



CITY OF FALLS CHURCH

Office of the Treasurer
Jody Acosta, MGT

300 Park Avenue, Suite 201 W
Falls Church, VA 22046
703-248-5046 (TTY 711)
www.fallschurchva.gov/Treasurer

APPLICATION FOR FY2025 TAX RELIEF

Please review all requested information carefully before you complete the application. **All information must be provided with documentation to support each entry. You must include a complete copy of your 2023 Federal and State Income Tax Returns with your application. Please include all associated W-2 and 1099 forms, schedules and attachments. Please Note: The City uses gross income (not taxable income) for purposes of this application.**

You must also provide all financial statements (i.e. banking and investment statements) with an ending balance on 12/31/2023. If your statement cycle does not end on 12/31/2023, please provide both the December 2023 and January 2024 statements so that we can calculate the 12/31/2023 ending balance. All pages are required for a sound audit trail – even pages labeled “intentionally left blank.” Auditors do not like missing pages. **Please submit complete statements.**

If you own stocks in your portfolio, you must provide the stock price on 12/31/2023. Please complete an internet search for your specific stock(s) on 12/31/2023, print the screen and attach it to your statement showing the number of shares of each stock you own.

Persons with Disabilities

If you/spouse are applying for tax relief as "permanently and totally disabled," you must provide documentation certifying this status. This must include: (1) documentation from the Social Security Administration, Department of Veterans Affairs or the Railroad Retirement Board; or (2) certifications from two physicians licensed in Virginia attesting that you are permanently and totally disabled.

Personal Property Tax Relief (automobiles)

Information on the JD Power formerly NADA value of your car can be obtained from the JD Power/National Automobile Dealers Association’s Official Used Car Guide, January 2024 Eastern Edition. Copies of the guide can be found in libraries, banks, and most credit unions, or online at [JD Power Values | Car Values | Car Book Values \(jdpowervaluesonline.com\)](http://JD Power Values | Car Values | Car Book Values (jdpowervaluesonline.com)). If you owned your vehicle in 2023, this info is on the bill.

Information furnished to the City of Falls Church Treasurer’s Office will be maintained and disseminated for governmental purposes in accordance with the Virginia Freedom of Information Act, Code of Virginia, § 2.1.340 through 346.1 as amended, and the Privacy Protection Act of 1976, Code of Virginia §, 2.1.377 through 386, as amended.

2025 Tax Relief Chart*

Income Limit	Asset Limit	% Relief
\$0-60,000	\$500K	100%
\$60,001-70,000	\$500K	75%
\$70,001-80,000	\$500K	50%
\$80,001-90,000	\$500K	25%
\$90,001-175,000	\$501K-800K	Deferral Only*

*Note: If AV >125% of City’s Avg AV, and Income <\$175,001, Deferral Only

QUESTIONS? CONTACT NIKI KALAVRITINOS (Formerly Wisemiller), Chief Deputy Treasurer via email at [*treasurer@fallschurchva.gov*](mailto:treasurer@fallschurchva.gov) or by phone at 703-248-5047 (TTY 711)

All completed applications should be mailed or delivered in person to:

**City of Falls Church Treasurer’s Office
300 Park Ave, Suite 201W
Falls Church, VA 22046-3301**

Relief Programs for the Elderly and/or Disabled Residents
Grant Year FY2025 Certification INSTRUCTIONS

- Please carefully review the information that has been provided on your application.
- **Application deadline date is April 15, 2024.**

PRIMARY QUALIFIERS:

- The applicant must be at least 65 years of age, or permanently and totally disabled as of December 31, 2023.
- Applicants must be owner-occupants of the residential property in the City of Falls Church on December 31, 2023, and the property must be the primary residence in 2024.
- Total financial worth, exclusive of the dwelling, household furnishings and one acre of land upon which the dwelling is situated, must not exceed **\$500,000*** as of January 1, 2024.
- If assessed value (AV) of your home exceeds 125% of the City's average assessed value for single family residences, and/or gross household income is less than \$175,001, and/or assets are \$800,000 or less, applicant is eligible for deferral only.
- If you have a Reverse Mortgage or if your property is held in a Trust, please provide a copy of the Trust documents or the Reverse Mortgage Agreement with your application.
- Please provide Power of Attorney (POA), if applicable.

REAL ESTATE TAX RELIEF ELIGIBILITY:

- Income Limit for Households Eligible for Relief: **\$0-60,000** receives **100% relief**. Pay only storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$60,001-70,000** receives **75% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$70,001-80,000** receives **50% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Income Limit for Households Eligible for Relief and Deferral: **\$80,001-90,000** receives **25% relief**. The balance of any taxes owed may be deferred. Must pay storm water fee.
- Gross combined household income limit: **\$90,001-175,000 with assets up to \$800,000** receives **deferral only**. Must pay storm water fee.
- Assets must not exceed **\$500,000** unless qualified for deferral only, then limit can be **\$800,000** as needed.

