

Jenefer S. Hughes,
MBA, ACA
Commissioner

CHESTERFIELD COUNTY

Office of the Commissioner of the Revenue
P.O. Box 124
Chesterfield, Virginia 23832-0908
(804) 748-1281 Fax (804) 768-8649
www.chesterfield.gov/comrev cor@chesterfield.gov



REAL ESTATE AND MOBILE HOME TAX EXEMPTION

*** SURVIVING SPOUSE EXEMPTION OF CERTAIN EMERGENCY SERVICES PROVIDERS***

Pursuant to Article X, Section 6-B of the Constitution of Virginia, for tax years beginning on **January 1, 2018**, the real property described in subsection (d) of the surviving spouse of any covered person who occupies the real property as his principal place of residence is exempt from taxation. If the covered person's death occurred on or prior to January 1, 2017, and the surviving spouse has a principal residence on January 1, 2017, eligible for the exemption under this section, then the exemption for the surviving spouse shall begin on January 1, 2017. If the covered person's death occurs after January 1, 2017, and the surviving spouse has a principal residence eligible for the exemption under this section on the date that such covered person dies, then the exemption for the surviving spouse shall begin on the date that such covered person dies. If the surviving spouse acquires the property after January 1, 2017, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a refund for a pro rata portion of real property taxes paid pursuant to Va. Code § 58.1-3360. The County shall not be liable for any interest on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit required by subsection (i). Any such refund shall payable subject to the applicable provisions of Va. Code §§ 58.1-3980 through -3995.

There are some restrictions on this exemption and they are:

- 1) Only those dwellings in the locality with assessed values in the most recently ended tax year that are not in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single family residential shall qualify for the exemption under this article. The average assessed value for this year, as assessed by the County Real Estate Assessor, is **177,500**.
- 2) The surviving spouse shall qualify for the exemption so long as the surviving spouse **does not remarry** and continues to occupy the real property as his principal place of residence. The exemption applies without any restriction on the spouse's moving to a different principal place of residence.
- 3) For purposes of this exemption, real property of any surviving spouse of a covered person includes real property (i) held by a surviving spouse as a tenant for life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation, or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a continuing right of use or support. Such real property does not include any interest held under a leasehold or term of years.
- 4) In the event that the principal residence is jointly owned by two or more individuals, not all of whom qualify for the exemption, then the exemption shall be prorated by multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who qualify for the exemption, and as a denominator, 100 percent.
- 5) The fact that surviving spouses who are otherwise qualified for tax exemption pursuant to this article are residing in hospitals, nursing homes, convalescent homes, or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

To apply for this exemption, an application should be completed (i) setting forth the surviving spouse's name, (ii) indicating any other joint owners of the real property, and (iii) certifying that the real property is occupied as the surviving spouse's principal place of residence. (iv) The surviving spouse shall also provide documentation from Comptroller, prior to July 1, 2017 or the Virginia Retirement System, on or after July 1, 2017. (v) Copy of deceased death certificate.

The surviving spouse shall promptly notify the Commissioner of the Revenue's office of any remarriage.



Jenefer S. Hughes,
MBA, ACA
Commissioner of the Revenue

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

Office of the Commissioner of the Revenue
PO Box 124 Chesterfield, VA 23832-0908
Tel.: (804) 748-1281 Fax: (804) 768-8649
Email: cor@chesterfield.gov Web: www.chesterfield.gov/comrev

Tax ID No.: _____
For Office Use

For Office Use Only

Date Rec'd _____

VADL# _____

Bill ||

Surviving Spouse's Name: _____
Last First Middle

Address: _____

Date of Birth: _____ Soc. Sec. No.: _____ Phone: _____

Name(s) as shown on real estate tax bill: _____
Occupied by the applicant as the principal dwelling of Surviving Spouse? Yes No

General Eligibility Requirements

- Residence must be Surviving Spouse's principal place of residence (proof, such as Driver's license)
- Deceased Service Member's death must have occurred as the direct or proximate result of the performance of his/her duty.
- Surviving Spouse must not be remarried.
- Certification from the Comptroller, prior to July 1, 2017 or the Virginia Retirement System, on or after July 1, 2017.
- Copy of Service Member's death certificate.

	Land	Improvement	Total Value
Residence & Land Value			
Residence and One Acre			
Land Over An Acre			
Mobile Home			

Real Estate Eligible for Tax Relief	Annual Tax	1 st Half	2 nd Half
Tax			
Relief Granted			
Balance Due			

I do hereby declare that the information included in this application is, to the best of my knowledge and belief, complete and true in all respects and that I am the owner of the property listed and occupy it as my principal residence.

Signature of Applicant

Date