

2023 LOUDOUN COUNTY TAX RELIEF APPLICATION

For Vehicle Personal Property and/or Real Property

MAILING ADDRESS
 Commissioner of the Revenue
 P O Box 8000, MSC 32
 Leesburg, VA 20177-9804

Robert S. Wertz, Jr., Commissioner of the Revenue
 1 Harrison St. SE 1st Floor, Leesburg, VA 20175
 (703) 737-8557
 taxrelief@loudoun.gov

LOUDOUN TECH CENTER 10
 46000 Center Oak Plaza
 Sterling, VA 20166

FILING DEADLINES
All Previous Applicants April 3, 2023
First-time Applicants for Personal Property Tax Relief September 1, 2023
First-time Applicants for Real Property Tax Relief January 2, 2024

MINIMUM AGE OR DISABILITY REQUIREMENT

Were you born on or before December 31, 1957 or
 were you Permanently and Totally Disabled prior to December 31, 2022?
If neither, you are ineligible for tax relief and should not complete this application.

MARITAL STATUS

On December 31, 2022, you were Single Married Separated Divorced Widowed
*If divorced, provide a copy of the Divorce Decree and Settlement Agreement if receiving Alimony or Child Support.
 If separated, you may need to provide a copy of the separation agreement and/or documentation of spouse's assets.*

OCCUPANCY

If applying for real estate tax relief, is this the sole residence AND occupied
 by the applicant and ALL owners? Yes No
If no, you are ineligible for real estate tax relief and should not complete this application.

OWNERSHIP

On January 1, 2023, did you own the home (with or without a mortgage) for which you are requesting tax relief?
 Yes No N/A

On January 1, 2023, was the vehicle for which you are requesting tax relief registered in Loudoun County?
 Yes No N/A

*If the property is titled in the name of a Trust, please provide a copy of the entire Trust and amendments, if not previously supplied,
 and a copy of the Trust Assets as of December 31, 2022.*

COMPLETE FOR ALL APPLICANTS, CO-OWNERS AND RELATIVES RESIDING IN RESIDENCE

Include Applicant, Spouse, Co-Owner(s), and all Relative(s) residing in the residence.

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

Applicant Address				
	<small>Street Address Only (No P.O. Box)</small>	<small>City / Town</small>	<small>State</small>	<small>Zip Code</small>
Mailing Address <small>(If different)</small>				
	<small>Street Address or P.O. Box</small>	<small>City / Town</small>	<small>State</small>	<small>Zip Code</small>

Please list the vehicle(s). Only 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 for each vehicle title</small>
Applicant				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):
Spouse				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):

GROSS COMBINED INCOME

Complete the Gross Combined Income section below with all income received during calendar year 2022. Use additional pages as needed. **Attach copies of all documentation (as specified below), including all pages of the 2022 U.S. Federal Income Tax Return(s).** The application may be submitted without the Federal Income Tax Return(s) if they are not yet completed. The 2022 Federal Income Tax Return(s) must be provided once completed.

- **Personal property tax relief** - include all income from all sources of the vehicle owner(s) and spouse.
- **Real property tax relief** - include all income from all sources of the owner(s), spouse and of the owner's relatives living in the residence.

If you were not required to file a Federal Income Tax Return for 2022, please initial here _____.

Gross Income <i>(Use Actual Amounts from Calendar Year 2022)</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)				
Gross Income By Column					

Tax Relief Specialists will deduct from the Spouse's and Relatives' income up to \$10,000 before combining the income to determine if Combined Gross Income is within the limits of the Real Estate Tax Relief Program.

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, 2022. **Attach copies of all documentation (as specified below).** Please use additional pages as needed.