REAL ESTATE TAX DEFERRAL ELIGIBILITY:

- Property owners with **incomes between \$90,001-175,000 are not eligible for relief, but can elect to defer all of their taxes. Deferred taxes accrue at 0% interest**, to be paid upon sale of home, death of homeowner or change of ownership.
- Please check either Yes or NO in the Deferral section. If neither answer is marked, the default will be no deferral and you will be billed for any unabated taxes. Deferred taxes will bear 0% interest from July 1, 2019 and forward. Any deferred taxes incurred prior to 7/1/19 will bear the interest rate set by the HUD for each specific calendar year. Deferred taxes will be collected when the property is sold, when there is a change of ownership, or upon death of the tax payer.
- If your assets are between \$500,001-800,000 and your income is between \$90,001-175,000, you do not qualify for relief. However, you are eligible to defer 100% of your taxes at 0% interest.

PERSONAL PROPERTY/AUTOMOBILE RELIEF ELIGIBILITY:

- Personal Property Tax Relief Maximum Tax Grant of \$25.00 + Decal Relief of \$33.00. **Total \$58.00**
- Gross Combined Household Income limit for Eligible Households: **\$20,000 and below**
- If the automobile for which the relief is sought is co-owned, all owners must be sixty-five (65) years of age or older, except the applicant's spouse need not have attained the age of sixty-five (65). Relief shall apply to only one vehicle per household. Leased vehicles are not eligible for relief.
- Total financial worth must not exceed **\$150,000**

**PLEASE COMPLETE SECTION A AND THE PARTS BELOW FOR
THE TYPE OF RELIEF YOU ARE SEEKING**

SECTION A: GENERAL INFORMATION

- Application/Deed Name: _____
- Your Name: _____
Last First Middle
- Your Birth Date: _____ Social Security Number: _____
- Phone Number: _____ Email: _____
- Spouse's Name: _____
- Spouse's Birth Date: _____ Social Security Number: _____
- Spouse's Phone Number: _____ Email: _____
- Do you file federal income tax? ___ Yes ___ No
- Do you file state income tax? ___ Yes ___ No

COMPLETE FOR REAL ESTATE TAX RELIEF

- Address: _____ Falls Church, VA
- RPC Number: _____ Date moved to current residence: _____
(located on your assessment notice)
- Please list all persons residing at this address:

- Is this your only dwelling or property? ___ Yes ___ No

IF NO, please provide documentation from the tax assessment office of the state or locality where the property is located for all property owned solely or jointly.

- Is the property listed above in a trust? ___ Yes ___ No

If yes, please attach a copy of the trust documentation.

- Do you have a reverse mortgage? ___ Yes ___ No

If yes, please provide agreement.

- Do you have a Power of Attorney? ___ Yes ___ No

If yes, please provide POA document.

- Please list name(s) of all person(s) listed on the deed to this residence:

If home is titled in more than one name, all owners must complete the application by April 15, 2024. If any owner(s) is/are deceased, please provide a copy of the death certificate(s).

COMPLETE FOR PERSONAL PROPERTY/AUTO DECAL RELIEF

- Address: _____
- Name of Registered Owner(s): _____
- City of Falls Church Property ID Number: _____ (Located on your bill)
(from your personal property tax bill)
- Vehicle Year _____ Make _____ Model _____

FINANCIAL STATEMENT- JANUARY 1, 2023 - DECEMBER 31, 2023

***** DOCUMENTATION MUST BE FURNISHED *****

***** All statements show ending balance on December 31, 2023 *****

Applications WILL NOT be processed without full and accurate documentation.

**NOTE: List all income for yourself, spouse, and any person(s)* residing in the home
*If person(s) is renter(s), do not list income; List rent paid under gross rental income below.**

SECTION B. GROSS INCOME (MUST Include documentation)

	Applicant	Spouse	Person 1	Person 2	Person 3
Salaries					
Bonuses and Commissions					
Interest and Dividends					
Gross Rental Income					
Pensions, Annuities					
Reverse Mortgage Income: If used to pay real estate tax, do not include portion in income calculation					
Alimony/Child Support					
Public Assistance					
Social Security (SSA-1099 Form)					
Other Income					
TOTAL GROSS INCOME FOR EACH:					
Exclusion for Disability Income: Subtract 50% of Social Security Permanent Disability Income (SSDI) OR up to a maximum of \$7,500 from other disability income sources (provide source document)					
Exclusion for *Necessary Caregiving Relative: Subtract \$10,000 from their Income <small>*Defined as required and primary caregiver (not hired) in order for primary applicant to remain in their home</small>					
TOTAL GROSS INCOME FOR EACH PERSON AFTER ALLOWABLE EXCLUSIONS					

COMBINED GROSS INCOME AFTER ALLOWABLE EXCLUSIONS \$ _____

SECTION C. NET WORTH – ASSETS (MUST include documentation of assets)

