



Veterans Liaison Committee	- Thomas Blackwell (Lead) – Essex County - Terry Yowell – Culpeper County - Mitch Nuckles – City of Lynchburg - Jamie Timberlake – Powhatan County - Gerald Gwaltney – Isle of Wight County 120 Years of Combined Experience
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BIOGRAPHY- Thomas Blackwell, MCR



- Native of Tappahannock, VA; graduated from Tappahannock High School in 1970
- Attended the University of North Carolina at Chapel Hill on NROTC scholarship; chemistry major in 1974
- Served 20 years in the U.S. Navy and Naval Reserve and retired as a Commander in 1994
- Earned a second degree in computer science from Mary Washington College in 1996
- Worked in defense for 31 years; 5 years at sea, 6 years at the Pentagon, and 20 years at NSWC, Dahlgren
- Elected Commissioner of the Revenue in 2005; served Essex County and the Commonwealth for 17 years
- Received professional designation for Master Commissioner from UVa Weldon Cooper Center in 2011
- Married Lillian Baird of Essex County; live in Chance on the Rappahannock River at Otterburn Farm

Currently:

- Past President, Virginia Commissioners of the Revenue Association (VACOMREV)
- 4th Vice President, Virginia Association of Local Elected Constitutional Officers (VALECO)
- Member, VACOMREV Veterans Liaison Committee
- Member, State Land Evaluation and Advisory Council (SLEAC) Technical Advisory Committee
- Member, VDOF Forest Sustainability Fund Steering Committee
- Member, Rappahannock River Basin Commission (RRBC) Technical Advisory Committee
- Member, Virginia and International Associations of Assessing Officers (VAAO/IAAO)

BIOGRAPHY- Mitchell W. Nuckles, MCR



Lynchburg
VIRGINIA

- 1984 Graduate of James Madison University
- 4 years Lieutenant in the United States Army
- 1 year in the Department of Defense
- 1990 Business Auditor, Commissioner of the Revenue City of Lynchburg
- 1991 appointed Commissioner of the Revenue City of Lynchburg
- Elected COR in 1992 and has proudly served the citizens of Lynchburg for 31 years
- Serves as DMV liaison since 2001
- 2005 – received professional designation for Master Commissioner (Weldon Cooper)
- 2007 – served as President of the COR association
- 2007 – “Platinum Duct Tape” recipient
- 2011 – received the Sam T. Barfield Award of Excellence
- Married to his wife, Lori, and they have 3 children and 1 grandchild
- Avid Green Bay Packer & New York Mets fan
- Enjoys working in the yard followed by a flavored cigar and an iced cold beer or three

GO DUKES!!

Overview

Real Estate

- The Law
- Qualifications
- Questions

Break

Personal Property

- The Law
- Qualifications
- Questions

Real Estate Exemption



The 2010 Referendum:

- Shall the Constitution be amended to require the General Assembly to provide a real property tax exemption for the principal residence of a veteran, or his or her surviving spouse, if the veteran has a 100 percent service-connected, permanent, and total disability?
- 82% of voters voted "Yes"

Real Estate Exemption

THE VIRGINIA CONSTITUTION ARTICLE X, SECTION 6(A) (Ratified 2010, effective January 1, 2011)

Section 6-A. Property tax exemption for certain veterans.

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this section, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

Real Estate Exemption

General Assembly Codifies Amendment

§ 58.1-3219.5. Exemption from taxes on property for disabled veterans.

- A. Exempts principal residence of Disabled Veteran with 100% service-connected, permanent, and total disability effective Jan. 1, 2011.
- B. Surviving spouse eligible if spouse does not remarry and occupies principal residence.
- C. Exempts up to 1 acre or more equal to locality's elderly relief exemption.

Real Estate Polling Question #1

Scenario:

Qualified disabled veteran and spouse purchase multi-acre riverfront estate under conservation easement as sole partners in LLC. Parcel includes large home, in-ground pool, and detached garage used for construction business equipment.

Real Estate Polling Question #1

Does parcel qualify for exemption?

Real Estate Polling Question #1

If so, what qualifies for exemption?

Real Estate Polling Question #1 Second Part

Scenario (2):

DV and spouse transfer parcel from LLC into their names as husband and wife.

Real Estate Polling Question #1 Second Part

Does parcel qualify for exemption?

Real Estate Polling Question #1 Second Part

If so, what qualifies for exemption?

