

2020 LOUDOUN COUNTY REQUEST FOR PERSONAL PROPERTY ALTERNATIVE TAX RATE

For 100% service-connected, totally and permanently Disabled Veteran

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

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Commissioner of the Revenue
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LOUDOUN TECH CENTER
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Sterling, VA 20166-6597

This form is to be used by 100% service-connected, totally and permanently disabled veterans to request a personal property alternative tax rate on one motor vehicle (i.e., car, truck or motorcycle) that is owned and regularly used by the veteran with an effective date of the disability of **January 1, 2020 or earlier**.

VETERAN AND PROPERTY OWNER INFORMATION

Property Owner:	Social Security Number:
Co-Owner:	Social Security Number:
Mailing Address:	City, State, Zip:
Phone Number:	Email:

VEHICLE TO RECEIVE ALTERNATIVE TAX RATE

Date Acquired:	Account Number:	
Year:	Make:	Model:

AFFIDAVIT

Comes now _____, of legal age, having first
Veteran/Co-owner(s) Name(s)
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 personal property alternative tax rate.

Disabled Veteran Signature

Date

Co-Owner's Signature

Date

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 _____, 2020.

Notary Public

My Commission Expires

Notary Seal

For Office Use Only

Date Received:	Reviewed:	Letter Sent: Q NQ
Method: APT CNT MAL FAX	Location: LBG STL	Alt Rate Start Date:

GENERAL INFORMATION

The *Code of Virginia* §58.1-3506(A) permits Loudoun County to tax at a separate rate, one motor vehicle owned by a 100% service-connected, totally and permanently disabled veteran. The Personal Property Alternative Tax Rate is based on qualifying disability, ownership and use. Only one motor vehicle (i.e. car, truck or motorcycle) per tax year may receive the alternative tax rate. Once a vehicle has been selected to receive the alternative tax rate, another vehicle **cannot** be selected until January 1 of the following year unless the original vehicle is disposed of or sold. A vehicle co-owned by the veteran and his/her spouse or other individuals may receive the alternative tax rate. However, the alternative tax rate does not apply to a vehicle solely owned by a veteran's spouse or surviving spouse. Leased vehicles and vehicles titled to a business do not qualify.

Once this form is filed, this form becomes the property of the Office 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.

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 workloads and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to speak to a staff member.

Robert S. Wertz, Jr.
Commissioner of the Revenue

INSTRUCTIONS

This form is to be used by 100% service-connected, totally and permanently disabled veterans to request a personal property alternative tax rate on one motor vehicle (i.e., car, truck or motorcycle) per year that is owned and is regularly used by the veteran.

1. 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 and the date the rating became effective.
2. If you hold Power of Attorney to request relief on behalf of the veteran, provide a copy.

QUALIFICATIONS FOR PERSONAL PROPERTY ALTERNATIVE TAX RATE FOR DISABLED VETERANS

Disability – The Department of Veterans Affairs must certify the veteran has either lost, or lost the use of, one or both legs, or an arm or a hand, or is blind or is permanently and totally disabled and the disability is service-connected. The **effective date of the disability must be January 1, 2020 or earlier** to receive the alternative tax rate for 2020.

Property Ownership – The motor vehicle (i.e., car, truck or motorcycle) must be owned by the veteran requesting the alternative tax rate. Once a vehicle has been selected to receive the alternative tax rate, another vehicle **cannot** be selected until January 1 of the following year unless the original vehicle is disposed of or sold. A vehicle co-owned by the veteran and his/her spouse or other individuals may receive the alternative tax rate. However, the reduced rate does not apply to a vehicle solely owned by a veteran's spouse or surviving spouse. Leased vehicles and vehicles owned by a business do not qualify.

Use - The motor vehicle must be regularly used by the qualifying veteran.

Proration of Personal Property Tax - The tax will be pro-rated if 1) the qualifying vehicle is sold, 2) the vehicle title is transferred to a non-qualifying owner, or 3) the veteran passes away.