



# CITY OF FALLS CHURCH

Office of the Treasurer

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

## **AMENDED APPLICATION FOR FY 2020 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 2018 Federal and State Income Tax Returns with your application.**

### **Persons with Disabilities**

If you/spouse are applying for tax relief as "permanently and totally disabled," you must provide documentation certifying this. 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 NADA trade-in value of your car can be obtained from the National Automobile Dealers Association's Official Used Car Guide, January 2018 Eastern Edition. Copies of the guide can be found in libraries, banks, and most credit unions.

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.

### **Rent Relief (Cap on relief \$1,700)**

**If you are receiving a rent subsidy (i.e. Housing Voucher) you are not eligible for this program**

Income limit for eligible households: **\$38,840 and below. Person does not receive any type of rental subsidy.** Applicants must have paid rent for residential housing within the City of Falls Church during 2018. Special provisions apply for qualifying applicants residing in the City for less than the entire grant year. The total financial worth must not exceed **\$150,000** as of December 31, 2018. **Contact 703-248-5153 for information on this program.**

**APPLICATIONS ARE DUE BY SEPTEMBER 15, 2019**

**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 Disabled Residents

## Grant Year FY2020 Certification INSTRUCTIONS

- Please carefully review the information that has been provided on your application.
- **Application deadline date is September 15, 2019.**

### PRIMARY QUALIFIERS:

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2018.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2018, and the property must be the primary residence in 2019.
- Total financial worth, exclusive of the dwelling, household furnishings and one acre of land upon which the dwelling is situated, must not exceed **\$400,000\*** as of December 31, 2018.
- 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:

- Income Limit for Households Eligible for Relief and Deferral: **\$38,840 and below (0-40% AMI)** receives 100% relief\*.
- Income Limit for Households Eligible for Relief and Deferral: **\$38,841 to \$58,260 (41-60% AMI)** receives 75% relief\*. The balance of any taxes owed may be deferred.
- Income Limit for Households Eligible for Relief and Deferral: **\$58,261 to \$62,100 (61-80% AMI)** receives 50% relief\*. The balance of any taxes owed may be deferred.
- Gross combined household income limit: **\$62,101 to \$97,100 (81-100% AMI) deferral only\***.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2018 and it must continue to be their primary residence in 2019.
- Assets must not exceed \$400,000\*.

### DEFERRAL ELIGIBILITY:

- Property owners with **incomes between \$62,101 - \$97,100 are not eligible for relief, but can elect to defer all of their taxes.** (Deferral means you don't pay your real estate tax for the grant year).
- Please indicate if you wish to defer. 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. Deferred taxes will be collected when the property is sold, there is a change of ownership or upon death of the tax payer.
- \*If your assets are between \$400,000 and \$540,000 and your income is between \$0 and \$97,100, 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**

### Rent Relief (Cap on relief \$1,700)

**If you are receiving a rent subsidy (i.e. Housing Voucher) you are not eligible for this program  
Contact HHS at 703-248-5153 for information on this program.**

- Income limit for eligible households: **\$38,840 and below.**
- Applicants must have paid rent for residential housing within the City of Falls Church during 2018.
- Special provisions apply for qualifying applicants residing in the City for less than the entire grant year. The total financial worth must not exceed **\$150,000** as of December 31, 2018.

# 2020 Tax Relief Chart

INCOME THRESHOLD	HOUSEHOLD INCOME	PERCENTAGE OF EXEMPTION
0-40% AMI	\$38,840	100%
41-60% AMI	\$58,260	75%
61-80%	\$62,100	50%
81-100%	\$97,100	Deferral Only

## Rent Relief Eligibility

Resident of City of Falls Church on December 31, 2018

- Age 65 or older, or totally and permanently disables.
- Does not receive any type of rental subsidy.
- Assets must not exceed: \$150,000.
- Gross combined household income during 2018 must not exceed \$49,260.

**Questions on Rent Relief contact Housing and Human Services,  
Susan Richter at 703-248-5153 (TTY 711)**

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

**SECTION A: GENERAL INFORMATION**

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? \_\_\_ Do you file state income tax? \_\_\_

**COMPLETE FOR REAL ESTATE TAX RELIEF**

Address: \_\_\_\_\_ Falls Church, VA  
RPC Number: \_\_\_\_\_ Date moved to current residence: \_\_\_\_\_  
(located on your assessment notice)

Is this your only dwelling or property? \_\_\_ Yes \_\_\_ No (**IF NO**, you must provide a copy of the current assessment with this application.)

Name(s) of person(s) listed on the title to this residence (If the home titled by more than the primary tax relief applicant, then all income for all owners will be taken into account when calculating relief amounts. You will need all other titled owners to complete an application before April 15, 2018.)

*If the property is listed as a trust, or is in a trust please provide copy of executed document.*

**COMPLETE FOR RENT RELIEF ONLY**

Address: \_\_\_\_\_

**This area to be completed by the Resident Manager/Owner:**

Total Rent Paid in 2018: \_\_\_\_\_ Dated Moved to Above Residence: \_\_\_\_\_

List the name, relationship and social security number of all persons that occupy the applicant's apartment and/or are listed on the lease.

Name	Relationship	Social Security Number
1. _____		
2. _____		
3. _____		

Signature of Resident Manager/Owner: \_\_\_\_\_

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

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

**FINANCIAL STATEMENT- JANUARY 1, 2018 - DECEMBER 31, 2018**

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

**Applications WILL NOT be processed without full and accurate documentation.**

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

	Applicant	Spouse	Person 1	Person 2	Person 3
List all income for yourself, spouse, and any person(s) living with you:					
Salaries					
Bonuses and Commissions					
Interest and Dividends					
Gross Rental Income					
Pensions, Annuities					
Reverse Mortgage Income					
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 or up to a maximum of \$7,500 from other disability income sources (provide the source)					
<b>Exclusion for Necessary Caregiving Relative:</b> Subtract \$10,000 from their Income					
<b>ADJUSTED 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, etc.					
Real Estate Owned (other than residence for which relief is requested)					
Automobile Owned (Fair Market 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					
Real Estate Mortgages					

**ADD TOTAL LIABILITIES FOR EACH TO ARRIVE AT COMBINED LIABILITIES.**

\$ \_\_\_\_\_

**SUBTRACT COMBINED LIABILITIES FROM COMBINED ASSETS TO ARRIVE AT NET WORTH.**

\$ \_\_\_\_\_

**FOR REAL ESTATE TAX RELIEF:**

If your income is between \$0 and \$62,100 and your net worth does not exceed \$400,000, you are eligible for relief and may defer the balance of your taxes at 0% interest.

**FOR REAL ESTATE TAX DEFERRAL ONLY:**

If your income is between \$62,101 and \$97,100 and your net worth does not exceed \$400,000\*, you are not eligible for relief, BUT you may defer all of your taxes. Deferred taxes owed for 2019, 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 as of July 1, 2019 and after will bear 0% interest.

\*If your assets are between \$400,000 and \$540,000 and your income is below \$97,101, you do not qualify for relief however, you qualify for 100% Deferral at 0% interest.

**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**

**Don't forget to attach a copy of supporting documentation of all income and assets with year-end statements as of 12/31/18. Your application WILL NOT be processed without it!**

**AFFIDAVIT**

I declare under the penalties provided by law that this Affidavit, Financial Statement and 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.**

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 SEPTEMBER 15, 2019**

***For Office Use Only:***

***Approved*** \_\_\_\_\_

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

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

***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)