

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, and for tax years beginning on*
14 *or after January 1, 2011, the General Assembly hereby exempts from taxation the real property,*
15 *including the joint real property of husband and wife, of any veteran who has been rated by the U.S.*
16 *Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent*
17 *service-connected, permanent, and total disability, and who occupies the real property as his principal*
18 *place of residence.*

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

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

29 *§ 58.1-3219.6. Application for exemption.*

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

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

REENROLLED

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