

## News Release

FOR IMMEDIATE RELEASE  
April 19, 2011

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### ***Legislation enacted granting real estate tax exemption to veterans with 100% disability***

Governor McDonnell has signed the enabling legislation requiring localities to grant a real estate tax exemption to veterans with a 100%, permanent and total, service-connected disability. A constitutional amendment passed by voters this past fall and legislation patroned by Delegate John O'Bannon and Senator Toddy Puller exempts real estate, including property held jointly by a husband and wife, from taxation provided the veteran meets the specified disability requirements. The exemption applies to the building on the property and up to one acre of land. The veteran must use the property as his or her principal residence.

The surviving spouse of a veteran is also eligible for the exemption if the veteran died on or after January 1, 2011. The spouse will lose the exemption if he or she remarries or does not occupy the property as his or her primary place of residence. The exemption is not retroactive and spouses will not be eligible if the veteran died prior to January 1, 2011.

Localities will supply forms for veterans to use to claim the exemption. The veteran will be required to:

- include his or her name
- name of spouse (if appropriate)
- whether the property is jointly owned by husband and wife
- Certify the property is occupied as the veteran's principal residence

In late April, the US Department of Veterans Affairs (VA) will send a benefits summary to approximately 7,500 Virginia veterans identified by the VA as having a 100% permanent and total, service-connected disability. Veterans may submit this summary to the commissioner of the

revenue, or to the official designated by governing body of their county, city, or town, as part of their application to claim the real estate tax exemption. Surviving spouses claiming the exemption must provide documentation that the veteran died on or after January 1, 2011. Veterans may call the USDVA at 1-800-827-1000 if they have questions about their disability rating.

Veterans and their spouses will not be required to refile their information unless their principal place of residence changes. For additional information about the exemption, veterans should contact their local commissioner of the revenue or other designated local government official.

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