



NETWORK

Summer 2011

VIRGINIA ASSOCIATION OF ASSESSING OFFICERS
The Quarterly Newsletter of Virginia's Assessment Professionals

County of Fairfax



Since the end of the Second World War, Fairfax County has transformed from an agrarian county to one of the largest metropolitan areas in the United States. The abundance of available land and its geographic position near Washington, D.C. made Fairfax an attractive location for federal agencies such as the CIA and, more recently, the National Geospatial-Intelligence Agency. Although Fairfax has over 113 million square feet of office space, county residents benefit from an extensive park system and nationally-renowned health care facilities making Fairfax County an excellent place to work and live.

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and Directors**

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VAAO OFFICERS

LARRY A. MACKERETH, CAE

Although Larry is a native of Maryland, he has always considered Virginia as a second home, both personally and professionally. Larry received a Bachelor of Arts Degree in History from Lynchburg College (Go Hornets!) in 1980. One of his most memorable summer jobs was serving as a Scout Camp instructor for archery, rifle and shotgun shooting at Camp Ottari near Hiawassie, VA in 1976. While on staff, he worked with John Hankins, whose uncle Earl Hamner created the popular Waltons TV series about life in the Blue Ridge Mountains. After two years with the Baltimore City Department of Social Services, Larry began his assessment career with the Maryland State Department of Taxation in Calvert County in 1984 as a residential appraiser—moving to commercial assessments in 1988. Larry served as President of the Maryland Association of Assessing Officers in 1990-1991. In 1992, Larry earned his Certified General appraisers license and began a two-year stint as a commercial appraiser. Larry moved to the Fairfax County Department of Tax Administration in 1994 and received his CAE designation in 1996, at which time he joined the VAAO. Since then, Larry has served on several VAAO and IAAO committees. Currently, he is the First Vice-President of the VAAO. He was recently promoted to Assistant Director for residential properties. This will be a major change for Larry, who has been working on the commercial side since 1998. Larry's wife Karen is also an appraiser—working as an Assessor Supervisor in Frederick County, MD. His daughter Kate is in her second year of graduate work at Wesley Theological Seminary in DC. Daughter Laurel is completing her senior year at James Madison University where she is majoring in Communication Sciences and Disorders.



Employee News from Around the State

Chuck Young, Newport News City Assessor, retires in Spring 2011

The VAAO won't be the same without you Chuck! Enjoy those long, lazy days of retirement in Williamsburg. -Kim Smith

Congratulations and Best Wishes to Chuck Young on his retirement! I hope his does not get stuck driving in a circle going left in his Prius while drinking his favorite Starbucks coffee:-) From his favorite Commissioner of the Revenue. - Priscilla Bele

Best wishes on your retirement, now you can enjoy your morning coffee and start reading the sports page with- out searching the local news looking for the next headache. CONGRATULATIONS!!! -Jerald Banagan

We will miss Chuck's thoughtful comments and contributions to the VAAO and to assessment administration. Chuck has a good perspective on the issues that come up in real estate assessment that I will miss. I will also miss Chuck's sense of humor. -Janet. E. Coldsmith, CAE



Sandy Hughes, Hopewell City Assessor retires Spring 2011

Good Luck and Best wishes as you begin your retirement life! I have enjoyed getting to know you and working with you on VAAO committee assignments over the years. You are one I always scout the room and look for that bright smile so I can sit beside you! Stay in Touch! -Susan Lower

Sandy and I first meet at the Advanced Assessor's school in Charlottesville 30 years ago. We became fast friends, and I have been blessed to have her in my life all these years. I wish my dear friend the very best life can bring. Happy retirement!! -Bruce

I remember meeting you and Maggie 25 years ago and I knew then we'd be great friends. You have always been generous in serving your City, the IAAO and VAAO throughout your career. You certainly deserve to enjoy the next wonderful time in your life--you can relax now and enjoy family, traveling and just doing what you want to do when you want! I am so jealous! Best wishes for a happy retirement. -Sterling B. Carter, RES



Certificate of Excellence in Assessment Administration Awarded to Hampton

Hampton's Office of the Assessor of Real Estate has been awarded a Certificate of Excellence in Assessment Administration from the International Association of Assessment. The IAAO Certificate of Excellence in Assessment Administration recognizes those governmental units utilizing best appraisal and assessment practices throughout their offices. This award follows the successful completion of a challenging and rigorous self-evaluation program of specific, accepted, assessment administration and appraisal practices as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*. Hampton's Office of the Assessor of Real Estate is the eighth governmental unit in the country to be awarded the Certificate of Excellence in Assessment Administration and the first in Virginia. The award of the Certificate of Excellence in Assessment Administration follows three years of process analysis, team building and process improvement which has been guided by the vision of a model assessment office.



