

2019 LOUDOUN COUNTY TAX RELIEF APPLICATION

For Vehicle Personal Property and/or Real Property

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

GOVERNMENT CENTER
1 Harrison St. SE 1ST Floor
Leesburg, VA 20175-3102

P O Box 8000, MSC 32, Leesburg, VA 20177-9804
(703) 737-8557
Email: trcor@loudoun.gov

LOUDOUN TECH CENTER
21641 Ridgetop Cir. Ste 100
Sterling, VA 20166-6597

FILING DEADLINES
All Previous Applicants April 1, 2019
First-time Applicants for Personal Property Tax Relief September 3, 2019
First-time Applicants for Real Property Tax Relief December 31, 2019

MINIMUM AGE OR DISABILITY REQUIREMENT

<p>On December 31, 2018, I was <input type="checkbox"/> Age 65 or over and/or <input type="checkbox"/> Permanently and Totally Disabled <i>If neither, you are ineligible for tax relief and should not complete this application.</i></p>

MARITAL STATUS

<p>On December 31, 2018, I was <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <i>If divorced, provide a copy of the Divorce Decree and Settlement Agreement if receiving Alimony or Child Support.</i></p>
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COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING

<i>Include Applicant, Spouse, Co-Owner(s), and all Relative(s) residing in the dwelling.</i>
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Name <small>Last Name, First Name, Full Middle Name, Suffix</small>	Relationship to Applicant	Social Security Number	Birth Date <small>mm/dd/year</small>	Percentage of Real Estate Ownership
	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>Street Address or P.O. Box</small>	<small>City/Town</small>	<small>State</small>	<small>Zip Code</small>
Contact Person	Phone Number (____) ____ - ____			

COMPLETE FOR ALL REAL PROPERTY TAX RELIEF

List the names of all real property owners NOT residing in the dwelling. <small>Disability is defined under General Information.</small>

Name <small>Last Name, First Name, Full Middle Name, Suffix</small>	Relationship to Applicant	Social Security Number	Birth Date <small>mm/dd/year</small>	If Totally Disabled <small>(Check here)</small>
				<input type="checkbox"/>
				<input type="checkbox"/>

Is this the sole residence **and** occupied by the applicant? Yes No
If No, please provide the health care facility name and address:

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, 2018.

COMPLETE FOR PERSONAL PROPERTY TAX RELIEF

Please list the vehicle(s) to receive Personal Property Tax Relief. One vehicle per qualified applicant.
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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>
SELF				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):
				<input type="checkbox"/> Applicant <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):

GROSS COMBINED INCOME

Complete the Gross Combined Income Statement with all income received during calendar year 2018. **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. Attach copies of all documentation, including all pages of the **2018 U.S. Federal Income Tax Return**. Use additional pages as needed.

If you were not required to file a Federal Income Tax Return for 2018, please initial here _____.

Gross Income <i>(Use Actual Amounts from Calendar Year 2018)</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	Form 1040				
Welfare & SSI	COLA Notice				
Monetary Gifts & Other Income Received	(Specify)				
Gross Income By Column					

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*****REAL PROPERTY*****					TOTALS
<i>Gross Income by Column</i>					
<i>Less Disability Exclusion</i>					
<i>Less Spouse and Relative Income Exclusion</i>					
<i>Gross Income by Column</i>					
*****PERSONAL PROPERTY*****					TOTALS
<i>Gross Income by Column</i>					
<i>Less Disability Exclusion</i>					
<i>Gross Income by Column</i>					
Gross Combined Income of real property owner(s) and relatives(s) shall not exceed \$72,000 for real property tax relief. Add Gross Income by Column for Gross Combined Income					<i>Gross Combined Income</i> <i>RE</i>
Gross Combined Income of vehicle owner(s) and spouse shall not exceed \$52,000 for personal property tax relief.					<i>Gross Combined Income</i> <i>PP</i>

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, 2018. Attach copies of all documentation. Use additional pages as needed.

Assets <i>(Use Actual Amounts as of 12/31/2018)</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 12/31/2018					
Savings Account						
Certificates of Deposit						
IRA(s) and 401K(s)	Account Statements as of 12/31/2018					
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>	1/1/2019 Assessment					
Other Miscellaneous Assets (Specify)						
Total Assets By Column				(A)	(B)	(C)
				(Add Box A, B, and C) TOTAL ASSETS		

LIABILITIES

Liabilities <i>(Use Actual Amounts as of 12/31/2018)</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				

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		PP1	PP2	RE
<i>Add all above asset columns that apply to each type of relief requested</i>				
Total Land Value :	<i>Additional Value of Lots or Structures in Loudoun</i>			
PP – 1st Acre Val:	<i>(Total Land – 1st Acre) More than One Acre Value</i>			
RE – 10 Acre Val:	<i>(Total Land – 10 Acre) More than Ten Acre Value</i>			
NET WORTH <i>(Total Assets Minus Total Liabilities)</i>	TOTAL ASSETS			
	TOTAL LIABILITIES			
	NET WORTH			

APPOINTMENT OF REPRESENTATIVE

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

I hereby appoint _____ whose telephone number is _____ and mailing 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 _____, 2019.

