



ARLINGTON COUNTY, VIRGINIA
DEPARTMENT OF REAL ESTATE ASSESSMENTS

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Application for Real Estate Tax Exemption of
Surviving Spouse of a member in the United States Armed Forces Killed in Action

Pursuant to subdivision (b) of Section 6-A of Article X of the Constitution of Virginia, application for exemption
from taxation is hereby made for the real property of the surviving spouse of a member of the United States armed
forces killed in action.

Property Address: \_\_\_\_\_

Name of Surviving Spouse: \_\_\_\_\_

Name of Member Killed in Action: \_\_\_\_\_

Do you occupy the property as your primary residence:..... \_\_\_\_\_

Is the property zoned as single-family residential:..... \_\_\_\_\_

Has the surviving spouse remarried:..... \_\_\_\_\_

Is the 2023 assessed value less than the county's average assessed value of \$798,500: \_\_\_\_\_

I declare, under penalty of perjury that the information contained herein and supporting documentation is accurate
and complete.

Signature of Applicant \_\_\_\_\_

Date \_\_\_\_\_

Telephone: \_\_\_\_\_

E-mail address: \_\_\_\_\_

REQUIRED DOCUMENTATION:

- Please attach official death certificate from the U.S. Department of Veterans Affairs of member in armed
forces.
Please attach official marriage certificate of surviving spouse to member in armed forces killed in action.

Mail the completed application to: Department of Real Estate Assessments
2100 Clarendon Blvd., #502 Arlington,
Virginia 22201

For Departmental Use

RPC # \_\_\_\_\_

DB/PG \_\_\_\_\_

## **Exemption Qualifications for Surviving Spouses of Members in the Armed Forces Killed in Action**

Virginia General Assembly legislation exempts from real estate tax the principal residence of surviving spouses of members in the armed forces killed in action.

Surviving spouse of members of armed forces killed in action Exemption Qualifications:

- Residence must be occupied as the principal residence of a qualified surviving spouse.
- Dwelling must be zoned as single family residential.
- The surviving spouse must not be remarried.

**Average assessed value of dwellings zoned as single family residential is \$798,500 for year 2023.**

Those 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 under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, 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.

### **Required Documentation:**

- Copy of death certificate of member in United States armed forces killed in action.
- Copy of marriage certificate.

Code of Virginia

Title 58.1. Taxation

Subtitle III. Local Taxes

Chapter 32. Real Property Tax

Article 2.4. Exemption for Surviving Spouses of Members of the Armed Forces Killed in Action

## § 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the armed forces killed in action

A. Pursuant to subdivision (b) of Section 6-A of Article X of the Constitution of Virginia, and for tax years beginning on or after January 1, 2015, the General Assembly hereby exempts from taxation the real property described in subsection B of the surviving spouse (i) of any member of the armed forces of the United States who was killed in action as determined by the U.S. Department of Defense and (ii) who occupies the real property as his principal place of residence. For purposes of this section, such determination of "killed in action" includes a determination by the U.S. Department of Defense of "died of wounds received in action." If such member of the armed forces of the United States is killed in action after January 1, 2015, and the surviving spouse has a qualified principal residence on the date that such member of the armed forces is killed in action, then the exemption for the surviving spouse shall begin on the date that such member of the armed forces is killed in action. However, no county, city, or town shall 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 § 58.1-3219.10. If the surviving spouse acquires the property after January 1, 2015, 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.

B. Those 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 under this article. If the value of a dwelling is in excess of the average assessed value as described in this subsection, 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 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 county and town 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.

C. The surviving spouse of a member of the armed forces killed in action shall qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without any

restriction on the spouse's moving to a different principal place of residence.

D. A county, city, or town shall provide for the exemption from real property taxes (i) the qualifying dwelling, or the portion of the value of such dwelling and land that qualifies for the exemption pursuant to subsection B, and (ii) except land not owned by the surviving spouse, the land, not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.), then the county, city, or town shall also provide an exemption for the same number of acres pursuant to this section. A real property improvement other than a dwelling, including the land upon which such improvement is situated, made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as listed in § 58.1-3504 and (ii) for other than a business purpose.

E. For purposes of this exemption, real property of any surviving spouse of a member of the armed forces killed in action includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) 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.

F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of holding the property in any of the three ways set forth in subsection E 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.

2. 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 under this section by virtue of holding the property in any of the three ways set forth in subsection E, 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.

2014, c. 757;2015, c. 577;2016, cc. 347, 349, 393, 485, 539;2019, cc. 15, 801.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.