



# COMMONWEALTH OF VIRGINIA JOINT LEADERSHIP COUNCIL OF VETERANS SERVICE ORGANIZATIONS

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RICHMOND, VA 23219

*Air Force Association*  
*American Legion*  
*AMVETS*  
*Association of the United States Army*  
*Disabled American Veterans*  
*Fifth Baptist Veterans Ministry*  
*Fleet Reserve Association*  
*Iraq & Afghanistan Veterans of America*  
*Korean War Veterans Association*  
*Legion of Valor of the U.S., Inc.*  
*Marine Corps League*  
*Military Order of the Purple Heart*  
*Military Officers Association of America*  
*Military Order of the World Wars*  
*Navy Mutual Aid Association*  
*Navy Seabee Veterans of America*  
*Non-Commissioned Officers Association*  
*Paralyzed Veterans of America*  
*Reserve Officers Association*  
*Roanoke Valley Veterans Council*  
*Veterans of Foreign Wars*  
*Vietnam Veterans of America*  
*Virginia Army/Air National Guard Enlisted Association*  
*Virginia National Guard Association*  
*Women Marines Association*

Approved Oct 21, 2020  
Revised Nov 20, 2020

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**Fleet Reserve Association**  
William Ashton

## Position Paper 2021-03

### **Expand Tax Relief for Surviving Spouses of Military Services Members to include both “Killed in Action” and “Died while serving or from a service connected injury or illness”**

**OBJECTIVE:** To reform the Virginia state law, Tax Relief for Surviving Spouse of a Member of the Armed Forces to include both “Killed in Action” and “died while serving or from a service connected injury or illness.”

### **BACKGROUND:**

- On March 23, 2015, legislation was approved by the Virginia General Assembly providing for an exemption of real estate taxes for the surviving spouse of a member of the United States Armed Forces who was Killed in Action as determined by the United States Department of Defense.
- The Commonwealth of Virginia also exempts from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U. S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100% service connected permanent and total disability, and who occupies the real property as his or her principal place of residence.

### **DISCUSSION:**

- Approximately 1% of the American population serves in our Armed Forces. According to Tragedy Assistance Program for Survivors (T.A.P.S.) there are 700 Survivors of Service Members who died on active duty in the Commonwealth.
- Virginia Code states a surviving spouse is eligible for exemption of real estate taxes if the spouse is “Killed In Action” verified by Department of Defense. There are no differences in Benefits for a military member who are killed in action verses a military member who dies on active duty.
- If a service member is “Killed in action” and his/her spouse is eligible for the exemption of real estate tax and lives next to another service member’s spouse and he/she has died on active duty, currently the spouse of the military member who dies on active duty would not be eligible for the exemption.
- Disabled Veterans who are 100% Permanent and Total rating by the U.S. Department of Veterans Affairs are eligible for the tax exemption. If this Veteran dies of a service connected disability his/her spouse will continue the entitlement.

**RECOMMENDATION:** That the Governor and General Assembly amend the Code of Virginia to provide a real estate property tax exemption to both the surviving spouses of service members who were “Killed in Action” and those who “died while serving or from a service connected injury or illness.”