

ASD-110 APPLICATION FOR REAL PROPERTY TAX DEFERRAL



Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

PART I CONTINUED

5. Enter the first tax year for which the deferral is applicable (yyyy). 5.

6. Is your household Federal Adjusted Gross Income (Fed AGI) less than \$50,000? 6. Yes No
 Use income for year ended before beginning of real property tax year
 E.g., Use 2018 income for application made during 10/1/2019 – 9/30/2020

7. Are you 75 years of age or older? 7. Yes No

8. Is the household interest and dividend income less than \$12,500? 8. Yes No

9. For at least the last 25 years, have you:
 a. Owned a principal residence in the District (including this one)? 9a. Yes No
 Check "Yes" if no more than 2 consecutive gaps of ownership or any gap did not exceed 120 days
 b. Been continuously domiciled in the District? 9b. Yes No
 c. Please provide a list of all properties at which you have lived within the District during the last 25 years:

Street Address <input type="text"/>	Street Address <input type="text"/>
From: <input type="text"/> / <input type="text"/> To: <input type="text"/> / <input type="text"/>	From: <input type="text"/> / <input type="text"/> To: <input type="text"/> / <input type="text"/>
MM YYYY MM YYYY	MM YYYY MM YYYY
Street Address <input type="text"/>	Street Address <input type="text"/>
From: <input type="text"/> / <input type="text"/> To: <input type="text"/> / <input type="text"/>	From: <input type="text"/> / <input type="text"/> To: <input type="text"/> / <input type="text"/>
MM YYYY MM YYYY	MM YYYY MM YYYY

(Attach additional sheets, if necessary - Begin with current residence)

PART II - Tax Deferral for Low-Income Property Owner (For Non-Seniors)

To apply for the low-income tax deferral program: (1) you must be a District resident living in a house or condominium that you own; (2) the household Federal Adjusted Gross Income (Fed AGI) must be less than \$50,000 (aggregate income of all persons residing in household, excluding tenants with written fair market value leases); (3) you must file this application for deferral and complete PART II, PART III, PART IV and PART V. The deferral will apply beginning with the half tax year during which application is made, and to succeeding tax years thereafter (to the extent there is an

increase in tax). Interest on the deferral for low-income property owners accrues at 6% per annum.

1. Do you own and reside in the property? 1. Yes No

2. Is your household Federal Adjusted Gross Income (Fed AGI) less than \$50,000? 2. Yes No
 Use income for year ended before beginning of real property tax year
 E.g., Use 2018 income for application made during 10/1/2019 – 9/30/2020

3. Please provide the date you moved into the property (mm-yyyy). 3.

PART III - Other Members of Household (For both Seniors and Non-Seniors to complete)

List the name and social security number of each person living in the home other than you and tenants. If more than four people live in the home, attach a sheet of paper with the same information for them as shown below.

Last Name	First Name	MI	Social Security Number

If you have further questions, you may reach us at (202) 727-4TAX(4829), FAX: (202) 442-6691, or at MyTax.DC.gov

MAIL TO: Office of Tax and Revenue, 1101 4th Street, SW, 4th FL, Washington, DC 20024

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PART IV - Other Property (For both Seniors and Non-Seniors to complete)

Do you currently own other real property in the District of Columbia or elsewhere? Yes No

Other Property 1.

If located in the District of Columbia: Square Suffix Lot

If located outside the District of Columbia, provide the following:

Street City State Zip Code + 4

Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other

Other Property 2.

If located in the District of Columbia: Square Suffix Lot

If located outside the District of Columbia, provide the following:

Street City State Zip Code + 4

Benefits received for this property: Homestead Senior Citizen Disabled Abatement Other

PART V - SIGNATURE (For both Seniors and Non-Seniors to complete)

The applicant who is an owner of record of the property must sign and date this application. Only the applicant/owner may 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, e.g. 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.

Owner's signature Date (mmdyyy) Daytime phone

Printed First name M.I. Last name

If you have further questions, you may reach us at (202) 727-4TAX(4829), FAX: (202) 442-6691, MyTax.DC.gov

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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 4th Floor, 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.**