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Office of Tax and Revenue

Due to routine system maintenance, the Office of Tax and Revenue's telephony system will be unavailable 7 pm Friday, January 5 to 9 am Sunday, January 7.

We apologize for any inconvenience this outage may cause and appreciate your understanding and patience while we complete this important activity.

Office of Tax and Revenue



Office Hours

Monday to Friday, 8:15 am to 5:30 pm, except District holidays

Connect With Us

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

Phone: (202) 727-4829

Fax: (202) 442-6890

TTY: 711



[Ask the Chief Financial Officer](#)



Homestead/Senior Citizen Deduction

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

This benefit reduces your real property's assessed value by \$72,450 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).

[Homestead Deduction application.](#) [PDF]

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 total federal adjusted gross income of everyone living in the property or cooperative unit, excluding tenants, must be less than \$128,950 for the prior calendar year; 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.

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.

- [Application For Tax Deferral For Low-Income Senior Property Owners And Low-Income Property Owners](#)
- [FP-100 Homestead Deduction, Senior Citizen, and Disabled Property Tax Relief Application/Reconfirmation](#)
- [Homestead and Senior Citizen Tax Benefit Appeal Application](#)
- [FP-105 Cancellation of Homestead Deduction - Senior Citizen/Disabled Tax Relief and Fill-in](#)
- [Homestead Reconfirmation Audits](#)
- [Co-op Housing and Property Transferred to a Trust](#)

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