

2021 LOUDOUN COUNTY REQUEST FOR REAL PROPERTY AND PERSONAL PROPERTY TAX EXEMPTION

For 100% service-connected, totally and permanently Disabled Veteran or
the Surviving Spouse for the Real Property Tax Exemption Only

MAILING ADDRESS
P O Box 8000, MSC 32
Leesburg, VA 20177-9804

Robert S. Wertz, Jr.,
Commissioner of the Revenue
1 Harrison St, SE 1st Floor, Leesburg, VA 20175
(703) 737-8557 trcor@loudoun.gov

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

This form is to be used by 100% service-connected, totally and permanently disabled veterans, who are filing for the real estate and/or personal property exemption and for the Surviving Spouse of a 100% service connected, totally and permanently disabled veteran, who is filing for the real property tax exemption only.

EXEMPTION REQUIREMENTS			
<input type="checkbox"/> 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 and I am an owner of both the real property and personal property entered on this form.			
<input type="checkbox"/> I am the surviving spouse of a veteran who has been determined by the United States 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 will notify the Commissioner of the Revenue's office if I do remarry as it will affect my exemption.			
DISABLED VETERAN			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
SPOUSE/SURVIVING SPOUSE			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
REAL PROPERTY TO RECEIVE TAX EXEMPTION			
Street Address	City/Town	State	Zip Code
		VA	
Is the property titled in the name of a Trust? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide a copy of the entire Trust and amendments if not previously supplied.			
Is the property occupied by the veteran as the principal place of residence? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, please provide the address of the veteran's principal residence: _____ . Is this a health care facility? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Is the property occupied by the veteran's spouse/surviving spouse as the principal place of residence? Yes <input type="checkbox"/> No <input type="checkbox"/>			
Is this property jointly owned with anyone other than the veteran's spouse/surviving spouse? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide information about the other real property owner(s) below.			
OTHER REAL PROPERTY OWNER(S)			
Last Name, First Name, Full Middle Name, Suffix	Social Security Number	Date of Birth (mm/dd/yyyy)	
PERSONAL PROPERTY TO RECEIVE EXEMPTION			
Vehicle Information			<i>PP Exemption does not apply to leased vehicles or vehicles owned by Surviving Spouses.</i>
Year	Make	Model	
			<input type="checkbox"/> Disabled Veteran <input type="checkbox"/> Spouse
MAILING ADDRESS AND CONTACT INFORMATION			
Address		City/Town	State
Phone Number		Email	

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 exemption and/or the personal property alternative tax rate.

Disabled Veteran'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 _____, 2021.

Notary Public

My Commission Expires

Notary Seal

FOR OFFICE USE ONLY		
Date Received:	Accepted By:	Reviewed By:
Method: APT <input type="checkbox"/> CNT <input type="checkbox"/> MAL <input type="checkbox"/> FAX <input type="checkbox"/> EMAIL <input type="checkbox"/>	Location: LBG <input type="checkbox"/> STL <input type="checkbox"/> OTH <input type="checkbox"/>	
Documents Received: VA Disability: <input type="checkbox"/> Marriage Cert: <input type="checkbox"/> Death Cert: <input type="checkbox"/> Trust: <input type="checkbox"/> POA: <input type="checkbox"/> Other: <input type="checkbox"/>		
PIN:	Acres:	Purchase Date:
FM Land Value:	PP Account #:	VA Effective Date:
3rd Acre Value:	DV DOD:	RE Exemption Start Date:
Land Use Value:	Ineligible Structures:	PP Exemption Start Date:
Prior years:	Total Ineligible:	Notes:

GENERAL INFORMATION

The Real Property Tax Exemption for a Disabled Veteran and their 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.

The Personal Property Tax Exemption for a Disabled Veteran is provided on an annual basis and must be requested by the veteran seeking the exemption. The Personal Property Tax Exemption is based on qualifying disability, ownership and use. Only one motor vehicle per tax year may receive the exemption. The vehicle must be owned by the veteran or their spouse. 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. The exemption does not apply to a vehicle owned by a veteran's surviving spouse. Leased vehicles and vehicles titled to a business do not qualify.

The exemption request form does not need to be filed annually. A form will be mailed to existing program participants by March 1 each year, so that any changes can be reported. Once this exemption request is filed it 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. Request forms without supporting documentation may be denied.

My office will be happy to provide physical or sensory accommodations 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 speak to a staff member.

Robert S. Wertz, Jr.
Commissioner of the Revenue

INSTRUCTIONS

This form is for the Real Property Tax Exemption and/or the Personal Property Tax Exemption. Attach **COPIES** of supporting documentation and any other documentation listed below not previously provided.

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 total and permanent disability became effective.
2. If married, provide a copy of your Marriage License or Marriage Certificate.
3. The Surviving Spouse of a veteran claiming the exemption must enclose a copy of the veteran's death certificate.
4. If the property is titled in the name of a Trust, please provide a copy of the entire Trust and amendments if not previously supplied.
5. If you hold Power of Attorney to request relief on behalf of the veteran or the surviving spouse, provide a copy.
6. When applicable, both the Disabled Veteran and Spouse must get their signatures notarized on the application regardless of how the real property is titled.
7. Notify this office immediately of any real or personal property changes that might affect your exemption such as but not limited to the residence no longer being your principal residence or the residence being put into a trust.

**QUALIFICATIONS FOR REAL PROPERTY EXEMPTION FOR DISABLED
VETERANS OR SURVIVING SPOUSE**

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 document and amendments must be provided to the Commissioner of the Revenue with the first request for exemption. Life estate granted to a veteran and/or a veteran’s spouse may qualify for the exemption. Manufactured homes (mobile homes) may qualify. However, if the land on which the manufactured home is located is not owned by the disabled veteran, the land will not qualify for the 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. Additional structures that house or cover motor vehicles or household goods and personal effects may be exempt. 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 real property exemption, as long as the death of the veteran was on or after January 1, 2011 and the surviving spouse does not remarry.

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

**QUALIFICATIONS FOR PERSONAL PROPERTY EXEMPTION FOR
DISABLED VETERANS**

Disability – The Department of Veterans Affairs must have determined that the veteran has a 100% service-connected, total and permanent disability.

Property Ownership – The motor vehicle (car or truck) may be owned by the veteran or a married person if either spouse is a qualifying veteran requesting the exemption. Once a vehicle has been selected to receive the exemption, another vehicle **cannot** be selected until January 1 of the following year unless the original vehicle is disposed of or sold. Leased vehicles and vehicles owned by a business do not qualify.

Use - The motor vehicle must be used primarily by or for 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.