

## Tax Relief for Surviving Spouse of Veterans Killed In Action (K.I.A.)

Exemption from taxes on real property for surviving spouses of veterans killed in action:  
(beginning on or after January 1, 2015)

(per State Code § [58.1-3219.9](#))

1. Veteran is killed in action after January 1, 2015.
2. If the surviving spouse has a qualified principal residence on the date such veteran is killed in action, the exemption will begin on the date that such veteran is killed in action. If the surviving spouse acquires the property after January 1, 2015 then the exemption shall begin on the date of acquisition.
3. The surviving spouse does not remarry.
4. The surviving spouse continues to occupy the real property as his/her principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.
5. The qualifying dwelling and up to one acre of land will be exempt.
6. The exemption amount shall not exceed the average assessed value for all dwellings located within the county that are situated on property zoned as single family residential.
7. Additional real property improvements are exempt if used to house or cover vehicles, household goods, personal effects and for other than a business purpose. (effective after January 1, 2017)
8. The surviving spouse shall file with the commissioner of the revenue, an affidavit supplied by the county and provide documentation indicating the veteran was killed in action.
9. The surviving spouse will file a re-certification form yearly that states the real property is occupied as the principal place of his/her residence and the spouse has not remarried.

**§ 58.1-3601. Property becomes taxable immediately upon sale by tax-exempt owner.**

**Any property exempt from taxation pursuant to this chapter which is subsequently sold to a person not having tax-exempt status shall immediately become subject to taxation and be assessed therefore. The tax levied for the current year shall be prorated for the remainder of the tax year.**