

Explanation for Proposed Constitutional Amendment
To Be Voted on at the November 4, 2014, Election

PROPOSED CONSTITUTIONAL AMENDMENT

Article X. Taxation and Finance.

Section 6-A. Property tax exemption for certain veterans and surviving spouses of soldiers killed in action.

BALLOT QUESTION

Question: Shall Section 6-A of Article X (Taxation and Finance) of the Constitution of Virginia be amended to allow the General Assembly to exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who was killed in action, where the surviving spouse occupies the real property as his or her principal place of residence and has not remarried?

EXPLANATION

Present Law

The Constitution now requires the General Assembly to exempt from taxation the real property, including the joint real property of husband and wife, of any veteran with a one hundred percent service-connected, permanent, and total disability, as determined by the U.S. Department of Veterans Affairs. The exemption from taxation is applicable only to the principal place of residence. The surviving spouse of a veteran with such a disability is entitled to claim this exemption so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

Proposed Amendment

The proposed amendment would authorize the General Assembly to exempt from taxation the real property of any surviving spouse of a member of the armed forces of the United States who was "killed in action," as determined by the U.S. Department of Defense. The exemption from taxation would cease if the surviving spouse remarries. The exemption would apply regardless of whether the spouse was killed in action prior to the effective date of this amendment but would apply only to those real property taxes to be paid on or after the effective date of legislation passed by the General Assembly. The exemption from taxation would apply to the surviving spouse's principal place of residence, even if he or she moves to a new principal place of residence. The exemption would not require the surviving spouse to have been residing in the Commonwealth at the time his or her spouse was killed in action.

Legislation exercising the authority granted to the General Assembly in the proposed amendment was passed by the General Assembly and signed by Governor McAuliffe on

April 7, 2014, but will become effective only upon approval by the voters of the proposed amendment.

Thus, a "yes" vote on the proposed amendment will make effective legislation exempting from real property taxation the principal residence of the surviving spouse of any member of the armed forces of the United States who was killed in action. A "no" vote will leave the present Constitution unchanged.

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

Amend Section 6-A of Article X of the Constitution of Virginia as follows:

ARTICLE X
TAXATION AND FINANCE

Section 6-A. Property tax exemption for certain veterans and surviving spouses of soldiers killed in action.

(a) 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~~ subdivision, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.

(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in action prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.

DLS
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Explanation: 346 words

Approved by House Committee on Privileges and Elections: 04/23/2014