



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

AMENDED APPLICATION FOR FY 2021 TAX & RENT 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 2019 Federal and State Income Tax Returns with your application.** Please include all associated W-2 and 1099 forms, schedules and attachments.

You must also provide all financial statements (i.e. banking and investment statements) with an ending balance on 12/31/2019. If your statement cycle does not end on 12/31/2019, please provide both the December 2019 and January 2020 statements so that we can calculate the 12/31/2019 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 12/31/2019. Please complete an internet search for your specific stock(s) on 12/31/19, 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 NADA value of your car can be obtained from the National Automobile Dealers Association's Official Used Car Guide, January 2019 Eastern Edition. Copies of the guide can be found in libraries, banks, and most credit unions, or online at www.nada.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.

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

If you are receiving a rent subsidy (eg. Housing Choice Voucher) you are not eligible for this program. Income limit for eligible households: **\$42,455 and below.** Applicants must have paid rent for residential housing within the City of Falls Church during 2019. 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, 2019. **Contact 703-248-5005 for information on this program.**

APPLICATIONS ARE DUE BY APRIL 15, 2020

Relief Programs for the Elderly and/or Disabled Residents Grant Year FY2021 Certification INSTRUCTIONS

- Please carefully review the information that has been provided on your application.
- **Application deadline date is April 15, 2020.**

PRIMARY QUALIFIERS:

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2019.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2019, and the property must be the primary residence in 2020.
- 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, 2019.
- 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: **\$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***.
- Assets must not exceed \$400,000*.

*Subject to Change when HUD Releases 2020 Data * These are 2019 Data Values and will not be used to Determine Relief Status*

REAL ESTATE TAX 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.** 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, 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 (e.g. Housing Choice Voucher) you are not eligible for this program
Contact Housing & Human Services at 703-248-5005 for information on this program.**

- Income limit for eligible households: **\$42,455 and below.**
- Applicants must have paid rent for residential housing within the City of Falls Church during 2019.
- 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, 2019.

2021 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

***Subject to Change when HUD (Dept. of Housing and Urban Development) Releases 2020 Data
This Chart Reflects 2019 Data and will not be used to Determine Relief Status**

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 201W
Falls Church, VA 22046-3301**

Rent Relief Eligibility

Resident of City of Falls Church on December 31, 2019

- Age 65 or older, or totally and permanently disabled.
- Does not receive any type of rental subsidy.
- Assets must not exceed: \$150,000.
- Gross combined household income during 2019 must not exceed \$42,455.

2021 Rent Relief Chart*

Household Income	Relief Subject to a Cap of
Under \$14,146	\$1,700
\$14,146-\$28,300	\$1,200
\$28,301-\$42,455	\$700

***Subject to Change when HUD Releases 2020 Data
This Chart Reflects 2019 Data and will not be used to Determine Relief Status**

**Questions on Rent Relief Contact Housing and Human Services,
Ripal Patel at 703-248-5005 (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? ___ 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.

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

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

- 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 15th. If secondary owner is deceased, please provide a copy of the death certificate. Please note: name of applicant must match name on title or deed.

COMPLETE FOR RENT RELIEF ONLY

Address: _____

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

Total Rent Paid in 2019: \$ _____ 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: _____ (Located on your bill)
(from your personal property tax bill)
- Vehicle Year _____ Make _____ Model _____

FINANCIAL STATEMENT- JANUARY 1, 2019 - DECEMBER 31, 2019

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

***** All statements must be as of December 31, 2019 *****

Applications WILL NOT be processed without full and accurate documentation.

SECTION B. GROSS INCOME (MUST include documentation)

List all income for yourself, spouse, and any person* (or persons) residing in the home <small>*If person is a renter, do not list income; List rent paid under gross rental income below.</small>	Applicant	Spouse	Person 1	Person 2	Person 3
Salaries					
Bonuses and Commissions					
Interest and Dividends					
Gross Rental Income					
Pensions, Annuities					
Reverse Mortgage Income <small>**If used to pay real estate tax, do not include in income calculation</small>					
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 (SSDI) or up to a maximum of \$7,500 from other disability income sources (provide the source document)					
Exclusion for *Necessary Caregiving Relative: Subtract \$10,000 from their Income <small>*Defined as required and primary caregiver in order for primary applicant to remain in their home</small>					
TOTAL 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 (i.e. medical expenses)					
Real Estate Mortgages					

ADD TOTAL LIABILITIES FOR EACH TO ARRIVE AT COMBINED LIABILITIES.

\$ _____

Only complete this section if your assets in Section C Net Worth Assets exceeds \$400,000 in 2019.

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 (abatement of taxes) and may defer the balance of your taxes, if any, 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 (abatement of taxes), BUT you may defer all of your real property tax. 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 starting July 1, 2019 or 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 (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**

Don't forget to attach a copy of supporting documentation of all income and assets with year-end statements as of 12/31/19. Your application WILL NOT 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 15, 2020

For Office Use Only:

Approved _____

Tax 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)

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 2021 Tax Relief Application
- 2019 Federal Income Tax Return with all 1099 and W-2 Forms and Schedules
- 2019 Virginia Income Tax Return
- All Applicable Financial Statements with Ending Balance on 12/31/2019 or both December 2019 and January 2020 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
- Disability documents, if applicable
- Caregiver Statement, if applicable

Reminders:

- Complete Real Estate Deferral Section
- Complete Affidavit and Sign Application
- Submit on or before April 15, 2020 deadline.