2006 LOUDOUN COUNTY TAX RELIEF APPLICATION

For Vehicle Personal Property and/or Real Property

Robert S. Wertz, Jr., Commissioner of the Revenue
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Leesburg, VA 20175-3102

SATELLITE OFFICE
21641 Ridgetop Cir. Ste 100
Sterling, VA 20166-6597

FILING DEADLINES
All Previous Applicants **April 1, 2006**
First-time Applicants for Personal Property Tax Relief **September 1, 2006**
First-time Applicants for Real Property Tax Relief **December 31, 2006**

MINIMUM AGE OR DISABILITY REQUIREMENT

On December 31, 2005, I was ☐ Age 65 or over *and/or* ☐ Permanently and Totally Disabled.

If neither, you are ineligible for tax relief and should not return this application.

COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING

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

Name *Last Name, First Name, Full Middle Name*	**Relationship to Applicant**	**Social Security Number**	**Birth Date** *mm/dd/year*	**Other Names Used** *Applicant/Spouse Only*
	APPLICANT			
	SPOUSE			

Applicant Address	*Street Address Only (No P.O. Box)*	*City / Town*	*State*	*Zip Code*
Mailing Address	*Street Address or P.O. Box*	*City / Town*	*State*	*Zip Code*
Contact Person		**Phone Number**	(___ ___ ___) ___ ___ ___ - ___ ___ ___ ___	

COMPLETE FOR REAL PROPERTY TAX RELIEF

List the names of all real property owners **NOT** residing in the dwelling. ALL owner(s) of the dwelling must be at least 65 years of age or permanently and totally disabled on December 31, 2005. *Disability is defined under General Information.*

Name *Last Name, First Name, Full Middle Name*	**Relationship to Applicant**	**Social Security Number**	**Birth Date** *mm/dd/year*	**If Totally Disabled** *(Check here)*
				☐
				☐
				☐
				☐

Is this the primary residence **and** occupied by the applicant(s) on a full time basis? Yes ☐ No ☐
If No, explain:

Is the property titled in the name of a Trust? Yes ☐ No ☐ If Yes, please provide a copy of the entire Trust document and amendments if not previously supplied and a Schedule of Trust Assets as of December 31, 2005.

COMPLETE FOR PERSONAL PROPERTY TAX RELIEF

Please list the vehicle(s) to receive Personal Property Tax Relief. One vehicle per qualified applicant.

Applicant	**Vehicle Information**			**Owner Name(s) on Vehicle Title** *Check all that apply, provide names of other owners on each vehicle title*
	Year	**Make**	**Model**	
SELF				☐ Applicant ☐ Spouse ☐ Other Owner(s):
				☐ Applicant ☐ Spouse ☐ Other Owner(s):

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GROSS INCOME

Complete the Gross Income Statement with all income received during calendar year 2005. **Gross combined income for personal property tax relief** includes income from all sources of the vehicle owner(s) and spouse. **Gross household income for real property relief** includes all income from all sources of the owner or owners, and of the owner's relatives living in the dwelling. Attach copies of all documentation. Use additional pages as needed.

If you were not required to file a Federal Income Tax Return for 2005, please initial here _____.

Gross Income *(Use Actual Amounts from Calendar Year 2005)*	**Documentation Required**	**Applicant Income**	**Spouses Income**	**Co-owner(s) Income**	**Relative(s) Income**
Salaries / Wages / Tips	W-2, 1099				
Social Security Benefits	1099-SSA				
Railroad Retirement Benefits	1099-RRB				
VA 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				
Other Income Received	(Specify)				
Total Income By Column					

FOR OFFICE USE ONLY					*TOTALS*
Total Income by Column					
Less Disability Exclusion					
Less Relative Income Exclusion					
Total Gross Income by Column					

Total Gross Combined Income of vehicle owner(s) and spouse shall not exceed $52,000 for personal property tax relief. (Add columns that apply)	*Applicant*	*Vehicle Acct #*	*Gross Combined Income*
		PP1 #	
		PP2 #	
Total Gross Household Income of real property owner(s) and relative(s) shall not exceed $72,000 for real property tax relief.	*Add Total Gross Income by Column for Gross Household Income*		*Gross Household Income*
			RE

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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, 2005. Attach copies of all documentation. Use additional pages as needed.

Assets *Use Actual Amounts as of 12/31/2005*	**Documentation Required**	**Bank / Financial Institution Name**	**Account Number**	**Applicant's Assets in $**	**Spouse's Assets in $**	**Other Owner(s) Assets in $**
Checking and Money Market Accounts	Bank Statements as of 12/31/2005					
Savings Accounts						
Certificates of Deposit						
IRA(s) and 401K(s)	Account Statements as of 12/31/2005					
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 *(Other than Loudoun Residence)*	1/1/2006 Assessment					
Other Miscellaneous Assets (Specify)						
			Total Assets By Column	(A)	(B)	(C)
			(Add Box A, B, and C) **TOTAL ASSETS**			

LIABILITIES

DO NOT COMPLETE this section unless assets exceed $195,000 when applying for personal property tax relief or $340,000 when applying for real property tax relief.

Liabilities *Use Actual Amounts as of 12/31/2005*	**Documentation Required**	**Creditor's Name**	**Account Number**	**Account Balance**
Mortgages	Account Statement			
Installment Loans	Account Statement			
Other Miscellaneous Debts (Specify)				
			TOTAL LIABILITIES	

FOR OFFICE USE ONLY		*PP1*	*PP2*	*RE*
Add all above asset columns that apply to each type of relief requested				
Total Land Value	*Additional Value of Lots or Structures in Loudoun*			
PP – 1st Acre Val.	*(Total Land – 1st Acre) More than One Acre Value*			
RE –10 Acre Val.	*(Total Land – 10 Acre) More than Ten Acre Value*			
NET WORTH must be less than $195,000 for personal property tax relief or $340,000 for real property tax relief. (Total Assets Minus Total Liabilities)	*TOTAL ASSETS*			
	TOTAL LIABILITIES			
	NET WORTH			

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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 this year. I hereby give my permission to Commissioner of the Revenue employees 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 age, having
Applicant(s) Name(s)
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 any real property or personal property tax relief for the current taxable year and I/we shall be disqualified from reapplying 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. In addition, such persons shall be disqualified from re-applying for an exemption for a period of two years.

