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[Mayor Muriel Bowser](#)

Office of Tax and Revenue

[MyTax.DC.gov](#) will be unavailable from 5:45 pm Friday, September 30 through 10 am Saturday, October 1, for scheduled maintenance.

[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

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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 \$78,700 (savings of \$668.95) 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 2020 total federal adjusted gross income of everyone living in the property or cooperative unit, excluding tenants, must be less than \$139,900 for 2022; 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.

Did you receive a reconfirmation notice and questionnaire from Tax Management Associates (TMA)? Click [here](#) to learn more.

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.

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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