

Twelve reasons the Tax Relief for the Elderly and Disabled Program should be returned to the Commissioner of Revenue's office.

1. **Customer service!** Currently, taxpayers visit the Treasurer's office seeking tax relief. Instead of a "one stop service", the Treasurer must refer them to 2100 Washington Blvd.
2. Code of Virginia §58.1-3213 establishes the Commissioner of Revenue as the primary recipient of these applications. Therefore, it is a tax program rather than a public assistance program.
3. Arlington County is one of only two localities in the Commonwealth of Virginia, the other one being the City of Falls Church, where the Tax Relief program is administered by the Department of Human Services. Arlington County's Department of Human Services operates the program as a "public assistance" program, hence its inclusion under "Public Assistance" in section G – Human Services, Economic Independence Services in the County Manager's Proposed Budget. Most senior citizens and disabled individuals with income levels at or near the upper qualifying limit are not in need of public assistance. However, they should claim this tax benefit to which they are entitled.
4. Since it is a taxpayers' program, the stigma that is currently attached to the program as a result of its inclusion in DHS' public assistance programs would be removed.
5. Nearly all employees of the Office of the Commissioner of Revenue are experts at analyzing federal and state income tax information and financial documents in a confidential manner, as they perform this fiduciary function on a daily basis. The application process for this program relies heavily on understanding and interpreting this type of information. If problems were to arise with certain types of financial documents, my staff is already trained and prepared to determine accurate solutions. Moreover, there will be no need for additional staff.
6. Applicants who need to do business with the Office of the Commissioner of Revenue can be assured that their financial information is handled in a professional and confidential manner, pursuant to Code of Virginia §58.1-3.
7. The Office of the Commissioner of Revenue has access to numerous tax related databases in the Commonwealth, such as the Virginia Department of Taxation and the Department of Motor Vehicles, to verify information as needed.

8. There is a strong cooperation between the Office of the Commissioner of Revenue and the Treasurer's Office. As a result, the operation of the program will be streamlined and enhanced by
 - the Commissioner's ability to adjust accounts, in real time, in the Treasurer's billing system to prevent the mailing of erroneous tax bills;
 - electronically exchanging information with the Treasurer so existing customers are not accidentally dropped from the program;
 - seamlessly integrating taxpayer information into the assessment/collection system;
 - enhancing promotion of the program by
 - enclosing tax relief information and applications in the Treasurer's real estate tax bills;
 - including tax relief information in the Commissioner's numerous speeches before community and senior citizens organizations;
 - including tax relief information in the Commissioner's media interviews;
 - communicating with prior year customers who did not apply in the current year, to find out if their status changed;
 - visiting the homes of customers when requested by the customers.
9. The Office of the Commissioner of Revenue will establish a cooperative environment with DHS so that customers who may qualify for DHS programs would be referred appropriately. More importantly, DHS staff will be freed up to perform DHS related services, while taxpayer services will be provided by the Office of the Commissioner of Revenue.
10. If requested by the County, the Office of the Commissioner of Revenue would be more than willing to also manage the Homeowners Grant program, because, like the Real Estate Tax Relief program, it is a natural match for a tax office.
11. Because the program is a state mandated function of the Office of the Commissioner of Revenue, it is eligible for reimbursement by the State Compensation Board, pursuant to Code of Virginia §15.2-1636.8. Currently, the County does not receive the approximately \$25,000 annual reimbursement from the State Compensation Board for managing this program.
12. **Most importantly**, when we discuss affordable housing in the County, we tend to forget elderly Arlingtonians for whom the County has become unaffordable. Many of our senior taxpayers are not familiar with the program, although they would qualify for the relief. Improved communication and publicity of the program would allow more elderly customers to "age in place" in Arlington instead of moving out.