



County of Fairfax, Virginia
Department of Tax Administration
12000 Government Center Pkwy. Suite 225.5
Fairfax, Virginia 22035-0032
www.fairfaxcounty.gov/taxes

Application for Real Estate Tax Exemption for a Surviving Spouse of a Member of the U.S. Armed Forces Killed in Action or a Surviving Spouse of a First Responder Killed in the Line of Duty

Exemption:

- Applies to the principal residence of a qualifying surviving spouse and up to 1 acre of land.
- Dwellings with an assessed value in the most recently ended tax year that do not exceed the average assessed value of all dwellings in the county zoned single family residential will qualify for a full exemption.
 - Dwellings that exceed the average assessed value will be assessed tax on the excess value only.
- Land exceeding one acre, certain structures not attached to the house, refuse fees, and water fees are not eligible for exemption.
- The beginning date of an exemption is determined from the date of death and the date the surviving spouse acquired his/her principal residence.
 - Earliest date of exemption for the surviving spouse of a U.S. armed forces member killed in action is January 1, 2015.
 - Earliest date of exemption for the surviving spouse of a first responder killed in the line of duty is January 1, 2017.

Qualifications:

- The surviving spouse must own and occupy the property as their principal residence.
- If the property is jointly owned, the exemption may be prorated based on the percentage of ownership held by the surviving spouse.
- The property may be deeded to a trust and receive an exemption.
 - A copy of the trust document and any amendments must be submitted with this application.
- The surviving spouse must not remarry.

Required Documentation:

Surviving Spouse of Member of the U.S. Armed Forces Killed in Action:

- Copy of Report of Casualty (Form DD 1300) from the United States Department of Defense.
- Copy of death certificate.
- Copy of marriage certificate.

Surviving Spouse of First Responder Killed in the Line of Duty:

- Letter of determination from either the Virginia Comptroller or Virginia Retirement System (VRS), that meets the following:
 - Verifies the deceased spouse was a member of the Virginia Line of Duty Act (LODA).
 - Verifies the deceased spouse was killed in the line of duty as the direct or proximate result of performance of duty.
 - Verifies the surviving spouse is/was the designated beneficiary for death benefits under the Virginia Line of Duty Act (LODA).
- Copy of death certificate.
- Copy of marriage certificate.

Applicant Information

Application Type (check one):		
<input type="checkbox"/> Surviving Spouse of U.S Armed Forces Member <input type="checkbox"/> Surviving Spouse of First Responder		
Name of Surviving Spouse:	Birth Date:	Social Security Number:
Name of Deceased Armed Forces Member/First Responder:	Birth Date:	Social Security Number:
Address of Property for Which Tax Exemption is Being Claimed:		
Does the surviving spouse own the above-listed property? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Does the surviving spouse occupy the above-listed property as their principal residence? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Has the surviving spouse remarried? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Is the above-listed property jointly owned with anyone other than the surviving spouse? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Are you receiving tax exemption in a different locality? <input type="checkbox"/> YES <input type="checkbox"/> NO		
Mailing Address (if different from principal residence):		
Home Phone:	Alternate Phone:	Email Address:
Map Reference Number:	Total Acreage:	Date Received:

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Comes now _____, of legal age,
Print Name

having first sworn on my oath state the foregoing statements are true and accurate to the best of my knowledge and belief, and I 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.

Signature of Surviving Spouse

Date

Privacy Act Notice: Disclosure of your Social Security Number, if any, on this form is mandatory. The County Department of Tax Administration is requesting this number in accordance with the authority provided by **Virginia Code Section 58.1-3017 and 42 U.S.C. Section 405**. Social Security Numbers are used as a means of identification for the filing, retrieval, and processing of local tax relief applications. Those numbers are also used where necessary to facilitate tax collection and to provide tax refunds to taxpayers. Social Security Account Numbers are regarded as confidential tax information, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose. If you do not disclose a Social Security Number, you may encounter delays in the processing of your tax relief application and refunds.

The Tax Relief Office will review your application and contact you if further information is needed.

Please mail completed applications to: Department of Tax Administration (DTA) Attn: Tax Relief Section 12000 Government Center Pkwy. Suite 225.5 Fairfax, Virginia 22035-0032	Contact the Tax Relief Office for assistance: Phone: 703-222-8234 (TTY 711) Fax: 703-802-7595 Email: Taxrelief@fairfaxcounty.gov Hours: Monday – Friday, 8 a.m. – 4:30 p.m.
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