CITY OF ALEXANDRIA
2024 TAX RELIEF PROGRAMS FOR THE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED

REAL ESTATE TAX RELIEF OR DEFERRAL & PERSONAL PROPERTY TAX RELIEF APPLICATION

GENERAL INFORMATION:

Application for the 2024 tax relief programs must be filed with the Finance Department. Based on program changes to the allowable income, applications for 2024 relief will be accepted through **April 15, 2025**.

Revenue Division
Tax Relief Program
P. O. Box 178
Alexandria, VA 22313

If you need assistance in completing the form, you may contact:

Tax Relief Program
Telephone: 703.746.4800
Email: taxrelief@alexandriava.gov

All information provided in the application is confidential and not open to the public. The application will be evaluated on the following criteria:

REAL ESTATE TAX RELIEF OR DEFERRAL

ELIGIBILITY REQUIREMENTS

1. The property for which relief or deferral is requested must be owned, or partially owned, by the applicant on January 1, 2024. Please note under Virginia State Code **§ 58.1-3211.1 states** real estate taxes for dwellings jointly held by two or more individuals not all of whom are at least age 65 or permanently and totally disabled must be prorated by the percentage of ownership.
2. As of January 1, 2024, the applicant **must occupy** the property for which the relief or deferral is sought as his or her sole residence and must occupy the property throughout the year.
3. Any applicant who is residing in a hospital, nursing home, convalescent home, or a facility for physical or mental care will be considered as having met condition 2 as long as the property is not being occupied by, rented or leased to another for consideration.
4. The applicant occupying the property and holding title or partial title thereto must be either 65 years of age or older or permanently and totally disabled **in the application filing year.** (If the applicant's 65th birthday or disability occurs during 2024, the tax relief is prorated.)

PLEASE NOTE: As part of the FY 2025 Approved Budget, the Alexandria City Council has provided for increases to the allowable gross income for the Elderly or Disabled Tax Relief Program for Calendar Year 2024, subject to an ordinance amendment scheduled for public hearing on May 18, 2024.

NEW INCOME, AND ASSET REQUIREMENTS

1. The **total combined household gross income** of the applicant and his/her spouse seeking relief shall not have exceeded **$100,000 for calendar year 2023.**

   Total combined household gross income includes the income of the applicant and, if living in the home, the applicant's spouse, as well as that of any other owners or relatives of the applicant or spouse living in the home. There are two possible exclusions: 1) for a relative: any amount up to $10,000 of income of any relative who is not the spouse living in the property; and 2) for a disabled person: up to $10,000 of income of the applicant, and any other owner residing in the property, who is totally and permanently disabled shall be excluded.

2. The net combined financial worth (assets) of the applicant and his/her spouse, excluding the house and lot up to one acre, shall not exceed **$430,000, as of December 31, 2023.**

3. The amount of relief is based on total combined household gross income levels. Applicants with incomes of $55,000 or less will receive a full relief. Applicants with incomes from $55,001 to $72,000 will be exempted from 50% of the real estate taxes on their home. Applicants with incomes from $72,001 to $100,000 will be exempted from 25% of the real estate taxes on their home. All applicants granted a partial Relief may opt to defer the remaining balance of the real estate taxes on their home. Applicants with incomes exceeding $100,000 up to $120,000 may also defer all real estate taxes.

4. Taxes exempted under this program do not have to be repaid at a later date. Taxes deferred under this program must be repaid when the property changes ownership. The remaining balance of unpaid deferred taxes shall accrue interest at the rate of five percent (5%) per year from the date of the deferral until the taxes are paid in full.

PERSONAL PROPERTY TAX RELIEF

ELIGIBILITY REQUIREMENTS

1. The vehicle for which tax Relief is requested must be owned, or partially owned, and used by or for the applicant. **Leased vehicles do not qualify for tax relief.**

2. The vehicle for which tax Relief is requested must be currently assessed by the City at less than $30,000. **Only one vehicle per household shall be granted tax relief.**

3. The applicant must be at least 65 years of age or permanently and totally disabled during the application filing year. **The applicant must provide proof of age (such as a copy of a valid driver's license or birth certificate) or certification of disability if the applicant is under 65.**

NCOME AND ASSET REQUIREMENTS

1. The total combined gross income of the applicant and his/her spouse shall not have exceeded **$20,000 for calendar year 2023.**

2. The net combined financial worth (all assets, including vehicles) of the applicant and his/her spouse, excluding the value of the principal residence and lot up to one acre in the City, shall not exceed **$75,000 as of December 31, 2023.**

DISABLED PERSONS

Please note: Certification of disability is required for new applicants only.

