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[Mayor Muriel Bowser](#)

## Office of Tax and Revenue

Real Property Discount Tax Lien Sale will be December 5, 2023. Registration begins November 17, 2023, visit [MyTax.DC.gov](#).

Real Property Over-the-Counter Tax Lien Sale is available. [Learn more about the process and participation.](#) [In-person appointments](#) for OTR's Walk-In Center and the Recorder of Deeds Office [can be made here](#).

Certificate of Clean Hands: Obtaining a Certificate of Clean Hands is a simple process by visiting [MyTax.DC.gov](#).

## Office of Tax and Revenue



### Office Hours

Monday to Friday, 9 am to 4 pm, except District holidays

### Connect With Us

1101 4th Street, SW, Suite 270 West, Washington, DC 20024

Phone: (202) 727-4829

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## Homestead/Senior Citizen Deduction

Effective October 1, 2021

New E-Mandate for filing Homestead Benefit Applications (ASD-100) [Here](#) and Cancellations (ASD-105) [Here](#). Learn more [MyTax.DC.gov](#) No logon is required. A paper form can be requested by calling Customer Service (202) 727-4TAX (4829).

**ASD-100 Homestead Deduction, Senior Citizen and Disabled Property Tax Relief Application**

Electronic Filing Method: New for Tax Year 2020

The Office of Tax and Revenue (OTR) Homestead Unit has implemented the electronic online filing of the ASD-100 Homestead Deduction, Disabled Senior Citizen, and Disabled Property Tax Relief Application. OTR encourages all filers to submit their application request electronically.

Please click [here](#) to begin the application process.

Once a completed application has been submitted, an email confirmation will be sent to address provided. You will have the option of printing the completed application prior to final submission for your records, which is highly recommended.

For more information please refer to the [FAQs](#).

### **Homestead Deduction and Senior Citizen or Disabled Property Owner Tax Relief:**

This benefit reduces your real property's assessed value by \$84,000 (savings of \$714.00) prior to computing the yearly tax liability.

The Homestead benefit is limited to residential property. To qualify:

1. An application must be on file with the Office of Tax and Revenue;
2. The property must be occupied by the owner/applicant and contain no more than five dwelling units (including the unit occupied by the owner); and
3. The property must be the principal residence (domicile) of the owner/applicant.

If a properly completed and approved application is filed from October 1 to March 31, the property will receive the Homestead benefit for the entire tax year (and for all tax years in the future). If a properly completed and approved application is filed from April 1 to September 30, the property will receive one-half of the benefit reflected on the second-half tax bill (and full deductions for all tax years in the future).

### **Senior Citizen or Disabled Property Owner Tax Relief**

When a property owner turns 65 years of age or older, or when he or she is disabled, he or she may file an application immediately for disabled or senior citizen property tax relief. This benefit reduces a qualified property owner's property tax by 50 percent. If the property owner lives in a cooperative housing association, the cooperative will supply and collect the applications. The following guidelines apply:

1. The disabled or senior citizen must own 50 percent or more of the property or cooperative unit;
2. The Tax Year 2021 total federal adjusted gross income of everyone living in the property or cooperative unit, excluding tenants, must be less than \$149,400 for 2023; and
3. The same requirements for application, occupancy, ownership, principal residence (domicile), number of dwelling units, cooperative housing associations and revocable trusts apply as in the homestead deduction.

### **Disabled Veterans Homestead Deduction**

Effective October 1, 2022, residential real property owned by a veteran who has been classified by the United

States Department of Veterans Affairs as having a total and permanent disability as a result of a service-incurred or service-aggravated condition or is paid at the 100% disability rating level as a result of unemployability, is eligible for reduction in assessed value of \$445,000, provided that:

- The property must be occupied by the disabled veteran and contain no more than five dwelling units (including the unit occupied by the owner);
- The property must be the principal residence of the disabled veteran;
- The disabled veteran must have at least 50% ownership of the property as shown by deed;
- The disabled veteran must be domiciled in the District; and
- Total household income cannot exceed the limit applicable to Senior/Disabled Tax Relief, currently \$149,400 TY 2023.

If a properly completed and approved application is filed from October 1 to March 31, the property will receive the Veterans Homestead Deduction for the entire tax year (and for subsequent tax years, provided that the property continues to qualify).

If a properly completed and approved application is filed from April 1 to September 30, the property will receive one-half of the deduction reflected on the second-half tax bill (and for subsequent tax years, provided that the property continues to qualify).

**Properties receiving the Disabled Veterans' Homestead Deduction are not eligible for the Homestead, Senior Citizen/Disabled Tax Relief or tax cap credit.**

Cooperative properties are not eligible for this deduction.

Applications must be submitted using the online form: <https://communityaffairs.dc.gov/page/disabled-veterans-homestead-exemption-application>. For additional questions you may contact the Mayor's Office of Veterans Affairs at [OVA@DC.gov](mailto:OVA@DC.gov) or (202) 724-5454.

### **Paper Filing Method:**

The Homestead, Senior Citizen and Disabled Property Tax Relief Application can also be filed using the paper form by requesting a waiver from the electronic filing requirement. If waiver is granted, the application can be obtained through Customer Service by calling (202) 727-4TAX (4829).

- [Homestead and Senior Citizen Tax Benefit Appeal Application](#)
- [Homestead Reconfirmation Audits](#)
- [Statement of Income](#)

For assistance, please contact OTR's Homestead Unit at [MyTax.DC.gov](https://mytax.dc.gov).

### **Disabled Veterans Homestead Deduction Program**

For the Veterans Homestead Deduction Program paper application, please contact the Mayor's Office of Veterans Affairs at [OVA@DC.gov](mailto:OVA@DC.gov) or (202) 724-5454.

Office visits are available Monday, Wednesday and Thursday 9 am-5 pm at:  
The Mayor's Office of Veterans Affairs  
441 4th Street, NW, Suite #707 N  
Washington, DC 20001

## Financial Resource-Homeowner Assistance Fund (HAF)

You may be eligible for the DC Homeowner Assistance Fund (HAF) program if you are behind on your mortgage or other housing expenses, including property taxes. HAF uses funding from the American Rescue Plan to provide grants to income-eligible District Homeowners who have been affected by COVID-19. To apply for HAF or find out additional information on eligibility criteria, please visit [haf.dc.gov](https://haf.dc.gov).

## Tax Deferral For Low-Income Senior Property Owners And Low-Income Property Owners

Effective October 1, 2014, low-income seniors may defer real property taxes, past due and prospective, at either 6% interest or no interest, depending upon age, income and length of residency. OTR has devised a form with which the senior must apply.

- [Co-op Housing and Property Transferred to a Trust](#)
- [Statement of Income](#)

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District News	+
District Initiatives	+
About DC	+
Contact Us	+

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