_____ _____
Applicant's Signature Spouse or Co-owner'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 _____, 2006.

_____ _____
Notary Public My commission expires

FOR OFFICE USE ONLY							
Date Received:				***Land Information***	***Income***	***Worth***	***Tax Relief Acct #:***
Method:	*APT* ☐	*CNT* ☐	*MAL* ☐	*Land Val:*			*P Prop 1:* *Q* ☐ *N* ☐ *Reas:*
	FAX ☐	*OTH* ☐		*1st A Val:*			*P Prop 2:* *Q* ☐ *N* ☐ *Reas:*
Location:	*LBG* ☐	*STL* ☐	*OTH* ☐	*3rd A Val:*			*P Prop 3:* *Q* ☐ *N* ☐ *Reas:*
Applicant: New ☐		*Renewal* ☐		*10th A Val:*			*Real Property Relief:* *Q* ☐ *N* ☐ *Reas:*
Div Dec:	☐	*Death Cert:*	☐	*Impr. Val:*			*Manuf. Acct:* *Q* ☐ *N* ☐ *Reas:*
Trust:	☐	*Disability*	☐	*Land Use:*	*Reviewed By:*		
POA:	☐	*Other:*	☐	*NOTES:*			

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Qualifications for Tax Relief for the Elderly and/or Totally and Permanently Disabled		
To qualify for Vehicle Personal Property Tax Relief and/or Real Property Tax Relief, all of the following qualifications must be met. If any qualification is not met, you may be ineligible for tax relief this year.		
REQUIREMENTS	**PERSONAL PROPERTY TAX RELIEF**	**REAL PROPERTY TAX RELIEF**
1. Minimum Age or Disability The definition of disability is under General Information.	One owner of the vehicle is at least **65** years of age or permanently and totally disabled on December 31, 2005.	ALL owner(s) of the dwelling, excluding the spouse, are at least **65** years of age or permanently and totally disabled on December 31, 2005.
2. Property Ownership	The title of the vehicle is held on January 1, 2006, by the applicant(s) requesting relief.	The title of the dwelling is held on January 1, 2006, by the applicant(s) requesting relief.
3. 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, 2006.	The dwelling must be occupied as the full-time residence by the applicant(s) seeking relief. The applicant(s) may reside in a hospital or nursing home for physical or mental care; however, to qualify for real property tax relief, the dwelling may not be rented for monetary compensation.
4. Maximum Income 2005 income did not exceed... *Up to $7500 of permanent disability income per disabled owner may be deducted from total gross income.	**$52,000** Gross combined income includes the income of a husband and wife who reside in the same dwelling and any owner of the motor vehicle.	**$72,000** Gross household income includes the income from all sources of the owner or owners of the real property and the owner's relatives residing in the dwelling. The first $10,000 of income received by each owners' relatives residing in the home, not including the spouse, may be deducted from total gross household income.
5. Maximum Net Worth Net worth as of December 31, 2005, was not more than ...	**$195,000** The total net financial worth includes the value of all assets of a husband and wife who reside in the same dwelling and any additional owners of the motor vehicle, excluding the fair market value of the owners' dwelling and lot up to one acre.	**$340,000** Total net financial worth includes the value of all assets, including the present value of all equitable interests of the owner or owners and the spouse of any owner, excluding the fair market value of the dwelling and lot up to ten acres.

INSTRUCTIONS

1. Please complete this form with the same accuracy as you would your income tax return.
2. Attach COPIES of supporting income, asset and liability documentation as of December 31, 2005, and any other documentation listed below not previously provided. Include copy of 2005 federal tax return and supporting schedules.
3. Include a copy of driver's license or birth certificate for proof of age, if not previously provided.
4. Provide income disability verification, if applicable.
5. Enclose a copy of all death certificates for co-owned property if any of the owners are deceased.
6. If you have a 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.
8. All applicants must sign the Affidavit and have it notarized by a commissioned Notary Public. Free notary service is available in both the Leesburg and Sterling offices.
9. Return the completed 2006 tax relief application and supporting documentation postmarked by:
   - ☑ April 1, 2006, for all real property and personal property tax relief applicants who have previously filed.
   - ☑ September 1, 2006, for first-time personal property tax relief applicants.
   - ☑ December 31, 2006, 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.

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) will be exempt from paying any real property tax on the qualifying dwelling and the land, upon which it is situated, up to three acres. 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 homes (mobile homes) may 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, 2006. 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 that the new vehicle may then be considered for the alternative rate.

Loudoun County utilizes a triennial application procedure. 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/cor/tred.htm. **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, 2006.**

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 in this section.

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/cor/tred.htm or in our office for completion by your physicians.

Proration of Tax - If the qualifying dwelling is sold or title is transferred, or if the last qualifying owner dies, the tax will be pro-rated based on the number of full months owned. The property will remain eligible for tax relief for the portion of full months of the taxable year that it was owned by the qualifying owner(s), or the portion of full months of the taxable year prior to the death of the last 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 COMMISSIONED 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 talk to a staff member. Free notary service is available in both the Leesburg and Sterling offices.

Robert S. Wertz. Jr.
Commissioner of the Revenue