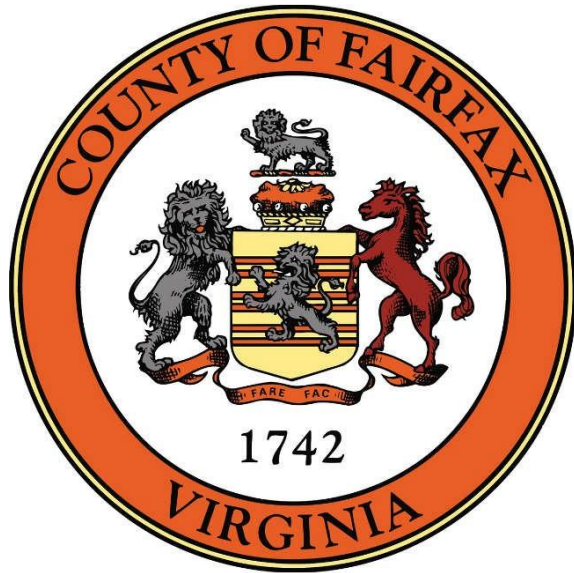


2024 TAX RELIEF FOR RENTERS AND VEHICLE TAX RELIEF APPLICATION FOR SENIORS AND PEOPLE WITH DISABILITIES



Hours of Operation

Monday – Friday, 8:00 am – 4:30 pm

Mailing Address

*Fairfax County Department of Tax
Administration
Tax Relief and Exemptions Office
12000 Government Center Pkwy,
Suite 243
Fairfax, VA 22035*

Phone: (703) 222-8234 (TTY 711)

Email: TaxRelief@FairfaxCounty.gov

Fax: (703) 802-7595

Tax Relief for Seniors & People with Disabilities is granted on an annual basis and a renewal application must be filed each year. To apply, the applicant must be a resident of Fairfax County and be at least 65 years of age or permanently and totally disabled. Tax Relief is offered for real estate taxes, personal property (vehicle) taxes, and tax relief for renters.

First-time applicants applying as permanently and totally disabled and any relative(s) residing in the dwelling who are permanently and totally disabled, must provide certification and the date the disability began from one of the sources listed below:

- Veterans Administration or Railroad Retirement Board.
- Certification by the Social Security Administration, which states the date the applicant or relatives were deemed disabled (SSA Notice of Award).
- Affidavit signed by two separate doctors who are either licensed to practice medicine in Virginia or are military officers on active duty who practice medicine with the United States Armed Forces. The affidavit forms are provided by the Tax Relief Office on request.

This application must be filed no later than May 1, 2024, for all returning applicants. If hardship conditions exist which, through no fault of the applicant, prohibit them from applying by the due date or they are filing for the first time, the due date may be extended to December 31, 2025. A letter of hardship with explanation of the late filing must be provided with all applications submitted after the May 1st deadline for returning applicants.

The application may be submitted by email, mail, fax, or in-person. Please be aware that individuals must pay their taxes until they are officially notified by Fairfax County that they are no longer liable.

QUALIFICATIONS FOR TAX RELIEF FOR RENTERS

Minimum Age or Disability – Applicant must be at least 65 years of age or permanently and totally disabled as of December 31, of the grant year.

Use/Occupancy – The applicant has paid rent for resident housing within the county during the grant year and is a resident of the county on December 31 of the grant year.

Applicants residing in and owning a mobile home located on land for which rent is paid may qualify for either rent relief on the land or personal property relief on the mobile home.

Eligibility – Applicants must pay more than 30% of their gross income towards their rent to be eligible for relief. This amount may be prorated based upon the length of residence in the county during the application year.

Total Combined Income – Total combined income from all sources may not exceed \$22,000. Total combined income shall include gross income from all sources of the applicant and of the applicant's relatives living in the dwelling for which rent relief is claimed.

- Permanently and totally disabled applicants shall exclude the first \$7,500 of their income.
- Other than the spouse, relatives residing in the dwelling shall exclude the first \$6,500 of their income.

Net Combined Financial Worth - The net combined financial worth of the applicant and their spouse may not exceed \$75,000.

QUALIFICATIONS FOR PERSONAL PROPERTY TAX RELIEF

Minimum Age or Disability - The owner(s) of the vehicle or mobile home is/are at least 65 years of age or permanently and totally disabled as of January 1, 2024.

