Application for Real Estate Tax Exemption of Surviving Spouse of a member in the United States Armed Forces Killed in Action

Pursuant to subdivision (b) of Section 6-A of Article X of the Constitution of Virginia, application for exemption from taxation is hereby made for the real property of the surviving spouse of a member of the United States armed forces killed in action. Exemption applies only to real property taxes to be paid on or after January 1, 2015.

Property Address: _____________________________________________________________

Name of Surviving Spouse: ___________________________________________________

Name of Member Killed in Action: _____________________________________________

Do you occupy the property as your primary residence: __________________________

Is the property zoned as single-family residential: _____________________________

Has the surviving spouse remarried: __________________________________________

Is the 2017 assessed value less than the county’s average assessed value of $721,000: Y or N

Please provide the 2017 assessment $__________

I declare, under penalty of perjury that the information contained herein and supporting documentation is accurate and complete.

Signature of Applicant ___________________________ Date:___________________

Telephone: ___________________________ E-mail address: ______________________

REQUIRED DOCUMENTATION:

• Please attach official death certificate from the U.S. Department of Veterans Affairs of member in armed forces.

• Please attach official marriage certificate of surviving spouse to member in armed forces killed in action.

Mail the completed application to: Revenue Division
Tax Services & Enforcement
P.O. Box 178
Alexandria, VA 22313
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Virginia General Assembly legislation exempts from real estate tax the principal residence of surviving spouses of members in the armed forces killed in action.

Surviving spouse of members of armed forces killed in action Exemption Qualifications:

- Residence must be occupied as the principal residence of a qualified surviving spouse.
- Dwelling must be zoned as single family residential.
- Dwelling assessed value is not in excess of the county’s average assessed value for the current year.
- The surviving spouse must not be remarried.

Average assessed value of dwellings zoned as single family residential is $700,000 for year 2016.

The exemption applies regardless of whether the spouse was killed in action prior to the effective date of the amendment.

Exemption applies only to real property taxes to be paid on or after January 1, 2015.

Exemption from taxation applies to surviving spouse’s principal place of residence, even if he or she moves to a new principal place of residence.

Exemption would not require the surviving spouse to have been residing in the commonwealth at the time his or her spouse was killed in action.

Required Documentation:

- Copy of death certificate of member in United States armed forces killed in action.
- Copy of marriage certificate

Please note: There is currently legislation under consideration in the Virginia General Assembly that may impact eligibility and the assessment value caps. Applications will be reviewed and relief applied based on final legislation.