Assets <i>Use Actual Amounts as of 12/31/2022</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 Statement(s) that include the balance as of 12/31/2022						
Savings Account							
Certificates of Deposit							
IRA(s) and 401K(s)		Account Statements as of 12/31/2022					
Brokerage, Annuity, or Mutual Fund Account							
Stocks or Savings Bonds (Attach list of number of shares and value)							
Cash Value of Life Insurance							
Vested Interest in Retirement Fund							
Equity / Net Worth of Business Owned	Balance Sheet						
Balance on Notes Receivable	Copy of Note						
Trust(s)	Trust(s)						
Automobiles, Boats, Trailers, Campers	Copy of Registration						
Real Property (<i>Other than Loudoun Residence</i>)	1/1/2023 Assessment						
Other Miscellaneous Assets (Specify)							
Total Assets By Column							
<i>(Add all 3 columns)</i> TOTAL ASSETS							

LIABILITIES				
Liabilities <i>Use Actual Amounts as of 12/31/2022</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)				
TOTAL LIABILITIES				

CONTACT INFORMATION

Please provide the applicant or spouse's contact information for questions regarding the application. If someone other than the applicant or spouse is designated to answer questions, please complete the APPOINTMENT OF REPRESENTATIVE section.

Contact Name	
Telephone Number(s)	
Email Address	

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 three years from the date the application is signed. 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.

WRITTEN STATEMENT

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 a written statement 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.

I/We have read the foregoing written statement 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 and Date

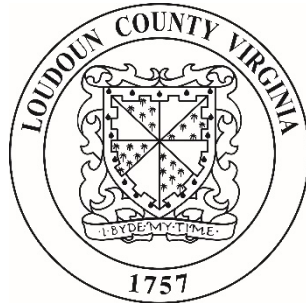
Spouse's Signature and Date

Co-Owner's Signature and Date

Co-Owner's Signature and Date

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

**2023 LOUDOUN COUNTY
TAX RELIEF
FOR THE
ELDERLY AND DISABLED
QUALIFICATIONS AND
APPLICATION INSTRUCTIONS**



Robert S. Wertz, Jr.
Commissioner of the Revenue

(703) 737-8557
Fax: 703-777-0263
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

Sterling Office
Loudoun Tech Center 10
46000 Center Oak Plaza
Sterling, VA 20166

taxrelief@loudoun.gov
www.loudoun.gov/taxrelief

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, 2022, and any other documentation listed below not previously provided. Include a copy of 2022 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.
4. Provide disability verification, if applicable.
5. Enclose a copy of the 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.
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 Written Statement located on the last page of the Application.
9. Return the completed 2023 tax relief application and supporting documentation postmarked by:
 - **April 3, 2023**, for all real property and personal property tax relief applicants who have previously filed.
 - **September 1, 2023**, for first-time personal property tax relief applicants.
 - **January 2, 2024**, for first-time real property tax relief applicants.

QUALIFICATIONS FOR TAX RELIEF FOR THE ELDERLY AND DISABLED

In order to qualify for Real Property Tax Relief and/or Personal Property Tax Relief, **ALL** of the following qualifications must be met.

REAL PROPERTY TAX RELIEF
Real property owned by an individual, a married couple or titled in a trust for their benefit
Minimum Age or Disability - All owners of the residence or one spouse, if married, must be at least 65 or permanently and totally disabled on December 31, 2022.
Property Ownership - The title to the property must be held by the applicants on January 1, 2023.
Use/Occupancy - The property must be occupied as the SOLE residence except when the owner(s) reside(s) in a hospital or nursing home for physical or mental care. The residence may not be rented.
Net Worth - Total net financial worth cannot exceed \$920,000 and includes the value of all assets less liabilities of the owner(s) and the spouse of any owner. Total net financial worth for the tax relief program <u>excludes</u> the value of the residence and up to ten (10) acres of land upon which it is situated. The value of land in excess of ten acres and structures that are ineligible for tax relief are included in net worth.
Gross Combined Income - Gross combined income cannot exceed \$77,000. 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 as of December 31, 2022. Up to \$10,000 of income received by the applicant's spouse and each applicant's relative residing in the home may be deducted. All disability income of a disabled owner, disabled owner's spouse or disabled relative living in the home may be deducted. Relative is defined as relationship by blood, marriage, or adoption.

