

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to provide for the submission to the voters of a proposed amendment to the Constitution of*
3 *Virginia by adding in Article X a section numbered 6-A, relating to a property tax exemption for*
4 *certain veterans.*

5 [H 149]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**

8 1. § 1. It shall be the duty of the officers conducting the election directed by law to be held on the
9 Tuesday after the first Monday in November 2010, at the places appointed for holding the same, to open
10 a poll and take the sense of the qualified voters upon the ratification or rejection of the proposed
11 amendment to the Constitution of Virginia, contained herein and in the joint resolution proposing such
12 amendment, to wit:

13 Amend the Constitution of Virginia by adding in Article X a section numbered 6-A as follows:

14 ARTICLE X

15 TAXATION AND FINANCE

16 *Section 6-A. Property tax exemption for certain veterans.*

17 *Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the*
18 *restrictions and conditions prescribed therein, shall exempt from taxation the real property, including*
19 *the joint real property of husband and wife, of any veteran who has been determined by the United*
20 *States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one*
21 *hundred percent service-connected, permanent, and total disability, and who occupies the real property*
22 *as his or her principal place of residence. The General Assembly shall also provide this exemption from*
23 *taxation for real property owned by the surviving spouse of a veteran who was eligible for the*
24 *exemption provided in this section, so long as the surviving spouse does not remarry and continues to*
25 *occupy the real property as his or her principal place of residence.*

26 § 2. The ballot shall contain the following question:

27 "Question: Shall the Constitution be amended to require the General Assembly to provide a real
28 property tax exemption for the principal residence of a veteran, or his or her surviving spouse, if the
29 veteran has a 100 percent service-connected, permanent, and total disability?"

30 The ballots shall be prepared, distributed and voted, and the results of the election shall be
31 ascertained and certified, in the manner prescribed by § 24.2-684 of the Code of Virginia. The State
32 Board of Elections shall comply with § 30-19.9 of the Code and shall cause to be sent to the electoral
33 boards of each county and city sufficient copies of the full text of the amendment and question
34 contained herein for the officers of election to post in each polling place on election day.

35 The electoral board of each county and city shall make out, certify and forward an abstract of the
36 votes cast for and against such proposed amendment in the manner now prescribed by law in relation to
37 votes cast in general elections.

38 The State Board of Elections shall open and canvass such abstracts and examine and report the
39 whole number of votes cast at the election for and against such amendment in the manner now
40 prescribed by law in relation to votes cast in general elections. The State Board of Elections shall record
41 a certified copy of such report in its office, and without delay make out and transmit to the Governor an
42 official copy of such report, certified by it. The Governor shall, without delay, make proclamation of the
43 result, stating therein the aggregate vote for and against the amendment.

44 If a majority of those voting vote in favor of the amendment, it shall become effective on January 1,
45 2011.

46 The expenses incurred in conducting this election shall be defrayed as in the case of election of
47 members of the General Assembly.