Real Estate Exemption



The 2014 Referendum:

- Shall Section 6-A of Article X (Taxation and Finance) of the Constitution of Virginia be amended to allow the General Assembly to 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**, where the surviving spouse occupies the real property as his or her principal place of residence and has not remarried?
- 87% of voters voted "Yes"

Real Estate Exemption

THE VIRGINIA CONSTITUTION ARTICLE X, SECTION 6(A) (Ratified 2014, effective January 1, 2015)

Section 6-A. 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.

Real Estate Exemption

General Assembly Codifies Amendment

- § 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the armed forces **killed in action**.
 - A. Exempts principal residence of surviving spouse if
 1. U.S. Department of Defense determines “killed in action” status.
 2. “died of wounds received in action” included in KIA definition.
 3. Real property is principal place of residence.
 4. Qualification is for members killed in action after Jan. 1, 2015.
 - B. Exemption may not exceed the average assessed value of a dwelling in the locality.

Real Estate Exemption

General Assembly Codifies Amendment

- § 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the armed forces **killed in action**.
 - C. Surviving Spouse loses exemption if spouse remarries.
 - D. Exempts up to 1 acre or more equal to locality’s elderly relief exemption.
 1. Additional improvements may be exempted if primary use is to cover motor vehicles or household goods. (i.e. garage, shed).
 2. Not used for business purpose.



Real Estate Exemption

General Assembly Codifies Amendment

- § 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the armed forces **killed in action**.

E. Ownership:

1. Held by surviving spouse as a tenant for life
2. Held in a revocable inter vivos trust
3. Held in an irrevocable trust

- #### F. If spouse does not have 100% ownership, then exemption is prorated based on spouse's percentage of ownership.

Real Estate Polling Question #2

Scenario:

Spouse of armed forces member killed in action during war in Iraq.
Spouse purchases principal residence in Virginia in March 2017.

Real Estate Polling Question #2

Does parcel qualify for exemption?

Real Estate Polling Question #2 Second Part

Scenario (2):

Spouse remarries first husband's best friend, who also served during war in Iraq. Second husband qualifies as disabled veteran with Veterans Administration in 2016 but dies in 2017 without applying for DV real estate exemption, but whose name was added to principal residence deed in 2015.

Real Estate Polling Question #2 Second Part

Does parcel qualify for exemption?

Real Estate Polling Question #2 Second Part

If so, when does parcel qualify for exemption?

Real Estate Exemption



The 2018 Referendum:

- Shall the real property tax exemption for a primary residence that is currently provided to the surviving spouses of veterans who had a one hundred percent service-connected, permanent, and total disability be amended to allow the surviving spouse to move to a different primary residence and still claim the exemption?
- 84% of voters voted “Yes”

Real Estate Exemption

THE VIRGINIA CONSTITUTION ARTICLE X, SECTION 6(A) (Ratified 2018, effective January 1, 2019)

Section 6-A. Property tax exemption for certain veterans and their surviving spouses and surviving spouses of soldiers killed in action.

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this section, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence. 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.



Real Estate Exemption

General Assembly Codifies Amendment

- 1) 2019 General Assembly amends § 58.1-3219.5 & § 58.1-3219.9.
- 2) Surviving spouse may move to a new principal residence without restriction.
- 3) Effective Jan. 1, 2019 surviving spouse may move and continue to receive exemption.
- 4) If surviving spouse moved prior to Jan. 1, 2019 and lost exemption, spouse may reclaim exemption as of Jan. 1, 2019.

Real Estate Polling Question #3

Scenario:

Qualified disabled veteran and spouse live in principal residence in Virginia locality A, where they receive DV exemption. Veteran dies, and spouse sells principal residence A and moves to principal residence in West Virginia. Spouse then purchases principal residence in Virginia locality B.

Real Estate Polling Question #3

Does locality B parcel qualify for exemption?

Real Estate Polling Question #3 Second Part

Scenario (2)

Qualified disabled veteran and spouse live in principal residence in West Virginia. Veteran dies, and spouse sells principal residence in WV and purchases and moves to principal residence in Virginia locality C.

Real Estate Polling Question #3 Second Part

Does locality C parcel qualify for exemption?



Real Estate Exemption

To qualify for the exemption, the **veteran** must satisfy three conditions:

1. Qualifying disability rating includes “permanent and total” rating from the VA,
2. Ownership (solely or jointly), and
3. Principal residency.

