CITY OF ALEXANDRIA
2014 TAX RELIEF PROGRAMS FORTHE ELDERLY OR TOTALLY AND PERMANENTLY DISABLED

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

DUE DATE IS APRIL 15, 2014

GENERAL INFORMATION:

Application for the 2014 tax relief programs must be filed with the Finance Department. The application should be mailed to the following address no later than **April 15, 2014:**

Revenue Division
Tax Services & Enforcement
P. O. Box 178
Alexandria, VA 22313

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

Tax Services & Enforcement
City Hall
301 King Street, Suite 1700
Alexandria, Virginia 22314
Telephone: 703.746.3901 Option 6
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 EXEMPTION OR DEFERRAL

ELIGIBILITY REQUIREMENTS

1. The property for which an exemption or deferral is requested must be owned, or partially owned, by the applicant on January 1, 2014.
2. As of January 1, 2014, the applicant **must occupy** the property for which the exemption 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 **on or before November 15**

<u>INCOME AND ASSET REQUIREMENTS</u>*

1. The **<u>total combined household gross income</u>** of the applicant and his/her spouse seeking an exemption shall not have exceeded **$72,000 for calendar year 2013.**

   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 two acres, shall not exceed **$540,000, as of December 31, 2013.**

3. The amount of exemption is based on total combined household gross income levels. Applicants with incomes of $40,000 or less will receive a full exemption and applicants with incomes from $40,001 to $72,000 will receive a partial exemption. Applicants with incomes from $40,001 to $55,000 will be exempted from 50% of the real estate taxes on their home. Applicants with incomes from $55,001 to $72,000 will be exempted from 25% of the real estate taxes on their home. All applicants granted a partial exemption may opt to defer the remaining balance of the real estate taxes on their home. Applicants with not more than $72,000 of income may 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.

*Subject to change

PERSONAL PROPERTY TAX RELIEF

<u>ELIGIBILITY REQUIREMENTS</u>

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 on or before April 15, 2014. **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.**

<u>INCOME AND ASSET REQUIREMENTS</u>

1. The total combined gross income of the applicant and his/her spouse shall not have exceeded **$20,000 for calendar year 2013.**

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 two acres in the City, shall not exceed **$75,000 as of December 31, 2013.**

DISABLED PERSONS

<u>Please note: Certification of disability is required for new applicants only.</u>

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

1. All applicants **must** attach copies of documents to support income, e.g., Social Security (**SSA-1099**), Railroad Retirement (**RRB-1099**), pension statements (**1099-R**), wages (**W-2**), interest income (**1099-INT**), dividend income (**1099-DIV**), miscellaneous income (**1099-MISC**), etc. 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. Applicants filing Federal Income Tax Returns must also provide a copy of the tax returns, with all income attachments (Schedules B, C, D and E), by April 20, 2014.

FOR ADDITIONAL INFORMATION: CALL THE CITY'S TAX SERVICES & ENFORCEMENT AT 703.746.3901 Option 6.

PLEASE NOTE:

- The City Code requires that applicants who qualify for tax relief notify the Tax Services Office in the event of any changes during 2014 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.
- 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.
- 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 Revenue Division at **<u>703.746.3901, Option 6</u>** before June 15.

Real Estate and Personal Property Tax Relief Walk-in Hours:

Tuesday & Thursday, 9:00 A.M. to 2:00 P.M.

CITY OF ALEXANDRIA

2014 TAX RELIEF PROGRAM FOR THE ELDERLY OR TOTALLY DISABLED

(Application for Real Estate Tax Exemption 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 PHONE NUMBER:	WORK/OTHER PHONE NUMBER:	
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 #	AGE

REAL ESTATE TAX RELIEF (for your home)

1. Type of relief (check one.) Exemption ☐ Deferral ☐ Exemption 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, 2014? **Yes** ☐ **No** ☐
4. Will you be 65 years of age on or before November 15, 2014? **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 2013 less than $20,000 **Yes** ☐ **No** ☐
   (If "No," do not check anything in this box.)
2. Is the vehicle registered in the applicant's name? **Yes** ☐ **No** ☐
3. Will you be 65 years of age on or before April 15, 2014? **Yes** ☐ **No** ☐

GROSS INCOME INFORMATION (FOR 1/1/2013 - 12/31/2013)

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 10, Form 1040		
5	Other (alimony, gifts, child support, gambling winnings, etc.)		
6	Business income (Schedule C, Form 1040)		
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 or Railroad Retirement payments		
13	**Total gross income for each**		
14	**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**
15	Wages, salaries, and commissions		
16	Interest income (include State and Municipal Bonds)		
17	Dividend income (taxable and non-taxable)		
18	State of Virginia tax refund as shown on line 10, Form 1040		
19	Other (alimony, gifts, child support, gambling winnings, etc.)		
20	Business income (Schedule C, Form 1040)		
21	Capital gains (Schedule D, Form 1040)		
22	Distributions from IRA or other retirement accounts		
23	Pensions and annuities (include VA Benefits)		
24	Rental real estate, royalties, etc., income (Schedule E, Form 1040)		
25	Unemployment compensation, disability, sick pay, etc.		
26	Social Security or Railroad Retirement payments		
27	**Total gross income for each person**		
28	**Total combined gross income for other owners/relative(s)**		

NET COMBINED FINANCIAL WORTH (ASSETS) SECTION AS OF 12/31/13
(NOT INCLUDING PRINCIPAL RESIDENCE AND LOT UP TO TWO ACRES)

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 - (**please attach 2013 assessment notice**)					
10	Other assets not listed above					
11	**Value of Automobile(s)**	2013 assessed value (1st vehicle)				
		2013 assessed value (2nd vehicle)				
		Total All Assets				

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

Are you required to file or did you file a Federal Income Tax Return for 2013? YES ☐ NO ☐

PLEASE NOTE :

- **Please attach a photocopy of your 2013 Federal Income Tax Return 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, 2014.**
- **All applicants/relatives must also attach photocopies of supporting documents that will verify all sources of income. 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), etc.**
- **Failure to submit all required documentation 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 an exemption 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 #**