

Government of the District of Columbia Office of Tax and Revenue Real Property Tax Administration 1101 4th Street, SW Washington, DC 20024

FP-110 APPLICATION FOR TAX DEFERRAL FOR LOW-INCOME SENIOR PROPERTY OWNERS AND

LOW-INCOME PROPERTY OWNERS

				Application	ı □ R4	econfirmation
Owner	(s):			пррисация		
Square	Suffix	Lot	Property A	ddress		
Owners. taxes owe income or	The Low-Inc d, currently, wners to ann	come Senior' prospectively ually defer th	eferral Program for Low-Income Senior Property O Tax Deferral Program permits eligible low-income y and retroactively. The Low-Income Tax Deferra e increase over the prior year's real property taxes. our aggregate tax deferral amount cannot exceed 25	seniors to de l Program per	fer all real p rmits eligible	oroperty e low-
PART I	- Tax Def	ferral for L	ow-Income Senior Property Owner			
own at le or condon household in household in household in household To qualify 75 years of have house	ast 50% of a minium must different Adjudy, excluding the part of the 10% old; (3) for the ecolodin interest.	a house or co to be your pri- djusted Gross ing tenants w [questions 1 - deferral, you he last 25 year est and divide	or tax deferral program at 6%: (1) you must be a sendominium (with no more than 5 dwelling units to incipal place of residence; (4) you must be 65 years Income (AGI) must be less than \$50,000 (aggree with fair market value leases); and, (6) you must for 61, PART III, PART IV and PART V. must: (1) qualify for the low-income senior tax does have been domiciled and owning a principal place and income less than \$12,500; and (5) you must for the low-i	therein) in the rs of age or of age or of age income file this applied the referral prograte of residence.	e District; (folder; (5) years of all personation for defining at 6%; (2) the in the District.	3) the house our ns residing eferral <i>and</i> 2) be at least trict; (4)
			ax year indicated and succeeding tax years thereaft a expenses are not deferred.	ter. You are re	esponsible fo	or any tax sale
2. Are 3. Do 4. Pro 5. Ent 6. Is y	you domicing you own and wide the date of the first tay your household income for the foundation of the content	d occupy this e you moved ax year for wh old Federal A r year ended	co-owner birth date (mm-dd-yyyyy) strict of Columbia? residential property as your principal residence? into this residential property. nich the deferral is applicable. Adjusted Gross Income (AGI) less than \$50,000? before beginning of real property tax year application made during 10/1/2014 – 9/30/15		(mmddy	yyy) No No No No
` ′	9 VOU 75 VO	ars of age or	older?		□ Yes	$\square_{\mathbf{No}}$
	•	-	d dividend income less than \$12,500?		☐ Yes	□ No
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	years, have you: esidence in the District (including thi ore than 2 consecutive gaps of owne		\Box Yes \Box No
•	lomiciled in the District?		□ Yes □ No
	of all properties at which you have live neets, if necessary - Begin with current		ct during the last 25 years:
From:/To:To:MM	Square Square Street Address	Suffix	Lot
From:/To:To:To:To:To:	Square Square Street Address	Suffix	Lot
From:/To:To:MM	Square Square Street Address	Suffix	Lot
From:/To:To:	Square Square Street Address	Suffix	Lot
you own; (2) the household F residing in household, exclud <i>and complete PART II, PAR</i> which application is made, an	tax deferral program: (1) you must be ederal Adjusted Gross Income (AGI) a ing tenants with written fair market var III, PART IV and PART V. The ded to succeeding tax years thereafter (to erty owners accrues at 6% per annum.	nust be less than \$3 lue leases); (3) you ferral will apply be	50,000 (aggregate income of all persons must file this application for deferral ginning with the half tax year during
Do you own and reside	in the property?		☐ Yes ☐ No
Use income for year e	eral Adjusted Gross Income (AGI) le nded before beginning of real proper to for application made during 10/1/20	ty tax year	☐ Yes ☐ No
3. Please provide the date	you moved into the property.		(mmddyyyy)
PART III – Other Men	nbers of Household		
	ecurity number of each person living the, attach a sheet of paper with the sa		•
four people live in the hom			
four people live in the hom Last Name	First Name	MI	Social Security Number
<u> </u>	• •	MI	Social Security Number
• •	• •	MI	Social Security Number
<u> </u>	• •	MI	Social Security Number

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PART IV – Other Property
oo you currently own other real property in the District of Columbia or elsewhere? Yes No
Yes, complete property information:
Other Property 1.
Flocated in the District of Columbia: Square Suffix Lot
Flocated outside the District of Columbia, provide the following:
treet City State Zip Code + 4
Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other
Flocated in the District of Columbia: Square Suffix Lot
Flocated outside the District of Columbia, provide the following:
treet City State Zip Code + 4
Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other
sign. Making a false statement is punishable by criminal penalties under DC Official Code §§ 47-4106 and 22-2405. If you fail to complete Part V, you will not be eligible for the tax deferral for which you are applying. Your Responsibilities Regarding the Tax Deferral Program: Verify with your lender that participation in the Tax Deferral Program
does not violate your loan agreement. If your property no longer qualifies for the Tax Deferral Program, you must within 30 days, in writing, notify the Assessment Services Division/Tax Deferral Program, 1101 4th Street, SW, Suite 550, Washington, DC 20024 Deferred amounts generally become due within 30 days of ineligibility, <i>e.g.</i> moving, but are due within 5 days in the case of transferred property. In the event that you become deceased, the property will be deemed transferred at the latest within 1 year. Deferred amounts not timely paid shall be subject to a 10% penalty and interest at the rate of 1.5% per month or part thereof (18% per annum). Failure to timely pay deferred amounts that become due may result in a sale of the property at tax sale. This application and the continued eligibility for the deferral are subject to periodic audit. Please keep all supporting documentation.
Last Name First Name MI
Social Security Number Home Telephone Work Telephone
Oate: Signature:

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GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICE OF TAX AND REVENUE

Application for Tax Deferral for Low-Income Senior Property Owners and Low-Income Property Owners

The District of Columbia has tax deferral programs available for property owners in the District of Columbia. The Tax Deferral for Low-Income Senior Property Owners provides senior citizens (65 years of age or older) the ability to defer any real property taxes owed. The second, the Tax Deferral for Low-Income, provides a low-income property owner the opportunity to defer annual increases in real property taxes.

Before applying, verify with your lender that participation in the Tax Deferral Program does not violate your loan agreement. If there is a violation, you may be in default.

Please note that there are eligibility requirements that must be met for each of these programs and required documentation, which are noted on the application form. Interest on the deferred amount for all low-income property owners accrues at the rate of 6% per annum. However, there is no interest charged for seniors who are at least 75 years of age and meet residency and income tests. No further deferrals of real property tax shall be granted when the aggregate amount of the real property tax plus interest from prior tax years is 25% or more of the assessed value of the real property.

Deferred real property tax, together with interest and penalties shall be payable upon the transfer of the real property. Real property that is not transferred within one year from the date of death of the eligible owner shall be deemed transferred. Real property tax, together with interest and penalties, not paid within 5 days of the date of transfer shall be deemed delinquent real property tax.

For eligible seniors, if a properly completed and approved application is filed, taxes may be deferred beginning with any prior tax year as stated in the application. Unless otherwise noted, the eligible senior's deferral will continue thereafter.

For low-income property owners, 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 for all tax years in the future).

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; 1101 4th Street, SW; Washington, DC 20024 -- Attn: Assessment Services Division - Tax Deferral Program. 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.