



COMMONWEALTH OF VIRGINIA JOINT LEADERSHIP COUNCIL OF VETERANS SERVICE ORGANIZATIONS

101 N. 14TH ST., 17TH FLOOR
RICHMOND, VA 23219

Air Force Association
American Legion
AMVETS
Association of the United States Army
Disabled American Veterans
Fifth Baptist Veterans Ministry
Fleet Reserve Association
Iraq & Afghanistan Veterans of America
Korean War Veterans Association
Legion of Valor of the U.S., Inc.
Marine Corps League
Military Order of the Purple Heart
Military Officers Association of America
Military Order of the World Wars
Navy Mutual Aid Association
Navy Seabee Veterans of America
Non-Commissioned Officers Association
Paralyzed Veterans of America
Reserve Officers Association
Roanoke Valley Veterans Council
Veterans of Foreign Wars
Vietnam Veterans of America
Virginia Army/Air National Guard Enlisted Association
Virginia National Guard Association
Women Marines Association

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Position Paper 2019-04

Personal Property Tax Relief for Certain Disabled Veterans

OBJECTIVE: To create a unified, cohesive, system for personal property tax relief to certain disabled veterans in the Commonwealth of Virginia.

BACKGROUND:

- Virginia's Counties and Independent Cities currently have a patchwork system of personal property tax relief for veterans. Most offer no exemption, but among those that do, which veterans qualify and how much relief – partial or full – the veteran can receive varies widely.
- This creates confusion and distress among veterans who move from a locality with personal property tax relief to a new locality that does not.
- The Disabled American Veterans (DAV), Department of Virginia has passed resolutions at the past two state conferences (Res 10, Res 19) calling for personal property tax exemption for one vehicle for veterans who qualify for the real property tax exemption.

DISCUSSION:

- As a Commonwealth, there is supposed to be uniform policies and tax exemptions.
- The Commissioners of the Revenue and other assessing officials are supportive of personal property tax exemption on one vehicle with the same requirements as the real property tax exemption.
- The requirements then would be for eligible veterans if they are 100% service-connected, total and permanently disabled veterans, as rated by the U.S. Dept. of Veterans Affairs.
- This is another way to support low-income veterans, many of whom often risk losing their vehicle due to late payments and fines.
- The legislation would need to supercede current regulations passed at the county and city level to create one systematic policy for personal property tax exemptions in the Commonwealth of Virginia.

RECOMMENDATION: That the Governor and General Assembly approve legislation creating a standardized, statewide personal property tax exemption for one vehicle for 100% service-connected, total and permanent disabled veterans.