

Tax Relief for Surviving Spouse of Disabled Veterans

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

(per State Code § [58.1-3219.5 B](#))

1. Death of the veteran occurs on or after January 1, 2011.
2. Veteran must have a 100 percent service connected, permanent & total disability.
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 widowed spouse of a qualifying veteran may not move after the veteran passes away and keep the exemption.
5. The qualifying dwelling and up to one acre of land will be exempt.
6. 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)
7. The surviving spouse 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 and provide a copy of the death certificate for the disabled veteran.
8. 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.