



**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)

YEAR: _____
<b>CONTACT COMMISSIONER ONLY IF PRIMARY RESIDENCE CHANGES OR RE-MARRY</b>

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

The VA General Assembly passed legislation which exempts from taxation the real property of the qualifying surviving spouse of any member of the armed forces of the United States who was killed in action at any time as determined by the United States Department of Defense. The property tax exemption applies to tax years beginning on or after January 1, 2015. See Code of Virginia, § 58.1-3219.9 *et seq.*

**\*\*\* SEE QUALIFICATIONS AND REQUIRED DOCUMENTATION ON PAGE 2 / REVERSE SIDE \*\*\***

<b>APPLICANT'S WRITTEN STATEMENT OF INFORMATION</b>			
Name of Armed Forces Member Killed in Action <i>(Last, First, Middle Initial):</i>	Date of Birth:	Social Security No.:	Date Killed in Action:
Name of Surviving Spouse <i>(Last, First, Middle Initial):</i>	Date of Birth:	Social Security No.:	Telephone No(s):
Address of Primary Residence To Be Granted Local Real Estate Tax Relief:			Real Estate Account No. (if known):
Mailing Address <i>(if different from Primary Residence Address):</i>		Email Address:	
Is the above-listed Primary Residence occupied by the Surviving Spouse? <input type="checkbox"/> Yes <input type="checkbox"/> No			
How is the above-listed Primary Residence of the Surviving Spouse held <i>[check one]</i> ?			
<input type="checkbox"/> held by a surviving spouse as a tenant for life, <input type="checkbox"/> held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or <input type="checkbox"/> held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support (not including any interest held under a leasehold or term of years)			
List the names of ALL owners of the Primary Residence as listed on the Deed or Tax Bill:			
Has the above-named Surviving Spouse remarried? <input type="checkbox"/> Yes <input type="checkbox"/> No <u>NOTE:</u> Must promptly notify Commissioner if you re-marry.			
<b>CERTIFICATION</b>			
I declare, under penalty of perjury, that I am the Surviving Spouse of the above-listed Armed Forces Member Killed in Action, that I have presented to this office a copy of the Department of Defense's documentation confirming the date of death, that I continue to occupy the above-listed physical address as my primary place of residence, 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	Print Name	Date	Phone No.
<input type="checkbox"/> check here if signing by Power of Attorney and attach a copy of the Power of Attorney with Application			

<b>FOR MORE INFORMATION, CONTACT:</b>	
<b>Barbara Hummer - Office of Commissioner of the Revenue</b> Email: <a href="mailto:bhummer@fcva.us">bhummer@fcva.us</a> Telephone: 540-722-8326      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> • <a href="http://www.fcva.us/re">www.fcva.us/re</a>

**\*\*\* QUALIFICATIONS AND REQUIRED DOCUMENTATION ON PAGE 2 / REVERSE SIDE \*\*\***

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSES OF MEMBERS OF THE ARMED FORCES KILLED IN ACTION – PAGE 2

**QUALIFICATIONS:**

- Must be the surviving spouse (i) of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense and (ii) must occupy the real property as his/her principal place of residence.
- Dwellings in the locality with assessed values in the most recently ended tax year that are *not in excess of the average assessed value* for such year of a dwelling situated on property that is zoned as single family residential shall *qualify for a total exemption* from real property taxes. If the value of a dwelling is *in excess of the average assessed value* as described below, then only that portion of the assessed value in excess of the average assessed value shall be subject to real property taxes, and the *portion* of the assessed value that is *not in excess of the average assessed value* shall be *exempt from real property taxes*. Single family homes, condominiums, town homes, and other types of dwellings of surviving spouses that (i) meet this requirement and (ii) are occupied by such persons as their principal place of residence shall qualify for the real property tax exemption.
- For purposes of determining whether a dwelling, or a portion of its value, is exempt from County real property taxes, the average assessed value shall be such average for all dwellings located within the County that are situated on property zoned as single family residential.
- Surviving spouse of a member of the armed forces killed in action qualifies for exemption so long as he/she does not remarry and continues to occupy the real property as his/her principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.
- The County provides for the exemption from real property taxes the qualifying dwelling and the land, not exceeding one acre, upon which it is situated.
- For purposes of this exemption, real property of a surviving spouse of a member of the armed forces killed in action includes real property:
  - held by a surviving spouse as a tenant for life,
  - held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or
  - held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. The term does not include any interest held under a leasehold or term of years.
- In the event that (i) a surviving spouse is entitled to an exemption by virtue of holding the property in any of the three ways set forth above and (ii) one or more other persons have an ownership interest in the property that permits them to occupy the property, then the tax exemption for the property that otherwise would have been provided shall be prorated by multiplying the amount of the exemption by a fraction that has 1 as a numerator and has as a denominator the total number of all people having an ownership interest that permits them to occupy the property.
- In the event that the principal residence is jointly owned by two or more individuals including the surviving spouse, and no person is entitled to the exemption by virtue of holding the property in any of the three ways set forth in subsection E, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by the surviving spouse, and as a denominator, 100 percent.
- The fact that surviving spouses who are otherwise qualified for this tax exemption are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

**REQUIRED DOCUMENTATION:**

- Application form
- Document from Department of Defense including name and date member of armed forces was killed in action
- (Proof of marriage may be required by the Commissioner)

NOTE: Refile only if surviving spouse's principal place of residence changes & promptly notify Commissioner of any remarriage

**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 \*\***

<b>Date Application Rec'd:</b>	<b>Map No.:</b>	<b>Land Value (all acres):</b>	
<b>Record No.:</b>		<b>Dwelling Value:</b>	
<b>Owner(s) of Record:</b> <input type="checkbox"/> <b>only</b> <input type="checkbox"/> <b>with Surviving Spouse</b> <input type="checkbox"/> <b>Surviving Spouse only</b> <input type="checkbox"/> <b>Other:</b> _____	<b>Armed Forces Member Killed in Action</b>	<b>Combined Value:</b>	
		<b>(Less acres over 1):</b>	
		<b>(Less excess average dwelling value):</b>	
		<b>Total Value of Dwelling + 1 Acre:</b>	
<b>Documents indicate:</b> <input type="checkbox"/> <b>certification of death</b> <input type="checkbox"/> <b>date of death</b> <input type="checkbox"/> <b>proof of marriage</b>		<b>(Less non-qualifying portion if add'l owners):</b>	
<b>Average Assessed Single Family Dwelling Value:</b> \$ _____ <b>Assessed Value of Applicant's Dwelling:</b> \$ _____ <b>Qualification:</b> <input type="checkbox"/> <b>ALL</b> <input type="checkbox"/> <b>PORTION</b> _____		<b>Qualifying Amount:</b>	
<b>Qualifies for Relief:</b> <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <b>If no, explain:</b>		<b>Tax Rate:</b>	
<b>Initials:</b> _____ <b>Date:</b> _____		<b>AMOUNT OF RELIEF:</b>	