

## 2020 LOUDOUN COUNTY REQUEST FOR REAL PROPERTY TAX EXEMPTION AND PERSONAL PROPERTY ALTERNATIVE TAX RATE

For 100% service-connected, totally and permanently Disabled Veteran or  
The Surviving Spouse for the Real Property Tax Exemption Only

**GOVERNMENT CENTER**  
1 Harrison St. SE 1<sup>ST</sup> Floor  
Leesburg, VA 20175-3102

**Robert S. Wertz, Jr.,**  
**Commissioner of the Revenue**  
P.O. Box 8000 Leesburg, MSC 32, VA 20177-9804  
(703) 737-8557  
trcor@loudoun.gov

**LOUDOUN TECH CENTER**  
21641 Ridgetop Cir. Ste. 100  
Sterling, VA 20166-6597

This form is to be used by 100% service-connected, totally and permanently disabled veterans, who are filing for the real estate exemption or both the real estate exemption and the personal property alternative tax rate and for the Surviving Spouse of a 100% service connected, totally and permanently disabled veteran, who is filing for the real property tax exemption only.

EXEMPTION REQUIREMENTS			
<input type="checkbox"/> I am a veteran who has been determined by the United States Department of Veterans Affairs to have a 100% service-connected, permanent and total disability and I am an owner of both the real property and personal property entered on this form.			
<input type="checkbox"/> I am the surviving spouse of a veteran who has been determined by the United States Department of Veterans Affairs to have had a 100% service-connected, permanent and total disability and whose death occurred on or after January 1, 2011. I have not remarried.			
DISABLED VETERAN			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
SPOUSE/SURVIVING SPOUSE			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
REAL PROPERTY TO RECEIVE TAX EXEMPTION			
Street Address	City/Town	State	Zip Code
		VA	
Is the property titled in the name of a Trust? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide a copy of the entire Trust and amendments if not previously supplied.			
Is the property occupied by the veteran as the principal place of residence? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, please provide the address of the veteran's principal residence: _____ Is this a health care facility? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Is the property occupied by the veteran's spouse/surviving spouse as the principal place of residence? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Is this property jointly owned with anyone other than the veteran's spouse/surviving spouse? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide information about the other real property owner(s) below.			
OTHER REAL PROPERTY OWNERS			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
PERSONAL PROPERTY TO RECEIVE ALTERNATIVE TAX RATE			
Vehicle Information			Owner Name(s) on Vehicle Title
Year	Make	Model	<i>Check all that apply, provide names of other owners on the vehicle title.</i>
			<input type="checkbox"/> Disabled Veteran <input type="checkbox"/> Spouse <input type="checkbox"/> Other Owner(s):
MAILING ADDRESS AND CONTACT INFORMATION			
Address		City/Town	State
Phone Number	Email		

## AFFIDAVIT

Comes now \_\_\_\_\_, of legal age,  
*Veteran/Spouse/Surviving Spouse/Co-owner(s) Name(s)*

having first sworn and on my/our oath state the foregoing statements are true and accurate to the best of my/our knowledge and belief, and I/we understand that any factors occurring during the taxable year that have the effect of violating the conditions provided by the *Code of Virginia*, shall nullify the real property tax exemption and/or the personal property alternative tax rate.

\_\_\_\_\_  
*Disabled Veteran's Signature*

\_\_\_\_\_  
*Spouse/Surviving Spouse's Signature*

\_\_\_\_\_  
*Co-Owner's Signature*

\_\_\_\_\_  
*Co-Owner's Signature*

### STATE OF VIRGINIA, COUNTY OF LOUDOUN, to Wit:

I hereby certify that \_\_\_\_\_  
 personally appeared before me in my County and State aforesaid who being first duly sworn by me acknowledged the signature to the foregoing affidavit to be his/her own and affirmed the said statements are true and correct. Subscribed and sworn before me, the undersigned Notary Public in the County and State aforesaid the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
*Notary Public*

\_\_\_\_\_  
*My Commission Expires*

*Notary Seal*

FOR OFFICE USE ONLY		
<b>Date Received:</b>	<b>Accepted By:</b>	<b>Reviewed By:</b>
<b>Method:</b> APT <input type="checkbox"/> CNT <input type="checkbox"/> MAL <input type="checkbox"/> FAX <input type="checkbox"/> EMAIL <input type="checkbox"/>	<b>Location:</b> LBG <input type="checkbox"/> STL <input type="checkbox"/> OTH <input type="checkbox"/>	
<b>Documents Received:</b> VA Disability: <input type="checkbox"/> Marriage Cert: <input type="checkbox"/> Death Cert: <input type="checkbox"/> Trust: <input type="checkbox"/> POA: <input type="checkbox"/> Other: <input type="checkbox"/>		
<b>PIN:</b>	<b>Acres:</b>	<b>Purchase Date:</b>
<b>FM Land Value:</b>	<b>DV DOD:</b>	<b>VA Effective Date:</b>
<b>3<sup>rd</sup> Acre Value:</b>	<b>Ineligible Structures:</b>	<b>Exemption Start Date:</b>
<b>Land Use Value:</b>	<b>Total Ineligible:</b>	<b>PP Alt Rate Start Date:</b>

## GENERAL INFORMATION

The Real Property Tax Exemption for a Disabled Veteran and their spouse or surviving spouse is provided on an annual basis and must be requested by the veteran or surviving spouse seeking the exemption. The exemption from paying real property tax is based on qualifying disability, ownership and occupancy.

