2013 LOUDOUN COUNTY REQUEST FOR REAL PROPERTY TAX EXEMPTION

By 100% Service-connected Disabled Veteran or Surviving Spouse

Robert S. Wertz, Jr.,
Commissioner of the Revenue
P O Box 8000 Leesburg, VA 20177-9804
(703) 737-8557
Email: trcor@loudoun.gov

GOVERNMENT CENTER
1 Harrison St. SE 1ST Floor
Leesburg, VA 20175-3102

LOUDOUN TECH CENTER
21641 Ridgetop Cir. Ste 100
Sterling, VA 20166-6597

EXEMPTION REQUIREMENTS

☐ **I am a veteran, who has been determined by the United States Department of Veterans Affairs to have a 100% service-connected, permanent and total disability.**

☐ **I am the surviving spouse of a veteran, who has been determined by the Department of Veterans Affairs to have had a 100% service-connected, permanent and total disability and whose death occurred on or after January 1, 2011. I have not remarried and I continue to occupy the real property as my principal residence.**

DISABLED VETERAN

Last Name, First Name, Full Middle Name, Suffix:	Social Security Number:	Date of Birth:

SPOUSE

Last Name, First Name, Full Middle Name, Suffix:	Social Security Number:	Date of Birth:

REAL PROPERTY

Street Address	City /Town	State	Zip Code
		VA	

Is this property jointly owned by husband and wife? Yes ☐ No ☐

Is the property titled in the name of a Trust? Yes ☐ No ☐ If yes, please provide a copy of the entire Trust document and amendments if not previously supplied and a Schedule of Trust Assets.

Is this property jointly owned with anyone other than the veteran's spouse? Yes ☐ No ☐
If yes, please provide the other real property owner's information below.

OTHER REAL PROPERTY OWNERS

Last Name, First Name, Full Middle Name, Suffix:	Social Security Number:	Date of Birth:
Last Name, First Name, Full Middle Name, Suffix:	Social Security Number:	Date of Birth:

Is the property occupied by the veteran as the principal place of residence? Yes ☐ No ☐
Is the property occupied by the veteran's spouse as the principal place of residence? Yes ☐ No ☐
Is the property occupied by the veteran's surviving spouse as the principal place of residence? Yes ☐ No ☐
If the veteran is deceased, did the veteran occupy the property as the principal place of residence prior to death? Yes ☐ No ☐
If you answered No any of these questions, please provide the address of the principal place of residence or the name and address of the health care facility:

Is the property titled in the name of a Trust? Yes ☐ No ☐ If Yes, a copy of the Trust document and amendments is required.

MAILING ADDRESS AND CONTACT INFORMATION

Address	City/Town	State	Zip Code

Phone Number	(__ __ __) __ __ __ - __ __ __ __	Alternate Number	(__ __ __) __ __ __ - __ __ __ __

AFFIDAVIT

Comes now _____, of legal age,
Veteran/Spouse/Surviving Spouse/Co-owner(s) Name(s)
having first sworn and on my/our oath state the foregoing statements are true and accurate to the best of my/our knowledge and belief, and I/we understand that any factors occurring during the taxable year that have the effect of violating the conditions provided by the Code of Virginia, shall nullify the real property tax relief.

_____ _____
Applicant's Signature Spouse/Surviving Spouse's Signature

_____ _____
Co-Owner's Signature Co-Owner's Signature

STATE OF VIRGINIA, COUNTY OF LOUDOUN, to Wit:

I hereby certify that _____ personally appeared before me in my County and State aforesaid who being first duly sworn by me acknowledged the signature to the foregoing affidavit to be his/her own and affirmed the said statements are true and correct. Subscribed and sworn before me, the undersigned Notary Public in the County and State aforesaid the _____day of _____, 2013.

_____ _____
Notary Public My Commission Expires

Seal

INSTRUCTIONS

1. Attach **COPIES** of your supporting documentation and any other documentation listed below not previously provided.
2. Provide a copy of the Disability Letter from the United States Department of Veterans Affairs confirming the veteran has a 100% service-connected, total and permanent disability.
3. Provide a copy of your Marriage License.
4. Surviving Spouse of a veteran claiming the exemption must enclose a copy of the veteran's death certificate.
5. If the Property is titled in the name of a Trust, please provide a copy of the entire Trust document and amendments if not previously supplied and a Schedule of Trust Assets.
6. If you have a Power of Attorney to request relief on behalf of the veteran or the surviving spouse, provide a copy.
7. Notify this office immediately of any real property changes that might affect your exemption.

GENERAL INFORMATION

The Real Property Tax Exemption for a Disabled Veteran and his or her spouse or surviving spouse is provided on an annual basis and must be requested by the veteran or surviving spouse seeking the exemption. The exemption from paying real property tax is based on qualifying disability, ownership and occupancy.

A form will be mailed to existing program participants by March 1st each year, so that changes can be reported. The forms will also be available in the Commissioner's offices at the same time.

Once filed, the form becomes the property of the Commissioner of the Revenue. However, the exemption request form and supporting documentation are confidential and not open to public inspection. Forms without supporting documentation may be denied.

Proration of Tax - The tax will be pro-rated if 1) the qualifying dwelling is sold, 2) the title is transferred, 3) it ceases to be your principal residence, or 4) the last qualifying owner dies.

ASSISTANCE

My office will be happy to provide physical or sensory accommodations in order for you to utilize this program. Additional information and assistance is available over the telephone or in my office. In order to manage workload and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to talk to a staff member.

Robert S. Wertz, Jr.
Commissioner of the Revenue

QUALIFICATIONS FOR REAL PROPERTY EXEMPTION FOR DISABLED VETERANS

Disability – The United States Department of Veterans Affairs must have determined that the veteran has a 100% service-connected, total and permanent disability or a total disability rating based on individual unemployability due to a service-connected disability. Documentation from the Department of Veterans Affairs must be provided with the first request for exemption.

Property Ownership – The property must be owned by the veteran requesting the exemption or the surviving spouse of a 100% service-connected, total and permanently disabled veteran. Real property co-owned by the veteran and other individuals, not all of whom are entitled to the exemption, may receive a partial exemption based on the percentage of ownership by the veteran and those entitled to the exemption. The property may be deeded to a trust and receive an exemption. A copy of the Trust documents and amendments must be furnished to the Commissioner of the Revenue with the first request for exemption. Property providing life estate to a veteran and/or a veteran's spouse may qualify for the exemption. The documents supporting life estate must be submitted with the first request for exemption.

Use/Occupancy – The property must be occupied as the principal residence of the veteran requesting the exemption or the surviving spouse of a 100% service-connected, totally and permanently disabled veteran. The veteran is required to file a new request for real property exemption if the principal place of residence changes.

The Surviving Spouse of a veteran is eligible for the exemption, as long as the death of the veteran was on or after January 1, 2011, the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence. The Surviving Spouse is required to file a new request for real property exemption if the veteran dies after the first request form is submitted.