

ASD-110 APPLICATION FOR REAL PROPERTY TAX DEFERRAL



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

APPLICATION								RECONFIRMATION																
PERSONAL INFO	DRMATI	ON)-REOUIRE	D Email	Addres	ss																			
Owner First Name					M.I.	Last	Name																	
Co-ownerSSN-REQUIR	ED		Email	Addres	s																			
Co-owner First Name					M.I.	Last	Name																	
Current mailing address	(number ar	nd street)																						
City											State	:		Z	ір Со	de +	4							
PROPERTY INFO																					Quad	rant		
Property address (number	er and street	.)																				u		
Square	Suffix			Lot				Un	it Nun	nber			Zip C	nda	± 1									
Square	Julia			LOT									Zip C	oue	7-4									
				Ш																				
retroactively. The Low property taxes. This is Your aggregate tax de PART I-Tax Defe To apply for the Low (1) you must be a Dis (2) you must own at (3) the house or conc (4) you must be 65 ye (5) your household Fe excluding tenants wit To qualify for the (1) be at least 75 yes (2) for the last 25 yes income less than \$12	a one-tim ferral amo erral fo v-Income strict domi least 50% dominium ears of ag ederal Adj h fair mar 0% inter ars old; ears have	e Senior iciliary; of a house was to be yellow for the control of	tion. ot excee Incon Proper se or co your priir r; sss Inco leases) rral, yo	ed 25% ne So ty Ow ndomi ncipal me (Fo;	% of to enion when inium place ed AG	he pro Tax D (with of res	operty/ oper Deferra no mo sidence est be I	's assorty O al propore the; less the	essecond ograd an 5 man \$	er m at dwe 550,0	ue. : 6% Illing u 00 (a	inte Inits ggree	rest: there gate i	in) ii ncor	n the me o	e Dis f all crite	trict; perso	ons re	esidir	ng ir	n hou	ıseho	old,	
The deferral will appl	ly to the f	irst tax ye	ear indic	ated a	ınd su	cceed	ling ta	x yea	rs the	ereaf	ter. Y	ou a	re res	pons	sible	for a	any t	ax sa	le ex	pen	ises,	inclu	ıding	legal
fees; such expenses 1. Owner birth dat									Со	-owi	ner b	irth	date	(mr	ndd	۷۷۷۱	()							
	-		of Colu	mbia i	?									-	Yes		,		No (
•	2. Are you domiciled in the District of Columbia?3. Do you own and occupy this residential property as your principal residence?										3. `	Yes				No (
4. Provide the date	you mo	ved into	this re	siden	tial p	roper	ty (m	ım-yy	уу).					4.										
If you hav	ve further	· questior	ıs, you ı	may re	each i	us at	(202)	727-4	1TAX	((482	9), F	AX: ((202)	442	2-669	91, c	or at	МуТа	ax.D0	C.go	ΟV			
MAI	L TO: 01	ffice of 1	Tax and	d Rev	enue	e, 11	01 4t	h Str	eet,	SW	, 4th	FL,	Was	shin	gto	n, D	C 20	024						