The *Code of Virginia* §58.1-3506(A) permits Loudoun County to separately classify, for tangible property purposes, one motor vehicle (i.e., car, truck or motorcycle) owned by a 100% service-connected, total and permanently disabled veteran. The Personal Property Alternative Tax Rate is based on qualifying disability, ownership and use. Only one motor vehicle per tax year may receive the alternative tax rate. The vehicle must be owned by the veteran requesting the alternative tax rate and the effective date of his/her total and permanent disability must be prior to January 1, 2020 to receive the alternative tax rate for 2020. Once a vehicle has been selected to receive the alternative tax rate, another vehicle **cannot** be selected until January 1 of the following year unless the original vehicle is disposed of or sold. A vehicle co-owned by the veteran and his/her spouse or other individuals may receive the alternative tax rate. However, the alternative tax rate does not apply to a vehicle solely owned by a veteran's spouse or surviving spouse. Leased vehicles and vehicles titled to a business do not qualify.

A form will be mailed to existing program participants by February 1 each year, so that any changes can be reported. The forms will also be available in the Commissioner's offices at the same time.

Once this form is filed it becomes the property of the Office of the Commissioner of the Revenue. However, the exemption request 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 utilize this program. Additional information and assistance is 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**

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## INSTRUCTIONS

This form is for both the Real Property Tax Exemption and the Personal Property Alternative Tax Rate. Attach **COPIES** of your supporting documentation and any other documentation listed below not previously provided.

1. Provide a copy of the Disability Letter from the United States Department of Veterans Affairs confirming the veteran has a 100% service-connected, total and permanent disability and the date the total and permanent disability became effective.
2. Provide a copy of your Marriage License.
3. A Surviving Spouse of a veteran claiming the exemption must enclose a copy of the veteran's death certificate.
4. If the property is titled in the name of a Trust, please provide a copy of the entire Trust and amendments if not previously supplied.
5. If you hold Power of Attorney to request relief on behalf of the veteran or the surviving spouse, provide a copy.
6. Notify this office immediately of any real or personal property changes that might affect your exemption.

## QUALIFICATIONS FOR REAL PROPERTY EXEMPTION FOR DISABLED VETERANS OR SURVIVING SPOUSE

**Disability** – The United States Department of Veterans Affairs must have determined that the veteran has a 100% service-connected, total and permanent disability or a total disability rating based on individual unemployability due to a service-connected disability. Documentation from the Department of Veterans Affairs must be provided with the first request for exemption.

**Property Ownership** – The property must be owned by the veteran requesting the exemption or the surviving spouse of a 100% service-connected, total and permanently disabled veteran. Real property co-owned by the veteran and other individuals, not all of whom are entitled to the exemption, may receive a partial exemption based on the percentage of ownership by the veteran and those entitled to the exemption. The property may be deeded to a trust and receive an exemption. A copy of the Trust document and amendments must be provided to the Commissioner of the Revenue with the first request for exemption. Life estate granted to a veteran and/or a veteran's spouse may qualify for the exemption. Manufactured homes (mobile homes) may qualify. However, if the land on which the manufactured home is located is not owned by the disabled veteran, the land will not qualify for the exemption.

**Use/Occupancy** – The property must be occupied as the principal residence of the veteran requesting the exemption or the surviving spouse of a 100% service-connected, totally and permanently disabled veteran. Additional structures that house or cover motor vehicles or household goods and personal effects may be exempt. The veteran is required to file a new request for real property exemption if the principal place of residence changes.

The Surviving Spouse of a veteran is eligible for the real property exemption, as long as the death of the veteran was on or after January 1, 2011 and the surviving spouse does not remarry. The Surviving Spouse is required to file a new request for real property exemption if the veteran dies after the first request form is submitted.

**Proration of Tax** - The tax will be pro-rated if 1) the qualifying dwelling is sold, 2) the title is transferred to a non-qualifying owner, 3) it ceases to be your principal residence, or 4) the last qualifying owner dies.

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## QUALIFICATIONS FOR PERSONAL PROPERTY ALTERNATIVE TAX RATE FOR DISABLED VETERANS

**Disability** – The Department of Veterans Affairs must certify the veteran has either lost, or lost the use of, one or both legs, or an arm or a hand, or is blind or is permanently and totally disabled and the disability is service-connected. The effective date of the disability **must be January 1, 2020** or earlier to receive the alternative tax rate for 2020.

**Property Ownership** – The motor vehicle (i.e., car, truck or motorcycle) must be owned by the veteran requesting the alternative tax rate. Once a vehicle has been selected to receive the alternative tax rate, another vehicle **cannot** be selected until January 1 of the following year unless the original vehicle is disposed of or sold. A vehicle co-owned by the veteran and his/her spouse or other individuals may receive the alternative tax rate. However, the reduced rate does not apply to a vehicle solely owned by a veteran's spouse or surviving spouse. Leased vehicles and vehicles owned by a business do not qualify.

**Use** - The motor vehicle must be regularly used by the qualifying veteran.

**Proration of Personal Property Tax** - The tax will be pro-rated if 1) the qualifying vehicle is sold, 2) the vehicle title is transferred to a non-qualifying owner, or 3) the veteran passes away.