



Real Estate Tax Exemption Application for Surviving Spouses of First Responders Killed in the Line of Duty

Spotsylvania County, Virginia

www.spotsylvania.va.us

Deborah F Williams, Commissioner of the Revenue
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Effective January 1, 2017, the Virginia General Assembly enacted an amendment to the Code of Virginia, [§58.1-3219.13](#) et seq., allowing for tax exemption of real property owned and occupied by the surviving spouse of certain persons killed in the line of duty.

General Information:

- The legislation provides for an exemption of an amount not to exceed the average assessed value, for the most recently ended tax year, of completed dwellings situated on property zoned as single family residential *and* up to one (1) acre of land; **except** that if the qualified applicant jointly owns the property with one or more persons whose ownership interest in the property would permit them to reside there, whether or not they actually do, the exemption shall be pro-rated to match the qualified applicant's ownership interest.
- The application is a one-time process; the exemption shall remain on the property, so long as the qualified applicant does not remarry and continues to occupy the property as their sole principle place of residence.
- The exemption shall be effective at the latter of January 1, 2017 (*the effective date of legislation*) or the date the applicant becomes qualified and a pro-rata refund of paid taxes may be due; however, the county shall not be liable for interest on any such refund.

Qualifications:

- Killed in the Line of Duty – The applicant must be a surviving spouse of a first responder killed in the line of duty, defined as “deceased person” in the Code of Virginia [§9.1-400](#), whose beneficiary is entitled to benefits under [§9.1-402](#), as determined by the Virginia State Comptroller or the Virginia Retirement System.
- Marital Status – The applicant must not have remarried after first responder's death.
- Property Ownership – The applicant must possess title to the property (i) as an individual, (ii) as a tenant for life, (iii) as a trustee of a revocable inter-vivos trust for which the applicant holds the power of revocation, or (iv) with a life estate held under an irrevocable trust.
- Use/Occupancy – The applicant must use and occupy the property as their sole principle residence. The applicant residing in a hospital, nursing home, or other facility for physical or mental care does not mean the property will not be considered the applicant's sole principle residence for purposes of this exemption, so long as the property is not used or leased by others for consideration during the applicant's absence.

Required Documentation:

In order to have the exemption processed the following documents, along with the attached application, must be submitted to the Commissioner of the Revenue:

- A letter from the Virginia Comptroller (if responder's death was prior to July 1, 2017) or the Virginia Retirement System (if responder's death was on or after July 1, 2017) setting forth the determination that the first responder was killed in the line of duty as defined by “deceased person” in the Code of Virginia [§9.1-400](#), that the first responder's beneficiary is entitled to benefits under the Code of Virginia [§9.1-402](#), as well as the date of first responder's death.
- Proof of marriage, if not so stated in determination letter from Comptroller/VRS.
- Proof of residency (only one form required.)
 - (i) Virginia issued driver's license
 - (ii) Virginia issued state ID
 - (iii) Voter Registration



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Applicant Information:

Name:		Social Security No:	
Mailing Address:			
City:	State:	Zip:	
Phone: (H)	(C)	Email:	

First Responder Information:

Name of First Responder:
Date of Death:

Property Information:

Parcel ID:	Physical Address:
Name(s) of Co-owner(s) (if any):	
Date of Purchase:	Date of Occupancy:

Certifications: (please initial)

<input type="checkbox"/>	I, the above named applicant, certify that I am the surviving spouse of the above named first responder, who was killed in the line of duty, as determined by the Virginia Comptroller or the Virginia Retirement System.
<input type="checkbox"/>	I, the above named applicant, certify that I have not remarried since the death of the above named first responder; and further, that I will immediately notify the Commissioner of the Revenue in the event I do remarry.
<input type="checkbox"/>	I, the above named applicant, certify that I own and occupy the above referenced property as my sole principle residence; and further, that I will immediately notify the Commissioner of the Revenue if I vacate the property.

Secondary Properties: (please list any other properties you own, whether solely or jointly)

State:	County/City:	Address:
State:	County/City:	Address:
State:	County/City:	Address:

Signature:

I declare, under penalty of perjury, that the foregoing information and certifications are true and correct, to the best of my knowledge and belief.

Applicant's Signature

Date

Applicant's Printed Name

Along with this application, please provide a letter from the Virginia Comptroller or VRS setting forth both the date of death and the determination that the first responder was killed in the line of duty; proof of marriage; and proof of residency (see instruction page for acceptable proof.)

For Office Use Only		
Date Received	Exempt Start Date	ID Information