

Account #

**APPLICATION FOR TAX EXEMPTION FOR SURVIVING SPOUSE Tax Year  
OF A DISABLED VETERAN**

2026

Kim Matthews

Commissioner of the Revenue  
52 West Main Street, Suite 200  
Pulaski, VA 24301-5044

Real Estate  
(540) 980-7753

Please file by April 1

**APPLICANT INFORMATION**

**CERTIFICATE/LETTER FROM VA 100% SERVICE-CONNECTED DISABILITY ATTACHED YES**

**ON FILE YES**

**NAME:**

**MAP NUMBER:**

Name of Surviving Spouse:	Social Security #:	Phone #:	
Name of Veteran:	Social Security #:	Date of death:	
Mailing Address if different than Street Address:	Street Address:		

Is this property owned by and occupied as the principal residence of the qualifying applicant? Yes  No

Is the principal residence jointly owned? Yes  No  If YES, proration of the exempted amount may apply.

Is the qualifying applicant temporarily away from home? Yes  No  If YES, date he/she left home? \_\_\_\_\_

Has the qualifying applicant remarried? Yes  No  If YES, date remarried? \_\_\_\_\_

**Code of Virginia 58.1 -3219.5 (B)** The surviving spouse of a disabled veteran eligible for the exemption set forth in this article shall also qualify for the exemption, so long as the death of the veteran occurs on or after January 1, 2011 and the surviving spouse does not remarry. The exemption applies without any restriction on the spouse's moving to a different principal place of residence. **Code of Virginia 58.1-3219.9** also mentions a surviving spouse of a veteran killed in action and applies to tax years beginning on or after January 1, 2015.

**Privacy Act Notice:** Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code Section §58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.

I (we) declare, under penalties provided by law, that this affidavit has been examined by me (us) and to the best of my (our) knowledge and belief is true, correct, and complete.

\_\_\_\_\_  
Signature of Applicant (surviving spouse)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer (if not applicant)

\_\_\_\_\_  
Relationship

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer's Phone Number

**REQUIRED DOCUMENTS:** See "Application Process Information Sheet"

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**OFFICE USE ONLY**

Owner of Record:	Map Number:
Qualifies? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, explain why: <hr/>	Approved By: _____ Date: _____

	<i>Non-Exempt</i>	<i>Exempt</i>
Land Value		
Building Value		
Total Value:		
Tax Rate:		
Tax Levy		

# QUALIFYING SPOUSE

## APPLICATION PROCESS Information Sheet

(Real Estate)

### **VETERAN EXEMPTION**

To determine if qualified for this tax exemption our office must first evaluate the original letter issued from the United States Department of Veterans Affairs or its successor agency stating the Veteran was **100% Service-Oriented, Permanent and Totally Disabled.**

**Only the primary residence owned by a surviving spouse of a disabled veteran or veteran killed in action is evaluated for the real estate tax exemption.**

**Proration of the exempted amount may apply if there are joint owners not entitled to this exemption.**

**A surviving spouse is NOT eligible to apply for the personal property tax exemption per Virginia Code 58.1-3668.**

**Surviving Spouse should provide the following items with the attached application:**

Documentation	Real Estate Exemption	Vehicle Exemption
Approved letter of disability issued to a qualifying Veteran by the U.S. (Federal) Department of Veterans Affairs with a VA Benefits Info section	✓	n/a
Surviving spouse letter issued by the U.S. (Federal) Dept. of Veterans Affairs or U.S. Department of Defense	✓	n/a
Photo Identification, applicant	✓	n/a
Death certificate	✓	n/a
<p>Note: Disabled Veteran's date of death must have occurred on or after <u>January 1, 2011</u></p> <p>Veteran "killed in action" has no death date requirement but the tax exemption cannot be applied prior to the effective date of <u>January 1, 2015</u></p>		
A certified certificate of marriage from the appropriate State Office of Records ( <u>Only provide if a spouse is not listed on Death Certificate</u> )	✓	n/a
Proof of residence occupancy (state ID, voter card, recent bank statement or utility bill)	✓	n/a