News from Fairfax County VAAO members

Marilyn Foley, management analyst, Real Estate Division, retired on March 25 after 27 years of service (pictured on left).

Guy Yates, senior appraiser, Real Estate Division, retired on March 4 after 27 years of service (pictured on left).

David Stevenson, assistant director, Real Estate Division, retired on Feb. 25 after 26 years of service.

Nathan Rutherford, real estate appraiser in the Real Estate Division, who earned his Licensed Residential Real Estate Appraiser license.

The following members of the Real Estate Division: **Yorka Crespo**, appraiser; **Aruna Pearson**, senior appraiser; and **Nega Teweldemedhin**, appraiser, who earned their Residential Evaluation Specialist or RES from the International Association of Assessing Officers (IAAO).

Larry Mackereth, CAE has been promoted to Assistant Director of the Real Estate Division in Fairfax County. He will be managing the reassessment of primarily residential single family and townhouse properties.



A Message from the President!

I'm sure some of you remember the song, "It's like a heat wave". Supposedly when there are three or more days of excessively hot weather it is known as a heat wave! Yes, even in Southwest Virginia, we are experiencing excessively hot weather with 90 degrees or above and high humidity. By the time you read this our 56th Annual Seminar in Charlottesville will be over and I trust you experienced some "hot" topics to go along with this early heat wave we are catching!

The Annual Seminar was well attended this year despite the downward swing in the economy and our budget decreases. Co-Chairs Angela Arnold and Becca Grenoble and their committee members produced an outstanding agenda. Some of the highlights of the week were Rick Stewart teaching the Marshall Swift class and our first time ever tour of Monticello with lunch at the Mitchie Tavern. Thank you Educational Committee once again for everything!

The Advance Assessor's school had 142 students attending JMU in June. Many thanks to you for allowing your staff to attend and support this great educational opportunity. Also many thanks to Jason Hughes who singlehandedly made this event happen.

At the July Board meeting, Past President Bob Willingham submitted a slate of officers for next year's VAAO Officers and Directors. This slate of officers and directors will be presented for approval by the membership at this year's conference in Roanoke. The list of candidates recommended for approval can be found on our website @ www.vaa.org.

Save the date cards have gone out for the 63rd Annual VAAO Conference in Roanoke Virginia October 5 – 7th. Early bird deadline is August 12th, so get your reservations in! Co-Chairs Cookie Wall, Terry Compton, and Sharon Williams and their team have prepared some great educational opportunities that include a commercial class by Joe Durrer, a residential class taught by Dr. Leon Geyer from Va Tech, and for the Commissioners we are excited to have an update on the Verizon Appeal case and the Sales Tax Registration! Join us in October in Roanoke. It will be an amazing line-up!

You Hokie fans be sure to bring your camera and catch Frank Beamer and the Hokies as they take on Miami on October 8th in Blacksburg. For conference VAAO attendees this means that on Friday night, October 7th, the Hokies will be staying at the Hotel Roanoke with us! So wear your maroon and orange and let's cheer for the Hokies as they board the bus for Blacksburg Saturday morning! Maybe we can get Frank to let them join us in the hospitality room on Friday night?

Enjoy the rest of the "hot" summer and I hope to see you at the Conference in Roanoke!

Sincerely,
Susan Lower

Co-Chairs of the Education and Arrangement Committees



VAAO COMMITTEES – WOULD YOU LIKE TO SERVE?

If you would like to serve on a VAAO committee, send President – Elect Greg Daniels an e-mail at greg.daniels@lynchburgva.gov

Education... Audit and Finance...Annual Meeting...Arrangements

Membership...PDP Advisory...Personnel...Awards...Resolutions

Manual...Publicity...Nominating...Legislative....Land Use....

Parliamentarian...Historian...Communications and Technology

Chaplain...Flag Bearer/Sergeant at Arms....Commissioner of the Revenue Liaison

Pistol Pete Scholarships



I would like to extend my sincere thanks to the VAAO for selecting me for the Pistol McMillian Scholarship. The knowledge gained will make an immediate impact in my daily job and give me more credibility when talking with taxpayers about their assessments. The experience has also helped me to prepare for my future in helping me gain more perspective about the assessment field. The networking also has opened up more resources and contacts for me now and in the future. I look forward to continuing my education through more classes. -Jason Hall



