

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3219.6 of the Code of Virginia, relating to real property tax*
3 *exemption; disabled veterans.*

4 [H 2414]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 58.1-3219.6 of the Code of Virginia is amended and reenacted as follows:**8 **§ 58.1-3219.6. Application for exemption.**

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

21 B. *The veteran or surviving spouse may claim the exemption under this article prior to purchasing*
22 *the qualifying dwelling by filing the documentation as required by subsection A and valid documentation*
23 *of the purchase agreement for the qualifying dwelling. The commissioner of the revenue of the county,*
24 *city, or town, or such other officer as may be designated by the governing body in which the real*
25 *property is located, shall, within 20 business days following receipt of such documentation, process the*
26 *application and send the veteran a letter stating whether the application is approved or denied. If the*
27 *application is approved, the letter shall also include the amount of the tax exemption for the qualifying*
28 *property the veteran intends to purchase. However, the exemption described in such a letter shall*
29 *become effective only after the veteran becomes the owner of the property.*

ENROLLED

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