



Benefits

Virginia Department of Veterans Services

UPDATE: POSTED 03/28/2024: Virginia Code § 58.1-3219.7 grants the Department of Veterans Services (DVS) authority to promulgate rules and regulations governing the administration of the real property tax exemption for disabled veterans established by Article X, § 6-A of the Constitution of Virginia.

Recently, it has come to DVS's attention that information contained in certain DVS regulations and guidance on this exemption conflicts with the law governing the exemption. Specifically, subsection (E) of 1 VAC § 80-10-90 contains a limitation period that conflicts with Code § 58.1-3219.5, the statute implementing the exemption. Additionally, the Attorney General has issued an opinion ([No. 16-060](#)) concluding that this tax exemption is not subject to any limitations period.

Instead, qualified disabled veterans or their surviving spouses are "entitled to enjoy that tax exemption, beginning on the date of the disability rating, including all prior years back to and including 2011," when the tax exemption was enacted. Accordingly, DVS is initiating the regulatory process to repeal 1 VAC § 80-10-90(E) and is rescinding any guidance contrary to the OAG opinion.

