

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Chapter 32 of Title 58.1 an article numbered 2.3,*  
3 *consisting of sections numbered 58.1-3219.5 and 58.1-3219.6, relating to property tax exemption for*  
4 *disabled veterans.*

5 [H 1645]

6 Approved

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

8 **1. That the Code of Virginia is amended by adding in Chapter 32 of Title 58.1 an article**  
9 **numbered 2.3, consisting of sections numbered 58.1-3219.5 and 58.1-3219.6, as follows:**

10 *Article 2.3.*11 *Exemption for Disabled Veterans.*

12 *§ 58.1-3219.5. Exemption from taxes on property for disabled veterans.*

13 *A. Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly hereby*  
14 *exempts from taxation the real property, including the joint real property of husband and wife, of any*  
15 *veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant*  
16 *to federal law to have a 100 percent service-connected, permanent, and total disability, and who*  
17 *occupies the real property as his principal place of residence.*

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

22 *C. A county, city, or town shall provide for the exemption from real property taxes the qualifying*  
23 *dwelling pursuant to this section, and shall provide for the exemption from real property taxes the land,*  
24 *not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an*  
25 *exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2*  
26 *(§ 58.1-3210 et seq.) of this chapter, then the county, city, or town shall also provide an exemption for*  
27 *the same number of acres pursuant to this section.*

28 *§ 58.1-3219.6. Application for exemption.*

29 *The veteran or surviving spouse claiming the exemption under this article shall file with the*  
30 *commissioner of the revenue of the county, city, or town or such other officer as may be designated by*  
31 *the governing body in which the real property is located, on forms to be supplied by the county, city, or*  
32 *town, an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of*  
33 *the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly*  
34 *owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's*  
35 *principal place of residence. The veteran shall also provide documentation from the U.S. Department of*  
36 *Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected,*  
37 *permanent, and total disability. The veteran shall be required to refile the information required by this*  
38 *section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a*  
39 *veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's*  
40 *death occurred on or after January 1, 2011.*

41 **2. That an emergency exists and this act is in force from its passage.**

ENROLLED

HB1645ER