The 2011 VAAO Pistol McMillian scholarship made it possible for me to attend the Advanced Assessor School at James Madison University this year. It was a great experience for me, both educationally and professionally. I came away with a lot of pertinent information to my job as an Appraiser with the City of Roanoke. It provided many networking opportunities across the state, and it was interesting to learn from the other localities. I would like to thank the VAAO, the Scholarship Committee, the Advanced Assessor School, and my instructor. -Katelyn Compton



I would like to thank the VAAO for awarding me with a scholarship for the Fundamentals of Real Property Appraisal class. I am grateful for this opportunity. The class was rewarding and it has given me a better understanding of the appraisal process. I look forward to more classes in the future. -Nancy Varner

2012 & Beyond – Board of Equalization vs. Circuit Court

By William C. Harvey, II, CCIM, MAI

On March 18, 2011, the Virginia General Assembly approved several changes to the Code of Virginia that will affect the appeals process for ad valorem property taxation. The changes to § 58.1-3984 (Application to court to correct erroneous assessments of local levies generally) are particularly compelling and will pose a vexing problem to future potential appellants – *Should I appeal to the Board of Equalization or go straight to circuit court?*

Effective for tax years beginning on or after January 1, 2012, § 58.1-3984(B) now reads, in pertinent part, “...*In circuit court proceedings to seek relief from real property taxes, there shall be a presumption that the valuation determined by the assessor or as adjusted by the board of equalization is correct* [emphasis added].” Given the minimal documentation that most Boards of Equalization provide after adjusting an assessment, an aggrieved taxpayer could face a very daunting task in court when attempting to rebut the presumption of correctness where there is no property model, market analysis or witness to impeach. Rather, the taxpayer may face nothing more than a one-page document that transmits the adjusted valuation from the Board. How one can effectively critique such a limited transmittal and meet the burden of proof to show that the adjusted assessment is not uniform or the real property at issue is assessed at more than fair market value could be exceedingly difficult.

Likewise, an attorney defending an assessment in court that was adjusted by a Board of Equalization may also find it necessary to adjust his or her litigation strategy by limiting the amount of documentation he or she introduces into evidence. For instance, as extreme as it may first appear, the attorney could simply introduce the same one-page document into evidence that transmits the adjusted valuation from the Board and rest his or her case, thereby frustrating the ability of opposing counsel to cross-examine a witness and rebut the presumption of correctness that must be established before relief can be granted.

Thus, for tax years beginning after January 1, 2012, an aggrieved taxpayer must carefully weigh the advantages and disadvantages of appealing to a Board of Equalization versus appealing directly to a circuit court. While statistics may show that a majority of appeals to Boards of Equalization are affirmed, the risk of having a Board adjust an assessment in the future may so greatly impair a taxpayer’s ability to further challenge the adjusted assessment in court that taxpayers may elect to bypass Boards of Equalization all together.

Only the future will tell how this statute change will play out, but the time for assessors, attorneys and taxpayers to begin to consider their options is now upon us.

Editor’s note: This article is the first in an occasional series of articles by non-members and represents the opinion of the author only and not the opinion of the Virginia Association of Assessing Officers.

William Harvey is president of William C. Harvey & Assoc., Inc., an appraisal and consulting firm in Great Falls, Va., and a member of the Fairfax County Board of Equalization. **Contact: (703) 759-6644; email: wcha@verizon.net.**

VAAO BOARD MEETING MINUTES
Thursday, July 14, 2011
Doubletree Hotel, Charlottesville, Virginia

Call to Order by VAAO President Susan Lower, SRA on July 14, 2011 at 5:00 pm.

In Attendance:

Voting Members:

Past President	Robert Willingham, ASA	-Present
President	Susan Lower, SRA	-Present
President Elect	Greg Daniels, CAE	-Present
First Vice President	Larry Mackereth, CAE	-Present
Second Vice President	Bill Marchand	-Present
Treasurer	Ron Agnor	-Present
Secretary	Brian Gordineer, AAS	-Present
Director 1 Year	Don McKigney	-Present
Director 1 Year	Mary Deas, CMS	-Absent
Director 1 Year	Dayle Gallagher	-Present
Director 2 Years	David Sanford, CAE	-Present
Director 2 Years	Bruce Lowe	-Present
Director 2 Years	Steve Esenbock	-Present

IAAO President Comments:

IAAO President Bruce Woodzel reported that Virginia will have two candidates for the IAAO Board, Secretary Brian Gordineer, AAS and Todd Kaufman, CAE.

Invocation: President Susan Lower, SRA provided the invocation.

Pledge of Allegiance: Greg Daniels, CAE – Present
President Elect Greg Daniels, CAE led the Pledge of Allegiance.

