FREDERICK COUNTY, VIRGINIA
Seth T. Thatcher, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-665-5680 *Fax*: 540-667-6487
www.fcva.us/cor

YEAR: _____

CONTACT COMMISSIONER ONLY IF PRIMARY RESIDENCE CHANGES OR RE-MARRY

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSES OF CERTAIN PERSONS KILLED IN LINE OF DUTY

The VA General Assembly passed legislation to permit, but not require, exemption from taxation the real property of the qualifying surviving spouse of certain persons killed in the line of duty. Subsequently, Frederick County passed an ordinance to adopt such provision. The real property tax exemption applies to tax years beginning on or after January 1, 2019. *See* Code of Virginia, § 58.1-3219.13 to .16 and Frederick County Code, § 155-22.1 to .4.

APPLICANT'S WRITTEN STATEMENT OF INFORMATION

Name of Person Killed in Line of Duty *(Last, First, Middle Initial):*	Date of Birth:	Social Security No.:	Date Killed in Line of Duty:
Name of Surviving Spouse *(Last, First, Middle Initial):*	Date of Birth:	Social Security No.:	Telephone No(s):

Address of Primary Residence To Be Granted Local Real Property Tax Relief:	FC RE Account No. (if known):
Mailing Address *(if different from Primary Residence Address):*	Email Address:

Is the above-listed Primary Residence occupied by the Surviving Spouse? ☐ Yes ☐ No

How is the above-listed Primary Residence of the Surviving Spouse held? *Note*: Real property does not include any interest held under a leasehold or term of year.

Check one:

☐ held by a surviving spouse as a tenant for life,

☐ held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or

☐ held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support

List the names of ALL owners of the Primary Residence as listed on the Deed or Tax Bill:

Has the above-named Surviving Spouse remarried? ☐ Yes ☐ No NOTE: Must promptly notify Commissioner if you re-marry.

DOCUMENTATION AND CERTIFICATION

Attach to this Application a copy of documentation: (1) evidencing the determination of the Comptroller or the Virginia Retirement System, (2) evidencing that you are the Surviving Spouse of the covered person, and (3) evidencing the date that the covered person died.

I declare, under penalty of perjury: (a) that I am the Surviving Spouse of the above-listed Person Killed in the Line of Duty; (b) that I have presented to this office along with this Application the documentation listed above; (c) that I continue to occupy the above-listed physical address as my primary place of residence; and (d) that I have not remarried. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.

_____	_____	_____	_____
Signature of Surviving Spouse	Print Name	Date	Phone No.

☐ check here if signing by Power of Attorney and attach a copy of the Power of Attorney with Application

FOR MORE INFORMATION, CONTACT:

Barbara Hummer - Office of 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
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***** QUALIFICATIONS ON PAGE 2 / REVERSE SIDE *****

QUALIFICATIONS:

- Applicant must be the surviving spouse of certain persons killed in the line of duty (see "Covered person" below) and must continue to occupy the real property as his/her principal place of residence; however, the exemption applies without any restriction on the surviving spouse's moving from one principal place of residence within Frederick County to a different principal place of residence within Frederick County. Applicant qualifies for the exemption so long as he/she does not remarry.
- "Covered person" means any person set forth in the definition of "deceased person" in VA Code § 9.1-400 whose beneficiary, as defined in § 9.1-400, is entitled to receive benefits under § 9.1-402, as determined by the Comptroller prior to July 1, 2017, or as determined by the Virginia Retirement System on and after July 1, 2017.
- For tax years beginning on or after January 1, 2019, the real property described below, owned and occupied by the surviving spouse of any covered person as his/her principal place of residence is exempt from taxation. If the covered person's death occurred on or prior to January 1, 2019, and the surviving spouse has a principal residence on January 1, 2019, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2019. If the covered person's death occurs after January 1, 2019, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2019, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360 of the Code of Virginia, 1950, as amended. Frederick County shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit or written statement required by § 155-22.3.
- Dwellings in the locality with assessed values in the most recently ended tax year that are *not in excess of the average assessed value* for such year of a dwelling situated on property that is zoned as single family residential shall *qualify for a total exemption* from real property taxes. If the value of a dwelling is *in excess of the average assessed value* as described below, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the *portion* of the assessed value that is *not in excess* of the average assessed value shall be *exempt from real property taxes*. Single-family homes, condominiums, town homes, manufactured homes as defined in § 46.2-100 of the Code of Virginia, 1950, as amended, whether or not the wheels and other equipment previously used for mobility have been removed, and other types of dwellings of surviving spouses, whether or not the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption. If the land on which the single-family home, condominium, town home, manufactured home, or other type of dwelling is located is not owned by the surviving spouse, then the land is not exempt.
- For purposes of determining whether a dwelling, or a portion of its value, is exempt from real property taxes, the average assessed value shall be such average for all dwellings located within the County that are situated on property zoned as single family residential.
- The County provides for the exemption from real property taxes the qualifying dwelling and the land, not exceeding one acre, upon which it is situated. A real property improvement other than a dwelling, made to such one acre exempt from taxation pursuant to this subsection, shall also be exempt from taxation so long as the principal use of the improvement is (a) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 of the Code of Virginia, 1950, as amended, and as listed in § 58.1-3504 of the Code of Virginia, 1950, as amended, and (b) for other than a business purpose.
- For purposes of this exemption, real property of a surviving spouse of a "covered person" includes real property:
  - held by a surviving spouse as a tenant for life,
  - held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or
  - held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support.

  The term does not include any interest held under a leasehold or term of years.
- In the event that (i) a surviving spouse is entitled to an exemption by virtue of holding the property in any of the three ways set forth above and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction that has 1 as a numerator and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property.
- In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption by virtue of holding the property in any of the three ways set forth above, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by the surviving spouse, and as a denominator, 100 percent.
- The fact that a surviving spouse who otherwise qualifies for this tax exemption is residing in a hospital, nursing home, convalescent home, or other facility for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such person during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

Privacy Act Notice: Disclosure of your social security number 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.