

AN ORDINANCE TO ENACT SECTION 15-105 OF THE SOUTHAMPTON
COUNTY CODE RELATING TO REAL ESTATE TAX
EXEMPTION FOR DISABLED VETERANS

BE IT ORDAINED by the Board of Supervisors of Southampton County, Virginia that the Southampton County Code be, and hereby is, amended by enacting Section 15-105 as written hereinbelow:

Sec. 15-105. Exemption from taxes on property for disabled veterans; application for exemption.

(a) Pursuant to § 58.1-3219.5 of the Code of Virginia, 1950, as amended, Southampton County hereby exempts from taxation the dwelling and up to one acre of land upon which the dwelling is situated, 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 principal place of residence.

(b) 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 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 principal place of residence.

(c) The veteran or surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, on forms to be supplied by the county an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.

This ordinance shall become effective as of January 1, 2011.

A copy teste: _____, Clerk
Southampton County Board of Supervisors
Adopted: May 23, 2011

VIRGINIA ACTS OF ASSEMBLY — CHAPTER

An Act to amend the Code of Virginia by adding in Chapter 32 of Title 58.1 an article numbered 2.3, consisting of sections numbered 58.1-3219.5 and 58.1-3219.6, relating to property tax exemption for disabled veterans.

[S 987]

Approved

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Chapter 32 of Title 58.1 an article numbered 2.3, consisting of sections numbered 58.1-3219.5 and 58.1-3219.6, as follows:

Article 2.3.

Exemption for Disabled Veterans.

§ 58.1-3219.5. Exemption from taxes on property for disabled veterans.

A. Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly hereby exempts 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 principal place of residence.

B. 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 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 principal place of residence.

C. A county, city, or town shall provide for the exemption from real property taxes the qualifying dwelling pursuant to this section, and shall provide for the exemption from real property taxes the land, not exceeding one acre, upon which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.) of this chapter, then the county, city, or town shall also provide an exemption for the same number of acres pursuant to this section.

§ 58.1-3219.6. Application for exemption.

The veteran or surviving spouse claiming the exemption under this article shall file with the commissioner of the revenue of the county, city, or town or such other officer as may be designated by the governing body in which the real property is located, on forms to be supplied by the county, city, or town, an affidavit or written statement (i) setting forth the name of the disabled veteran and the name of the spouse, if any, also occupying the real property, (ii) indicating whether the real property is jointly owned by a husband and wife, and (iii) certifying that the real property is occupied as the veteran's principal place of residence. The veteran shall also provide documentation from the U.S. Department of Veterans Affairs or its successor agency indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall be required to refile the information required by this section only if the veteran's principal place of residence changes. In the event of a surviving spouse of a veteran claiming the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.

2. That an emergency exists and this act is in force from its passage.