 Notary Public

 My Commission Expires

 Notary Seal

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Date Received:		Land Information	Income	Worth	Percentage Granted:
Method: APT <input type="checkbox"/>	CNT <input type="checkbox"/>	Land Val:			P Prop 1: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
FAX <input type="checkbox"/>	OTH <input type="checkbox"/>	1 st A Val:			P Prop 2: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Location: LBG <input type="checkbox"/>	STL <input type="checkbox"/>	3 rd A Val:			P Prop 3: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Applicant: New <input type="checkbox"/>	Renewal <input type="checkbox"/>	10 th A Val:			Real Property Relief: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Div Dec: <input type="checkbox"/>	Death Cert: <input type="checkbox"/>	Impr. Val:			Manuf. Acct: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Trust: <input type="checkbox"/>	Disability <input type="checkbox"/>	Land Use:	Percentage of Relief Granted:		
POA: <input type="checkbox"/>	Other: <input type="checkbox"/>	Reviewed By:	Notes:		

2019 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.

Leesburg Office
1 Harrison Street, SE 1st Floor
Leesburg, VA 20175-3102
Fax: 703-771-5234

Sterling Office
21641 Ridgetop Circle, Ste 100
Sterling, VA 20166-1477

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

trcor@loudoun.gov

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, 2018, and any other documentation listed below not previously provided. Include a copy of 2018 federal income tax return(s) and all supporting schedules.
3. Provide a copy of driver's license, visa or birth certificate for proof of age, if not previously filed.
4. Provide disability verification, if applicable.
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.
7. If you are divorced and receive alimony or child support, provide a complete 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.
9. Return the completed 2019 tax relief application and supporting documentation postmarked by:
 - April 1, 2019, for all real property and personal property tax relief applicants who have previously filed.
 - September 3, 2019, for first-time personal property tax relief applicants.
 - December 31, 2019, 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.

QUALIFICATIONS FOR TAX RELIEF FOR THE ELDERLY AND DISABLED

On December 13, 2017, the Loudoun County Board of Supervisors approved a modification to the tax relief program's qualifying income and net worth criteria effective January 1, 2019. This change was made to permit individuals with lower annual income and higher net worth to receive a fifty percent (50%) reduction in real property tax on their primary dwelling and land up to three acres.

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

REAL PROPERTY TAX RELIEF
Real property owned by an individual owner or owned by a married couple or titled in a trust for their benefit
Minimum Age or Disability - All owners of the dwelling, excluding the spouse, must be at least 65 or permanently and totally disabled as of December 31, 2018.
Property Ownership - The title to the property must be held by the applicants on January 1, 2019.
Use/Occupancy - The property must be occupied as the SOLE dwelling except when the owner(s) reside in a hospital or nursing home for physical or mental care. However, the dwelling may not be rented.
Annual Gross Household Income - Tax Relief Applicants will not qualify for the tax relief exemption if they have an annual gross household income over \$72,000. Annual gross household income is computed by adding all the previous 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, 2018. A deduction 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.
Total Net Financial Worth - 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 exclude the value of the home and up to ten acres of land on which it sets.

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, sheds, etc. may be taxed.

Annual Gross Household Income	Total Net Financial Worth	Percentage of Exemption
\$0 to \$72,000	Cannot Exceed \$440,000	100%
\$0 to \$65,000	\$440,000.01 to \$560,000	50%
\$0 to \$59,000	\$560,000.01 to \$680,000	50%
\$0 to \$52,000	\$680,000.01 to \$800,000	50%
\$0 to \$46,000	\$800,000.01 to \$920,000	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, 2018.

Property Ownership - The title to the property must be held on January 1, 2019 and jointly owned with a non-qualifying individual.

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

Gross Combined Income - Gross combined income from 2018 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 from gross combined income. All disability income per disabled owner or disabled owner's spouse may be deducted from gross combined income. 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.

Maximum Net Financial Worth - Net worth as of December 31, 2018 cannot exceed \$613,772 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.

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, sheds, etc. may be taxed.

Annual Gross Household Income	Total Net Financial Worth	Percentage of Exemption
Cannot Exceed \$72,000	Cannot Exceed \$613,772	Percentage of 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, 2018. A married couple may qualify if either spouse is 65 or permanently and totally disabled on December 31, 2018.

Property Ownership - Title to the vehicle is held on January 1, 2019 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, 2019.

Gross Combined Income - Gross combined income for 2018 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 from total combined income.

Maximum Net Financial Worth - Net worth as of December 31, 2018 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 acre.

The alternative tax rate, subject to Board of Supervisors approval annually, will be granted according to the chart below on one vehicle per qualified applicant.

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

GENERAL INFORMATION

Tax Relief is granted on an annual basis and must be requested by the applicant seeking relief. The qualified real property applicant(s) may be exempt from paying real property tax 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, 2019. 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 our office 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. 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 1st each year, and are available for new applicants in the Commissioner's offices at the same time. The application is also available on the Loudoun County website 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 1, 2019.**

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 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 will be pro-rated based on the number of full months owned and occupied by the qualifying owner. Manufactured homes are not prorated.

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 BY A NOTARY PUBLIC.

ASSISTANCE

My office will be happy to provide physical or sensory accommodations in order for you to utilize this Program. Additional information and assistance is available either over the 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