



**FREDERICK COUNTY, VIRGINIA**  
 Commissioner of the Revenue  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor)

**RE-APPLY ONLY IF PERSONAL  
PROPERTY CHANGES**

**APPLICATION FOR PERSONAL PROPERTY TAX EXEMPTION FOR QUALIFYING VETERANS OF THE ARMED FORCES  
OR VIRGINIA NATIONAL GUARD WITH 100% SERVICE-CONNECTED, PERMANENT & TOTAL DISABILITY OR  
TOTAL (100%) DISABILITY RATING BASED ON INDIVIDUAL UNEMPLOYABILITY (“TDIU”)**

The Constitution of Virginia [Article X, Section 6(a)(8)] now exempts from taxation one motor vehicle owned and used primarily by or for any Veteran of the Armed Forces or Virginia National Guard who meets the following:

**QUALIFICATIONS:**

- Veteran must have a properly documented:
  - rating of 100% service-connected AND permanent AND total disability OR
  - total (100%) disability rating on basis of individual unemployability due to service-connected disability (TDIU).
- The one motor vehicle includes only a passenger car or pickup/panel truck [see definition below] owned and used primarily by or for a Veteran of the Armed Forces of the United States or the Virginia National Guard.
- Per Section 46.2-100 of the Code of Virginia: "Pickup or panel truck" means (i) every motor vehicle designed for the transportation of property and having a registered gross weight of 7,500 pounds or less or (ii) every motor vehicle registered for personal use, designed to transport property on its own structure independent of any other vehicle, and having a registered gross weight in excess of 7,500 pounds but not in excess of 10,000 pounds.
- Any such motor vehicle owned by a married person may qualify if either spouse is a Veteran of the Armed Forces or Virginia National Guard who is 100% service-connected, totally and permanently disabled.
- This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this amendment to the Constitution, whichever is later, but shall not be applicable for a period of time prior to the effective date.

**REQUIRED DOCUMENTATION OR VERIFICATION:**

- Certification letter of disability being: (a) 100% service-connected, AND (b) permanent, AND (c) total OR 100% TDIU.
- COR staff will verify status of personal property with the Virginia Department of Motor Vehicles.
- Reapply ONLY if personal property changes.

**APPLICANT INFORMATION**

Name of Veteran ( <i>Last, First, Middle Initial</i> ):	Date of Birth:	Social Security No.:	Telephone No(s):
Name of Spouse <i>if applicable</i> ( <i>Last, First, Middle Initial</i> ):	Date of Birth:	Social Security No.:	Telephone No(s):
Residence Address:			

**INFORMATION REGARDING VEHICLE FOR WHICH YOU ARE SEEKING TAX EXEMPTION**

Please check one:    **NEW / ORIGINAL APPLICATION**   OR    **RE-APPLICATION (FOR CHANGE OF VEHICLE)**

YEAR	MAKE	MODEL	LAST 4 OF VIN
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**REQUIRED DOCUMENTATION**

Certification from US Dep't. of Veterans Affairs of disability is:  Attached OR  Previously provided with *PP Tax Exempt Application* for prior vehicle  
 To apply for a letter of disability, the Veteran may request assistance from the local Veterans Affairs office or the Veteran can submit VA Form 21-4138 along with a letter to: US Dep't of Veterans Affairs, 210 Franklin Road SW, Roanoke VA 24011.

**CERTIFICATION**

**VETERAN:**

I 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.

Printed Name of Veteran	Signature of Veteran	Email Address	Date
Signature of Preparer ( <i>if not Applicant</i> )	Relationship	Telephone No.	Date

**FOR MORE INFORMATION, CONTACT:**

<b>Personal Property Division</b> <b>Office of the Commissioner of the Revenue</b> Email: <a href="mailto:persprop@fcva.us">persprop@fcva.us</a> Telephone: 540-722-8324 / Facsimile: 540-667-6487	Mailing Address: PO Box 552 Winchester VA 22604-0552 Physical Address: 107 North Kent Street, Winchester VA 22601 Website: <a href="http://www.fcva.us/cor">www.fcva.us/cor</a> OR <a href="http://www.fcva.us/persprop">www.fcva.us/persprop</a>
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