

Surviving Spouses of Member of the Armed Forces Killed in Action

Exemption applies only to real property taxes to be paid on or after January 1, 2015

Virginia General Assembly legislation exempts from real estate tax the principal residence of surviving spouses of members of the armed forces killed in action.

Surviving spouse of members of armed forces killed in action Exemption Qualifications:

- Residence must be occupied as the principal residence of a qualified surviving spouse.
- Dwelling must be zoned as single family residential.
- Dwelling assessed value is not in excess of the county's average assessed value for the current year.
- The surviving spouse must not be remarried.

The exemption applies regardless of whether the spouse was killed in action prior to the effective date of the amendment.

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Exemption from taxation applies to surviving spouse's principal place of residence, even if he or she moves to a new principal place of residence.

Exemption would not require the surviving spouse to have been residing in the commonwealth at the time his or her spouse was killed in action.

Required Documentation:

- **Application form**
- **Copy of death certificate of member in United States armed forces killed in action. (DD1300)**
- **Copy of marriage certificate.**