Permanently and totally disabled persons must attach to the application **certification of their disability from the Social Security Administration Office, the Department of Veterans Affairs or the Railroad Retirement Board, or a sworn affidavit by two medical doctors licensed to practice in the Commonwealth of Virginia.** The certification must state that the applicant is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity that can be expected to last for the duration of the applicant's life.

VERIFICATION OF INCOME AND ASSETS

1. All applicants **must** attach copies of documents to support income, e.g., Social Security (**SSA-1099**)-***monthly increase not acceptable*** , Railroad Retirement (**RRB-1099**), pension statements (**1099-R**), wages (**W-2**), interest income (**1099-INT**), dividend income (**1099-DIV**), miscellaneous income (**1099-MISC**), etc. All applicants **must** attach copies of documents to support net worth as of December 31, 20-21, e.g. all bank and/or financial institution statements for December 2023. These statements arrive by mail each January and indicate the total income received from the sender for the previous year. Other income might be verified by divorce agreements, leases, etc.
2. All applicants that are required to file Federal Income Tax Returns must also provide a copy of the tax returns, with all income attachments (Form 1040 and all Schedules filed), by April 20, 2024.

FOR ADDITIONAL INFORMATION: CALL THE CITY'S TAX RELIEF UNIT AT 703.746.4800.

PLEASE NOTE:

- The City Code requires that applicants who qualify for tax relief notify the Tax Relief Office in the event of any changes during 2024 which affect their eligibility status. **Examples of changes that need to be reported:** (a) change of residence; (b) sale or rental of the property; (c) death of the applicant(s); or (d) significant changes in income or assets (e) change of ownership.
- The City Code also requires that applicants submit the completed application or annual certification required by Section 3-2-165 no later than April 15 of the taxable year. Extensions may be granted for late applications for 1st time filers or for hardship circumstances. Please contact taxrelief@alexandriava.gov to discuss late applications.
- You should receive notification by mail of the City's decision by the end of May. If you do not receive such a letter, please contact the Discovery & Collections Office at **703.746.4800** or taxrelief@alexandriava.gov before June 15.

CITY OF ALEXANDRIA

2024 TAX RELIEF PROGRAM FOR THE ELDERLY OR TOTALLY DISABLED

(Application for Real Estate Tax Relief or Deferral & Personal Property Tax Relief)

OFFICIAL USE ONLY				Databank #	PP Account #	Received Date		Scan Date	
1st Request Date				2nd Request Date	3rd Request Date	Approved		Denied	
						RE	PP	RE	PP
Proration		Deferral		Completed Date	Initial:	LEVEL:	100%	50%	25%

APPLICANT INFORMATION		
NAME (Applicant)	SOCIAL SECURITY #	BIRTH DATE / /
NAME (Spouse)	SOCIAL SECURITY #	BIRTH DATE / /
ADDRESS:	CITY/STATE:	ZIP CODE:
HOME/CELL PHONE NUMBER:	EMAIL ADDRESS:	
I WAS PERMANENTLY AND TOTALLY DISABLED AS OF ___________________________ (Please provide date).		

NAME, ADDRESS, AND PHONE NUMBER OF AN **EMERGENCY CONTACT** IF FURTHER INFORMATION IS REQUESTED:
(EMAIL OPTIONAL)

COMPLETE FOR ALL OTHER OWNERS AND RELATIVES RESIDING IN THE PROPERTY

NAME	RELATIONSHIP	SOCIAL SECURITY #	BIRTH DATE / /

REAL ESTATE TAX RELIEF (for your home)

1. Type of Relief (check one.) **Relief** ☐ **Deferral** ☐ **Relief and Deferral** ☐
2. Is the real estate in the applicant's name? **Yes** ☐ **No** ☐
3. Were you residing at the above address on or before January 1, 2024? **Yes** ☐ **No** ☐
4. Will you be 65 years of age on or before November 15, 2024? **Yes** ☐ **No** ☐

PERSONAL PROPERTY TAX RELIEF (for your car) (**Gross income must be less than $20,000/assets $75,000 or less**)

1. Was your gross household income for 2023 less than $20,000 **Yes** ☐ **No** ☐
   (If "No," you may skip the rest of this section)
2. Is the vehicle registered in the applicant's name? **Yes** ☐ **No** ☐
3. Will you be 65 years of age on or before November 15, 2024? **Yes** ☐ **No** ☐

GROSS INCOME INFORMATION (FOR 1/1/2023 - 12/31/2023)

