

Real Estate Exemption for the Surviving Spouse of a Member of Public Safety Killed in the Line of Duty

On June 28, 2017, the City of Chesapeake approved legislation to provide for an exemption of real estate taxes for the surviving spouse of a member of the *Virginia Line of Duty Act (LODA)* who was killed in the line of duty. This exemption is in accordance to Code of Virginia 58.1-3219.13. Eligible members of the *LODA* include state and local government employees including but not limited to law enforcement officers, firefighters and emergency medical services personnel (a full list of *LODA* members is listed in §9.1-400 of the Code of Virginia).

An eligible surviving spouse must be the deceased's beneficiary for *LODA* death benefits as determined by the Virginia Comptroller prior July 1, 2017 *or* as determined by the Virginia Retirement System on and after July 1, 2017. The *LODA* member's death must have occurred in the line of duty as the direct or proximate result of performance of duty and on or after April 8, 1972. The real estate exemption is extended to an eligible surviving spouse of a *LODA* member killed in the line of duty who has not remarried and who owns a single family residence of which s/he occupies as his/her principal place of residence.

The beginning date of an exemption for a qualified applicant shall be the later of the date the deceased spouse was killed in the line of duty or the date the surviving spouse acquired his/her principal residence in Chesapeake. The beginning date of the exemption shall be as early as July 1, 2017.

- If the deceased spouse was killed in the line of duty on or between April 8, 1972 (in accordance to Code of Virginia §9.1-400) and July 1, 2017 and the surviving spouse owned a qualified residence as of the date of death and continues to occupy the residence, the tax exemption shall begin as early as July 1, 2017.
- If the deceased spouse was killed in the line of duty on or after July 1, 2017 and the surviving spouse owns and occupies a qualified residence as of the date of death, the exemption shall begin as early as the deceased's date of death.
- If the surviving spouse acquires and occupies a qualified residence after the deceased's date of death and after July 1, 2017, the exemption shall begin as early as the date of acquisition.

Dwellings (the home excluding the land) with assessed values that are not in excess of the City's average assessed value as of the most recently ended tax year for dwellings situated on property and zoned as single family residential, shall qualify for the exemption of real estate taxes. If the value of a dwelling exceeds the City's average assessed value, only that portion of the dwelling's value in excess of the City's average value shall be taxable and the portion of the dwelling's value that is not in excess of the City's average shall qualify. The exemption shall apply to the assessed value of the dwelling not in excess of the City's average assessed value and up to three acres upon which the dwelling is situated.

This exemption applies to real property (i) held by a qualified surviving spouse as a tenant for life, (ii) held in a revocable trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate. In the event the real property is jointly owned with another person who is ineligible, then the exemption shall be prorated.

To apply for this real estate tax exemption, a surviving spouse must obtain a written determination from the Virginia Comptroller (prior to July 1, 2017) or Virginia Retirement System (on and after July 1, 2017) which verifies a) the deceased spouse served in an eligible Virginia *LODA* position, b) the deceased spouse was killed in the line of duty as the direct or proximate result of performance of duty, on or after April 8, 1972 and c) the surviving spouse is the designated beneficiary for death benefits under the *Virginia Line of Duty Act (LODA)*.

Generally, applying for this exemption is a one-time process *unless* there is a change in the surviving spouse's principal place of residence. Additional documentation and/or information may be required to reaffirm an applicant's eligibility for continual exemption. An applicant must report any change in residency, ownership of the residence, marital status, and/or other information that relates to the exemption.

Applications for this exemption are to be filed with the Commissioner of the Revenue's Office.