Real Estate Exemption

To qualify for the exemption, the **surviving spouse** must satisfy four additional conditions:

1. Married to the veteran on or after January 1, 2011,
2. The death of the veteran must have occurred on or after January 1, 2011,
3. The spouse must not remarry, and
4. The spouse may now relocate within the Commonwealth of Virginia, provided that the residence is the principal place of residence and all other qualifications are met.

Real Estate Exemption

To qualify for the exemption, the **surviving KIA spouse** must satisfy three additional conditions:

1. Married to the veteran on or after January 1, 2015,
2. The death of the veteran must have occurred in combat, and
3. The spouse must not remarry.

Qualifications

“100% Service-Connected, Permanent, and Total Disability” and “Disability Rating”

- Veterans rated by the VA and given rating from 0% to 100%, in increments of 10%, and are based on the impairment of a veteran’s occupational earning capacity.
- Rating involves a medical assessment and determination veteran’s inability to engage in substantially gainful employment.
- Highest disability grade of 100% means that a veteran is totally disabled.
- Disability rating is the result of the VA using “a combined rating table that considers the effect from the most serious to the least serious conditions.”
- “Disability rating” is the term covering all the veteran’s combined disabilities. It is not to be interpreted as “singular” for “a disability” but the sum total rating.
- “100% service-connected, permanent, and total disability rating” relates to the veteran’s inability to engage in “substantially gainful employment,” meaning a job that pays at least the annual poverty level set by the federal government.

Ownership Qualifications

Deed Scenario	Occupancy	Qualify?
Veteran Only	Vet lives there	YES
Veteran & spouse	Vet lives there	YES
Veteran & spouse	Vet lives there but spouse does not (e.g., assisted living)	YES
Veteran & spouse	And spouse lives there but vet does not (e.g., assisted living)	YES
Spouse only	Vet lives there	Partial
Other persons, related or not	Only vet lives there	Partial
Veteran & other persons, related	Vet lives there	Partial
Property in Irrevocable Trust	Vet and other qualified combination live there	YES
Property in Revocable Trust	Vet and other qualified combination live there	YES

Real Estate Polling Question #4

Scenario:

Qualified disabled veteran X marries qualified disabled veteran Y, and they have joint ownership of principal residence in Virginia locality D. Disabled veteran Y separates from disabled veteran X and purchases principal residence in Virginia locality E.

Real Estate Polling Question #4

Does locality D parcel qualify for an exemption?

Real Estate Polling Question #4

If so, for whom and how much?

Real Estate Polling Question #4

Does locality E parcel qualify for exemption?

Real Estate Polling Question #4

If so, for whom and how much?

Effective Dates (FAQ)

Q. What are the effective dates of Article X, § 6-A?

- Article X, § 6-A is January 1, 2011.
- §§ 58.1-3219.5 and 58.1-3219.6 is April 6, 2011;
- Statutory provisions must be applied retroactively to January 1, 2011. (AG Opinion 7/15/11)
- § 58.1-3219.9 is January 1, 2015.

Effective Dates (FAQ)

Q. Do the provisions of §§ 58.1-3219.5 and 58.1-3219.6 apply to veterans who are disabled before the effective date of these provisions?

A. Yes. As long as the veteran meets all other qualifications, the service-connected disability can be from a conflict pre-2011.

Effective Dates – Surviving Spouse (FAQ)

Q. Does a legal means exist to extend the tax exemption to the surviving spouse of a veteran who was rated 100% service-connected, permanent, and total disability but died before the exemption's effective date?

A. Any such authority would have to come from the General Assembly and voters of Virginia through an amendment to the Constitution.

Qualifications (FAQ)

Q. Must the veteran have a specific letter, or may they use any official correspondence from the VA that says "100% service-connected, permanent, and totally disabled"?

A. YES. The U.S. Department of Veterans Affairs mass mailed letters dated 4/18/2011 to ALL disabled veterans in Virginia. The letter has a section near the bottom of the first page called VA Benefits Information, which provides questions and answers to the three factors for making an exemption determination.

3 Qualifications Factors (FAQ)

- Service-connected disability: **Yes/No** Your combined service-connected evaluation
- is: XX%
- Are you being paid at the 100 percent rate because you are unemployable due to your service-connected disabilities: **Yes/No** or Not Indicated
- Are you considered to be totally and permanently disabled due to your service connected disabilities: **Yes/No***

*If the "total and permanent" line is not in the letter then the veteran has not been given the permanent and total rating.

