

Important Message About Veterans  
Commissioner of the Revenue

Veterans Real Estate Exemption

From the Constitution of Virginia:

**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.

The amendment ratified November 2, 2010, and effective January 1, 2011-Added a new section (6-A).

Veterans with a service-connected disability and are considered totally and permanently disable due to service-connected disabilities are exempt from real estate taxes on their principle residence effective January 1, 2011.

The Virginia Attorney General has ruled that unemployment is a legitimate factor in the process undertaken by the department of veteran affairs in determining disability and it is a legitimate factor in determining eligibility for the exemption. To quote the Attorney General "The tax exemption applies to veterans rated by the VA with a total disability rating on the basis of individual unemployment due to a service-connected disability which rating revolves around the inability to engage in substantially gainful employment".

If you know of a Veteran that may qualify for this exemption have them contact the Real Estate Department at 804-633-9834 or at [acecil@co.caroline.va.us](mailto:acecil@co.caroline.va.us). Applications and information are available at the Commissioner of the Revenue's Office located at 212 North Main St. Bowling Green.



Caroline County Commissioner of the Revenue  
PO Box 819 • Bowling Green, VA 22427



**APPLICATION TAX RELIEF FOR VETERANS  
100% SERVICE-CONNECTED DISABILITY**

Qualifying Year \_\_\_\_\_

Need Assistance? (804)633-9834

<b>Applicant Information</b>		
Certificate/Letter from VA 100% Service-Connected Disability	ATTACHED Yes	ON FILE Yes

Name: \_\_\_\_\_ Map Number: \_\_\_\_\_

Name (Applicant/Owner) \_\_\_\_\_

Social Security # \_\_\_\_\_ Birth Date \_\_\_\_\_ Age \_\_\_\_ Phone # \_\_\_\_\_

Name (Co-Owner/Spouse): \_\_\_\_\_

Social Security # \_\_\_\_\_ Birth Date \_\_\_\_\_ Age \_\_\_\_ Phone # \_\_\_\_\_

Mailing Address \_\_\_\_\_

Street Address (if different than Mailing Address) \_\_\_\_\_

Is this property occupied as the principal residence by the qualifying veteran?  Yes  No

**Privacy Act Notices:** Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code Section 58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

I (we) declare, under penalties provided by law, that this affidavit has been examined by me (us) and to the best of my (our) knowledge and belief is true, correct, and complete.

Signature of Applicant/Owner	Signature of Co-owner/Spouse	Date
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Signature of Preparer (if not applicant)	Relationship	Date
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\_\_\_\_\_  
Phone Number

<b>Office Use Only</b>	Date Processed _____
Owner of Record _____	Land Value _____
Map Number _____	Building Value _____
Qualifies? ____ Yes ____ No (if no, why?)	Total Value _____
_____	Tax Rate: _____
Qualifies as: ____ Veteran 100% Service Related Disability	