



Government of the District of Columbia
 Office of Tax and Revenue
 Real Property Tax Administration
 941 North Capitol Street, NE
 Washington, DC 20002

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

Owner(s): _____ **Application** **Reconfirmation**

| Square | Suffix | Lot | Property Address |
|--------|--------|-----|------------------|
| | | | |

Beginning October 1, 2005, you may be eligible for the Tax Deferral Program for Low-Income or Low-Income Senior Property Owners that permits an eligible low-income owner to defer the increase over the prior year's real property taxes or an eligible low-income senior to defer all of the real property taxes. Interest on the deferral accrues up to 8% per annum.

PART I – Tax Deferral for Low-Income Property Owner

To apply for the low-income tax deferral program: 1) you must be a District resident living in your owner-occupied house or condominium; 2) the household Adjusted Gross Income (AGI) must be less than \$50,000 (aggregate income of all persons residing in household, excluding tenants); 3) you must file this application for deferral **and complete PART I and PART IV**; and 4) if you are 65 years old or older, you must have taken home equity conversion mortgage counseling as prescribed by the statute. This is a one-time application that applies to the current period and succeeding tax years. Your aggregate tax deferral amount cannot exceed 25% of the property's assessed value. **You must provide written notification to us when you no longer qualify for the deferral for any reason.**

- Do you own and reside in the property? **Yes** **No**
- Do you own a condominium parking space in the condominium? **Yes** **No**
If YES, complete reverse side (Part III).
- Do you own an additional lot abutting this property? **Yes** **No**
If YES, complete reverse side (Part III).
- Is the total household AGI less than \$50,000 (aggregate income of all persons residing in household, excluding tenants) for the prior calendar year? **Yes** **No**
- Please provide the date you moved into the property. (mmddyyyy)
- Do you file District of Columbia individual income tax returns **Yes** **No**

PART II - Tax Deferral for Low-Income Senior Property Owner

To apply for the low-income senior tax deferral program: 1) you must be a District resident living in your owner-occupied house or condominium (with no more than 5 dwelling units therein); 2) you must be 65 years of age or older; 3) you must own at least 50% of the house or condominium; 4) your household Adjusted Gross Income (AGI) must be less than \$50,000 (aggregate income of all persons residing in household, excluding tenants); 5) you must have taken home equity conversion mortgage counseling as prescribed by the statute; and, 6) you must file this application for deferral **and complete PART II and PART IV**. This is a one-time application that applies to the current period and succeeding tax years. Your aggregate tax deferral amount cannot exceed 25% of the property's assessed value. **You must provide written notification to us when you no longer qualify for the deferral for any reason.**

- Are you 65 years or older? **Yes** **No**
- Please provide your date of birth in the space provided. (mmddyyyy)

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 only, 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; 941 North Capitol Street, NE; Washington, DC 20002 -- 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.**