

Virginia Real Estate Tax Exemption Summary

Virginia Tax Code – Title 58.1, Chapter 36

Is Real Estate Exempt?

The dominant purpose of the property's use is the controlling factor.

Steps Taken: Analyze the Qualifying Status

Step	Requirement
1	Owner Status – Does the property owner meet exemption criteria?
2	Property Status – Is the property used in a way that qualifies for exemption?

Properties That May Qualify Under VA Code § 58.1-3606

Must meet one of the 8 classifications:

#	Qualifying Use / Ownership
1	Property owned by the Commonwealth of Virginia or a political subdivision (e.g., local government)
2	Property owned by a church or religious body <u>and</u> used exclusively for worship or minister residence
3	Nonprofit cemeteries or burying grounds
4	Public libraries and other nonprofit institutions of learning
5	Property owned and exclusively used by YMCA or similar religious associations
6	Public parks and playgrounds
7	Property owned by a charitable organization used for meeting rooms or lodge purposes
8	Property owned by a nonprofit to establish and maintain a museum

Additional Exemptions by Name (VA Code §§ 58.1-3610 through 58.1-3622)

Thirteen specific organizations and purposes:

#	Organization / Purpose
1	Volunteer Fire Departments
2	Boys Clubs of America
3	Auxiliaries of the Veterans of WWI

4	Societies for the Prevention of Cruelty to Animals
5	Boy Scouts and Girl Scouts of America
6	Home Demonstration Clubs
7	American National Red Cross
8	Churches
9	College Alumni Associations
10	State Future Farmers of America
11	Properties inundated with water
12	Farm Club Associations
13	Habitat for Humanity

■ **Vehicle Exemption (Effective 1/1/2021)**

One (1) motor vehicle is tax-exempt if:

- Owned and primarily used by or for a veteran (U.S. Armed Forces or Virginia National Guard)
- Veteran has a 100% service-connected, permanent, and total disability

■ **Additional Notes**

VA Code § 58.1, Chapter 36 governs all real estate tax exemptions.

Exemptions are categorized as classified, designated, or other special uses.

Exemption is not automatic; usage and ownership must be proven and maintained.