



**LEE COUNTY
KIA: SURVIVING SPOUSE BENEFIT
TAX YEAR 2025**

Commissioner of the Revenue
P.O. Box 96
Jonesville, VA
Email: cor@leecova.org
Website: www.leecor.org

Pursuant to Article X, Section 6-A, subdivision (b) of the Constitution of Virginia, the General Assembly exempted from real estate taxation, the property which is the primary residence of the surviving spouse of a member of the Armed Forces who was killed in action. The exemption is equal to the amount of tax due on the dwelling and up to ten (10) acres of land. The exemption may be a pro-rated exemption if the spouse is a partial owner.

To qualify, the value of the dwelling must not exceed the yearly average assessed value for single family homes in the locality and the dwelling must be the principal place of residence.

Applications are accepted on a rolling basis. No revalidation is required; however, an annual questionnaire may be mailed out to the applicant to make sure all records are correct and up to date. The surviving spouse must re-certify with a new application if the primary residence changes. The spouse must notify the Commissioner of the Revenue of any remarriage.

To apply, complete the application and attach the required proof: a copy of the certification from the Department of Defense and proof of marriage. Applications are accepted in person or by mail.

Please contact the Office of the Commissioner of the Revenue if you have any questions or if you need assistance with this application. The office telephone number is 276-346-7722. Office hours are 8:30 am – 4:30 pm, Monday through Wednesday and Friday and 8:30 am – 6:30 pm on Thursdays.

APPLICANT INFORMATION

NAME OF SURVIVING SPOUSE

OWNER NAME(S) ON DEED OR TAX BILL

MAILING ADDRESS

PROPERTY ADDRESS (IF DIFFERENT FROM MAILING ADDRESS):

REAL ESTATE ACCOUNT NUMBER

CERTIFICATION STATEMENT

I declare, under penalties provided by law, that this certification has been examined by me and is true, correct and complete to the best of my knowledge and belief.

Applicant's Email Address: _____

Signature of Applicant

Date Signed

Telephone Number

Signature of Witness

Date Signed

Telephone Number

The application will be returned if the applicant has not signed and/or the signature has not been witnessed by another adult. **If a person is signing with a Power of Attorney, please indicate this on the signature line and include a copy of the Power of Attorney with the application.**

AUTHORIZATION FOR RELEASE OF INFORMATION

Virginia State Code §58.1-3 does not allow the release of confidential information “except in accordance with a proper judicial order or as otherwise provided by law”. Without your explicit approval, this office will not release any information regarding the application to anyone other than the applicant.

If you wish to authorize the Commissioner of the Revenue or his staff to discuss the information contained in your application with any person(s) other than you (the applicant) and authorize such person(s) to receive information regarding your eligibility for this program, please complete the section below. You have the right to revoke this authorization at any time by submitting a written request to our office.

I, or my authorized representative, request that the person specifically named below, as well as agents representing me, including, but not limited to, Real Estate Agents, a Closing Attorney, or a Mortgage Company Representative, be allowed to receive or discuss confidential information pertaining to this application.

Name of Contact Person _____
Address of Contact Person _____
Telephone of Contact Person _____
Email of Contact Person _____

Applicant Signature Authorizing this Release Date

OFFICE USE ONLY BELOW THIS LINE

Certification Checklist

- US Department of Defense verification
- Proof of marriage
- Property occupied as the principal residence of the spouse.

Multiple Ownership details (see statute):

Is the dwelling below qualification threshold? YES NO

Threshold Dwelling Value: \$ _____ Assessed Value of Application Dwelling \$ _____

Does the application qualify for tax relief? YES NO If no, list reason: _____

If acreage is greater than 10.0 acre, list taxable property information below

Taxable property information

Approved for Exemption: _____
Signature Date