

REAL ESTATE OFFICE
OFFICE

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Pulaski County
Pulaski, Virginia

**Exemption from Taxes on Real Property of Surviving Spouses of Individuals
Killed in the Line of Duty**

Applicant Surviving Spouse: _____
Name of Deceased Spouse: _____
Legal Owner(s) of Property: _____
Principle Residence Address: _____
Phone Number: _____

The Virginia Constitution now allows for the exemption of certain property owned by surviving spouses of individuals killed in the line of duty which authorizes localities to enact local ordinances granting the exemption as stated in Virginia Code Section 58.1-3219.13 and 58.1-3219.14. Surviving spouses may apply for exemption for tax years beginning FY 2018 (July 1, 2017).

The exemption applies to the principal residence of the applicant and includes up to one (1) acre of land on which the dwelling is located. Additionally, the value of the principal dwelling must not exceed the average assessment of Pulaski County single family homes in the previous tax year.

Please provide the following:

- ✓ Photo ID of applicant
- ✓ Documentation of Pulaski County residency at the above address (utility bill)
- ✓ Determination of the Comptroller or Virginia Retirement System pursuant to Virginia Code 58.1-3219.14(A)
- ✓ Copy of Death Certificate
- ✓ Certificate of Marriage

Notify the Commissioner of the Revenue when your principle place of residence changes or if you remarry.

Signature of Applicant

Date

Office Use Only:

Map Number: _____ Assessed Value of Residence: \$ _____