

Instructions for Disabled Veteran Exemption

The 2011 General Assembly session exempted real property taxes for service connected disabled veterans. In order to qualify the veteran or surviving spouse shall file with the Commissioner of the Revenue an Application for Real Property Tax Relief for Veteran's with 100% Service-Connected Disability supplied by the Commissioner of the Revenue office. Along with the required application the following documents shall be submitted in support of the requested exemption:

1. Letter from the Federal Department of Veteran Services stating the disabilities are considered by the VA to be 100% totally and permanent. The Virginia Department of Veterans' Services states that only one letter will be issued by the VA to the veterans for use in obtaining the local real estate tax exemption. **To obtain the exemption the veteran must request the qualification letter from the Federal Department of Veterans' services office. Please use Form 21-438 enclosed with your application to request this letter from the Federal Department of Veteran Services. Roanoke District office number 1-800-827-1000 Fax 540-597-1792. Mailing address: U.S. Department of Veteran Affairs, Regional Office 210 Franklin Rd SW Roanoke, VA 24011**
2. Proof the residency is the veteran or spouse's primary residence. (Ex. Resident state return, utility bill or bank statement showing address)

Surviving spouses requesting exemption should bring in addition to the above noted documents:

3. Death certification to confirm date was on or after January 1, 2011.
4. A certified certificate of marriage from the appropriate State office of records.

The veteran shall be required to refile only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse must provide documentation that the veteran's death occurred on or after January 1, 2011. The spouse is eligible for the exemption so long as they occupy the real property as their principal place of residence and does not remarry.

Exemption is granted on the principal residence and a maximum of one (1) acre of land. At this time mobile homes are not included in the state exemption of property taxes.

Exemption is effective for the tax year of 2011 and forward. Once the application is approved, any taxes assessed and/or paid for the year of 2011 will be abated or a refund issued. Future year tax bills will reflect only the amount the veteran is liable to pay.

For local assistance: (434) 432-7948 or Shirley.Hammock@pittgov.org