Gerald H. Gwaltney
Commissioner

**ISLE OF WIGHT COUNTY, VIRGINIA**
*Office of the Commissioner of the Revenue*
P.O. Box 107, Isle of Wight, VA 23397
*Phone*: (757) 365-6218 *Fax*: (757) 356-9731

**YEAR: 2026**

# REAL AND PERSONAL PROPERTY TAX RELIEF FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY

**QUALIFICATIONS**:

- Residence must be Veteran's primary residence.
- Spouse (if applicable) must also be identified.
- Deceased Veteran (if applicable) must have died on or after January 1, 2011.
- Surviving Spouse (if applicable) not be remarried and may move to a different principal place of residence
- Motor vehicle must be owned by the disabled veteran, owned jointly with spouse, or owned solely by the spouse and used primarily by or for the disabled veteran.
- Motor vehicle shall be a passenger car, pickup truck, or panel truck.

**REQUIRED DOCUMENTATION**:

- Certification from U.S.Dept. of Veterans Affairs: (a) 100% service-connected, AND (b) permanent, AND (c) total.
- Copy of Veteran's death certificate showing death occurred on or after January 1, 2011 (If applicable).
- Copy of Veteran's Virginia Driver's License and vehicle registered in Isle of Wight County.
- Copy of current utility bill for primary residence in the Veteran's name.
- If receiving exemption in another locality, a letter from that locality stating the date the exemption will end.

## *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 to Be Granted Local Real Estate Tax Relief: | Mailing address different: | | |
| Email Address: | | | |

| | |
|---|---|
| Is the above-listed Primary Residence occupied by the Veteran? | ☐ Yes ☐ No |
| Is the above-listed Primary Residence occupied by the Veteran's Surviving Spouse? | ☐ Yes ☐ No |
| Is the above-listed Primary Residence jointly owned by the Veteran and Spouse? | ☐ Yes ☐ No |
| If the Veteran is deceased, has the above-named Surviving Spouse remarried? | ☐ Yes ☐ No |

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

☐ By checking this box, I acknowledge that the Isle of Wight County Commissioner of the Revenue will verify the information provided on this exemption application with other localities or states.

| Vehicle Year | Make | Model | Title # |
|---|---|---|---|
| | | | |

## *CERTIFICATION*

### VETERAN:

I declare, under penalty of perjury, that the above-listed physical address is occupied as my primary place of residence, 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.

Signature of Veteran _____ Date _____

**OR**

### SURVIVING SPOUSE OF VETERAN:

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 continue to occupy the above-listed physical address as my primary place of residence, 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 Surviving Spouse _____ Date _____

**[OVER]**

**IMPORTANT INFORMATION**

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation the real property up to one acre, 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, 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:

(a) setting forth the name of the disabled Veteran and the name of the Spouse (if any) also occupying the real property,

(b) indicating whether the real property is jointly owned by the husband and wife,

(c) certifying that the real property is occupied as the primary residence by either the Veteran or Surviving Spouse (if applicable), and

(d) 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.

**Privacy Act Notice:** Disclosure of your social security number on this form is mandatory, as authorized by the *Code of Virginia,* 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.

| ****FOR OFFICE USE ONLY**** | |
|---|---|
| **Date Application Received:** | **RE CID:** **PP CID:** |
| **Qualifies for Relief:** ☐ **Yes** ☐ **No** **If no, explain below** | **Map No.:** |
| **Owner(s) of Record:** | |