*****PROOF OF ALL INCOME MUST BE PROVIDED*****

APPLICANT AND SPOUSE (Enter annual, not monthly amounts)			
	For married couples filing jointly, all income may be entered under "Applicant."	**Applicant**	**Spouse**
1	Wages, salaries, and commissions		
2	Interest income (include State and Municipal Bonds)		
3	Dividend income (taxable and non-taxable)		
4	State of Virginia tax refund as shown on line 1, Schedule 1		
5	Other (alimony, gifts, child support, gambling winnings, etc.)		
6	Business income (Schedule C, Line 29, exclude losses)		
7	Capital gains (Schedule D, Form 1040)		
8	Distributions from IRA or other retirement accounts		
9	Pensions and annuities (include VA Benefits)		
10	Rental real estate, royalties, etc., income (Schedule E, Form 1040)		
11	Unemployment compensation, disability, sick pay, etc.		
12	Social Security benefits (Box 3 of the SSA-1099)		
13	Railroad Retirement Benefits		
14	**Total gross income for each**		
15	**Total combined gross income for applicant & spouse**		

ALL OTHER OWNERS AND RELATIVES RESIDING IN THE PROPERTY		**(Enter annual amounts only)**	
		Other Owner/ Relative 1	**Other Owner/ Relative 2**
16	Wages, salaries, and commissions		
17	Interest income (include State and Municipal Bonds)		
18	Dividend income (taxable and non-taxable)		
19	State of Virginia tax refund as shown on line 1, Schedule 1		
20	Other (alimony, gifts, child support, gambling winnings, etc.)		
21	Business income (Schedule C, Line 29, exclude losses)		
22	Capital gains (Schedule D, Form 1040)		
23	Distributions from IRA or other retirement accounts		
24	Pensions and annuities (include VA Benefits)		
25	Rental real estate, royalties, etc., income (Schedule E, Form 1040)		
26	Unemployment compensation, disability, sick pay, etc.		
27	Social Security benefits (Box 3 of the SSA-1099)		
28	Railroad Retirement benefits (RRB-1099 four part form)		
29	**Total gross income for each person**		
30	**Total combined gross income for other owners/relative(s)**		

NET COMBINED FINANCIAL WORTH (ASSETS) SECTION AS OF 12/31/23

(EXCLUDING THE PRINCIPAL RESIDENCE UP TO ONE ACRE)

*****PROOF OF ALL ASSETS MUST BE PROVIDED*****

List of Assets			Applicant	Spouse	Relative 1	Relative 2
1	Cash on hand					
2	Checking accounts					
3	Savings accounts and money market					
4	Savings certificates (CDs)					
5	IRA, 401K or other retirement accounts					
6	Stocks, bonds, and/or mutual funds					
7	Life insurance (**cash value only**)					
8	Annuity (**cash value only**)					
9	Other real estate owned - (**2023 assessment notice and December 2023 payoff statement are required)**					
10	Other assets not listed above					
11	**Value of Automobile(s)**	2023 assessed value (1st vehicle)				
		2023 assessed value (2nd vehicle)				
		Total All Assets				

Add Total Assets for each column to arrive at Net Combined Worth: ____________________

<u>Are you required to file a Federal Income Tax Return for 2023</u>? YES ☐ NO ☐

<u>PLEASE NOTE</u>:

- **Please attach a photocopy of your 2023 Federal Income Tax Return (Form1040 and all Schedules filed) to this application if you are required to file. If it is not available when you file this affidavit, it must be submitted by April 20, 2024.**
- **<u>All</u> applicants/relatives must also attach photocopies of supporting documents that will verify all sources of income and assets. i.e., Social Security (SSA-1099), Railroad Retirement (RRB-1099), Pension (1099-R), W-2, interest income (1099-INT), dividend income (1099-DIV), miscellaneous income (1099-MISC), all bank and/or financial institution statements for December 2023.**
- **Failure to submit <u>all required documentation</u> by the due date will result in the denial of your application.**

DECLARATION

I declare under the penalties provided by law that this affidavit, financial statement and any 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 relief shall be guilty of a misdemeanor). ANY PERSON SIGNING FOR AN APPLICANT UNABLE TO SIGN FOR HIMSELF/HERSELF, MUST SIGN THE APPLICANT'S NAME AND PROVIDE HIS OR HER NAME, ADDRESS, AND TELEPHONE NUMBER.

Your Signature	**Date**	**Spouse's Signature**	**Date**
(Signee Name)*	**Date**	**Address**	**Telephone #/Email**