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COMMISSIONER OF THE REVENUE
Chesterfield County



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2024

**SURVIVING SPOUSE OF CERTAIN EMERGENCY SERVICE PROVIDERS
KILLED IN THE LINE OF DUTY
REAL ESTATE EXEMPTION APPLICATION**

Surviving
Spouse's
Name:

*Social
Security #

Last First Middle

Phone #: _____ Email: _____

Name of
1st Responder:

Last First Middle

Date of death ____/____/____

Co-owner(s). List all co-owners of the property, if any. Use additional sheets if necessary.

Co-owner's
Name:

*Social
Security #

Name(s) as shown on real estate tax bill: _____

Property address: _____

**Code of Virginia § 58.1-3017. Disclosure of the social security number of a taxpayer is required for local tax administration purposes, including verification of the identity of any individual. Such numbers shall be regarded as confidential tax information.*

(Please check the appropriate)

Real Estate Manufactured Home (Mobile Home)

I declare, under penalties provided by law, this dwelling is my primary residence and this application has been examined by me and to the best of my knowledge is true, correct and complete. I will notify the office of the Commissioner of the Revenue of any changes affecting my ownership of this dwelling.

Signature of Surviving Spouse

Date

GENERAL INFORMATION & REQUIREMENTS FOR ELIGIBILITY

- Your spouse, an emergency service provider, was killed in the line of duty.
- Property must be owned and occupied by the surviving spouse as their principal place of residence.
- Property owned by co-owners, will receive a prorated relief based on their ownership percentage.
- Exemption is granted on the home and the land, not exceeding one acre, upon which that home is located based on the average dwelling assessment for Chesterfield County.
- You have not remarried.

INSTRUCTIONS

1. Attach certification from the Comptroller, prior to July 1, 2017, or the Virginia Retirement System, on or after July 1, 2017, determining your spouse was killed in the line of duty.
2. Attach a copy of your spouse's death certificate.
3. Attach a copy of your marriage license.
4. Attach a copy of your Virginia driver's license showing your primary address.
5. If the property is owned by a trust, attach a copy of the trust.
6. This application may be submitted by mail, email or in-person by **appointment only**. A letter confirming receipt of your application will be mailed within three weeks of receipt.

IMPORTANT

This application is subject to audit for up to three years after the year filed. Any corrections will be made by the Commissioner of the Revenue's office during this period, which can change exemption amounts for prior years.

Applicants will remain liable for all taxes due until they are notified of their approval in writing by the Chesterfield County Commissioner of the Revenue.