

# 2021 LOUDOUN COUNTY TAX RELIEF APPLICATION

For Vehicle Personal Property and/or Real Property

**Robert S. Wertz, Jr., Commissioner of the Revenue**

**MAILING ADDRESS**  
P O Box 8000, MSC 32  
Leesburg, VA 20177-9804

1 Harrison St. SE 1<sup>st</sup> Floor, Leesburg, VA 20175  
(703) 737-8557  
Email: trcor@loudoun.gov

**LOUDOUN TECH CENTER**  
21641 Ridgetop Cir. Ste 100  
Sterling, VA 20166

FILING DEADLINES
All Previous Applicants <b>April 1, 2021</b>
First-time Applicants for Personal Property Tax Relief <b>September 1, 2021</b>
First-time Applicants for Real Property Tax Relief <b>January 3, 2022</b>

MINIMUM AGE OR DISABILITY REQUIREMENT
<b>On December 31, 2020, I was</b> <input type="checkbox"/> <b>Age 65 or over and/or</b> <input type="checkbox"/> <b>Permanently and Totally Disabled.</b> <i>If neither, you are ineligible for tax relief and should not complete this application.</i>

MARITAL STATUS
<b>On December 31, 2020, I was</b> <input type="checkbox"/> <b>Single</b> <input type="checkbox"/> <b>Married</b> <input type="checkbox"/> <b>Separated</b> <input type="checkbox"/> <b>Divorced</b> <input type="checkbox"/> <b>Widowed</b> <i>If divorced, provide a copy of the Divorce Decree and Settlement Agreement if receiving Alimony or Child Support.</i>

COMPLETE FOR ALL OWNERS AND PERSONS RESIDING IN THE DWELLING
<i>Include Applicant, Spouse, Co-Owner(s), and all Relative(s) residing in the dwelling.</i>

Name <small>Last Name, First Name, Full Middle Name, Suffix</small>	Relationship to Applicant	Social Security Number	Birth Date <small>mm/dd/year</small>
	APPLICANT		
	SPOUSE		

<b>Applicant Address</b>	<small>Street Address Only (No P.O. Box)</small>	<small>City / Town</small>	<small>State</small>	<small>Zip Code</small>
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<b>Mailing Address</b>	<small>Street Address or P.O. Box</small>	<small>City / Town</small>	<small>State</small>	<small>Zip Code</small>
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<b>Contact Person*</b>		<b>Phone Number</b>	( ____ ) ____ - ____
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<b>Email Address</b>	
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Is this application for Tax Relief for  Real Estate  Personal Property or  Both?  
 Is this the sole residence **and** occupied by the applicant and all owners?  Yes  No  
 If No, please provide the address: \_\_\_\_\_  
 If No, when do you expect to return to residence? \_\_\_\_\_  
 Is the property titled in the name of a Trust?  Yes  No If Yes, please provide a copy of the entire Trust and amendments, if not previously supplied, and a Schedule of Trust Assets as of December 31, 2020.

**Please list the vehicle(s). One vehicle per qualified applicant.**

	Vehicle Information			Owner Name(s) on Vehicle Title
	Year	Make	Model	<small>Check all that apply, provide names of other owners on each vehicle title</small>
<b>Applicant</b>				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):
<b>Spouse</b>				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):

\*Complete the **Appointment of Representative** also if the contact person is not the applicant or spouse.

## GROSS COMBINED INCOME

Complete the Gross Combined Income Statement with all income received during calendar year 2020. **Gross combined income for personal property tax relief** includes all income from all sources of the vehicle owner(s) and spouse. **Gross combined income for real property relief** includes all income from all sources of the owner(s), and of the owner's relatives living in the dwelling. Use additional pages as needed. The application may be submitted without the Federal Income Tax Return if it is not yet completed. The 2020 Federal Income Tax Return must be provided once it is completed.

**Attach copies of all documentation, including all pages of the  
2020 U.S. Federal Income Tax Return(s).**

If you were not required to file a Federal Income Tax Return for 2020, please initial here \_\_\_\_\_.

