax Relief
- Real Estate Tax Deferral
- Personal Property and Automobile Relief

### Primary Qualifications

The relief and deferral program is available to income-eligible seniors and individuals with disabilities that meet the following requirements:

1. Applicants must be current residents of the City of Falls Church and must have established their residency prior to December 31.
2. The property must be the primary residence of the relief applicant.
3. Applicants must be at least 65 years of age, or permanently and totally disabled.
4. 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.

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.

### Real Estate Tax Relief Eligibility

Relief means you are exempted from a specified amount of your taxes. The amount will depend on your household income and assets. This amount will be deducted from the taxes. Depending on the amount of taxes you owe, all or some of the taxes may be exempted. The household income limits to be eligible for FY2024 are:

### Tax Relief for the Elderly and/or 100% Disabled

Percentage Relief	Income Limits	Asset Limit
100%	\$0 - \$60,000	\$500,000
75%	\$60,001 - \$70,000	\$500,000
50%	\$70,001 - \$80,000	\$500,000
25%	\$80,001 - \$90,000	\$500,000

Percentage Relief	Income Limits	Asset Limit
DEFERRAL ONLY	\$90,001 - \$175,000	\$501,000 - \$800,000
DEFERRAL ONLY	If Assessed Value (AV) is greater than 125% of City's Average AV, and income is < \$175,001.	If Assessed Value (AV) is greater than 125% of City's Average AV, and income is < \$175,001.

## Deferral Eligibility

A tax deferral means you don't pay your real estate tax for the grant year. Deferred taxes will be collected when the property is sold, when there is a change of ownership, or upon death of the tax payer. Of note:

- Property owners with incomes between \$90,001 to \$175,000 are not eligible for relief, but can elect to defer all of their taxes.
- Deferred taxes will bear 0% interest from July 1, 2019 going forward. Any deferred taxes incurred prior to 7/1/19 will bear the interest set by the HUD for each specific calendar year. Taxes deferred after July 1, 2019 will accrue interest at 0%
- If your assets are between \$501,000 and \$800,000 and your income is between \$0 and \$175,000, you do not qualify for relief; however, you are eligible to defer 100% of your taxes at 0% interest.
- If the assessed value (AV) of your home is greater than 125% of the City's average assessed value for single family homes, you may only apply for a deferral.

## Personal Property and Automobile Tax Relief Eligibility

This program includes a maximum of \$25 for Personal Property Tax Relief and \$33 for Vehicle Decal Relief, for a total maximum of \$58. Relief will apply to only one vehicle per household. Leased vehicles are not eligible for relief. The eligibility requirements are:

- \$20,000 and below Gross Combined Household Income
- 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).
- Total financial worth must not exceed \$150,000

## Applications for Fiscal Year 2024 Tax Relief

The deadline to apply is April 17, 2023.

Whether this is your first time applying for tax relief as an Elderly and/or Disabled Resident, or you qualified and received tax relief last year as an Elderly and/or Disabled Resident, you must:

- Read the [Introduction Letter](#)
- Complete the [Tax Relief Application for Elderly and/or Disabled Resident](#)