

PROPOSED CONSTITUTIONAL AMENDMENT
To Be Voted on at the November 2, 2010, Election

Article X, Taxation and Finance.
Section 6-A, Property tax exemption for certain veterans.

BALLOT QUESTION

Question: Shall the Constitution be amended to require the General Assembly to provide a real property tax exemption for the principal residence of a veteran, or his or her surviving spouse, if the veteran has a 100 percent service-connected, permanent, and total disability?

EXPLANATION

Present Law

Currently, the Constitution does not grant real estate tax exemptions specifically to veterans. However, the Constitution does allow the General Assembly to give localities the power to grant full or partial exemptions from real estate taxes to persons 65 years of age or older or for persons permanently and totally disabled who "bear an extraordinary tax burden" in relation to their income and financial worth. This exemption applies to owner-occupied property used as the sole dwelling of such persons.

Proposed Amendment

The proposed amendment would require the General Assembly to pass a law exempting from local taxation the principal residence owned and occupied by any veteran with a one hundred percent service-connected, permanent, and total disability. The veteran's surviving spouse could continue to claim the exemption so long as he or she does not remarry and continues to occupy the home as his or her principal residence.

FULL TEXT OF AMENDMENT [Proposed new language is underlined. Existing language that is deleted is shown as stricken (~~stricken~~).]

Amend the Constitution of Virginia by adding in Article X a section numbered 6-A as follows:

ARTICLE X

TAXATION AND FINANCE

Section 6-A. Property tax exemption for certain veterans.

Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, shall exempt from taxation the real property, including the joint real property of husband and wife, of any veteran who has been determined by the United States Department of Veterans Affairs or its successor agency pursuant to federal law to have a one hundred percent service-connected, permanent, and total disability, and who occupies the real property as his or her principal place of residence. The General Assembly shall also provide this exemption from taxation for real property owned by the surviving spouse of a veteran who was eligible for the exemption provided in this section, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

Explanation word count: 149