

FOR MORE INFORMATION, CONTACT:

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IMPORTANT INFORMATION

Pursuant to Article X, Section 6-B of the Constitution of Virginia, for tax years beginning on or after January 1, 2017, any county, city, or town may exempt from taxation the real property described in subsection B of the surviving spouse of any covered person who occupies the real property as his principal place of residence. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360. No county, city, or town shall be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 58.1-3219.15.

Those dwellings, in any locality that provides the exemption pursuant to this article, with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single-family residential shall qualify for a total exemption from real property taxes under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the portion of the assessed value that is not in excess of the average assessed value shall be exempt from real property taxes.

The surviving spouse shall qualify for the exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.

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

- (a) setting forth the surviving spouse's name occupying the real property,
- (b) indicating any other joint owners of the real property,
- (c) certifying that the real property is occupied as the surviving spouse's principal place of residence,
- (d) including evidence of the determination of the Comptroller or the Virginia Retirement System pursuant to subsection A. The surviving spouse shall also provide documentation that he is the surviving spouse of a covered person and of the date that the covered person died,
- (e) The surviving spouse shall be required to refile the information required by this section only if the surviving spouse's principal place of residence changes, and
- (f) certifying that the Surviving Spouse has not remarried.

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 regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

Date Application Received:	Record No.:
Owner(s) of Record:	Map No.:

Qualifies for Relief: **Yes** **No** **If no, explain:**

Land Value:		Mobile Home Value:	
Building Value:			
Total Value:			
Tax Rate:		Tax Rate:	
Total Taxes:		Total Taxes:	
AMOUNT OF RELIEF:		AMOUNT OF RELIEF:	

Initials: _____ **Date:** _____