

LOUDOUN COUNTY REQUEST FOR REAL PROPERTY AND PERSONAL PROPERTY TAX EXEMPTION

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

MAILING ADDRESS

Commissioner of the Revenue
P O Box 8000, MSC 32
Leesburg, VA 20177-9804

Robert S. Wertz, Jr.,

Commissioner of the Revenue

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LOUDOUN TECH CENTER

46000 Center Oak Plaza
Sterling, VA 20166

This form is to be used by 100% service-connected, totally and permanently disabled veterans, who are filing for the real estate and/or personal property exemption 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

- I am a veteran who has been determined by the United States Department of Veterans Affairs to have a 100% service-connected, total and permanent disability and I am an owner of the real property and/or personal property entered on this form. I am applying for the real estate tax exemption, personal property tax exemption or both exemptions.
- 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, total and permanent disability and whose death occurred on or after January 1, 2011. I have not remarried and will notify the Commissioner of the Revenue's Office if I do remarry as it will affect my exemption. I am applying for the real estate tax exemption.

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 | |

1. Is the property titled in the name of a Trust? Yes No If yes, please provide a copy of the entire Trust and amendments if not previously supplied.
2. Is the property occupied by the veteran as the principal place of residence? Yes No If No, please provide the address of the veteran's principal residence: _____ . Is this a health care facility? Yes No
3. Is the property occupied by the veteran's spouse/surviving spouse as the principal place of residence? Yes No
4. I/We own another residence that is receiving an exemption based on Disabled Veteran status or occupancy? Yes No
5. If yes, what is the address of the residence and when will that exemption be removed given that exemptions cannot overlap?
Address: _____ Date: _____
6. Is this property jointly owned with anyone other than the veteran's spouse/surviving spouse? Yes No If yes, please provide information about the other real property owner(s) below.

OTHER REAL PROPERTY OWNER(S)

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

PERSONAL PROPERTY TO RECEIVE EXEMPTION

| Vehicle Information | | | Owner Name(s) on Vehicle Title <i>Check all that apply.</i> | <i>PP Exemption does not apply to leased vehicles or vehicles owned by Surviving Spouses.</i> |
|---------------------|------|-------|---|---|
| Year | Make | Model | | |
| | | | <input type="checkbox"/> Disabled Veteran <input type="checkbox"/> Spouse | |

Is this vehicle registered in Loudoun County? Yes No If no, when will it be registered: _____ .

MAILING ADDRESS AND CONTACT INFORMATION

| | | | |
|--------------|-----------|-------|----------|
| Address | City/Town | State | Zip Code |
| | | | |
| 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 _____, 20__.

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"/> EMAIL <input type="checkbox"/> | Location: LBG <input type="checkbox"/> STL <input type="checkbox"/> OTH <input type="checkbox"/> | |
| Documents Received: 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"/> | | |
| PIN: | Acres: | Purchase Date: |
| FM Land Value: | PP Account #: | VA Effective Date: |
| 3rd Acre Value: | DV DOD: | RE Exemption Start Date: |
| Land Use Value: | Prior Years: | PP Exemption Start Date: |
| Ineligible Land: | Ineligible Structures: | Total Ineligible: |
| Notes: | | |

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 and spouse (if applicable) or surviving spouse seeking the exemption. The exemption from paying real property tax is based on qualifying disability, ownership, and occupancy.

The Personal Property Tax Exemption for a Disabled Veteran is provided on an annual basis and must be requested by the veteran and spouse (if applicable) seeking the exemption. The exemption is based on qualifying disability, ownership, and use. Only one motor vehicle per tax year may receive the exemption. The vehicle must be owned by the veteran or their spouse. The exemption does not apply to a vehicle owned by a veteran's surviving spouse. Trucks with a registered gross weight in excess of 10,000 pounds, leased vehicles and vehicles titled to a business or LLC do not qualify.

The request form does not need to be filed annually. However, a form will be mailed to existing program participants by March 1 each year, so that any changes can be reported. Once this request form is filed it becomes the property of the Office of the Commissioner of the Revenue. The request form and supporting documentation are confidential and not open to public inspection. Request forms returned without proper supporting documentation may be denied.

My office will be happy to provide physical or sensory accommodations for you to utilize this program. Additional information and assistance are available over the telephone or in my office. In order to manage workloads 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

This request form is for the Real Property Tax Exemption and/or the Personal Property Tax Exemption. Attach **COPIES** of supporting documentation and any other documentation listed below not previously provided.

1. 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. If married, your Marriage License or Marriage Certificate.
3. The surviving spouse of a veteran claiming the exemption must enclose the veteran's death certificate.
4. If the property is titled in the name of a Trust, please provide the entire Trust and amendments.
5. If you hold Power of Attorney to request relief on behalf of the veteran or the surviving spouse, please provide.
6. The disabled veteran's signature must be notarized on the request form. If married, the spouse's signature must also be notarized regardless of how the property is owned. The original request form with notarized signatures must be submitted to the office.

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, totally 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 entire Trust and amendments must be provided to the Commissioner of the Revenue with the first request for exemption. A 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 are used to house or cover motor vehicles, household goods and personal effects may qualify for the exemption. 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.

Adjustment of Tax Exemption – Notify the Tax Exemptions and Deferrals Division immediately of any ownership or occupancy changes. The real estate tax exemption will be adjusted if 1) the qualifying dwelling is sold, 2) the title is transferred to a non-qualifying owner, 3) the property ceases to be occupied by the veteran or surviving spouse as their principal residence, 4) the last qualifying owner dies, or 5) you are receiving a real estate tax exemption on another residence.

QUALIFICATIONS FOR PERSONAL PROPERTY EXEMPTION FOR DISABLED VETERANS

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.

Property Ownership – The motor vehicle (car, pickup or panel truck) may be owned by the veteran or spouse. Trucks with a registered gross weight in excess of 10,000 pounds, leased vehicles and vehicles owned by a business or LLC do not qualify.

Use - The motor vehicle must be used primarily by or for a qualifying veteran.

Adjustment of Tax Exemption – If the vehicle receiving the exemption is disposed of the exemption will be moved to a qualifying vehicle purchased by the veteran and/or spouse within 60 days. If a new vehicle will not be purchased, it is the responsibility of the veteran to provide written notification to the Exemptions and Deferrals Division identifying a qualifying vehicle owned by the veteran and/or spouse and that will be used primarily by or for the veteran. If the disabled veteran passes away, please notify our office immediately.