

CITY OF LEXINGTON
 Commissioner of the Revenue
 300 E Washington Street
 Lexington, VA 24450

**APPLICATION FOR REAL PROPERTY TAX RELIEF
 FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY**

QUALIFICATIONS:

- Disability of Veteran must be 100% service-connected AND permanent AND total.
- Residence must be Veteran's primary residence
- Spouse (if applicable) must also be identified.
- Deceased Veteran (if applicable) must have died on or after January 1, 2011 and must have been eligible for the exemption at the time of the veteran's death;
- Surviving Spouse (if applicable) must not be remarried.
- Surviving Spouse (if applicable) occupies the real property as his/her primary residence.

REQUIRED DOCUMENTATION:

- Certification of disability from the Department of Veterans Affairs indicating the disability is: (a) 100% service-connected, AND (b) permanent, AND (c) total.
- Proof that Virginia is primary residence; i.e. State Tax return; VA Driver's License, registered vehicles
- (If applicable) Copy of Veteran's death certificate showing death occurred on or after January 1, 2011.

APPLICANT INFORMATION

Name of Veteran (Last, First, Middle Initial):	Social Security No	Telephone No(s):
Name of Spouse (Last, First, Middle Initial):	Social Security No.:	Telephone No(s):

Address of Primary Residence To Be Granted Local Real Estate Tax Relief :

Mailing Address (if different from Primary Residence Address):

Is the above-listed Primary Residence occupied by the Veteran? Yes No

Is the above-listed Primary Residence occupied by the Veteran's Surviving Spouse? Yes No

Is the above-listed Primary Residence jointly owned by the Veteran and Spouse? Yes No (If no, please describe ownership.)

If the Veteran is deceased, has the above-named Surviving Spouse remarried? Yes No

Certification from the U.S. Department of Veterans Affairs of 100% service-connected, permanent, and total disability is:
 Attached Already on file with the Commissioner of Revenue

CERTIFICATION

VETERAN:

I declare, under penalty of perjury, that the above-listed physical address is occupied as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to me attesting to my 100% service-connected, permanent, and total disability, and that I understand I must reapply for tax relief if my primary place of residence changes. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.

 Signature of Applicant/Owner Signature of Co-Owner/Spouse Date

(OR)SURVIVING SPOUSE OF VETERAN:

I declare, under penalty of perjury, that I am the Surviving Spouse of the above-listed Veteran, that I have presented to this office a certified copy of the Veteran's death certificate confirming a date of death on or after January 1, 2011, that I continue to occupy the above-listed physical address as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to the Veteran attesting to his/her 100% service-connected, permanent, and total disability, and that I have not remarried. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.

 Signature of Surviving Spouse Date

 Signature of Preparer (if not Applicant) Relationship Telephone No. Date

FOR MORE INFORMATION, CONTACT:

Office of the Commissioner of the Revenue
 Email: kroundy@lexingtonva.gov
 Telephone: 540-462-3701
 Facsimile: 540-463-4738

Mailing Address: 300 E Washington St., Lexington, VA 24450
 Physical Address: 300 E Washington St., Lexington, VA 24450
 Website: www.lexingtonva.gov

IMPORTANT INFORMATION

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any Veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence.

The Surviving Spouse of a Veteran eligible for the exemption set forth in this Article shall also qualify for the exemption, so long as the death of the Veteran occurred on or after January 1, 2011, the Surviving Spouse does not remarry, and the Surviving Spouse continues to occupy the real property as his/her primary place of residence.

The Veteran or Surviving Spouse claiming the exemption under this Article shall file with the Commissioner of the Revenue an Application, including Certification:

- (a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,
- (b) indicating whether the real property is jointly owned by the husband and wife,
- (c) certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable); and
- (d) certifying that the Surviving Spouse (if applicable) has not remarried.

The Veteran or Surviving Spouse shall also provide documentation from the U.S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability. This document can be obtained by filing a *VA Form 21-4138* with the regional office of the Department of Veterans Affairs at *U.S. Department of Veterans Affairs, Regional Office, 210 Franklin Rd SW, Roanoke, VA 24011*. The Veteran shall only be required to re-file the required information if the Veteran's primary residence changes. If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

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.

**** FOR OFFICE USE ONLY ****

Date Application Received: _____ **Account No:** _____

Acreage: _____ **Map No.:** _____

Qualifies for Relief: Yes No **If no, explain:** _____

Effective Date _____ **Approved By** _____ **Date** _____

	Exempted		Taxable
Land Value			
Building Value			
Total Value:			
Tax Rate:			
Total Taxes			
Amount of Relief			