	Applicant	Spouse	Person 1	Person 2	Person 3
Cash on Hand in Bank – Savings & Checking					
Mortgages/Trust Notes Due to You					
Other Notes or Accounts Due You					
Stocks/Bonds/Certificates of Deposit					
Cash Value of Life Insurance					
Cash Value of Annuities					
Balance of Individual Retirement Accounts, 401K, 457, Roth IRA, etc.					
All Real Estate Owned (other than residence for which relief is requested)					
Automobile Owned (JD Power Value)					

ADD TOTAL ASSETS FOR EACH TO ARRIVE AT COMBINED ASSETS \$ _____

SECTION D. NET WORTH – LIABILITIES (Complete if Assets Exceed Qualifying Limit)

	Applicant	Spouse	Person 1	Person 2	Person 3
Notes Payable					
Accounts Payable (credit cards, personal loans, etc.)					
Taxes Due - Federal					
Taxes Due - State and Other					
Other Debts (i.e. medical expenses)					
Real Estate Mortgages					
ADD TOTAL LIABILITIES FOR EACH TO ARRIVE AT COMBINED LIABILITIES.					
\$ _____					
<i>Only complete this section if your assets in Section C Net Worth Assets exceeds \$500,000 in 2023.</i>					
SUBTRACT COMBINED LIABILITIES FROM COMBINED ASSETS TO ARRIVE AT NET WORTH.					
\$ _____					

FOR REAL ESTATE TAX DEFERL ONLY:

If your income is between \$90,001-175,000 and your net worth does not exceed \$500,000*, you are not eligible for relief (abatement of taxes), BUT you may defer all of your real property tax. Deferred taxes owed for FY2025, along with any previously accrued interest, must be paid when the property is sold, transferred, or upon the death of the tax payer. Any taxes deferred starting July 1, 2019 or after will bear 0% interest.

*If your assets are between \$501,000-800,000 and your income is below \$175,001 and your AV is 125% of the City's Average AV, you do not qualify for relief (abatement of taxes) however, you qualify for 100% Deferral at 0% interest. **Please Note: If this question is unanswered, the default will be *No Deferral* and you will be billed for any remaining balance on your tax bill. Please select an answer below.**

Do you wish to defer all of the balance of your real estate taxes remaining after tax relief is applied to your bill?

YES, I wish to defer **NO, I do not wish to defer**

Please remember to attach a copy of supporting documentation of all income and assets with year-end statements as of 12/31/2023. If statements end before 12/31/23 then please provide the January 2024 statement also.

Your application cannot be processed without it.

AFFIDAVIT

*I declare under the penalties provided by law that this Affidavit, Financial Statement, and the 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 a grant or relief shall be guilty of a misdemeanor and will be prosecuted to the fullest extent of the law and any abated taxes will be reinstated.***

Your Signature: _____ Date: _____

Spouse's Signature: _____ Date: _____

Who may we contact with questions about your application?

Name: _____ Relationship: _____

Phone: _____ Email: _____

MAIL APPLICATION TO:

City of Falls Church Treasurer's Office
300 Park Avenue, Suite 201W
Falls Church, Virginia 22046-3301

APPLICATIONS ARE DUE BY APRIL 15, 2024

For Office Use Only:

Approved _____ **Bill #** _____ **RPC** _____

Tax Amount: _____ **Percent:** _____ **Date:** _____

Denied _____ **Initials** _____

Reason: _____

Language interpretation services are available.

The Treasurer's Office and the City of Falls Church are committed to the letter and spirit of the Americans with Disabilities Act. This document will be made available in alternate format upon request. Call 703-248-5046 (TTY 711)

Tax Relief Application Checklist

This Form and All Items Must be Included with your Application

Please use this checklist to ensure that your application is complete and you are submitting all corresponding data. You must submit this checklist with your application. If an item does not apply to you, please mark it "N/A" in the margin.

Required Documents:

- FY 2025 Tax Relief Application
- 2023 Federal Income Tax Return with all 1099 and W-2 Forms and Schedules
- 2023 Virginia Income Tax Return
- All Applicable Financial Statements with Ending Balance on 12/31/2023 or both December 2023 and January 2024 Statements for each account reported, such as
 - Checking Account
 - Savings Account
 - Other banking accounts (e.g. Money Market, CD, etc.)
 - Stock Portfolios
 - Pension
 - Annuity statements
 - Life insurance
 - IRA
 - Any other financial account not listed
- Power of Attorney, if applicable
- Trust documents, if applicable
- Reverse Mortgage Agreement, if applicable
- Disability documents, if applicable
- Caregiver Statement, if applicable
- Rent/Lease Agreement, if applicable

Reminders:

- Complete Real Estate Deferral Section
- Complete Affidavit and Sign Application. Original signature(s) required.
- Submit on or before April 15, 2024 deadline.