

2012 SESSION

LEGISLATION NOT PREPARED BY DLS
INTRODUCED

12103821D

HOUSE BILL NO. 190

Offered January 11, 2012

Prefiled January 9, 2012

A *BILL to amend and reenact §§ 58.1-3219.5 and 58.1-3219.6 of the Code of Virginia, and to amend the Code of Virginia by adding a section numbered 58.1-3219.7, related to exemption from taxes on property for disabled veterans.*

Patrons—O'Bannon, Bell, Richard P., Helsel, Merricks, Ramadan and Rust

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-3219.5 and 58.1-3219.6 are amended and reenacted and that the Code of Virginia is amended by adding a section numbered 58.1-3219.7 as follows:

Article 2.3.

Exemption for Disabled Veterans.

§ 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.

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.

§ 58.1-3219.6. Application for exemption.

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

§ 58.1-3219.7. *Promulgation of Rules.*

The Commissioner of the Virginia Department of Veterans Services shall promulgate rules and regulations governing the administration and implementation of the exemption under this article to include, but not be limited to, providing written guidance to the veterans residing in the Commonwealth, responding to requests for information regarding eligibility from veterans residing in the Commonwealth, including appeals from the initial determinations of the Commissioners of the Revenue or similar local officer and interpreting for the Commonwealth's veterans the provisions of Article X, § 6-A of the Constitution and §§ 58.1-3219.5 and 58.1-3219.6.

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

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