

Tax Relief for Disabled Veteran

Exemption from taxes on real property for disabled veterans:
(beginning on or after January 1, 2011)

(per State Code § [58.1-3219.5](#))

1. Veteran must have a 100 percent service connected, permanent & total disability.
2. The veteran must occupy the real property as his principal place of residence.
3. The qualifying dwelling and up to one acre of land will be exempt.
4. 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)
5. The veteran shall file with the commissioner of the revenue, an affidavit supplied by the county and provide documentation indicating a 100 percent service-connected permanent and total disability.
6. The veteran will file a re-certification form yearly that states the real property is occupied as the principal place of residence.

§ 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.