

# 2009 LOUDOUN COUNTY TAX RELIEF APPLICATION

For Vehicle Personal Property and/or Real Property

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

P O Box 8000 Leesburg, VA 20177-9804

(703) 737-8557

Email: trcor@loudoun.gov

**GOVERNMENT CENTER**  
1 Harrison St. SE 1<sup>ST</sup> Floor  
Leesburg, VA 20175-3102

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

FILING DEADLINES
All Previous Applicants <b>April 1, 2009</b>
First-time Applicants for Personal Property Tax Relief <b>September 1, 2009</b>
First-time Applicants for Real Property Tax Relief <b>December 31, 2009</b>

MINIMUM AGE OR DISABILITY REQUIREMENT
<b>On December 31, 2008, I was</b> <input type="checkbox"/> <b>Age 65 or over</b> <i>and/or</i> <input type="checkbox"/> <b>Permanently and Totally Disabled.</b> <i>If neither, you are ineligible for tax relief and should not return this application.</i>

COMPLETE FOR ALL PERSONS RESIDING IN THE DWELLING				
<i>Include Applicant(s), Spouse(s), Co-Owner(s), and Relative(s) residing in the dwelling.</i>				
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			
<b>Applicant Address</b>		<small>Street Address Only (No P.O. Box)</small>		<small>City / Town</small>
				<small>State</small>
				<small>Zip Code</small>
<b>Mailing Address</b>		<small>Street Address or P.O. Box</small>		<small>City / Town</small>
				<small>State</small>
				<small>Zip Code</small>
<b>Contact Person</b>		<b>Phone Number</b> ( ___ ___ ) ___ - ___		

COMPLETE FOR REAL PROPERTY TAX RELIEF				
List the names of all real property owners <b>NOT</b> residing in the dwelling. <span style="float: right;"><small>Disability is defined under General Information.</small></span>				
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"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
Is this the primary residence <b>and</b> occupied by the applicant(s) on a full time basis? Yes <input type="checkbox"/> No <input type="checkbox"/>				
If No, explain:				
Is the property titled in the name of a Trust? Yes <input type="checkbox"/> No <input type="checkbox"/> 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, 2008.				

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
	Year	Make	Model	<small>Check all that apply, provide names of other owners on each vehicle title</small>
<b>SELF</b>				<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):

**TOTAL COMBINED INCOME**

Complete the Total Combined Income Statement with all income received during calendar year 2008. **Total combined income for personal property tax relief** includes income from all sources of the vehicle owner(s) and spouse. **Total combined 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 2008, please initial here \_\_\_\_\_.**

<b>Total Income</b> (Use Actual Amounts from Calendar Year 2008)	<b>Documentation Required</b>	<b>Applicant Income</b>	<b>Spouses Income</b>	<b>Co-owner(s) Income</b>	<b>Relative(s) Income</b>
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)				
<b>Total Income By Column</b>					

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**TOTALS**

<i>Total Income by Column</i>					
<i>Less Disability Exclusion</i>					
<i>Less Relative Income Exclusion</i>					
<i>Total Income by Column</i>					
<i>Total Combined Income of vehicle owner(s) and spouse shall not exceed \$52,000 for personal property tax relief. (Add columns that apply)</i>	<i>Applicant</i>	<i>Vehicle Acct #</i>	<i>Total Combined Income</i>		
		PP1 #			
		PP2 #			
<i>Total Combined Income of real property owner(s) and relative(s) shall not exceed \$72,000 for real property tax relief.</i>	<i>Add Total Income by Column for Total Combined Income</i>			<i>Total Combined Income</i>	
				<i>RE</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, 2008. Attach copies of all documentation. Use additional pages as needed.

<b>Assets</b> <i>Use Actual Amounts as of 12/31/2008</i>	<b>Documentation Required</b>	<b>Bank / Financial Institution Name</b>	<b>Account Number</b>	<b>Applicant's Assets in \$</b>	<b>Spouse's Assets in \$</b>	<b>Other Owner(s) Assets in \$</b>
Checking and Money Market Accounts	Bank Statements as of 12/31/2008					
Savings Accounts						
Certificates of Deposit						
IRA(s) and 401K(s)	Account Statements as of 12/31/2008					
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> )	1/1/2009 Assessment					
Other Miscellaneous Assets (Specify)						
<b>Total Assets By Column</b>				(A)	(B)	(C)
				<i>(Add Box A, B, and C)</i> <b>TOTAL ASSETS</b>		

## LIABILITIES

DO NOT COMPLETE this section unless assets exceed the maximum net worth qualifications.