Tax relief will be granted according to the chart below on the residence 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 \$77,000	100%
\$440,000.01 to \$560,000	\$0 to \$70,000	50%
\$560,000.01 to \$680,000	\$0 to \$63,000	50%
\$680,000.01 to \$800,000	\$0 to \$56,000	50%
\$800,000.01 to \$920,000	\$0 to \$49,000	50%

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

VEHICLE PERSONAL PROPERTY TAX RELIEF
Minimum Age or Disability - The owner(s) of the vehicle, defined as an automobile or pickup truck, must be at least 65 or permanently and totally disabled on December 31, 2022. A married couple may qualify if either spouse is 65 or permanently and totally disabled on December 31, 2022.
Property Ownership - Title to the vehicle is held on January 1, 2023, 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, 2023.
Net Worth - Net worth as of December 31, 2022, 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 home and up to one acre of land upon which it is situated.
Gross Combined Income - Gross combined income for 2022 cannot exceed \$52,000 and includes the income of the applicant and spouse who reside in the same residence and any owner of the motor vehicle. Up to \$7,500 of disability income of a disabled owner may be deducted.

The alternative tax rate, which has historically been \$2.10, is subject to annual Board of Supervisor approval and will be granted according to the chart below on one automobile or pickup truck 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

REAL PROPERTY TAX RELIEF	Real property owned by two or more individuals, who are not married to each other and not all owners are at least 65 or totally and permanently disabled
Qualifications for Real Property Tax Relief when the residence is <u>owned with someone other than their spouse</u>	Minimum Age or Disability - One owner of the residence is at least 65 or permanently and totally disabled on December 31, 2022.
	Property Ownership - The title to the property must be held by the applicant on January 1, 2023, and jointly owned with a non-qualifying individual(s). 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 residence by ALL owners except when the owner(s) reside(s) in a hospital or nursing home for physical or mental care. The residence may not be rented.
	Net Worth - Net worth as of December 31, 2022, cannot exceed \$704,421 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 residence and land. The net worth limits increases annually by an amount equivalent to the Consumer Price Index increase.
	Gross Combined Income - Annual gross combined income cannot exceed \$77,000. 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 as of December 31, 2022. Up to \$10,000 of income received by the applicant's spouse and each applicant's relative residing in the home may be deducted. All disability income of a disabled owner, disabled owner's spouse or disabled relative living in the home may be deducted. Relative is defined as relationship by blood, marriage, or adoption.

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

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, 2023. 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 Tax 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.

Applicants must request tax relief annually by filing the appropriate form with the Commissioner of the Revenue. First-time applicants must file an application and provide supporting documentation. For the two years following each qualifying application the applicant must file a certification form. The following year a renewal application and documentation of income and net worth are required. Tax Relief forms are mailed to program participants by March 1st each year and are available for new applicants in the Commissioner's offices. The application is also available at 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 3, 2023.**

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.

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. One of the affidavits must be completed by a doctor that has examined the applicant, the other affidavit may be completed by a doctor that has reviewed the applicant's medical file. Blank affidavits are available online at www.loudoun.gov/taxrelief or in our offices for completion by your physicians.

Adjustment of Tax Relief- Notify my office within 30 days of any real property or vehicle ownership or occupancy changes. Real estate tax relief is adjusted in full months if the title to the residence changes to nonqualifying owners, the last qualifying applicant passes away or moves permanently into an assisted living facility. Tax Relief on manufactured homes is not adjusted.

ASSISTANCE

My office will be happy to provide physical or sensory accommodations for you to utilize this Program. Additional information and assistance are 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.

Robert S. Wertz, Jr.
Commissioner of the Revenue