Gross Income <i>(Use Actual Amounts from Calendar Year 2020)</i>	Documentation Required	Applicant Income	Spouse Income	Co-owner(s) Income	Relative(s) Income
Salaries / Wages / Tips	W-2, 1099				
Social Security Benefits	1099-SSA				
Railroad Retirement Benefits	1099-RRB				
Veterans Benefits	Current Year Benefit Letter				
Pensions & Annuities	1099-R				
IRA Distributions	1099-R				
Interest Income	1099-INT/OID				
Dividend Income	1099-DIV				
Interest Income from Accts/Notes Receivable	Schedule B				
Business Income	Federal Returns and Schedules				
Capital Gains	Schedule D				
Trust Income	Schedule E				
Rents Received	Schedule E				
Alimony / Child Support Received	Divorce Decree				
Welfare & SSI	COLA Notice				
Monetary Gifts	(Specify)				
Other Income Received	(Specify)				
<b>Gross Income By Column</b>					

## ASSETS

Report all assets including real and personal property, owned by you, your spouse, and all other owners on the title of the home as of December 31, 2020. Attach copies of all documentation. Use additional pages as needed.

Assets <i>Use Actual Amounts as of 12/31/2020</i>	Documentation Required	Bank / Financial Institution Name	Account Number(s)	Applicant's Assets in \$	Spouse's Assets in \$	Other Owner(s) Assets in \$	
Checking and Money Market Account	Bank Statements as of 12/31/2020						
Savings Account							
Certificates of Deposit							
IRA(s) and 401K(s)		Account Statements as of 12/31/2020					
Brokerage, Annuity, or Mutual Fund Account							
Stocks or Savings Bonds (Attach List)							
Cash Value of Life Insurance							
Vested Interest in Retirement Fund							
Equity / Net Worth of Business Owned	Balance Sheet						
Balance on Notes & Mortgages Receivable	Copy of Note						
Trusts	Copy of Trust						
Automobiles, Boats, Trailers, Campers	Copy of Registration						
Real Property ( <i>Other than Loudoun Residence</i> )	1/1/2021 Assessment						
Other Miscellaneous Assets (Specify)							
<b>Total Assets By Column</b>							
<i>(Add all 3 columns)</i> <b>TOTAL ASSETS</b>							

## LIABILITIES

Liabilities <i>Use Actual Amounts as of 12/31/2020</i>	Documentation Required	Creditor's Name	Account Number	Account Balance
Mortgages	Account Statement			
Installment Loans	Account Statement			
Other Miscellaneous Debts (Specify)				
Other Miscellaneous Debts (Specify)				
Other Miscellaneous Debts (Specify)				
<b>TOTAL LIABILITIES</b>				

**APPOINTMENT OF REPRESENTATIVE**

*(Not required, complete only if you wish to appoint a representative)*

I hereby appoint \_\_\_\_\_ whose telephone number is \_\_\_\_\_, mailing address is \_\_\_\_\_, and email address is \_\_\_\_\_ to represent me during the tax relief application process. The duration of this appointment will be valid for one year from the date the application is notarized. I hereby give consent to employees of the Office of the Commissioner of the Revenue to discuss this application with my representative and I agree to provide the necessary information should my appointed representative fail to do so.

**AFFIDAVIT**

Comes now \_\_\_\_\_, of legal

***Applicant/Spouse/Co-owner(s) Name(s)***

age, having first sworn and on my/our oath state the foregoing statements are true and accurate to the best of my/our knowledge and belief, and I/we understand that any factors occurring during the taxable year for which an affidavit is filed that have the effect of exceeding or violating the limitations and conditions provided by the ordinance adopted by the County of Loudoun, shall nullify and void any real property or personal property tax relief for the current taxable year and I/we shall be disqualified from re-applying for an exemption for a period of two years.

I/We have read the foregoing affidavit and certify that its contents are true to the best of my/our knowledge and belief with the understanding that filing a fraudulent return is a Class 1 Misdemeanor.