*Some may say 100% disability rating but it is a temporary condition.

Disability Rating (FAQ)

Q. Do the provisions of §§ 58.1-3219.5 and 58.1-3219.6 apply to veterans rated by the U.S. Department of Veterans Affairs (VA) with a total disability rating on the basis of individual unemployability due to service-connected disability?

A. Yes. The tax exemption applies to veterans rated by the VA with a total disability rating on the basis of individual unemployability due to a service-connected disability which rating.

(AG Opinion 7/15/11)

Refunds (FAQ)

Q. If the veteran qualifies back to the effective date of January 1, 2011, must the Commissioner of the Revenue apply exemption retroactively back to 2011 or the standard three years?

A. Some jurisdictions have been applying the tax exemption retroactively back to 2011, even though that is now more than three years past. The DVS Commissioner opined that this is a local matter. The Commissioner of the Revenue, with the support of the governing body, may retroactively apply the exemption back to 2011. No locality shall be liable for any interest on any refund due to the veteran for taxes paid prior to the veteran's filing of the affidavit or written statement required by § 58.1-3219.6.

Residency (FAQ)

Q. If the disabled veteran can no longer live unattended and someone moves into the real property to assist with care – does the exemption continue to apply?

A. This only relates to the income provisions in Tax Relief for the Elderly and Disabled program, and is not applicable to disabled veterans – unless they are named on the title. In that case, an apportionment of the exemption may be necessary. If the caregiver moves into the veteran's primary residence and the veteran's name remains on the mortgage/deed to the house in full or part then they still qualify.

Returning to Taxable Status (FAQ)

Q. When the disabled veteran dies, if there is not a surviving spouse, at what point will the real property revert to taxable status?

- a) Date of death of the disabled veteran?
- b) At the next following tax day i.e., January 1 or other set tax day?

A. Article 2.3 is silent on return to taxable status. However, the exemption is predicated on the fact that the exemption exists as a result of the property being the principal residence of the qualifying veteran and, as such, should that no longer be the case and there is not a surviving spouse, then it is reasonable to conclude that the exemption ceases on the death of the veteran.

Surviving Spouse (FAQ)

Q. Does a surviving spouse who was married to an eligible veteran qualify for the tax exemption when the veteran was disabled before the effective date of the tax exemption?

A. The surviving spouse of a veteran who is disabled before the January 1, 2011, but still alive on or after January 1, 2011 does qualify for this exemption. (AG Opinion 7/15/11) The veteran may have sustained injuries/disability in any conflict and qualify – as long as they are alive on the effective date.

Qualification Effective Date (FAQ)

Q. Do the provisions of §§ 58.1-3219.5 apply to otherwise qualifying veterans who die before the effective date of these provisions, and their spouses who have not remarried and continue to occupy the real property as their principal place of residence?

A. The provisions of §§ 58.1-3219.5 do not apply. (AG Opinion 7/15/11 for §§ 58.1-3219.5)

Surviving Spouse (FAQ)

Q. Does the surviving spouse of a service member killed in action before January 1, 2015 qualify?

A. Yes. 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. (AG Opinion 12/18/15)

Include in Land Book?

Q. Should the exemption granted to the disabled veteran be included in the tax exempt real estate book?

A. These exemptions should be treated like tax relief for the elderly/disabled exemptions. Code section §58.1-3219 for disabled veterans is included under Chapter 32 for Real Property Tax instead of under Chapter 36 for Tax Exempt Property. They should be listed in the taxable book and the exemption handled similar to TRE reductions. Information should be confidential.

Town Qualification?

Q. I have towns in my county. Does the veteran have to also file with the town to qualify for the exemption for town real estate tax?

A. Unlike the regular tax relief program, there is no provision for the town to have different requirements for the exemption; therefore, filing with the county commissioner is all that is required. However, the Commissioner will need to notify the town office of any qualified taxpayer in their respective towns.

Who interprets and implements code?

Q. Who is the correct official in the Commonwealth who has the responsibility for interpreting and implementing §§ 58.1-3219.5 and 58.1-3219.6?

