

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

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION
 FOR SURVIVING SPOUSES OF MEMBERS OF THE ARMED FORCES
 KILLED IN ACTION**

QUALIFICATIONS:

- Surviving Spouse of Member of The Armed Forces determined by U.S. Department of Defense to have died of wounds received in action.
- Surviving Spouse occupies the property as their primary residence and it is listed in their name.
- Surviving Spouse must not be remarried.
- Dwelling must be zoned as single-family residential.
- Exempted Assessed value cannot exceed the citywide average for single-family residential dwellings.
- Exemption in effect upon date of acquisition or as of January 1, 2015; whichever is greater.

REQUIRED DOCUMENTATION:

- Letter of determination by the U.S. Department of Defense stating that Member of Armed Forces died of wounds received in action.
- Documentation applicant is Surviving Spouse i.e. married to Member of Armed Forces at time of death.
- Proof that Virginia is primary residence; i.e. State Tax return; VA Driver's License, registered vehicles.

APPLICANT INFORMATION

| | | |
|---|---------------------|------------------|
| Name of Member of Armed Forces Who Died in Action (<i>Last, First Middle Initial</i>) | Social Security No. | Date of Death |
| Name of Surviving Spouse (<i>Last, First, Middle Initial</i>): | 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 Surviving Spouse? Yes No

Has the above-named Surviving Spouse remarried? Yes No

Letter of determination from U.S. Department of Defense stating the Member of the Armed Forces died of wounds received in action:
 Attached Already on file with the Commissioner of Revenue

CERTIFICATION

SURVIVING SPOUSE:

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 letter of determination from the U.S. Department of Defense stating my spouse, the Member of the Armed Forces, died of wounds received in action, and that I understand I must reapply for tax relief if my primary place of residence changes. I acknowledge I must advise Commissioner of the Revenue if I remarry and at that time exemption will end. 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 _____
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 subdivision (b) of Section 6-A of Article X of the Constitution of Virginia, and for tax years beginning on or after January 1, 2015, the General Assembly hereby exempts from taxation the real property described in subsection B of the surviving spouse (i) of any member of the armed forces of the United States who was killed in action as determined by the U.S. Department of Defense and (ii) who occupies the real property as his principal place of residence. For purposes of this section, such determination of "killed in action" includes a determination by the U.S. Department of Defense of "died of wounds received in action."

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

- (a) identifying the Member of the Armed Forces who was killed in action;
- (b) certifying dwelling is zoned as single-family residential;
- (c) certifying that the real property is occupied as their primary residence and listed in their name; and
- (d) certifying that the Surviving Spouse has not remarried.

The Surviving Spouse shall also provide documentation from the U.S. Department of Defense stating their spouse, the Member of the Armed Forces, died of wounds received in action. The Surviving Spouse shall only be required to re-file the required information if their primary residence changes. If a Surviving Spouse remarries, they must notify Commissioner of the Revenue immediately and exemption will end.

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 | | | |