

**Q. Do all the owners need to be age 65 or older or totally and permanently disabled?**

**A.** A spouse may be younger than 65 and not disabled if the other spouse meets all the requirements. However, owners other than spouses must meet all requirements.

**Q. Do all the owners need to live in the home?**

**A.** Yes, it must be your sole residence. All owners who have title to the property must reside there as of this year and continue to reside there (except owners in hospitals, nursing homes, and assisted living facilities).

**Q. If I am a life tenant, do all the owners need to qualify?**

**A.** No. Only the life tenant and any owners who live in the home need to qualify.

**Q. If I am under 65, how much of a disability must I have to be eligible for the program?**

**A.** There are two requirements to meet this criterion:  
1. You must be permanently and totally disabled.  
2. You must also be unable to engage in substantial gainful activity because of your disability. If you are substantially gainfully employed, you will not meet the disability criteria for this program even with appropriate documentation.

**Q. What kind of documentation of the disability do I need to provide?**

**A.** You need a certification by the Social Security Administration, the Veteran's Administration, or affidavits by two medical doctors licensed to practice medicine in Virginia that you are permanently and totally disabled. One of the affidavits must be based upon a physical examination. Please call for more information and affidavit forms.

**Q. Are disability benefits considered income?**

**A.** No. Disability benefits for the *owner* and *owner's spouse* are not considered when determining total gross income. However, income sources that are not based on a disability are considered.

**Q. What income is considered?**

**A.** All sources of gross income, (prior to any deductions), including unearned income, whether taxable or not, are considered except for disability benefits for the owner or owner's spouse and up to \$10,000 of the income for other relatives living in the home.

**Q. Is all the income of relatives living in the home considered when determining eligibility?**

**A.** No. All sources of income as of December 31, of the previous year are considered *except for up to \$10,000 of income for each relative in the home* (who is not an owner or owner's spouse).

**Q. What kind of documentation of income do you require?**

**A.** A copy of the Federal Income Tax Form (1040 or 1040a), with all attachments, for the applicant and all relatives living in the home including disability income. Attach all W-2s and 1099s. Unearned income includes benefits such as Social Security, Annuities, Civil Service Annuities, Veterans' Benefits, inheritances, and financial contributions from friends/family.

**Q. What assets are considered and are there any expenses that could be used to reduce assets?**

**A.** All assets are considered, except 1. The value of the home you live in, and 2. The assets of relatives in the home (who are not the owner or the owner's spouse). Additionally, the owner's and owner's spouse's unreimbursed; medical/dental expenses, emergency home repairs for this home, and condo association individual special assessments for this home can be used to reduce your total asset value. The unreimbursed expenses must be verified, must be for the preceding calendar year, and must exceed \$1,000 (for each category).

**Q. Do you require verification of assets?**

**A.** Yes. Verification of the value of assets must be provided for the *owner and owner's spouse*, including statements from all financial institutions for December of last year and proof of the assessed value (and amount owed, if any) of all other property owned. Assets are not considered for other household members.

**Q. What are the income and asset limits for a full exemption, partial exemption, and deferral?**

**A.** Household income cannot be more than \$80,000 for exemption and \$99,472 for deferral. Household assets (excluding the home and allowable deductions as previously indicated) cannot be more than \$400,000 for exemption and \$540,000 for deferral. See the chart on the next page for amount exempted/deferred. (see chart⇒)

Real Estate Tax Relief Income/Asset Levels		
Exemption Type	Income Level	Asset Level
Full	0 - \$45,000	0 - \$400,000
75%	\$45,000.01 - \$55,000	0 - \$400,000
50%	\$55,000.01 - \$65,000	0 - \$400,000
25%	\$65,000.01 - \$80,000	0 - \$400,000
Deferral	\$80,000.01 - \$99,472	0 - \$540,000
Deferral	0 - \$99,472	\$400,000.01 - \$540,000



## Arlington County 2019 Real Estate Tax Relief

For qualified Arlington homeowners who are age 65 or older, and/or permanently and totally disabled  
All requirements must be met

**Q. If my exemption does not cover the entire tax bill, may I defer payment of the remaining balance?**

**A.** Yes. The balance may be deferred (postponed) without penalty or interest until the property changes ownership.

**Q. Do I have to reapply every year?**

**A.** Yes. The full review application will only be completed at least every three years. In other years, you may only be required to complete a short review application. The applications are sent each January to those who received tax relief the previous year.

**Q. Is it possible to apply for previous years?**

**A.** In certain hardship situations, it is possible to file for up to two years prior to this year. Call if you need more information. All factors of eligibility must be met and verified.

**Q. What if I have a 100% service-connected permanent and total disability?**

**A.** You may qualify for the Disabled Veterans Real Estate Exemption program. Please call 703-228-3920 for more information.

**Q. Where can I apply?**

**A.** Department of Human Services, 2100 Washington Blvd. Third Floor, Arlington, Virginia 22204. You can download an application online at: [www.arlingtonva.us/grants](http://www.arlingtonva.us/grants)  
Tel 703-228-1350 Fax 703-228-1169  
TTY 703-228-1398

**Q. Is there a deadline to apply for the program?**

**A.** Yes. **November 15** is the deadline to apply for the program. *It is best to submit your application as early as possible*, even if you do not yet have all required documentation. Late applications may be accepted in certain hardship situations. Call 703-228-1350 for information if needed.

**Q. What are the age requirements?**

**A.** You must be at least 65 years old if not permanently and totally disabled. If you turn 65 during the current year, the amount of relief will reflect the number of full months that you meet the age requirement.