

COMMONWEALTH OF VIRGINIA
COUNTY *of* CHARLES CITY



Denise Burrell Smith
Commissioner of the Revenue
Charles City County
P. O. Box 7
Charles City, VA 23030
dsmith@co.charles-city.va.us

**REAL ESTATE TAX RELIEF FOR 100% SERVICE-
CONNECTED, PERMANENT & TOTALLY DISABLED
VETERANS**

Effective January 1, 2011, the General Assembly enacted an amendment to the Code of Virginia allowing 100% tax exemption on real estate occupied as the principal residence for qualified veterans that are 100% service-connected, permanent and totally disabled, or surviving spouse. There are no income or net-worth requirements for this exemption.

The Commissioner of the Revenue's will need the following:

- A letter from U. S. Department of Veterans Affairs(Virginia) stating 100% Service-connected permanent and total disability.
- A Commissioner's office application or signed written statement or indicating the name of the disabled veteran and spouse, certifying the real estate is occupied as the veteran's principal place of residence and owned jointly by husband and wife, if applicable.

For additional information or assistance, you may contact our office at (804) 652-2162.

Denise Burrell Smith
Commissioner of the Revenue
Charles City County
Phone (804) 652-2162
dsmith@co.charles-city.va.us

Telephone (804) 652-2162

Fax (804) 829-6228



**CHARLES CITY COUNTY
VETERANS REAL ESTATE TAX RELIEF APPLICATION**

2020

Office of the Commissioner of the Revenue
P.O. Box 7 Charles City, VA 23030

Tel.: (804) 652-2162 Fax: (804) 829-6228

Email: Dsmith@co.charles-city.va.us Web: www.co.charles-city.va.us

**Disabled
Veteran's**

Name: _____
Last First Middle

Address: _____

Date of Birth: _____ Soc. Sec. No.: _____ Phone: _____

Spouse's Name: _____
Last First M. I.

Address: _____

Date of Birth: _____ Soc. Sec. No.: _____ Phone: _____

ID # _____
Bill _____

CERTIFICATION

Is property owned and occupied by the veteran's as the principal place of residence? Yes No

Is this property jointly owned with spouse? (If applicable) Yes No

I have provided documentation verifying the veteran has a 100% service-connected, permanent and total disability. Yes No

I do hereby declare that the information included in this application is, to the best of my knowledge and belief, complete and true in all respects and that I am the owner of the property listed and occupy it as my principal place of residence.

Signature of Disabled Veteran

Date

Signature of Spouse (If Applicable)

Date

FOR MORE INFORMATION, CONTACT:

Denise B. Smith, Commissioner of the Revenue
Telephone: (804) 652-2162
Fax: (804) 829-6228
Address: P. O. Box 7, Charles City, VA 23030
Email: dsmith@co.charles-city.va.us

IMPORTANT INFORMATION

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted 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/her primary place of residence.

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 occurred on or after January 1, 2011, the Surviving Spouse does not remarry, and the Surviving Spouse continues to occupy the real property as his/her primary place of residence.

The exemption will include the house and up to ten acres of land, upon which the house is situated.

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

- (a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,
- (b) indicating whether the real property is jointly owned by the husband and wife,
- (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 shall also provide documentation from the U.S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability.

The Veteran shall only be required to re-file the required information if the Veteran's primary residence changes.

If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

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.