

QUALIFICATIONS:

- Disability of Veteran must be service-connected, 100% combined rating, or (being paid at 100% for employability), and permanent AND total.
- Residence must be Veteran's primary residence (proof, such as resident State tax return, may be requested).
Real and Personal Property.
- Spouse (if applicable) must also be identified. **Real Property Only.**
- Deceased Veteran (if applicable) must have died on or after January 1, 2011. **Real Property Only.**
- Surviving Spouse (if applicable) must not be remarried. **Real Property Only.**

REQUIRED DOCUMENTATION:

- Certification of disability being: Veteran's benefits award letter stating the above qualifications.
(If applicable, for surviving spouse) Copy of Veteran's death certificate showing death occurred on or after January 1, 2011.

IMPORTANT INFORMATION

Real Property

Pursuant to Article X, Section 6-A of the Constitution of Virginia, and the Code of Virginia, § 58.1-3219.5, 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 percent service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence.

The Surviving Spouse of a Veteran eligible for the exemption set forth in this Article shall also qualify for the real property exemption, so long as the death of the Veteran occurred on or after January 1, 2011, the Surviving Spouse does not remarry.

The Veteran or Surviving Spouse claiming the exemption under this Article shall file with the Commissioner of the Revenue an Application, including Certification:

- (a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,
- (b) indicating whether the real property is jointly owned by the husband and wife,
- © certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable), and
- (d) certifying that the Surviving Spouse (if applicable) has not remarried.

The Veteran or Surviving Spouse shall also provide documentation from the U.S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability. The Veteran shall only be required to re-file the required information if the Veteran's primary residence changes. If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

Personal Property

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation one motor vehicle owned and used primarily by or for a veteran of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "motor vehicle" shall include only automobiles and pickup trucks. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision. This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this subdivision, whichever is later, but shall not be applicable for any period of time prior to the effective date. The effective date of this constitutional amendment is January 1, 2021.

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code, Section 58.1-3017. Social security numbers are confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.