Secretary's Report: Brian Gordineer, AAS – Present

President Susan Lower, SRA asked the Secretary to read the minutes from the April 29, 2011 meeting. Second Vice President Bill Marchand made a motion to dispense with the reading of the minutes. The motion was seconded by Director Bruce Lowe. There was no discussion and all voted in favor. Second Vice President Bill Marchand made a motion to approve the minutes from the April 29, 2011 meeting. Director Bruce Lowe seconded the motion and all voted in favor.

Treasurer's Report: Ron Agnor – Present

Treasurer Ron Agnor presented the attached report and explained it in detail. A motion to accept the Treasurer's report was made by Director Bruce Lowe. The motion was seconded by President Elect Greg Daniels, CAE. All voted in favor.

Reporting to the President Elect: Greg Daniels, CAE

Education Committee: Angela Arnold and Rebecca Grenoble – Not present , as they were attending to seminar activities.

Audit and Finance Committee: Billy Driver – Present
Chairman Billy Driver had no report.

Annual Meeting 2012: Greg Daniels, CAE - Present

President Elect Greg Daniels, CAE indicated that the 2012 Annual Conference will be held October 9-12 at the Hilton in Virginia Beach. The room rates at the Hilton will be \$139.

Reporting to First Vice President: Larry Mackereth, CAE

Arrangements Committee: Cookie Wall, Terry Compton – Present
Chairwomen Cookie Wall and Terry Compton reported that the 63 Annual Conference will be held October 4-7, 2011 at the Hotel Roanoke in Roanoke. Committee has had six meetings and two more will be held in Roanoke (July 27 and August 24).

Membership Committee: John Nelms, RES, SRA - Absent
Chairman Nelms had no report.

PDP Advisory Committee: David Sanford, CAE - Present
Chairman David Sanford, CAE reported that recognition awards were presented to three designees. He also noted that the PDP afternoon session was well attended.

Personnel Committee:
President Susan Lower, SRA reported that she and President Elect Greg Daniels, CAE have been working on transitioning the data collection method of Salary Survey to Survey Monkey.

Reporting to Second Vice President: Bill Marchand

Awards Committee: Charles Vester - Present
Chairman Vester had no report.

Resolutions Committee: John Nelms, RES, SRA - Absent
Chairman had no report.

Manual Committee: John Kiger - Absent
Chairman Kiger had no report.

Publicity Committee: Ryan Davis - Present
Chairman Davis reported that work was almost complete on the next issue of the Network, although any last minute submissions could be forwarded.

Reporting to President: Susan Lower, SRA

Nominating Committee: Bob Willingham – Present
Chairman Robert Willingham presented the attached slate of officers to be presented at the Annual Meeting in Roanoke..

Legislative Committee: Tommy Rice, CAE and Janet Coldsmith, CAE – Present
Chairpersons Tommy Rice, CAE and Janet Coldsmith, CAE reported that Charlie Crowson kept all very well informed and that all seemed pleased. Janet Coldsmith, CAE indicated that next year will be a longer General Assembly session so we should be prepared for additional expenses compared to this past year.

Use Value Committee: Bruce Lowe – Present
Chairman Bruce Lowe indicated that the Land Use session had been a success.

Regional Seminar Committee: Tammy Carroll, CAE – Present
Chairwoman Tammy Carroll, CAE indicated plans were set for IAAO 701 Valuation of Golf Courses in Northern Virginia offered September 12 and 13 and USPAP on September 15 in Hampton Roads.

Parliamentarian: Jerry Banagan, ASA – Present
No report was given.

Technology Committee: Sam Davis, CAE and John Yeatman, AAS– Absent
President Elect Greg Daniels, CAE explained that he had utilized the VAAO flag as a basis for the new website color scheme. He explained that the new website would be a depository for many documents and would be beneficial to our historian. He further explained that it will

be possible for content to be added by various users. Treasurer Ron Agnor clarified that the last payments should have already been made to the old website vendor and hosting service.

Historian: Clay Fortney – Absent
No report was given.

Commissioner of Revenue Liaison: Terry Yowell – Present
Liaison Terry Yowell indicated that the Commissioners' Association was not happy with the one-day fee structure in place for the Annual Conference. She also indicated that the Commissioners' would not be providing any educational sessions for the Annual Conference in Roanoke.

Unfinished Business:
No unfinished business was discussed.

New Business:

Review of the Assessor's School

Jason Hughes of the Department of Taxation reported that 153 students attended the Assessor's School. President Susan Lower, SRA indicated that she had heard many favorable comments about the Assessor's School.

