



CITY OF NEWPORT NEWS

Commissioner of the Revenue

PRISCILLA S. BELE
Commissioner

SANDRA A. KUREK
Chief Deputy

Dear Applicant:

Enclosed is the application for the real estate tax exemption for disabled veterans. This exemption was enacted by a constitutional amendment approved by Virginia voters on November 2, 2010. Subsequently, the 2011 General Assembly amended the Code of Virginia by adding code sections 58.1-3219.5 and 58.1-3219.6.

This legislation applies to tax years beginning on or after January 1, 2011. In the City of Newport News, the first tax year beginning after that date is the 2011-12 tax year. Therefore, the first available exemption applies to the December 5, 2011 bill. The second half of the 2010-2011 year, with the bill due on June 5, 2011, will not be subject to the exemption.

The provisions of Code Section 58.1-3219.5 are as follows:

- *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 to have a 100% service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence.*
- *The surviving spouse of a veteran eligible for the exemption shall also qualify for the exemption, as 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 or her principal place of residence.*

If you are a disabled veteran or the surviving spouse of a disabled veteran, and you meet the above requirements, you must complete and sign the enclosed application, and provide the documents listed below, to be granted the exemption.

- *The veteran must provide the original, designated letter from the U.S. Department of Veterans Affairs issued to you attesting that you are 100% service-connected, permanently and totally disabled.*
- *The surviving spouse of the disabled veteran must provide a copy of the veteran's death certificate confirming a date of death on or after January 1, 2011; and certified documentation of marriage to the qualified veteran.*

Please carefully review the statements in the declaration for the veteran or for the surviving spouse, as applicable, before you sign your application. With your signature, you are making a declaration, under penalty of law, that all of the statements are true and correct.

Your completed application, along with the required documents, may be mailed to the Commissioner of the Revenue in the enclosed return envelope or delivered in person to either of our office locations as listed below. If you choose, you may complete your application on our web site at <http://www.nngov.com/cor>.

If you have questions about this program or need assistance, please call (757) 926-3535.

Sincerely,

Priscilla S. Bele
Commissioner of the Revenue