Loudoun County
VIRGINIA
WHERE TRADITION MEETS INNOVATION

Loudoun County Tax Relief for Disabled Veterans and Surviving Spouses of Disabled Veterans and Armed Forces Members KIA

Robert S. Wertz, Jr.
Commissioner of the Revenue

Real Property Tax Exemption
Disabled Veteran

- 100% Service-Connected
    - Or paid at 100% because of unemployability
- Totally and Permanently disabled due to their service-connected disabilities
- Effective date of the Veteran's Total and Permanent disability
- Principal Residence of the Disabled Veteran
- Ownership
- Effective as of January 1, 2011

Real Property Tax Exemption
Surviving Spouse

- VA paperwork verifying the Disabled Veteran was considered to be 100% Service-Connected, totally and permanently disabled due to their service-connected disabilities prior to their passing
- Effective date of the Veteran's Total and Permanent disability
- Death of the Veteran occurred on or after January 1, 2011
- Principal Residence of the Surviving Spouse
  - As of January 1, 2019 could move to a home that was not occupied by the Veteran
- Surviving Spouse cannot remarry
- Ownership

Real Property Tax Exemption Surviving Spouse of Service Member Killed in Action (KIA)

- U.S. Department of Defense paperwork showing the "killed in action" determination or "died of wounds received in action" (DD1300)
- Death of the Service Member
- Principal Residence of the Surviving Spouse
- Surviving Spouse cannot remarry
- Ownership
- Exemption is based on the assessed value not in excess of the average assessed value of property zoned as single family residential property in the locality

Personal Property Tax Exemption Disabled Veteran

- 100% Service-Connected
  - Or being paid at 100% because of unemployability
- Totally and Permanently disabled due to their service-connected disabilities
- Effective date of their Total and Permanent disability
- Vehicle used primarily by or for the Disabled Veteran
- Ownership
- Effective as of January 1, 2021

Personal Property Tax Exemption
Surviving Spouse

There is no authority in the Code of Virginia for a personal property tax exemption on a vehicle owned by the Surviving Spouse of a Disabled Veteran or the Surviving Spouse of a Service Member Killed In Action

Property Tax Exemption
Red Flags

- The address on the VA letter is different then the one on their application
- No cars registered at that address
- Cars owned by unrelated individuals registered at that address
- USPS returned mail with a different mailing address
- Notarized in a different state