In addition to any other penalties provided by law, any person who intentionally makes a false claim for an exemption shall not be entitled to the exemption from taxation, if granted, but shall be liable for the full amount of tax due. Furthermore, such persons shall be disqualified from re-applying for an exemption for a period of two years.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Spouse's Signature

\_\_\_\_\_  
Co-Owner's Signature

\_\_\_\_\_  
Co-Owner's Signature

**STATE OF VIRGINIA; COUNTY OF LOUDOUN; to Wit;**

I hereby certify that \_\_\_\_\_ personally appeared before me in my County and State aforesaid who being first duly sworn by me acknowledged the signature to the foregoing affidavit to be his/her own and affirmed the said statements are true and correct. Subscribed and sworn before me, the undersigned Notary Public in the County and State aforesaid the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

Notary Seal

FOR OFFICE USE ONLY							
<b>Date Received:</b>			APP ID				
<b>Received By:</b>			PIN 1				
<b>Method:</b> APT CNT MAL FAX OTH			PIN 2				
<b>Location:</b> LBG STL OTH			PP1 Account #				
<b>Applicant:</b> New Renewal			PP2 Account #				
<b>Documents Received</b>	Divorce Dec	Death Cert	Trust	Disability	POA	Tax Return	Other

**2021 LOUDOUN COUNTY  
TAX RELIEF  
FOR THE  
ELDERLY AND DISABLED  
QUALIFICATIONS AND  
APPLICATION INSTRUCTIONS**



**Robert S. Wertz, Jr.  
Commissioner of the Revenue**

(703) 737-8557  
Monday-Friday  
8:30 a.m.-5:00 p.m.

**Mailing Address**  
P.O. Box 8000, MSC 32  
Leesburg, VA 20177-9804

**Leesburg Office**  
1 Harrison Street, SE 1st Floor  
Leesburg, VA 20175  
Fax: 703-777-0263

**Sterling Office**  
21641 Ridgetop Circle, Ste 100  
Sterling, VA 20166

## INSTRUCTIONS

1. Please complete this form with the same accuracy as you would your income tax return.
2. Submit COPIES of supporting income, asset and liability documentation as of December 31, 2020, and any other documentation listed below not previously provided. Include a copy of 2020 federal income tax return(s) and all supporting schedules when completed. Tax returns may be submitted after filing the application.
3. Provide a copy of driver's license, visa or birth certificate for proof of age, if not previously supplied.
4. Provide disability verification, if applicable and not previously supplied.
5. Enclose a copy of death certificate for any property co-owner who is deceased.
6. If you hold Power of Attorney to request relief on behalf of the applicant, provide a copy if not previously supplied.
7. If you are divorced and receive alimony or child support, provide a copy of the Divorce Decree or court order.
8. All applicants must sign the Affidavit and have it notarized by a Notary Public. Free notary service is available in both our Leesburg and Sterling offices. Please contact us at 703-737-8557 for accommodations if necessary.
9. Return the completed 2021 tax relief application and supporting documentation postmarked by:
  - April 1, 2021, for all real property and personal property tax relief applicants who have previously filed.
  - September 1, 2021, for first-time personal property tax relief applicants.
  - January 3, 2022, for first-time real property tax relief applicants.
10. Notify this office within 30 days of any real property or vehicle ownership changes that might affect your relief. After qualifying, real estate tax relief is prorated in whole months if there is a disqualifying event such as the title to the residence changing to nonqualifying owners, the last qualifying applicant passes away or moves permanently into an assisted living facility.

### QUALIFICATIONS FOR TAX RELIEF FOR THE ELDERLY AND DISABLED

In order to qualify for the Real Property Tax Relief and/or Personal Property Tax Relief, **ALL** of the following qualifications must be met. If any qualification is not met, the applicant may be ineligible.

