



FRANKLIN COUNTY
Margaret S. Torrence
Commissioner of the Revenue
PHONE: 540-483-3083 FAX: 540-483-3089
<http://www.franklincountyva.gov>

YEAR: _____

APPLICATION FOR REAL & PERSONAL PROPERTY TAX RELIEF FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

REAL PROPERTY QUALIFICATIONS:

Disability of Veteran must be 100% service-connected, permanent, and total.
Veteran's primary residence must be in Franklin County (photo ID and proof of residency will be required).
Spouse (if applicable) must also be identified.
Deceased Veteran (if applicable) must have died on or after January 1, 2011 for Spouse to receive benefit.
Surviving Spouse (if applicable) must not be remarried in order to receive real property relief.

PERSONAL PROPERTY QUALIFICATIONS:

Disability of Veteran must be 100% service-connected, permanent, and total.
Veteran's primary residence must be in Franklin County (photo ID and proof of residency will be required).
Vehicle must be owned by the Veteran, Spouse, or jointly.
Vehicle must be used primarily by or for the Veteran.
Tax Relief becomes void upon the death of the qualifying Veteran.

REQUIRED DOCUMENTATION:

Certification of disability being (a) 100% service-connected, (b) permanent, and (c) total.
Photo Identification and Proof of Residency
(If applicable) Copy of Veteran's death certificate showing death occurred on or after January 1, 2011 for real property relief.

APPLICANT INFORMATION

Name of Veteran (Last, First, Middle Initial):	Date of Birth:	Social Security No:	Telephone No(s):
Name of Spouse (Last, First, Middle Initial):	Date of Birth:	Social Security No:	Telephone No(s):
Address of Primary Residence:		Mailing Address (if different from Primary Residence Address):	

AUTOMOBILE INFORMATION

Year:	Make:	Model:
Is the above listed Automobile owned by: <input type="checkbox"/> Veteran <input type="checkbox"/> Spouse <input type="checkbox"/> Jointly (Veteran and Spouse)		
Is the above listed Automobile used primarily by or for the Veteran? <input type="checkbox"/> Yes <input type="checkbox"/> No		

REAL ESTATE INFORMATION

Is the above listed Primary Residence occupied by the Veteran?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the above listed Primary Residence occupied by the Veteran's Surviving Spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the above listed Primary Residence jointly owned by the Veteran and Spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If the Veteran is deceased, has the above-named Surviving Spouse remarried?	<input type="checkbox"/> Yes <input type="checkbox"/> No

CERTIFICATION

Certification from the U. S. Department of Veterans Affairs of 100% service-connected, permanent, and total disability is:

Attached Already on file with the Commissioner of Revenue

VETERAN:

I declare, under penalty of perjury, that the above-referenced physical address is occupied as my primary place of residence, that the above-referenced automobile is owned independently or jointly with my spouse, that I have provided to this office the original, designated U. S. Department of Veterans Affairs letter issued to me attesting to my 100% service-connected, permanent, and total disability, and that I understand I must reapply for tax relief if my primary place of residence changes. 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.

OR

SURVIVING SPOUSE OF VETERAN (REAL ESTATE ONLY):

I declare, under penalty of perjury, that I am the Surviving Spouse of the above-listed Veteran, that I have presented to this office a certified copy of the Veteran's death certificate confirming a date of death on or after January 1, 2011, that I have provided to this office the original, designated U. S. Department of Veterans Affairs letter issued to the Veteran attesting to his/her 100% service-connected, permanent, and total disability, 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 Veteran

Date

Signature of Surviving Spouse

Date

Signature of Preparer (If not Applicant)

Relationship to Applicant

Telephone No.

Date

IMPORTANT INFORMATION

Real Property Veteran Tax Relief

Pursuant to Article X, Section 6-A of the Constitution of Virginia, effective January 1, 2011, the General Assembly exempted 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/her primary place of residence.

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 occurred on or after January 1, 2011, and the Surviving Spouse does not remarry.

The Veteran or Surviving Spouse claiming the exemption under this Article shall file with the Commissioner of the Revenue an Application, including Certification:

- Setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,
- Indicating whether the real property is jointly owned by the husband and wife,
- Certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable), and
- Certifying that the Surviving Spouse (if applicable) has not remarried.

The Veteran or Surviving Spouse shall also provide documentation from the U. S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability. The Veteran shall only be required to re-file the required information if the Veteran's primary residence changes. If a Surviving Spouse of a Veteran is applying for the exemption, the Surviving Spouse shall also provide documentation that the Veteran's death occurred on or after January 1, 2011.

Personal Property Veteran Tax Relief

Pursuant to subdivision (A) (8) of Article X, Section 6 of the Constitution of Virginia, effective January 1, 2021, the General Assembly exempted from taxation one motor vehicle used primarily by or for a 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. The term motor vehicle, as passed by the General Assembly in Virginia State Code 58.1-3668, is any passenger car, pickup, or panel truck as defined in section 46.2-100; and eliminates motorcycles from eligibility.

The following ownership and use qualify for personal property tax exemption:

- The vehicle is owned by the Veteran.
- The vehicle is used primarily by or for the Veteran.
- The vehicle is owned jointly with the spouse of the Veteran.
- The vehicle is owned solely by the spouse of a Veteran and used primarily by or for the Veteran.

The exemption expires upon the death of the 100 percent, service connected, permanent, and totally disabled Veteran. Passing the personal property exemption to a surviving spouse is prohibited by statute. Additionally, a vehicle owned by a trust of any type, either revocable or irrevocable, does not qualify for the tax exemption.

The Veteran shall also file with the Commissioner of the Revenue an Application, documentation from the U. S. Department of Veterans Affairs or its successor indicating that the Veteran has a 100 percent service-connected, permanent, and total disability, and verification of the Veteran's primary residence.

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.

OFFICE USE ONLY

Owner of Record:

Qualifies? <input type="checkbox"/> Yes <input type="checkbox"/> No	Entry Year:
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If no, explain why:

Tax Map & Parcel #:	Acreage:		
REAL ESTATE ASSESSMENTS AND TAXES		EXEMPTED	TAXABLE
Land Value			
Dwelling Value			
Mobile Home Value			
Total Value			
Tax Rate			
Total Taxes			

AMOUNT OF RELIEF			
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AUTOMOBILE ASSESSMENTS AND TAXES	EXEMPTED	
Vehicle Year		
Vehicle Make		
Vehicle Value		
Tax Rate		
Total Taxes		

AMOUNT OF RELIEF			
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