

Important Message About Veterans  
Commissioner of the Revenue  
Sharon W. Carter

Veterans Real Estate Exemption

From the Constitution of Virginia:

**Section 6-A. Property tax exemption for certain veterans.**

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this section, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

The amendment ratified November 2, 2010, and effective January 1, 2011-Added a new section (6-A).

Veterans with a service-connected disability and are considered totally and permanently disable due to service-connected disabilities are exempt from real estate taxes on their principle residence effective January 1, 2011.

The Virginia Attorney General has ruled that unemployability is a legitimate factor in the process undertaken by the department of veteran affairs in determining disability and it is a legitimate factor in determining eligibility for the exemption. To quote the Attorney General "The tax exemption applies to veterans rated by the VA with a total disability rating on the basis of individual unemployability due to a service-connected disability which rating revolves around the inability to engage in substantially gainful employment".

If you know of a Veteran that may qualify for this exemption have them contact Commissioner Sharon Carter. Applications and information are available at the Commissioner of the Revenue's Office located at 212 North Main St. Bowling Green. In order to contact the Commissioner by phone call 804-633-4496 or by email contact her at [commissioner@co.caroline.va.us](mailto:commissioner@co.caroline.va.us) .