

TAXATION

88 Attachment 1

**COUNTY OF BUCHANAN
COMMISSIONER OF REVENUE**

Requirements for Personal Property Tax Exemption for Disabled Veterans:

- (1) The title of the property for which exemption is claimed must be held on January 1 of the taxable year by the persons or persons claiming exemption.
- (2) One automobile owned and regularly used by a veteran who has service-connected disabilities as set forth in Virginia Code § 58.1-3506(A) and is certified by the Department of Veterans Affairs.
- (3) The person applying under this Article XIV shall provide a written statement to the Commissioner of Revenue or other assessing officers from the Department of Veterans Affairs that certifies that.
- (4) The veteran has been properly designated or classified by the Department of Veterans Affairs so as to meet the requirements of § 58.1-3506(A)(19) and verify that his/her disability is service connected.
- (5) Further, the person applying under this Article XIV shall file annually, with the Commissioner of Revenue, forms to be supplied by Buchanan County verifying that such disability is continuing.
- (6) Annually, between March 1 and May 1 of the taxable year, the person or persons claiming an exemption must file a personal property tax exemption for disabled veterans application with the Commissioner of Revenue.

NOTE: A false claim for the tax relief authorized in this section shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not less than \$250, nor more than \$1,000 for each offense.

**RETURN TO: Commissioner of Revenue for Buchanan County
P. O. Box 1042
Grundy, VA 24614
276.935.6541 or 276.935.6542**