

Government of the District of Columbia Office of Tax and Revenue Real Property Tax Administration 3323"4th Street, UY Washington, DC 20046

TAX DEFERRAL FOR LOW-INCOME AND LOW-INCOME SENIOR PROPERTY OWNERS APPLICATION

Owne	er(s):			Applicatio	n 🗆	Re	econfii	mation \square	
Squar	e Suffix	Lot	Property Address						
Propert an eligi	y Owners that ble low-incom	t permits an me senior to	may be eligible for the Tax Deferral Program for leligible low-income owner to defer the increase of defer all of the real property taxes. Interest on the	ver the pri	or ye	ar's rea	l prope	erty taxes or	
PART	I – Tax De	ferral for I	Low-Income Property Owner						
or concepersons PART A prescrib aggrega	dominium, 2) to residing in hard to the state tax deferrance of the state o	the househol ousehold, ex you are 65 ye tute. This is Il amount can	deferral program: 1) you must be a District resider d Adjusted Gross Income (AGI) must be less than cluding tenants); 3) you must file this application ars old or older, you must have taken home equity a one-time application that applies to the current protection exceed 25% of the property's assessed value. onger qualify for the deferral for any reason.	n \$50,000 (n for deferra y conversion period and	aggr al <i>and</i> on m succ	egate in d compositions ortgage eeding	lete PA couns tax yea	of all ART I and eling as	
1. D	o you own ar	nd reside in t	ne property?			Yes		No	
2. D			n parking space in the condominium? side (Part III).			Yes		No	
3. D	•		ot abutting this property? side (Part III).			Yes		No	
			less than \$50,000 (aggregate income of all person ading tenants) for the prior calendar year?	IS		Yes		No	
5. P	lease provide	the date you	moved into the property.] (:	mmddy	ууу)		
6. D	o you file Dis	strict of Colu	imbia individual income tax returns			Yes		No	
PART	II - Tax De	eferral for l	Low-Income Senior Property Owner						
house of own at \$50,000 converse comple years. Y	or condominion the condominion of the condominion o	um (with no restricted not	or tax deferral program: 1) you must be a District nore than 5 dwelling units therein); 2) you must be condominium; 4) your household Adjusted Gross persons residing in household, excluding tenants) as prescribed by the statute; and, 6) you must file to a none-time application that applies to the l amount cannot exceed 25% of the property's assonger qualify for the deferral for any reason.	be 65 years Income (A); 5) you m this applicate current pe	of a AGI) aust h ation eriod ne. Y	ge or ol must be lave take for def and suc	der; 3) e less ten hor erral a cceedin	you must han ne equity nd ng tax vide written	
	re you 65 yea	rs or older?				Yes		No	
2. P	lease provide	your date of	birth in the space provided.		(m	mddyyy	/y)		

3.	Do you own 50% or me	ore of the property?		☐ Yes	□ No					
4.	Do you own a condomi If YES, complete rev	inium parking space in the conderse side (Part III).	lominium?	Yes	□ No					
5.	Do you own an additio If YES, complete rev	nal lot abutting this property? erse side (Part III).		Yes	□ No					
6.	Is the total household A residing in household,	sons	No No							
7.	Please provide the date	you moved into the property.		(mmddy	уууу)					
8.	Do you file District of	Columbia individual income tax	x returns	☐ Yes	□ No					
		urity number of each person livi			f more than three					
people live in the home, attach a sheet of paper with the same information for them as shown below. First Name Last Name MI Social Security Number										
					,					
		<u> </u>								
DA	DT III I ow-Income	and Low-Income Senior C	hwners Amplicatio	on for Abutting Lat(s	`					
		al, an abutting lot must: 1) have exa								
unit		acent to the parent lot or be a parki								
Par	king Space(s):		Abutting Lot(s): [
PA	RT IV – Affidavit									
		er of record of the property mus	st sign and date this	application. Only the ap	plicant/owner may					
sigr	n. Making a false staten	nent is punishable by criminal IV, you will not be eligible for	penalties under DO	C Official Code §§ 47-4	106 and 22-2405.					
	st Name		First Name		MI] [
Social Security Number Home Telephone										
Signature: Work Telephone										
Da	te:									
You	ır Responsibility to Notify	the Real Property Tax Administr		I'd TI 'd IC	1 110 0					
Tax	· · · · · · · · · · · · · · · · · · ·		ration/Homestead Au	i dit Unit: If your property n	o longer qualifies for					
amo	3 6th Street, UY, Washington out of tax deferred and 1.5%	ust notify in writing and within 30 on, DC 20046. If you fail to notify to interest on such tax for each montigibility for these tax benefits are so	days the Real Property as as required, you may the the property wrongfor	Tax Administration/Home y be subject to a penalty of ully received the deferral. I	stead Audit Unit, 10% of the NOTE: This					

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GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



Instructions

- The Tax Deferral for Low-Income and Low-Income Senior Property Owners Application, and
- The Homestead and Senior Citizen or Disabled Property Owner Application

Effective October 1, 2005, there are two new tax relief programs available for property owners in the District of Columbia. The first, the Tax Deferral for Low-Income and Low-Income Senior Property Owners, provides a low-income property owner the opportunity to defer annual increases in real property taxes and provides senior citizens (65 years of age or older) the ability to defer the entire annual tax bill. The second real property tax relief program is a 50 percent tax credit for disabled District property owners.

Please note that there are several eligibility requirements that must be met for each of these programs and required documentation, which are noted on the application form. Also, please take note of the interest charges and repayment requirements for each deferral program.

If a properly completed and approved application is filed from October 1 to March 31, the property will receive these tax relief benefits 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).

NOTE: For real property tax year 2006 <u>only</u>, Tax Deferral for Low-Income and Low-Income Senior Property Owners applications filed by May 1, 2006, will receive the benefit for the first-half 2006 tax bill. Applications filed after this date will receive the benefit beginning with the second-half 2006 taxes.

If you enter these programs but, at a future date, no longer meet the eligibility requirements, you must notify us in writing and within 30 days at the following address: Office of Tax and Revenue, Real Property Tax Administration; 3321 6th Street, SW; Washington, DC 20024 -- Attn: Assessment Services Division - Tax Relief Cancellation. If you fail to provide written and timely notification as instructed, you may have to pay a penalty of 10 percent of the delinquent tax and 1.5 percent interest on such tax for each month that the property wrongfully received the benefit(s). This application and continued eligibility for these tax benefits are subject to periodic audit. Please keep all supporting documentation.