- A. The Commissioner of the Revenue has the responsibility for interpreting and implementing §§ 58.1-3219.5 and 58.1-3219.6. (AG Opinion 7/15/11)
- B. The Commissioner of the Department of Veteran's Services was tasked with the responsibility for promulgating rules and regulations governing the administration and implementation of the property tax exemption. The DVS Commissioner may also receive and decide appeals upon denial of an application.

Manufactured/ Mobile Homes

Q. If the mobile home is classified as the primary residence and taxed at the real estate rate, does the exemption apply? Does it apply to the parcel per the acreage limits?

A. As of July 1, 2016 mobile or manufactured homes qualify – if the qualifying veteran meets all other requirements and has proof that the manufactured home is his/her primary residence.

Manufactured/mobile homes used for camping or other non-primary residence uses do not qualify.

If the veteran owns the manufactured/mobile home but not the land it sits upon, then the land does not qualify for the tax exemption and the two can be separated out for tax purposes. If the veteran owns the land and the manufactured/mobile home, then the acreage limits apply and both the land and manufactured/mobile home qualify for the tax exemption.

New Construction

Q. Can the real property in question be under construction and receive the benefit of the disabled veteran exemption?

A. The Code requires the real property to be occupied as the principal residence of the veteran. A home under construction will not qualify for tax years before it is complete and inhabited by the veteran or surviving spouse.

Sheds, Barns, Other buildings?

Q. Are improvements to the primary residence or land able to receive the benefit of the disabled veteran exemption? i.e., sheds, barns, other buildings?

A. Any improvements, additions, etc. to the primary residence must be attached the primary residence. As of January 1, 2017, the law allows for inclusion in the exemption of improvements to be made "other than the dwelling" including the land upon which the improvement is situation – so long as "the principal use of the improvement is (i) to house or cover motor vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as listed in § 58.1-3504 and (ii) for other than a business purpose."

Dual Purpose Residence

Q. Would the exemption apply in total as long as the property is the residence of the veteran even if the residential portion is above a commercial store, such as a grocery or commercial repair garage?

A. It is recommended to use the same logic as TRE/Disabled in this case. That portion of the structure used as the principal residence would receive an exemption and the rest of the improvement(s) would not.

Acreage Restriction Authority

Q. Does the General Assembly have the authority to enact the provision in § 58.1-3219.5 that restricts the tax exemption to land not exceeding one acre in size?

A. The General Assembly has the authority to limit the tax break to land that does not exceed one acre. (AG Opinion 7/15/11)

Finding Definitions

Q. Where can I find the definition of the term “real property” and other terms related to this tax exemption?

A. All relevant terms are defined in the Policy Regarding the Mandate §§ 58.1-3219.5 and 58.1-3219.9, which is contained in this publication and upon request to DVS.



Questions?

Personal Property Exemption



The 2020 Ballot Question:

Should and automobile or pickup truck that is **owned and used primarily by or for a veteran** of the United States armed forces or the Virginia National Guard who has a one hundred percent service-connected, permanent, and total disability be free from state and local taxation?

- 86% of voters voted "Yes"

Personal Property Exemption

THE VIRGINIA CONSTITUTION ARTICLE X SECTION 6(A)(8):

(8) One motor vehicle **owned and used primarily by or for a veteran** of the armed forces of the United States or the Virginia National Guard who has been rated by the United States Department of Veterans Affairs or its successor agency pursuant to federal law with a one hundred percent service-connected, permanent, and total disability. For purposes of this subdivision, the term "**motor vehicle**" **shall include only automobiles and pickup trucks**. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is one hundred percent disabled pursuant to this subdivision. This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this subdivision, whichever is later, but shall not be applicable for any period of time prior to the effective date.

Personal Property Exemption

The Law as Adopted:

§ 58.1-3668. Motor vehicle of a disabled veteran.

A. As used in this section, "motor vehicle" means only a passenger car or a pickup or panel truck, as those terms are defined in § [46.2-100](#), that is registered for personal use.

B. Pursuant to subdivision (a)(8) of Article X, Section 6 of the Constitution of Virginia, one motor vehicle **owned and used primarily by or for a veteran** of the Armed Forces of the United States or the Virginia National Guard who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law with a 100 percent service-connected, permanent, and total disability shall be exempt from taxation. Any such motor vehicle owned by a married person may qualify if either spouse is a veteran who is rated as 100 percent disabled. Any locality may establish procedures for a veteran to apply for the exemption and may enact any ordinance necessary for administration of the exemption.

Personal Property Polling Question #1

Does the vehicle qualify if it is leased?

