

Commissioner of the Revenue
Post Office Box 15285
Chesapeake, Virginia 23328

Disabled Veterans Real Estate Tax Exemption Eligibility

On April 6, 2011, legislation was approved by the Virginia General Assembly exempting certain disabled Veterans and their surviving spouses from local real estate taxes on their principal residence. The legislation exempts real property, including the joint real property of a husband and wife, of any Veteran who has been determined by the U.S. Department of Veterans Affairs (VA) to meet the disability requirements as indicated below and who occupies the real property as his or her principal place of residence.

On April 18, 2012, legislation was approved by the Virginia General Assembly to extend this exemption in particular situations, when legal ownership of the principal residence is held in a trust or jointly with other person(s). In such cases, specific documentation must be provided to validate designated provisions in accordance to local and state law and to determine the level of exemption for which a Veteran (or surviving spouse) may be entitled. Contact the Commissioner of the Revenue's Office at 757-382-6698 or 757-382-6455 for more information.

For tax years beginning in 2017, eligibility for this tax exemption includes manufactured (mobile) homes owned and occupied by the qualified applicant even if the applicant does not own the land on which the manufactured home is located. If such land is not owned by the veteran, then the land is not exempt.

To apply for the exemption, a Veteran must provide documentation from the U.S. Department of Veterans Affairs (VA) which certifies the Veteran's current VA disability status. The document(s) must be an original (not a photocopy or faxed copy), has no alterations and includes the following qualification requirements:

- the Veteran has a service-connected disability, permanent in nature; **and**
- the Veteran has a combined service-connected evaluation rating of 100% or is being paid at the 100% rate due to individual unemployability; **and**
- the Veteran is considered by VA as permanently and totally disabled due to his/her service connected disability and no further examinations are required; **and**
- the effective date VA assigned the Veteran the evaluation rating of 100% (or of unemployability if applicable); **and**
- the effective date VA determined the Veteran as permanently and totally disabled and no additional examinations are required.

The surviving spouse of a qualified Veteran is eligible for the exemption if the death of the Veteran occurred on or after January 1, 2011, and the surviving spouse does not remarry and continues to occupy the same property as his/her principal place of residence. The surviving spouse is to provide verification from the VA that his/her spouse was a qualified Veteran at the time of death.

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

Applications and required documentation are to be filed with the Commissioner of the Revenue's Office. Additional information and the application form are located on our website. If you have any questions, please call 757-382-6733 or 757-382-6106.