

LOUDOUN COUNTY REQUEST FOR ALTERNATIVE REAL PROPERTY TAX RATE

For the Surviving Spouse of a United States Armed Forces Member Killed in the Line of Duty

**Robert S. Wertz, Jr.,
Commissioner of the Revenue**

MAILING ADDRESS
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46000 Center Oak Plaza
Sterling, VA 20166

ALTERNATIVE TAX RATE REQUIREMENTS

The member of the Armed Forces of the United States must have been killed in the line of duty.
The real property must be owned and occupied by the surviving spouse as his or her principal place of residence.
The surviving spouse may not be remarried.

UNITED STATES ARMED FORCES MEMBER

Last Name, First Name, Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	Date of Death (mm/dd/yyyy)

SURVIVING SPOUSE

Last Name, First Name, Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)

REAL PROPERTY

Street Address	City /Town	State	Zip Code
		VA	

Was this property jointly titled in the name of the United States Armed Forces member and spouse? Yes No

Is the property owned and occupied by the surviving spouse as his or her principal place of residence? Yes No

Is the property titled in the name of a Trust? Yes No If yes, please provide a copy of the entire Trust document and amendments if not previously supplied.

Is this property jointly owned with anyone other than the Surviving Spouse? Yes No If yes, the property will not qualify for the special classification and alternative tax rate.

MAILING ADDRESS AND CONTACT INFORMATION

Address	City/Town	State	Zip Code
Phone Number	Email Address		

AFFIDAVIT

Comes now _____, of legal age,
Surviving Spouse

having first sworn that I am the Surviving Spouse of a United States Armed Forces member who was killed in the line of duty. I occupy the dwelling as my principal place of residence, and I have not remarried. On my oath, I state that the foregoing statements are true and accurate to the best of my knowledge and belief.

Surviving Spouse's Signature

STATE OF _____; COUNTY OF _____; to Wit:

I hereby certify that _____
personally appeared before me in my County and State aforesaid who first being duly sworn by me acknowledged the signature to the foregoing affidavit to be his/her own and affirmed the said statements are true and accurate. Subscribed and sworn before me, the undersigned Notary Public in the County and State aforesaid the _____ day of _____, _____.

Notary Public

My Commission Expires

Notary Seal

FOR OFFICE USE ONLY		
Date Received:	Accepted By:	Reviewed By:
Method: APT <input type="checkbox"/> CNT <input type="checkbox"/> MAL <input type="checkbox"/> FAX <input type="checkbox"/> OTH <input type="checkbox"/>	Location: LBG <input type="checkbox"/> STL <input type="checkbox"/> OTH <input type="checkbox"/>	
Documents Received: DD 1300: <input type="checkbox"/> Marriage Cert: <input type="checkbox"/> Trust: <input type="checkbox"/> POA: <input type="checkbox"/> Other: <input type="checkbox"/>		
PIN:	Purchase Date:	DOD:
Start Year of ATR:	Notes:	

GENERAL INFORMATION

The Alternative Real Property Tax Rate for the Surviving Spouse of a United States Armed Forces member who was killed in the line of duty is provided on an annual basis and must be requested by the Surviving Spouse seeking the alternative tax rate. The special classification and alternative tax rate for real property tax is based on specific qualifying criteria outlined below.

A form will be mailed to claimants by March 1st each year, so that any changes can be reported. A filing is not required if there are no changes. The forms will also be available in the Commissioner's offices at the same time.

Once filed, the form becomes the property of the Commissioner of the Revenue. However, the application form and supporting documentation are confidential and not open to public inspection. Forms without supporting documentation may be denied.

My office will be happy to provide physical or sensory accommodations in order for you to claim this alternative tax rate. Additional information and assistance are available over the telephone or in my office. In order to manage workload and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to speak to a staff member.

Robert S. Wertz, Jr.
Commissioner of the Revenue

INSTRUCTIONS

1. Complete the form.
2. Attach **COPIES** of the following documents: United States Department of Defense DD Form 1300 which indicates the date the United States Armed Forces member was killed in the line of duty.
3. Marriage License.
4. Power of Attorney to request relief on behalf of the Surviving Spouse, if any.
5. Please notify this office immediately of any real property changes that may affect your alternative tax rate, such as occupancy, ownership changes or marriage stats.

QUALIFICATIONS

Killed In the Line of Duty – The United States Department of Defense must have determined that the United States Armed Forces member was killed in the line of duty and was not the result of criminal conduct. The United States Department of Defense Form DD 1300 **must** be provided with the first request for the alternative tax rate.

Property Ownership – The property must be owned solely by the Surviving Spouse requesting the alternative tax rate.

Use/Occupancy – The property must be occupied as the principal residence of the Surviving Spouse requesting the alternative tax rate. The Surviving Spouse is required to file a new form if the principal place of residence changes.

Eligibility Date – The alternative tax rate became effective on January 1, 2022. Qualified claimants may receive a refund of taxes paid for tax year 2022. The surviving spouse is eligible for the alternative tax rate beginning January 1st of the year after the Armed Forces member passed away or 2022 whichever is later. The alternative rate is effective the date the property is owned solely by the Surviving Spouse or January 1, 2022, whichever is later.