<b>REAL PROPERTY TAX RELIEF</b>
<b>Real property owned by an individual owner or owned by a married couple or titled in a trust for their benefit</b>
<b>Minimum Age or Disability</b> - All owners of the dwelling, excluding the spouse, must be at least 65 or permanently and totally disabled as of December 31, 2020.
<b>Property Ownership</b> - The title to the property must be held by the applicants on January 1, 2021.
<b>Use/Occupancy</b> - The property must be occupied as the SOLE dwelling except when the owner(s) temporarily reside(s) in a hospital or nursing home for physical or mental care. The dwelling may not be rented.
<b>Net Worth</b> - Tax Relief Applicants will not qualify for the tax relief exemption if they have a total net financial worth that exceeds \$920,000. Total net financial worth for the purposes of the tax relief program <u>excludes</u> the value of the home and up to ten acres of land upon which it sits.
<b>Gross Combined Income</b> - Tax Relief Applicants will not qualify for the tax relief exemption if they have an annual gross combined income over \$72,000. Annual gross combined income is computed by adding all the prior year's income received by the owner(s), the owner's spouse, and all relatives of the owner(s) that resided in the home on December 31, 2020. A deduction of up to \$10,000 may be applied to the spouse of an owner and to any relatives with income residing in the home. If the income of the spouse or the relative is less than \$10,000, the deduction can only be up to the amount of income received. All disability income per disabled owner or disabled owner's spouse may be deducted.

**Tax relief will be granted according to the chart below on the dwelling and land, up to three acres. Any additional acreage or structures, such as pools, barns, etc. may be taxed.**

Net Worth	Gross Combined Income	Percentage of Exemption
Cannot Exceed \$440,000	\$0 to \$72,000	100%
\$440,000.01 to \$560,000	\$0 to \$65,000	50%
\$560,000.01 to \$680,000	\$0 to \$59,000	50%
\$680,000.01 to \$800,000	\$0 to \$52,000	50%
\$800,000.01 to \$920,000	\$0 to \$46,000	50%

## QUALIFICATIONS FOR TAX RELIEF FOR THE ELDERLY AND DISABLED (continued)

### REAL PROPERTY TAX RELIEF

Real property owned by two or more individuals not all of whom are 65 or totally and permanently disabled.

**Minimum Age or Disability** - One owner of the dwelling is at least 65 or permanently and totally disabled as of December 31, 2020.

**Property Ownership** - The title to the property must be held on January 1, 2021 and jointly owned with a non-qualifying individual. Examples of this type of ownership would be siblings, parent/child, unmarried individuals, etc. where one owner is at least 65 or permanently and totally disabled and the other owner(s) are not.

**Use/Occupancy** - The property must be occupied as the **SOLE** dwelling by **ALL** owners of the real property except when the owner(s) temporarily reside(s) in a hospital or nursing home for physical or mental care. The dwelling may not be rented.

**Net Worth** - Net worth as of December 31, 2020 cannot exceed \$632,945 and includes the value of all assets less liabilities of the owner(s) and the spouse of any owner, **INCLUDING** the fair market value of the dwelling and land. The net worth limit increases annually by an amount equivalent to the percentage increase of the Consumer Price Index.

**Gross Combined Income** - Gross combined income from 2020 cannot exceed \$72,000 and includes the income from all sources of the owner(s) of the real property and the owners' relatives residing in the dwelling. Up to \$10,000 of income received by the applicant's spouse and each applicant's relatives, who are residing in the home, may be deducted. If the income of the spouse or the relative is less than \$10,000, the deduction can only be up to the amount of income received. All disability income per disabled owner or disabled owner's spouse may be deducted.

**Tax relief will be granted according to the chart below on the dwelling and land, up to three acres. Any additional acreage or structures, such as pools, barns, etc. may be taxed.**

Net Worth (includes residence)	Gross Combined Income	Percentage of Exemption
Cannot Exceed \$632,945	Cannot Exceed \$72,000	Equal to Percentage Ownership of the Qualified Applicant(s)

### VEHICLE PERSONAL PROPERTY TAX RELIEF

**Minimum Age or Disability** - The owner(s) of the vehicle is at least 65 or permanently and totally disabled on December 31, 2020. A married couple may qualify if either spouse is 65 or permanently and totally disabled on December 31, 2020.

**Property Ownership** - Title to the vehicle is held on January 1, 2021 by the applicant(s) requesting relief.

**Use/Occupancy** - The vehicle must be used primarily by or for the applicant(s) seeking relief. The vehicle must be garaged and registered for personal property tax in Loudoun County on January 1, 2021.

