

2026 SESSION

INTRODUCED

26103056D

1 **HOUSE BILL NO. 175**

2 Offered January 14, 2026

3 Prefiled January 6, 2026

4 *A BILL to amend and reenact § 58.1-3219.9 of the Code of Virginia, relating to real property tax exemption;*
5 *surviving spouses of members of the Armed Forces who died in the line of duty.*

6 Patron—Feggans

7 Committee Referral Pending

8 **Be it enacted by the General Assembly of Virginia:**

9 **1. That § 58.1-3219.9 of the Code of Virginia is amended and reenacted as follows:**

10 **§ 58.1-3219.9. Exemption from taxes on property of surviving spouses of members of the Armed Forces who died in the line of duty.**

11 A. Pursuant to subdivision (b) of § 6-A of Article X of the Constitution of Virginia, and for tax years
12 beginning on or after January 1, 2015, the General Assembly hereby exempts from taxation the real property
13 described in subsection B of the surviving spouse (i) of any member of the ~~armed forces~~ *Armed Forces* of the
14 United States who died in the line of duty with a Line of Duty determination from the U.S. Department of
15 Defense, including the death of any such member that was the result of suicide, and (ii) who occupies the real
16 property as his principal place of residence. However, no county, city, or town shall be liable for any interest
17 on any refund due to the surviving spouse for taxes paid prior to the surviving spouse's filing of the affidavit
18 or written statement required by § 58.1-3219.10. If the surviving spouse acquires the property after January 1,
19 2015, then the exemption shall begin on the date of acquisition, and the previous owner may be entitled to a
20 refund for a pro rata portion of real property taxes paid pursuant to § 58.1-3360.

21 B. 1. Those dwellings in the locality with assessed values in the most recently ended tax year that are not
22 in excess of the average assessed value for such year of a dwelling situated on property that is zoned as single
23 family residential shall qualify for a total exemption from real property taxes under this article. If the value of
24 a dwelling is in excess of the average assessed value as described in this subsection, then only that portion of
25 the assessed value in excess of the average assessed value shall be subject to real property taxes, and the
26 portion of the assessed value that is not in excess of the average assessed value shall be exempt from real
27 property taxes. Single family homes, condominiums, town homes, manufactured homes as defined in
28 § 46.2-100 whether or not the wheels and other equipment previously used for mobility have been removed,
29 and other types of dwellings of surviving spouses, whether or not the land on which the single family home,
30 condominium, town home, manufactured home, or other type of dwelling of a surviving spouse is located is
31 owned by someone other than the surviving spouse, that (i) meet this requirement and (ii) are occupied by
32 such persons as their principal place of residence shall qualify for the real property tax exemption. If the land
33 on which the single family home, condominium, town home, manufactured home, or other type of dwelling is
34 located is not owned by the surviving spouse, then the land is not exempt.

35 For purposes of determining whether a dwelling, or a portion of its value, is exempt from county and town
36 real property taxes, the average assessed value shall be such average for all dwellings located within the
37 county that are situated on property zoned as single family residential.

38 2. *Notwithstanding the provisions of subdivision 1, for tax years beginning on and after January 1, 2026,*
39 *the governing body of a locality may by ordinance provide up to a total exemption from real property taxes*
40 *under this article for dwellings of any assessed value for such year situated on property that is zoned as*
41 *single family residential.*

42 C. The surviving spouse of a member of the ~~armed forces~~ *Armed Forces* who died in the line of duty shall
43 qualify for the exemption so long as the surviving spouse does not remarry. The exemption applies without
44 any restriction on the spouse's moving to a different principal place of residence.

45 D. A county, city, or town shall provide for the exemption from real property taxes (i) the qualifying
46 dwelling, or the portion of the value of such dwelling and land that qualifies for the exemption pursuant to
47 subsection B, and (ii) except land not owned by the surviving spouse, the land, not exceeding one acre, upon
48 which it is situated. However, if a county, city, or town provides for an exemption from or deferral of real
49 property taxes of more than one acre of land pursuant to Article 2 (§ 58.1-3210 et seq.), then the county, city,
50 or town shall also provide an exemption for the same number of acres pursuant to this section. A real
51 property improvement other than a dwelling, including the land upon which such improvement is situated,
52 made to such one acre or greater number of acres exempt from taxation pursuant to this subsection shall also
53 be exempt from taxation so long as the principal use of the improvement is (i) to house or cover motor
54 vehicles or household goods and personal effects as classified in subdivision A 14 of § 58.1-3503 and as
55 listed in § 58.1-3504 and (ii) for other than a business purpose.

INTRODUCED

HB175

59 E. For purposes of this exemption, real property of any surviving spouse of a member of the ~~armed forces~~
60 *Armed Forces* who died in the line of duty includes real property (i) held by a surviving spouse as a tenant for
61 life, (ii) held in a revocable inter vivos trust over which the surviving spouse holds the power of revocation,
62 or (iii) held in an irrevocable trust under which the surviving spouse possesses a life estate or enjoys a
63 continuing right of use or support. The term does not include any interest held under a leasehold or term of
64 years.

65 F. 1. In the event that (i) a surviving spouse is entitled to an exemption under this section by virtue of
66 holding the property in any of the three ways set forth in subsection E and (ii) one or more other persons have
67 an ownership interest in the property that permits them to occupy the property, then the tax exemption for the
68 property that otherwise would have been provided shall be prorated by multiplying the amount of the
69 exemption by a fraction that has 1 as a numerator and has as a denominator the total number of all people
70 having an ownership interest that permits them to occupy the property.

71 2. In the event that the principal residence is jointly owned by two or more individuals including the
72 surviving spouse, and no person is entitled to the exemption under this section by virtue of holding the
73 property in any of the three ways set forth in subsection E, then the exemption shall be prorated by
74 multiplying the amount of the exemption by a fraction that has as a numerator the percentage of ownership
75 interest in the dwelling held by the surviving spouse, and as a denominator, 100 percent.