



CITY OF FALLS CHURCH

Office of the Treasurer

300 Park Avenue, Suite 103 East
Falls Church, VA 22046
703-248-5046 (TTY 711)
www.fallschurchva.gov/Treasurer

APPLICATION FOR 2018 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 2017 Federal and State Income Tax Returns with your application.**

Persons with Disabilities

If you or your spouse is 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: **\$38,650 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 2017. 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, 2017. **Contact 703-248-5153 for information on this program.**

APPLICATIONS ARE DUE BY APRIL 15, 2018

QUESTIONS? CONTACT NIKI WISEMILLER, Chief Deputy Treasurer via email at 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 103E
Falls Church, VA 22046-3301**

Relief Programs for the Elderly and Disabled Residents

Grant Year 2018 Certification INSTRUCTIONS

- Please carefully review the information that has been provided on your application.
- **Application deadline date is April 15, 2018.**

PRIMARY QUALIFIERS:

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2017
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2017, and the property must be the primary residence in 2018
- Total financial worth, exclusive of the dwelling, household furnishings and one acre of land upon which the dwelling is situated, must not exceed **\$540,000** as of December 31, 2017
- 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: **\$23,200 and below** receives up to **\$4,000***. The balance of any taxes owed may be deferred.
- Income Limit for Households Eligible for Relief and Deferral: **\$23,201 to \$38,649** receives up to **\$3,000***. The balance of any taxes owed may be deferred.
- Income Limit for Households Eligible for Relief and Deferral: **\$38,650 to \$52,549** receives up to **\$1,000***. The balance of any taxes owed may be deferred.
- Gross combined household income limit: **\$52,550 - \$75,000** deferral only*.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2017 and it must continue to be their primary residence in 2018.
- Assets must not exceed \$540,000.

* Based on a 1 person household. Income limits for 2 to 4 person households see attached chart.

DEFERRAL ELIGIBILITY:

- Property owners with incomes between **\$52,551 and \$75,000** 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. Remember deferred taxes, along with 3.75% interest this tax year, will be collected when your property is sold or there is a change of ownership.

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: **\$38,650 and below.**
- Applicants must have paid rent for residential housing within the City of Falls Church during 2017.
- 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, 2017.

2018 Tax Relief Chart

IF INCOME IS...	AND ASSETS ARE...	NUMBER OF PERSONS IN FAMILY IS...	AMOUNT OF RELIEF IS...
\$0 - \$23,200	\$0 - \$540,000.00	1	\$4,000
\$0 - \$26,500	\$0 - \$540,000.00	2	\$4,000
\$0 - \$29,800	\$0 - \$540,000.00	3	\$4,000
\$0 - \$33,100	\$0 - \$540,000.00	4	\$4,000
\$23,201-\$38,650	\$0 - \$540,000.00	1	\$3,000
\$26,501-\$44,150	\$0 - \$540,000.00	2	\$3,000
\$29,801-\$49,650	\$0 - \$540,000.00	3	\$3,000
\$33,101-\$55,150	\$0 - \$540,000.00	4	\$3,000
\$38,651-\$52,550	\$0 - \$540,000.00	1	\$1,000
\$44,151-\$60,050	\$0 - \$540,000.00	2	\$1,000
\$49,651-\$67,550	\$0 - \$540,000.00	3	\$1,000
\$55,151-\$75,050	\$0 - \$540,000.00	4	\$1,000

Rent Relief Eligibility

Resident of City of Falls Church on December 31, 2017

- 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 2017 must not exceed \$38,650.

**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 2017: _____ 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, 2017 - DECEMBER 31, 2017

***** 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					
TOTAL GROSS INCOME FOR EACH:					
Exclusion for Disability Income: Subtract 50% of Social Security Permanent Disability Income or up to a maximum of \$7,500 from other disability income sources (provide the source)					
Exclusion for Non-Taxable Social Security Income: Subtract non-taxable portion of Social Security Income					
ADJUSTED GROSS INCOME FOR EACH PERSON AFTER ALLOWABLE EXCLUSIONS					
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 \$52,550* and your net worth does not exceed \$540,000, you are eligible for relief and may defer the balance of your taxes.

*Based on a 1 person household. See attached chart for 2 – 4 person households.

FOR REAL ESTATE TAX DEFERAL ONLY:

If your income is between \$52,551 and \$75,000 and your net worth does not exceed \$540,000, you are not eligible for relief, BUT you may defer all of your taxes. Deferred taxes owed for 2018, along with applicable yearly interest, must be paid when the property is sold or transferred. The 2018 interest rate is 4.50%.

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 12/31/17. 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 103E
Falls Church, Virginia 22046-3301

APPLICATIONS ARE DUE BY APRIL 15, 2018

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)