**Net Worth** - Net worth as of December 31, 2020 cannot exceed \$195,000 and includes the value of all assets less liabilities of the applicant and spouse and any additional owners of the motor vehicle, excluding the fair market value of the owners' dwelling and lot up to one (1) acre.

**Gross Combined Income** - Gross combined income for 2020 cannot exceed \$52,000 and includes the income of the applicant and spouse who reside in the same dwelling and any owner of the motor vehicle. Up to \$7,500 of permanent disability income per disabled owner may be deducted.

**The alternative tax rate, which has historically been \$2.10, is subject to Board of Supervisors approval annually and will be granted according to the chart below on one vehicle per qualified applicant.**

Net Worth	Gross Combined Income	Reduced Tax Rate
Cannot Exceed \$195,000	Cannot Exceed \$52,000	\$2.10 per \$100 of assessed value

## GENERAL INFORMATION

Tax Relief is granted on an annual basis and must be requested every year by the applicant seeking relief. The qualified real property applicant(s) may be exempt from paying all or a portion of the real property tax based on the ownership of the property. Land in excess of three acres and any additional lots or structures are ineligible for relief. If your real estate taxes are collected and paid by a mortgage company, you may wish to inform them of your participation in this Program. Manufactured or mobile homes may also qualify for tax relief.

The Board of Supervisors annually sets the alternative tax rate for personal property tax relief. The qualified personal property applicant(s) will be taxed at the alternative rate on one vehicle per qualified applicant on vehicles garaged and registered for personal property tax in Loudoun County as of January 1, 2021. A replacement vehicle purchased during the year may also qualify for the alternative rate. However, in order to receive tax relief on a replacement vehicle, taxpayers **must** notify the Exemptions and Deferrals Division when they have replaced a vehicle that qualified for the alternative rate so the new vehicle may then be considered for the alternative rate.

Loudoun County utilizes a triennial application process. Every third year from the original qualifying application date, the applicant must file a new application and supporting documentation. For the two years following the date of the original qualifying application or subsequent qualifying applications, the applicant must file a certification form. Tax Relief forms are mailed to program participants by March 1<sup>st</sup> each year and are available for new applicants in the Commissioner's offices at the same time. The application is also available at [www.loudoun.gov/taxrelief](http://www.loudoun.gov/taxrelief). **If you have previously filed an application for Loudoun County Tax Relief and relief was either granted or denied, you will receive a renewal form that must be postmarked or returned by April 1, 2021.**

Once filed, the application becomes the property of the Commissioner of the Revenue. The application and supporting documentation are confidential and not open to public inspection. Applications without supporting documentation may be denied.

**ALL APPLICANTS' SIGNATURES MUST BE NOTARIZED.**

**Permanent and Total Disability** - The term "permanently and totally disabled" means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life; however, a certification pursuant to 42 U.S.C. § 423(d) by the Social Security Administration, so long as the person remains eligible for such Social Security benefits, shall be deemed to satisfy such definition.

If less than 65 years of age, the applicant must provide, with the first application filed, a disability certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board. If ineligible for certification by one of these agencies, the applicant must provide sworn affidavits from two medical doctors licensed in Virginia or two military officers who practice medicine in the United States Armed Forces. Blank affidavits are available online at [www.loudoun.gov/taxrelief](http://www.loudoun.gov/taxrelief) or in our offices for completion by your physicians.

**Proration of Tax** - If the qualifying dwelling is sold or title is transferred, ceases to be your primary residence, or the last qualifying owner passes away, the tax relief will be pro-rated based on the number of full months owned and occupied by the qualifying owner. Tax Relief on manufactured homes is not prorated.

## ASSISTANCE

My office will be happy to provide physical or sensory accommodations for you to utilize this Program. Additional information and assistance is available either by telephone or in my office. In order to manage workload and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to speak with a staff member. Complimentary notary services are available in both the Leesburg and Sterling offices.

**Robert S. Wertz, Jr.**  
**Commissioner of the Revenue**