Property Ownership - Title to the vehicle or mobile home is held as of January 1, 2024, by the applicant(s) requesting relief. Any co-owners of the vehicle or mobile home, except the applicant's spouse, must be at least 65 years of age or permanently and totally disabled.

- Leased vehicles do not qualify for relief.

Use/Occupancy - Exemption is considered on only one vehicle or mobile home. The vehicle must be used primarily by or for the applicant(s) seeking relief. The vehicle must be garaged and registered for personal property taxation in Fairfax County.

- Vehicles used for business purposes do not qualify for relief.

Total Combined Income – Income of the owners of the personal property may not exceed \$22,000 (\$29,500 if permanently and totally disabled). Total combined income is defined as gross income from all sources from the preceding year for the owner(s) of the vehicle and their spouses irrespective of how the vehicle is titled.

Net Financial Worth - The net combined financial worth of the applicant, their spouse, and any additional owners of the vehicle or mobile home may not exceed \$75,000.

2024 APPLICANT INFORMATION

On December 31, 2023, I was **Single** **Married** **Divorced** **Widowed**

If you are separated, you are still legally married. If divorced, provide a copy of the Divorce Decree and Settlement Agreement.

Name of Applicant: (First, Middle Initial, Last)	Birth Date: (MM/DD/YYYY)	Social Security Number:
Name of Spouse: (First, Middle Initial, Last)	Birth Date: (MM/DD/YYYY)	Social Security Number:

Home Address:

Home Phone:	Alternative Phone:	Email:
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Are you and your spouse required to file federal income tax returns? Yes No

RETURNING APPLICANTS ONLY: Are you submitting this application before the May 1st deadline?
Yes No, I am applying after the deadline, and I will include a letter of hardship.

COMPLETE FOR 2024 TAX RELIEF FOR RENTERS

1. How much did you pay in rent for the home address listed above for the 2023 calendar year (January 2023 – December 2023)?

- Please provide a complete copy of the lease agreement for 2023 calendar year to verify the rental amount claimed.
- If you are receiving rental assistance from the US Department of Housing and Urban Development or Fairfax County Department of Housing, please provide your HUD-50059 or Notice of Rent instead.

2. Did you reside at the above address for all of the 2023 calendar year? Yes No

- If "No", please list your previous address:

LIST THE NAMES OF ALL INDIVIDUALS THAT RESIDE IN YOUR HOME BELOW

First Name, Last Name <i>(excluding applicant & spouse)</i>	Relationship <i>(i.e., relative, renter, partner)</i>	Birth Date <i>(MM/DD/YYYY)</i>

COMPLETE FOR 2024 PERSONAL PROPERTY TAX RELIEF

The applicant was a resident of Fairfax County and the owner of the vehicle or mobile home as of January 1, 2024. Yes No

Do you have a lien on the vehicle or mobile home? Yes No

- Do you receive financial assistance to satisfy the monthly obligations due for this vehicle or mobile home? Yes No

Vehicle or Mobile Home Information	Year:	Make:	Model:
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TOTAL COMBINED GROSS INCOME

To verify an individual's gross income from the preceding year, they must provide a complete copy of their 2023 Federal and State Income Tax Returns including all Schedules along with the documentation listed below.

- Individuals who are not required to file Income Tax Returns will need to provide the necessary documentation listed below to verify any applicable income sources.

Income figures are based on gross figures and losses or allowable deductions under IRS are not applicable.

2023 Gross Income		Documentation Required	Applicant	Spouse	Co-owner or Relative	Co-owner or Relative
1	Wages, Salary, Commissions	(W-2, 1099)				
2	Interest Income	(1099-INT)				
3	Dividend Income	(1099-DIV)				
4	All IRA Distributions	(1099-R)				
5	Pension & Annuity Distributions	(1099-R)				
6	Social Security & Railroad Retirement Benefits	(SSA-1099 or RRB-1099-R)				
7	Capital Gains or Other Gains	(Schedule D or Form 4797)				
8	Alimony Received	(Schedule 1)				
9	Sole Proprietor Business Income	(Schedule C)				
10	Partnership & S or C Corporation Income	(Schedule E, K-1, 1120-S, 1120)				
11	Gross Rents Received & Royalties	(Schedule E)				
12	Unemployment and Worker's Compensation	(Schedule 1 and 1099-G)				
13	Supplemental Security Income (SSI) & Public Assistance	(Proof of Benefits)				
14	Veterans Affairs (VA) Benefits	(2023 Benefit Notice)				
15	Financial Assistance, Foreign Income & Other Sources of Income					
16	Less Disability or Relative Exclusion (See page 2)					
17	Total Gross Income (Add lines 1 through 16)					
18	Total Combined Gross Income (Add all columns of row 17)					

