

VIRGINIA ACTS OF ASSEMBLY -- 2012 RECONVENED SESSION

CHAPTER 782

An Act to amend and reenact §§ 58.1-3219.5, 58.1-3360, 58.1-3360.1, and 58.1-3360.2 of the Code of Virginia and to amend the Code of Virginia by adding in Article 2.3 of Chapter 32 of Title 58.1 a section numbered 58.1-3219.7, relating to real property tax exemption for disabled veterans.

[H 933]

Approved April 18, 2012

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3219.5, 58.1-3360, 58.1-3360.1, and 58.1-3360.2 of the Code of Virginia are amended and reenacted and that the Code of Virginia is amended by adding in Article 2.3 of Chapter 32 of Title 58.1 a section numbered 58.1-3219.7 as follows:

§ 58.1-3219.5. Exemption from taxes on property for disabled veterans.

A. Pursuant to Article X, Section 6-A of the Constitution of Virginia, and for tax years beginning on or after January 1, 2011, the General Assembly hereby exempts 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 principal place of residence. *If the veteran's disability rating occurs after January 1, 2011, and he has a qualified primary residence on the date of the rating, then the exemption for him under this section begins on the date of such rating. However, no county, city, or town shall be liable for any interest on any refund due to the veteran for taxes paid prior to the veteran's filing of the affidavit or written statement required by § 58.1-3219.6. If the qualified veteran acquires the property after January 1, 2011, 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.*

B. The surviving spouse of a veteran eligible for the exemption set forth in this article shall also qualify for the exemption, so long as the death of the veteran occurs on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence.

C. A county, city, or town shall provide for the exemption from real property taxes the qualifying dwelling pursuant to this section, and shall provide for the exemption from real property taxes the land, not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.) ~~of this chapter~~, then the county, city, or town shall also provide an exemption for the same number of acres pursuant to this section.

§ 58.1-3219.7. *Absence from residence.*

The fact that veterans or their spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

§ 58.1-3360. Credit on current year's taxes when land acquired by United States, the Commonwealth, a political subdivision, a church or religious body, or a disabled veteran.

Any taxpayer whose lands, or any portion thereof, are in any year acquired or taken in any manner by the United States; the Commonwealth; a political subdivision; ~~or a church or religious body~~, which is exempt from taxation by Article X, Section 6 of the Constitution of Virginia; *or a disabled veteran for that portion of the property that is exempt from taxation pursuant to § 58.1-3219.5*, shall be relieved from the payment of taxes and levies from the date of divestment of such land for that portion of the year in which the property was taken or acquired. The county treasurers as to land situated in counties and the city treasurers and city collectors as to lands situated in cities shall receive from and receipt to the original owner of the lands so taken, for his proportionate part of the taxes and levies for the year and credit the payment on the tax tickets and shall return at the same time he makes his return of lands and lots improperly assessed, as required by law, the proportional part of the taxes and levies exonerated from taxation for any such year, indicating on the margin of the list the date on which the property was acquired by the government or religious body. Such list, when approved by the proper authorities, shall be considered as a credit to any such treasurer or collector in the settlement of the accounts for such year.

§ 58.1-3360.1. Clerk to furnish certificate of land acquired; contents of certificate; certificate as authority to receive and prorate taxes.

The clerk of the court of the county or city in which is recorded the transfer of title to such property shall furnish a certificate to the county or city treasurer showing the quantity of land so taken or acquired, and whether by the Commonwealth, ~~or~~ any political subdivision thereof, ~~or~~ church or religious body, which is exempt from taxation by Article X, Section 6 of the Constitution of Virginia, *or a disabled veteran for that portion of the property that is exempt from taxation pursuant to § 58.1-3219.5*, the name of the former owner and a description of the property and the district or ward in which the property is situated, also the date of the recordation of the deed or order by which such property was taken or acquired by the Commonwealth or any political subdivision thereof or any such church or religious body, as shown by the records in his office. Such certificate shall be sufficient evidence to the county and city treasurers to authorize them to receive and prorate the taxes and levies as herein authorized.

§ 58.1-3360.2. Proration by court; effect on interest and penalties.

Any such taxpayer, or his heirs, successors or assigns, who shall fail to have his taxes prorated by the county or city treasurer, as above provided, shall be entitled to apply to the appropriate court for proration of the taxes, as herein provided, in the same manner and within the same time as provided by law for the correction of erroneous assessments and refunding taxes erroneously charged; provided, however that in such proceedings such taxpayer shall be entitled to relief of interest and penalties only as to the proportionate part of the property so taken or acquired by the Commonwealth, ~~or~~ any county or municipality thereof, ~~or~~ church or religious body, which is exempt from taxation by Article X, Section 6 of the Constitution of Virginia, *or a disabled veteran for that portion of the property that is exempt from taxation pursuant to § 58.1-3219.5*.