



Real Estate Tax Exemption Application Surviving Spouse of Veteran Killed In Action

Beginning on Jan. 1, 2015, if you are a surviving spouse of a veteran who has been killed in action, you may be eligible to be exempted (not pay) from real estate taxes on your home and up to 1 acre of land in Virginia, as long as it is your principal residence. The exemption applies to a dwelling with an assessed value in the most recently ended tax year that does not exceed the average assessed value for such year for dwellings in the locality that are zoned as single family residential. The January 1, 2016 average assessed dwelling value is **\$363,070**. You are not eligible for this tax exemption if you have remarried. **You must fill out the application below and provide the requested documentation in order to receive your tax exemption.**

The Fairfax County Department of Tax Administration (DTA) will review your application and contact you directly if more information is required. Otherwise, you will receive written certification once your application and exemption have been approved. If your real estate taxes are paid through your mortgage lender, you will need to contact your mortgage company and send a copy of the exemption certification.

For more information, contact DTA at dtadav@fairfaxcounty.gov or call 703-222-8234 (TTY 711). To request this information in an alternate format, contact DTA as noted above.

Please print requested information	DTA only (tax map#):
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1. Your home address to claim for real estate tax exemption:

2. Is this your principal place of residence? YES NO

3. **Print** name of veteran killed in action, name of surviving spouse and any additional owners who occupy, as their principal residence, the above property for which the exemption is being claimed:

Name of Veteran _____

Name of Surviving Spouse _____

Additional Owner(s) _____

4. Attach **documentation from the U.S. Department of Veterans Affairs** (or its successor agency pursuant to federal law) **that verifies the veteran was killed in action, as determined by the U.S. Department of Defense.** (*Exemption cannot be processed without this documentation.*)

5. **Attach a copy of the veteran's death certificate.**

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6. Signed this _____ day of _____, 20_____. Subject to the penalty proscribed by Va. Code §58.1-11, I certify that the information contained on this application is complete and accurate.

Signature of Surviving Spouse

Daytime Phone: _____ Email Address: _____

7. Submit this application along with the supporting documentation to the Fairfax County Department of Tax Administration (DTA) at the following address:

Fairfax County Department of Tax Administration
12000 Government Center Parkway, Suite 357
Fairfax, VA 22035

IMPORTANT NOTE: Taxes levied prior to Jan. 1, 2015, are not eligible for exemption. Excess acreage over 1 acre, detached structures not attached to the house, refuse and water fees remain taxable. Every effort will be made to review and approve qualified applicants as soon as possible. If necessary, the payment deadline can be deferred while the application is under review. If payment is made first, approved applications will result in a refund in accordance with the law.

Key provisions of Article X, Section 6-B, Code of Virginia (as of 1-1-15):

Property tax exemption for certain veterans and surviving spouses of soldiers killed in action.

(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse 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, who occupies the real property as his or her principal place of residence. **The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter.** This exemption applies regardless of whether the spouse was killed in action prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.

§58.1-3219.6. Application for exemption. The surviving spouse claiming the exemption under this article shall file with the [DTA] in which the real property is located, on forms [to be supplied]an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.