

FOR MORE INFORMATION, CONTACT:

Barbara Hummer
Office of the Commissioner of the Revenue
 Email: bhummer@fcva.us
 Telephone: 540-722-8326
 Facsimile: 540-667-6487

Mailing Address: PO Box 552 Winchester VA 22604-0552
 Physical Address: 107 North Kent Street, Winchester VA 22601
 Website: www.fcva.us/cor
www.fcva.us/re

IMPORTANT INFORMATION

The VA General Assembly exempted from taxation the real property of any Veteran who has been rated by the U.S. Department of Veterans Affairs to have a 100% service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence. A house or manufactured home that is a Veteran's residence is exempt even if the Veteran does not own the land on which the house or manufactured home is located. If the real property is jointly owned by the Veteran and a third party (someone other than the Veteran or Veteran and Spouse – e.g., their son), the value of the property is proportioned between the qualifying party/parties and those who would not qualify. The portion owned by the Veteran (and Spouse, if applicable) is granted relief only on this percentage of ownership, and the remaining portion is still charged real estate taxes. For Frederick County, this exemption from real property taxes includes the qualifying portion of the dwelling and the land, not exceeding one acre, upon which it is situated.

The tax exemption also applies to Veterans rated by the U.S. Department of Veterans Affairs with a total (100%) disability rating on the basis of individual unemployability due to a service-connected disability which rating revolves around the inability to engage in substantially gainful employment or at least an amount equal to the annual poverty level set by the federal government. This is often referred to as "total disability based upon individual unemployability" or "TDIU."

The Surviving Spouse of a Veteran eligible for the exemption set forth in this Article also qualifies for the exemption as long as the death of the Veteran occurred on or after January 1, 2011 and the Surviving Spouse does not remarry. This exemption applies to the Surviving Spouse's principal place of residence without any restriction on the Spouse's moving to a different principal place of residence.

The Veteran or Surviving Spouse claiming the exemption under this Article must file with the Commissioner of the Revenue an Application form, including Certification:

- (a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the residence,
- (b) indicating the ownership of the dwelling and of the land,
- (c) certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable), and
- (d) certifying that the Surviving Spouse (if applicable) has not remarried.

The Veteran or Surviving Spouse must also provide documentation from the U.S. Department of Veterans Affairs indicating that the Veteran has a 100% service-connected, permanent, and total disability. To apply for a letter of disability, the Veteran may request assistance from the local Veterans Affairs office or the Veteran can submit VA Form 21-4138 along with a letter to: US Dep't of Veterans Affairs, 210 Franklin Road SW, Roanoke VA 24011. If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse must also provide a copy of the Veteran's death certificate, indicating the death to have occurred on or after January 1, 2011.

The Application for exemption is only required to be re-filed if the primary residence changes.

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code, Section 58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

**** FOR OFFICE USE ONLY ****

Date Application Rec'd:		Map No.:		Land Value (all acres):	
Record No.:				Dwelling Value:	
Dwelling Owner(s):	<input type="checkbox"/> Veteran only <input type="checkbox"/> Veteran & Spouse <input type="checkbox"/> Spouse only <input type="checkbox"/> Other: _____			Combined Value:	
Land Owner(s):	<input type="checkbox"/> Veteran only <input type="checkbox"/> Veteran & Spouse <input type="checkbox"/> Spouse only <input type="checkbox"/> Other: _____			(Less acres over 1):	
				Total Value of Dwelling + 1 Acre:	
Docs indicate disability:				(Less non-qualifying portion if add'l owners):	
<input type="checkbox"/> 100% service-connected <input type="checkbox"/> Permanent <input type="checkbox"/> Total <input type="checkbox"/> 100% total rating based on individual unemployability service connected (TDIU)				Qualifying Amount:	
(If applicable) <input type="checkbox"/> Death certificate provided <input type="checkbox"/> Death on or after 1/1/2011				Tax Rate:	
Qualifies for Relief: <input type="checkbox"/> Yes <input type="checkbox"/> No If no, explain:				AMOUNT OF RELIEF:	
Initials: _____ Date: _____					