NET FINANCIAL WORTH

PART 1 LIST REAL ESTATE OTHER THAN RESIDENCE (INSIDE & OUTSIDE THE US)

1	Address:	Market Value as of December 2023:
2	Address:	Market Value as of December 2023:

**PART 2 LIST PERSONAL PROPERTY ONLY
INCLUDE MOTOR VEHICLES, MOTORCYCLES, BOATS AND TRAILERS**

3	Year:	Make:	Model:	Assessed Value as of 2023: OFFICE USE ONLY
4	Year:	Make:	Model:	Assessed Value as of 2023: OFFICE USE ONLY
5	Year:	Make:	Model:	Assessed Value as of 2023: OFFICE USE ONLY

PART 3 LIST CASH VALUE OF OTHER ASSETS AS OF DECEMBER 31, 2023

	Documentation Required	Applicant	Spouse	Other Owners in the Home
6	Complete Account Statements as of 12/31/2023			
7		Checking Account(s)		
8		Savings Account(s)		
9	Complete Financial Account Statements a of 12/31/2023			
10		Certificate(s) of Deposit		
11		Stocks, Investments, & Portfolios		
12		Bonds (Attach list)		
13	Copy of Note			
14	Equity/Net Worth of Business Owned	Balance sheet		
15	Copy of Trust			
16	Value of Assets			
17	Total Assets (Add lines 1 through 16)			

PART 4 FOR LIABILITIES ONLY (IF YOUR TOTAL ASSETS EXCEEDED \$75,000)

18	Debts Payable – Identify:			
19	Mortgages Other Than Residence			
20	Total Liabilities (Add lines 18 and 19)			
21	Total Net Assets (Subtract line 20 from 17)			
22	Total Combined Net Assets (Add all column line 21)			

PART 5 THIS SECTION IS FOR OFFICE USE ONLY

23	Value of Excess Acreage	
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RETAIN COPIES OF ALL PERTINENT RECORDS.

This application is subject to audit for up to three years after the year filed. Any corrections will be made by the county during this period, which can change exemption amounts for prior years.

APPOINTMENT OF REPRESENTATIVE

(Not required, complete only if you wish to appoint a representative)

I hereby appoint _____ whose telephone number is _____, address is _____, and email address is _____ to represent me during the tax relief application process. I hereby give consent to employees of Fairfax County Department of Tax Administration to discuss this application with my representative and I agree to provide the necessary information should my appointed representative fail to do so. I would also like to appoint the following individual(s) listed below:

Additional Representatives as a Point of Contact

2.	<u>First Name, Last Name:</u>	<u>Phone Number:</u>
	<u>Address:</u>	<u>Email:</u>
3.	<u>First Name, Last Name:</u>	<u>Phone Number:</u>
	<u>Address:</u>	<u>Email:</u>

AFFIDAVIT

COMES NOW _____ OF LEGAL
(Print full name)

AGE, HAVING FIRST 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 FACTORS 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 4, ARTICLE 14, 15, AND 16.1, CODE OF THE COUNTY OF FAIRFAX, AMENDED, SHALL NULLIFY AN EXEMPTION FOR THE CURRENT TAXABLE YEAR, AND THE TAXABLE YEAR IMMEDIATELY FOLLOWING.

I HAVE READ THE FOREGOING AFFIDAVIT AND SWEAR THAT ITS CONTENTS ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

APPLICANT SIGNATURE

DATE

SPOUSE/SECOND OWNER

DATE

Privacy Act Notice: Disclosure of your Social Security Number, if any, on this form is mandatory. The County Department of Tax Administration is requesting this number in accordance with the authority provided by **Virginia Code Section 58.1-3017 and 42 U.S.C. Section 405**. Social Security Numbers are used as a means of identification for the filing, retrieval, and processing of local tax relief applications. Those numbers are also used where necessary to facilitate tax collection and to provide tax refunds to taxpayers. Social Security Account Numbers are regarded as confidential tax information, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose. **If you do not disclose a Social Security Number, you may encounter delays in the processing of your tax relief applications and refunds; and you may not receive renewal notices for your tax relief applications.**