<b>Liabilities</b> <i>Use Actual Amounts as of 12/31/2008</i>	<b>Documentation Required</b>	<b>Creditor's Name</b>	<b>Account Number</b>	<b>Account Balance</b>
Mortgages	Account Statement			
Installment Loans	Account Statement			
Other Miscellaneous Debts (Specify)				
<b>TOTAL LIABILITIES</b>				

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

**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 \_\_\_\_\_, 2009.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My Commission Expires

Seal

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Date Received:		Land Information	Income	Worth	Tax Relief Acct #:
Method:	APT <input type="checkbox"/> CNT <input type="checkbox"/> MAL <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 <sup>st</sup> A Val:			P Prop 2: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Location:	LBG <input type="checkbox"/> STL <input type="checkbox"/> OTH <input type="checkbox"/>	3 <sup>rd</sup> A Val:			P Prop 3: Q <input type="checkbox"/> N <input type="checkbox"/> Reas:
Applicant:	New <input type="checkbox"/> Renewal <input type="checkbox"/>	10 <sup>th</sup> 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:		

## **Qualifications for Tax Relief for the Elderly and/or Totally and Permanently Disabled for 2009**

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, the applicant may be ineligible for tax relief.

### **Personal Property Tax Relief**

1. **Minimum Age or Disability** - One owner of the vehicle is at least 65 or permanently and totally disabled on December 31 of the previous year.
2. **Property Ownership** - The title to the vehicle is held on January 1, 2009 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, 2009.
4. **Total Combined Income for 2008 did not exceed \$52,000** - Total combined income includes the income of a husband and wife 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.
5. **Maximum Net Worth as of December 31, 2008 was not more than \$195,000** - Net worth includes the value of all assets less liabilities 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.

### **Real Property Tax Relief**

#### **Property owned by an Individual owner or owned solely by a husband and wife:**

1. **Minimum Age or Disability** - All owner(s) of the dwelling, excluding the spouse, are at least 65 or permanently and totally disabled as of December 31 of the previous year.
2. **Property Ownership** - Title to the property is held on January 1, 2009.
3. **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.
4. **Total Combined Income for 2008 did not exceed \$72,000** - Total combined income includes the income from all sources of the owner(s) of the real property and the owners' 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 combined income. A relative who moves into the owner's dwelling for the sole purpose of caring for the owner may exclude his/her income from the total combined income provided that the owner has not transferred assets in excess of \$10,000 without adequate consideration within 3 years of the relative moving into the dwelling. Up to \$7,500 of permanent disability income per disabled owner may be deducted from total combined income.
5. **Maximum Net Worth as of December 31, 2008 was not more than \$440,000** - Net worth includes the value of all assets less liabilities of the owner(s) and the spouse of any owner, **EXCLUDING** the value of the dwelling and lot, up to ten acres.

#### **Property owned by two or more individuals not all of whom are 65 or totally and permanently disabled:**

1. **Minimum Age or Disability** - One owner of the dwelling is at least 65 or permanently and totally disabled as of December 31 of the previous year.
2. **Property Ownership** - Title to the property is held on January 1, 2009 and jointly owned with a non-qualifying individual.
3. **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.
4. **Total Combined Income for 2008 did not exceed \$72,000** - Total combined income includes the income from all sources of the owner(s) of the real property and the owners' relatives residing in the dwelling. The first \$10,000 of income received by each owner's relatives residing in the home, not including the spouse, may be deducted from total combined income. A relative who moves into the owner's dwelling for the sole purpose of caring for the owner may exclude his/her income from the total combined income provided that the owner has not transferred assets in excess of \$10,000 without adequate consideration within 3 years of the relative moving into the dwelling. Up to \$7,500 of permanent disability income per disabled owner may be deducted from total combined income.
5. **Maximum Net Worth as of December 31, 2008 was not more than \$524,500** - Net worth 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. Beginning December 31, 2008, and as of December 31 of each year thereafter, the limit on net worth shall increase by an amount equivalent to the percentage increase in the Consumer Price Index.

### **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, 2008, and any other documentation listed below not previously provided. Include copy of 2008 federal tax return and supporting schedules.
3. Include a copy of driver's license or birth certificate for proof of age if not previously filed.
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. Joint owners of the dwelling are required to furnish sufficient evidence of each joint owner's interest in the dwelling.
9. 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.
10. Return the completed 2009 tax relief application and supporting documentation postmarked by:
  - April 1, 2009, for all real property and personal property tax relief applicants who have previously filed.
  - September 1, 2009, for first-time personal property tax relief applicants.
  - December 31, 2009, for first-time real property tax relief applicants.
11. 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) 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, 2009. 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 1<sup>st</sup> 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-forms](http://www.loudoun.gov/taxrelief-forms). **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, 2009.**

**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/taxrelief-forms](http://www.loudoun.gov/taxrelief-forms) or in our office for completion by your physicians.

**Proration of Tax** - If the qualifying dwelling is sold or title is transferred, ceases to be your residence, or the last qualifying owner dies, the tax will be pro-rated based on the number of full months owned and occupied by the qualifying owner. 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**