Personal Property
Polling Question #2

Does the vehicle qualify if it is in business name?

Personal Property
Polling Question #3

Does the vehicle qualify if it is co-owned with a
business?

Personal Property Exemption

The Law as Adopted:

§ 58.1-3668. Motor vehicle of a disabled veteran.

c. This exemption shall be applicable beginning on the date the motor vehicle is acquired or January 1, 2021, whichever is later, and shall not be applicable for any period of time prior to January 1, 2021. The exemption **shall expire on the date of the disabled veteran's death and shall not be available for his surviving spouse.**

D. The provisions of § [58.1-3980](#) shall apply to the exemption granted pursuant to this section. 2021, Sp. Sess. I, c. [156](#).

Personal Property Polling Question #4

Does the vehicle qualify if it is co-owned with a spouse and used primarily for the disabled veteran?

Personal Property Polling Question #5

Does the vehicle qualify if it is owned solely by the spouse and not used primarily for the veteran?

Personal Property Exemption

Qualifying Vehicle:

- The following ownership and use qualify for personal property tax exemption:
 - The vehicle is owned by the disabled veteran.
 - The vehicle is **used primarily by or for** the disabled veteran.
 - The vehicle is owned jointly with the spouse of the disabled veteran.
 - The vehicle is owned solely by the spouse of a disabled veteran and **used primarily by or for** the disabled veteran.

Personal Property
Polling Question #6

Does the vehicle qualify if it is co-owned with a
Son or Daughter?

Personal Property
Polling Question #7

Does the vehicle qualify if it is owned solely by a
child but used primarily for the veteran?

Personal Property Polling Question #8

Does the vehicle qualify if it is co-owned with a non-relative?

Personal Property Exemption

Vehicles owned by a Married Person:

"Under this amendment, a motor vehicle that is owned by the spouse of a veteran of the United States armed forces or the Virginia National Guard with a one hundred percent (100%) service-connected, permanent, and total disability could also be free from taxation."

Personal Property Polling Question #9

Does the vehicle qualify if it is owned by a veteran
but not used by the veteran?

Personal Property Exemption

VEHICLE OWNED BY A TRUST:

- A vehicle owned by a trust of any type, either revocable or irrevocable, does not qualify for the tax exemption. *Code of Virginia* §58.1 – 3668 B is very clear that the vehicle must be owned by either the veteran or jointly owned with the spouse.
- Until the General Assembly amends §58.1 – 3668 B, vehicles owned by the veteran's trust do not qualify for the exemption.

Personal Property
Polling Question #10

Can you get the exemption if it is the only vehicle you own, and it is registered as a truck?

Personal Property
Polling Question #11

Does the vehicle qualify if it is owned by a Trust?

Personal Property Polling Question #12

Can you get the exemption for a motorcycle?

Personal Property Exemption

TYPE OF MOTOR
VEHICLE ELIGIBLE FOR
EXEMPTION:



PASSENGER
CAR



PICKUP



PANEL TRUCK

Personal Property
Polling Question #13

Does the exemption pass to the spouse upon the death of the veteran?

Personal Property
Polling Question #14

Is the effective date of the Disabled Veteran exemption for personal property tax January 1, 2021?

Personal Property Exemption

WHEN DOES EXEMPTION BEGIN:

- 1) The Disabled Veteran's Personal Property Exemption is effective January 1, 2021.
- 2) In prorating and non-prorating localities, the exemption begins on the date of the disabled veteran's designation.
- 3) The exemption shall expire on the date of the disabled veteran's death and shall not be available for his surviving spouse.
- 4) The provisions of § [58.1-3980](#) shall apply to the exemption granted pursuant to this section.

Personal Property Polling Question #15

If a veteran is declared 100% service-connected disabled on July 1, 2022, is a non-prorating locality required to exempt the vehicle as of the declaration date?

Personal Property
Polling Question #16

Can a disabled veteran license plate be assessed a local license fee?

Personal Property
Polling Question #17

Is a National Guard plate still half price registration fee?

Personal Property Pending Legislation

HB 1168 – Adds Language to 58.1-3980. Any person Eligible for a refund under Article 2.3 (§58.1-3219.5 et seq) or 2.4 (§58.1-3219.9 et seq) may apply for a correction pursuant to the provisions of this section; however, the time limitations specified in this section shall not apply to such application for correction.



Questions?