

REAL PROPERTY TAX RELIEF FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

GENERAL INFORMATION:

Code of Virginia
RE: §58.1-3219.5 and §58.1-3219.6

The General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100% service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence. **This legislation applies to tax years beginning on or after January 1, 2011.**

The Veteran shall only be required to re-file the information if the Veteran's primary residence changes.

100% relief applies to one acre and the primary dwelling.

The Veteran or Surviving Spouse claiming the exemption must file an application, including required documentation, with the Commissioner of the Revenue of the locality in which the real property is located.

QUALIFICATIONS:

Veteran must be 100% service-connected, permanently and totally disabled.

Per Attorney General opinion number 11-061, issued July 15, 2011, if the veteran has a service connected permanent and total disability and they are being paid at the 100% rate because they are unemployable, they are eligible for the tax exemption even if their combined service connected rating is less than 100%.

Residence must be owned by and the primary residence of the Veteran (proof may be requested).

Spouse (if joint owner) must also be identified.

Surviving Spouse (if applicable) must not be remarried and must continue to reside in primary residence. The death of the Veteran must have occurred on or after January 1, 2011.

REQUIRED DOCUMENTATION:

Certification from the U.S. Department of Veterans Affairs of having a 100% service-connected, permanent, and total disability.

For Surviving Spouse, a copy of the Veteran's death certificate showing death occurred on or after January 1, 2011.