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PART I					1.6					_					
5. Enter the first tax year for which the deferral is applicable (yyyy). 5. Enter the first tax year for which the deferral is applicable (yyyy). 5. Ves No															
Use i	income fo	or year	ended b	efore b	eginning o	f real prop	perty tax ye	ear	000?	6. Yes	\supset	No 🔾			
	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														
					7. Yes (8. Yes (No O								
	3. Is the household interest and dividend income less than \$12,500? 8. Yes No No Source 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:															
c. Plea	se provid	de a lis	t of all pr	opertie	es at which	you have	lived withi	n the Dis	strict d	luring the	last 25	years:			
Street	Address						Street	Address							
From:		/		To:	1		From:		1		To:	1			
	MM	1	YYY	Y	MM	YYY	′	MI	М	YYY	Y	MM	Y	YYY	
Street	Address						Street	Address							
From:		/		To:	/		From:		/		To:	1			
	MM	1	YYY	Y	MM	YYYY	′	M	М	YYY	Y	MM	Υ	YYY	
(Attach additional sheets, if necessary - Begin with current residence)															
PART II	- Tax De	eferral			ne Propert						,				
househo tenants	ld Federal A with writter	Adjusted n fair ma	l Gross Inco arket value l	me (Fed eases); (AGI) must be (3) you must	e less than \$ file this appl	50,000 (aggr ication for de	egate incor ferral and o	ne of all complete	l persons res e PART II, PA	iding in ART III,	you own; (2) the household, exemple PART IV and Page (to the extent to t	cluding ART V.		
	interest on				property own	ers accrues	at 6% per an	num.				No.			
 Do you own and reside in the property? Is your household Federal Adjusted Gross Income (Fed AGI) less than \$50,000? Yes No Yes No 															
•				-	beginning	•	-		,000 :	21 100		NO C			
		•			-	•		•	1						
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.															
List the	name and	social se	curity numb	ber of ea	old (For b ch person livi tion for them	ng in the ho	me other than				n four p	people live in th	e home	,	
Last Name First Name MI										Social Security Number					
	If voi	ı have fı	urther aues	tions, vo	ou may reach	us at (202)	727-4TAX(4	829), FAX	(202)	442-6691 c	r at Mv	Tax.DC.gov			
	1. ,50		c ques	, 70	, reach	20 20 (202)			(_02)	0051, 0		Cigov			

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

Form ASD-110(Rev. 09/2020)



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PART IV - Other Property (For both Seniors and No Do you currently own other real property in the District	• '	e? Y	es 🔾	No O
If Yes, complete property information:				
Other Property 1.				
If located in the District of Columbia: Square	Suffix	Lot		
If located outside the District of Columbia, provide the Street				
City	State	Zip Code -	- 4	
Benefits received for this property: Homestead	Senior Citizen Oisabl	led Abatemer	nt Other	
Other Property 2.				
If located in the District of Columbia: Square	Suffix	Lot		
If located outside the District of Columbia, provide the Street				
City	State	Zip Code -	+ 4	
Benefits received for this property: O Homestead	Senior Citizen O Disabl	led Abatemer	nt Other	
PART V - SIGNATURE (For both Seniors and Non-Sen The applicant who is an owner of record of the proper sign. Making a false statement is punishable by 22-2405. If you fail to complete Part V, you will applying.	ty must sign and date this criminal penalties unde not be eligible for the t	r DC Official Cod tax deferral for v	e §§ 47-4100 vhich you are	6 and
Your Responsibilities Regarding the Tax Deferral Program does not violate your loan agreemer you must within 30 days, in writing, notify the Assess Suite 550, Washington, DC 20024. Deferred amounts are due within 5 days in the case of transferred prope deemed transferred at the latest within 1 year. Deferrinterest at the rate of 1.5% per month or part thereof become due may result in a sale of the property at tax are subject to periodic audit. Please keep all supporting	nt. If your property no longment Services Division/Tax generally become due with rty. In the event that you led amounts not timely paid (18% per annum). Failure x sale. This application and	per qualifies for the Deferral Program, nin 30 days of inelig become deceased, d shall be subject t e to timely pay defe	Tax Deferral I 1101 4th Stre gibility, e.g. mo the property v o a 10% penal erred amounts	Program, et, SW, oving, but vill be lty and that
Owner's signature	Date (mmddyyyy)	Daytime phone		
Printed First name M.I.	Last name			
If you have further questions, you may reach us a	at (202) 727-4TAX(4829), FAX: ((202) 442-6691, MyTa	x.DC.gov	
MAIL TO: Office of Tax and Revenue, 1101	4th Street, SW, 4th FL, Wa	shington, DC 2002	4	

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.

Office of Tax and Revenue, 1101 4th Street, SW, 4th FL, Washington, DC 20024 (202) 727-4TAX (Tel), (202) 442-6691 (Fax), MyTax.DC.gov (Website)