



Real Estate Tax Exemption Application for Surviving Spouses of Service Members Killed in Action Spotsylvania County, Virginia

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Deborah F Williams, Commissioner of the Revenue
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Effective January 1, 2015, the Virginia General Assembly enacted an amendment to the Code of Virginia, [§58.1-3219.9](#) et seq., allowing for tax exemption of real property owned and occupied by the surviving spouse of any member of the armed forces of the United States who was determined by the United States Department of Defense to have been killed in action *or* died of wounds received in action.

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, 2015 (*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 Action – The applicant must be a surviving spouse of a member of the United States Armed Forces who was determined by the US Department of Defense to have been killed in action or to have died of wounds received in action.
- Marital Status – The applicant must not have remarried after veteran'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 US Department of Defense setting forth the determination that the deceased veteran was killed in action or died of wounds received in action, as well as the date such death occurred.
- ▶ Proof of marriage, if not so stated in the letter from the US DOD.
- ▶ 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:		Last 4 SSN No:	
Mailing Address:			
City:		State:	Zip:
Phone: (H)	(C)	Email:	

Service Member Information:

Name of Service Member:
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)

	I, the above named applicant, certify that I am the surviving spouse of the above named service member, who was killed in action or died of wounds received in action, as determined by the US Department of Defense.
	I, the above named applicant, certify that I have not remarried since the death of the above named service member; and further, that I will immediately notify the Commissioner of the Revenue in the event I do remarry.
	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 US Department of Defense setting forth both the date of death and the determination that the veteran was killed in action or died of wounds received in action; proof of marriage; and proof of residency (see instruction page for acceptable proof.)

For Office Use Only		
Date Received	Exempt Start Date	ID Information