



Personal Property Tax Exemption: Disabled Veterans

Background

Section 6 of Article X of the Constitution of Virginia was amended effective January 1, 2021 to establish the exemption from local property taxation for one vehicle (i.e. car or truck) used primarily by or for a 100% service-connected, totally and permanently Disabled Veteran. The vehicle must be owned (not leased) by the Disabled Veteran or their spouse.

Please read the requirements below to see if you qualify.

To receive an exemption, complete the application and provide the supporting documentation.

Assistance is available during normal business hours at the Commissioner of the Revenue Office or by calling (804) 769-4941.

Requirements

Disability

- The United States Department of Veterans Affairs must have determined that the veteran has a 100% service-connected, total and permanent disability or a total disability rating based on individual unemployability due to a service-connected disability.
- Documentation from the Department of Veterans Affairs must be provided with the first request.

Personal Property Ownership

- The motor vehicle (i.e. car or truck) must be owned by the veteran and/or spouse.
- Once a vehicle has been selected to receive the exemption, another vehicle (i.e. a replacement vehicle or a vehicle purchased mid-year) cannot be selected until January 1 of the following year unless the original vehicle is disposed of or sold. Leased vehicles and vehicles owned by a business do not qualify.

Property Use

- The vehicle must be used primarily by or for the veteran.

KING WILLIAM COUNTY, VIRGINIA
 Karena L. Funkhouser, Commissioner of the Revenue
 P.O. Box 217, King William VA 23086-0217
 Phone: 804-769-4941

**RE-APPLY ONLY IF PERSONAL
PROPERTY CHANGES**

**APPLICATION FOR PERSONAL PROPERTY TAX EXEMPTION FOR QUALIFYING VETERANS OF THE ARMED FORCES
WITH 100% SERVICE-CONNECTED, PERMANENT & TOTAL DISABILITY OR
TOTAL (100%) DISABILITY RATING BASED ON INDIVIDUAL UNEMPLOYABILITY (“TDIU”)**

Section 6 of Article X of the Constitution of Virginia was amended effective January 1, 2021 to establish the exemption from local property taxation for one vehicle owned and used primarily by or for any Veteran of the Armed Forces who meets the following:

QUALIFICATIONS:

- Veteran must have a properly documented:
 - rating of 100% service-connected AND permanent AND total disability OR
 - total (100%) disability rating on basis of individual unemployability due to service-connected disability (TDIU).
- The one motor vehicle includes only an automobile or pickup truck owned and used primarily by or for a Veteran.
- Any such motor vehicle owned by a married person may qualify if either spouse is a Veteran of the Armed Forces who is 100% service-connected, totally, and permanently disabled.
- This exemption shall be applicable on the date the motor vehicle is acquired or the effective date of this amendment to the Constitution, whichever is later, but shall not be applicable for a period of time prior to the effective date.

REQUIRED DOCUMENTATION OR VERIFICATION:

- Certification letter of disability being: (a) 100% service-connected, AND (b) permanent, AND (c) total OR 100% TDIU.
- COR staff will verify status of personal property with the Virginia Department of Motor Vehicles.
- **Reapply ONLY if personal property changes.**

APPLICANT INFORMATION

Name of Veteran <i>(Last, First, Middle Initial):</i>	Date of Birth:	Social Security No.:	Telephone No(s):
Name of Spouse <i>if applicable (Last, First, Middle Initial):</i>	Date of Birth:	Social Security No.:	Telephone No(s):
Residence Address:			

INFORMATION REGARDING VEHICLE FOR WHICH YOU ARE SEEKING TAX EXEMPTION

Please check one: **NEW / ORIGINAL APPLICATION** OR **RE-APPLICATION (FOR CHANGE OF VEHICLE)**

YEAR	MAKE	MODEL	LAST 4 OF VIN
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REQUIRED DOCUMENTATION

Certification from US Dep't. of Veterans Affairs of disability is: Attached **OR** Previously provided with *PP Tax Exempt Application* for prior vehicle

To apply for a letter of disability, the Veteran may request assistance from the local Veterans Affairs office or the Veteran can submit VA Form 21-4138 along with a letter to: US Dep't of Veterans Affairs, 210 Franklin Road SW, Roanoke VA 24011.

CERTIFICATION

VETERAN:

I 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.

Printed Name of Veteran	Signature of Veteran	Telephone No.	Date
Signature of Preparer <i>(if not Applicant)</i>	Relationship	Telephone No.	Date

FOR MORE INFORMATION, CONTACT:

Personal Property Division	<i>Mailing Address:</i> PO Box 217 King William VA 23086-0217
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Office of the Commissioner of the Revenue

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<https://www.kwc.gov/178/Commissioner-of-the-Revenue>