



# County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

## Real Estate Tax Exemption Application for Disabled Veteran or Surviving Spouse

[Pursuant to the November 2010 amendment to Article X, §6-A of the Virginia Constitution and the 2011 adoption of §58.1-3219.5 and §58.1-3219.6 of the Code of Virginia]

Please print requested information.	DTA only (tax map #):
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1. Address for which Disabled Veteran's Real Estate Tax Exemption is being claimed:

\_\_\_\_\_

2. Is this your principal place of residence?  YES  NO

3. Is this property jointly owned by husband and wife?  YES  NO  is Deceased  
Yes, but Disabled Vet.

4. Print Name of the Disabled Veteran and name of the Spouse, if any, who own and occupy as their principal residence the above property for which exemption is being claimed:

\_\_\_\_\_  
Name of Disabled Veteran

\_\_\_\_\_  
Name of Spouse (if applicable)

5. Please attach official documentation from the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law that verifies the Disabled Veteran applicant has been rated by such agency to have a 100% service-connected, permanent, and total disability. (Exemption cannot be processed without this documentation)

6. If applicable, in the event of a surviving spouse of a Disabled Veteran claiming this exemption, the surviving spouse must also provide documentation (such as a death certificate) that the veteran's death occurred on or after January 1, 2011.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. Subject to the penalty proscribed by Va. Code §58.1-11, I certify that the information contained on this application is complete and accurate.

**Daytime Telephone:** \_\_\_\_\_ **E-mail Address:** \_\_\_\_\_

\_\_\_\_\_  
Signature of Disabled Veteran

\_\_\_\_\_  
Signature of Spouse (if applicable)

Please complete this application and submit it along with supporting documentation to the Fairfax County Department of Tax Administration (DTA) at the following address:

Department of Tax Administration, 12000 Government Center Parkway  
Suite 357, Fairfax, Virginia 22035

If you have questions, please feel free to e-mail DTA at [dtadav@fairfaxcounty.gov](mailto:dtadav@fairfaxcounty.gov) or call 703-222-8234 to speak with customer service staff. To request this information in an alternate format, please contact the Department of Tax Administration at 703-222-8234, TTY 711.

DTA will review your application and contact you directly if further information is required. Otherwise, you will receive written certification once your application and exemption has been approved. If your Real Estate taxes are escrowed by a mortgage lender, you will need to send the lender a copy of the exemption certification and ask them to discontinue this escrow.

The exemption legislation is effective as of January 1, 2011. Taxes levied prior to January 1, 2011 are not eligible for exemption. The exemption is for the dwelling and up to 1 acre only. Excess acreage, structures not attached to the dwelling or partial ownership percentages will be taxed accordingly. Every effort will be made to review and approve qualified applicants as soon as possible. If necessary, the payment deadline can be deferred while the application is under review. If payment is made first, approved applications will result in a refund in accordance with the law.

***Key provisions of Article 2.3, Sections 58.1-3219.5 and -3219.6, Code of Virginia (as of 1-1-11):***

**§58.1-3219.5. Exemption from taxes on property for disabled veterans.** **A.** Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly hereby 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 percent service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence. **B.** The surviving spouse of a veteran eligible for the exemption set forth in this article shall also qualify for the exemption, so long as the death of the veteran occurs on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to occupy the real property as his principal place of residence. **C.** [Fairfax County] shall provide for the exemption from real property taxes the qualifying dwelling pursuant to this section, and shall provide for the exemption from real property taxes the land, not exceeding one acre, upon which it is situated. **D.** For purposes of this exemption, real property of any veteran includes real property (i) held by a veteran alone or in conjunction with the veteran's spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the veteran or the veteran and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which a veteran alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term does not include any interest held under a leasehold or term of years.

The exemption for a surviving spouse under subsection B includes real property (a) held by the veteran's spouse as tenant for life, (b) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (c) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. The exemption does not apply to any interest held under a leasehold or term of years. **E. 1.** In the event that (i) a person is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection D 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 as a numerator the number of people who are qualified for the exemption pursuant to this section and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property. **2.** In the event that the primary residence is jointly owned by two or more individuals, not all of whom qualify for the exemption pursuant to subsection A or B, and no person is entitled to the exemption under this section by virtue of holding the property in any of the three ways set forth in subsection D, then the exemption shall be prorated by multiplying the amount of the exemption or deferral by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who qualify for the exemption pursuant to subsections A and B, and as a denominator, 100 percent.

**§58.1-3219.6. Application for exemption.** *The veteran or surviving spouse claiming the exemption under this article shall file with the [DTA] in which the real property is located, on forms [to be supplied] an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.*