



ARLINGTON COUNTY, VIRGINIA
DEPARTMENT OF REAL ESTATE ASSESSMENTS
One Courthouse Plaza
2100 Clarendon Boulevard, Suite 611
Arlington, VA 22201
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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 2022 assessed value less than the county's average assessed value of \$762,700: _____

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., #611
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 \$762,700 for year 2022.

The exemption applies regardless of whether the spouse was killed in action prior to the effective date of the amendment.

Exemption from taxation applies to surviving spouse's principal place of residence, even if he or she moves to a new principal place of residence.

Exemption would not require the surviving spouse to have been residing in the commonwealth at the time his or her spouse was killed in action.

Required Documentation:

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

Code of Virginia

§ 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 United States Department of Defense and (ii) who occupies the real property as his principal place of residence. 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. Only 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 the exemption under this article. Single family homes, condominiums, town homes, and other types of dwellings of surviving spouses 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.

For purposes of determining whether a dwelling 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 and continues to occupy the real property as his principal place of residence.

D. A county, city, or town shall provide for the exemption from real property taxes (i) the qualifying dwelling and (ii) 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.

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 as a numerator the number of surviving spouses 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 principal residence is jointly owned by two or more individuals, not all of whom qualify for the exemption, 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 all such joint owners who qualify for the exemption, and as a denominator, 100 percent. (2014, c. 757.)