

# LOUDOUN COUNTY CLAIM FOR REAL PROPERTY TAX EXEMPTION

For the Surviving Spouse of a United States Armed Forces Member Killed in Action  
or Died of Wounds Received in Action

**Robert S. Wertz, Jr.,**  
**Commissioner of the Revenue**  
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**MAILING ADDRESS**  
P O Box 8000, MSC 32  
Leesburg, VA 20177-9804

**LOUDOUN TECH CENTER 10**  
46000 Center Oak Plaza  
Sterling, VA 20166

## EXEMPTION REQUIREMENTS

The member of the Armed Forces of the United States must have been killed in action or died of wounds received in action. The real property must be deeded and occupied by the surviving spouse as his or her principal place of residence. The surviving spouse may not be remarried.

## UNITED STATES ARMED FORCES MEMBER

| Last Name, First Name, Middle Name, Suffix | Social Security Number | Date of Birth (mm/dd/yyyy) | Date of Death (mm/dd/yyyy) |
|--|------------------------|----------------------------|----------------------------|
|  |                        |                            |                            |

## SURVIVING SPOUSE

| Last Name, First Name, Middle Name, Suffix | Social Security Number | Date of Birth (mm/dd/yyyy) |
|--|------------------------|----------------------------|
|  |                        |                            |

## REAL PROPERTY

| Street Address | City /Town | State | Zip Code |
|----------------|------------|-------|----------|
|                |            | VA    |          |

Was this property jointly titled by the United States Armed Forces member and spouse? Yes  No

Is the property deeded and occupied by the Surviving Spouse as his or her principal place of residence? Yes  No

Is the property titled in the name of a Trust? Yes  No  If yes, please provide a copy of the entire Trust document and amendments if not previously supplied.

Is this property jointly owned with anyone other than the Surviving Spouse? Yes  No   
If yes, please provide the other real property owner's information below.

## OTHER REAL PROPERTY OWNERS

| Last Name, First Name, Middle Name | Social Security Number | Date of Birth (mm/dd/yyyy) |
|------------------------------------|------------------------|----------------------------|
|                                    |                        |                            |
| Last Name, First Name, Middle Name | Social Security Number | Date of Birth (mm/dd/yyyy) |
|                                    |                        |                            |

## MAILING ADDRESS AND CONTACT INFORMATION

| Address      | City/Town     | State | Zip Code |
|--------------|---------------|-------|----------|
|              |               |       |          |
| Phone Number | Email Address |       |          |
|              |               |       |          |



## **GENERAL INFORMATION**

The Real Property Tax Exemption for the Surviving Spouse of a United States Armed Forces member who was killed in action or died of wounds received in action is provided on an annual basis and must be requested by the Surviving Spouse seeking the exemption. The exemption for real property tax is based on specific qualifying criteria.

A form will be mailed to claimants by March 1<sup>st</sup> each year, so that changes can be reported. A filing is not required if there are no changes. The forms will also be available in the Commissioner's offices at the same time.

Once filed, the form becomes the property of the Commissioner of the Revenue. However, the exemption form and supporting documentation are confidential and not open to public inspection. Forms without supporting documentation may be denied.

**Proration of Tax** - The tax will be pro-rated if 1) the qualifying dwelling is sold, 2) the title is transferred, 3) it ceases to be your principal residence, 4) you remarry or 5) the Surviving Spouse dies.

### **ASSISTANCE**

My office will be happy to provide physical or sensory accommodations in order for you to claim this exemption. Additional information and assistance is available over the telephone or in my office. In order to manage workload and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to speak to a staff member.

**Robert S. Wertz, Jr.**  
**Commissioner of the Revenue**

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## **INSTRUCTIONS**

1. Attach **COPIES** of your supporting documentation and any other documentation listed below. The Surviving Spouse must provide a copy of the United States Department of Defense DD Form 1300 confirming the date the United States Armed Forces member was killed in action or died of wounds received in action.
2. Provide a copy of your Marriage License.
3. If the Property is titled in the name of a Trust, please provide a copy of the entire Trust and amendments.
4. If there is a Power of Attorney to request relief on behalf of the Surviving Spouse, provide a copy.
5. Notify this office immediately of any real property changes that may affect your exemption.

## **QUALIFICATIONS**

**Killed In Action** – The United States Department of Defense must have determined that the United States Armed Forces member was killed in action or died of wounds received in action. The United States Department of Defense Form DD 1300 **must** be provided with the first request for exemption. The exemption became effective on January 1, 2015. Any refund shall not include interest.

**Property Ownership** – The property must be owned by the Surviving Spouse requesting the exemption. Real property co-owned by the Surviving Spouse and other individuals, may receive a partial exemption based on the percentage of ownership by the Surviving Spouse. Property deeded to a trust may receive an exemption. A copy of Trust documents and amendments must be furnished to the Commissioner of the Revenue with the first request for exemption. Property providing a life estate to a Surviving Spouse may qualify for the exemption. The documents supporting a life estate must be submitted with the first request for exemption. Manufactured homes (mobile homes) may qualify. However, if the land on which the home is located is not owned by the Surviving Spouse, the land will not qualify for the exemption.

**Use/Occupancy** – The property must be occupied as the principal residence of the Surviving Spouse requesting the exemption. Additional structures that house or cover motor vehicles or household goods and personal effects may be exempt. The Surviving Spouse is required to file a new form if the principal place of residence changes.

Dwellings with an assessed value not in excess of the average assessed value of all dwellings in the county zoned single family residential will qualify for a full exemption. Dwellings that exceed the average assessed value will be assessed tax on the excess value. The average assessed value for all single family residential dwellings is updated annually by February 1st.