

Tax Id #

## COMMISSIONER OF THE REVENUE WISE COUNTY, VIRGINIA

206 East Main Street  
PO Box 1278  
Wise, VA 24293-1278  
276-328-3556  
commrev@wisecounty.org

Year

### Application for Real Estate Exemption of Surviving Spouse of a Disabled Veteran

#### Code of Virginia 58.1-3219.5 (B)

The surviving spouse of a disabled veteran eligible for the exemption shall also qualify for the exemption, so long as the death of the veteran occurs 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 principal place of residence.

Name of Surviving Spouse: \_\_\_\_\_

Name of Veteran: \_\_\_\_\_ Date of death: \_\_\_\_\_  
(Must be on or after 1/1/2011)

Do you occupy the property as your primary residence? Yes or No

Has the surviving spouse remarried? Yes or No

I declare, under penalty of perjury that the information contained herein and supporting documentation is accurate and complete.

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

Telephone: \_\_\_\_\_

#### **REQUIRED DOCUMENTATION IF NEW APPLICANT:**

- *Attach proof of Veterans Disability*
- *Attach death certificate*

**PLEASE RETURN FORM BY MARCH 1<sup>ST</sup>**

**Exemption from taxes on real property for surviving spouses of disabled veterans:  
(beginning on or after January 1, 2011)**

(per State Code 58.1-3219.5 B)

1. Death of the veteran occurs on or after January 1, 2011.
2. Veteran must have a 100 percent service connected, permanent & total disability.
3. The surviving spouse does not remarry.
4. The qualifying dwelling and up to one acre of land will be exempt.
5. The surviving spouse must occupy the dwelling as his/her principal place of residence.
6. Additional real property improvements are exempt if used to house or cover vehicles, household goods, personal effects and for other than a business purpose. (effective after January 1, 2017)
7. The surviving spouse shall file with the commissioner of the revenue, an affidavit supplied by the county and provide documentation indicating a 100 percent service-connected permanent and total disability and provide a copy of the death certificate for the disabled veteran.
8. The surviving spouse will file a re-certification form yearly that states the real property is occupied as the principal place of his/her residence and the spouse has not remarried.

**FOR OFFICE USE ONLY**