Administrative Support

President Susan Lower, SRA introduced Karie Walker. Ms. Walker spoke of her interest in serving the VAAO and how she has served other organizations. David Sanford, CAE spoke of how Ms. Walker had assisted the Hampton Roads Chapter of the Appraisal Institute. President Susan Lower, SRA indicated that Ms. Walker would provide a proposal that the Board could consider at a special meeting to be held in Roanoke prior to the Annual Breakfast Meeting.

DPOR

President Susan Lower, SRA reported that she, President Elect Greg Daniels, CAE and Joseph Durrer visited DPOR to establish a dialogue regarding the requirements for getting approval of continuing education offerings. She reported that the meeting was successful and provided the opportunity to share VAAO's educational goals.

The meeting was adjourned by VAAO President Susan Lower, SRA at 6:30 p.m.



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To: Susan Lower, President
From: Bob Willingham, Nominating Committee Chair
Date: July 14, 2011
Subject: Officers and Directors Nominations

The Nominating Committee is please to submit the following nominations for 2012 VAAO Officers and Directors.

President: Greg Daniels, CAE
President Elect: Larry A Mackereth, CAE
First Vice President: William Marchand
Second Vic e President: Ron Agnor
Secretary: Brian Gordineer, AAS
Treasurer: Billy Driver

Directors 1 Year:

David Sanford
Bruce Lowe
Steve Esenbock

Directors 2 Years:

Ryan Davis
Pam Stipanick
Jeff Davis

Nominating Committee

Bob Willingham
Tommy Rice
Janice Hudgins
Janet Coldsmith
Glen Branham
Jerry Banagan
Jim Hester

Disabled Military Veterans' Real Property Tax Exemption

Number 52

May 2011

Disabled Military Veterans' Real Property Tax Exemption

Mark Vucci and Lisa Wallmeyer
DLS Senior Attorneys

Constitutional Amendment

The 2009 and 2010 Sessions of the General Assembly passed identical joint resolutions proposing to amend the Constitution of Virginia to provide for an exemption from the local real property tax for certain military veterans determined by the U.S. Department of Veterans Affairs to have a one hundred percent service-connected disability. (See HJR 648/SJR 275 in 2009 and HJR 33/SJR 13 in 2010). The resolutions also provided that the property tax exemption is available to a surviving spouse of a veteran who was eligible for the 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.

The identical resolutions having passed in 2009 and 2010 by a majority of the members elected to each house of the General Assembly, the proposed constitu-

tional amendment was submitted to the voters in November 2010 in accordance with Article XII, Section 1 of the Constitution of Virginia. The November 2010 ballot asked those voting in the election if Article X of the Constitution of Virginia should be amended as follows:

ARTICLE X TAXATION AND FINANCE

Section 6-A. Property tax exemption for certain veterans.

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, so long as the surviving spouse does not remarry and continues to occupy the real property as his or her principal place of residence.¹



The voters ratified the amendment for the disabled military veterans' real property tax exemption by a large margin. HB 149 and SB 31, passed by the 2010 General Assembly, were the bills that actually directed the Virginia State Board of Elections to place the constitutional amendment on the November 2010 ballot. These identical bills provided that the constitutional amendment, if ratified, would become effective on January 1, 2011.

As can be seen from the language of the amendment, the Constitution of Virginia required implementation of the tax exemption by general law adopted by the General Assembly. As a result, the 2011 Regular Session of the General Assembly introduced and ultimately adopted identical bills implementing the constitutional amendment. (See HB 1645/SB 987, 2011 Virginia Acts of Assembly Chapters 769 and 840.)²

Level of Disability

The legislation mirrored the language set forth in the constitutional amendment by specifying that, in order to qualify, a veteran must have received a rating from the U.S. Department of Veterans Affairs as having a 100 percent service-connected, permanent, and total disability. As the Constitution of Virginia requires that all property tax exemptions be set forth in the Constitution of Virginia, the General Assembly – or a locality – is constrained from expanding the class of veterans who may qualify for the exemption to include veterans who may have a severe, but less than 100 percent, disability, or to include veterans who have been declared 100 percent unemployable but not 100 percent disabled.

Surviving Spouses

As previously noted, the constitutional amendment allows the surviving spouse of a disabled veteran to claim the tax exemption. The source of many questions concerning the new property tax exemption is the fact that the implementing legislation specifies that the exemption would only apply to the surviving spouse of a veteran who dies on or after January 1, 2011. This provision was adopted in accordance with the language of the constitutional amendment. The constitutional amendment was ratified in November 2010 and became effective on January 1, 2011, for all tax years beginning on or after January 1, 2011. The amendment provides that the property tax exemption is available to "the surviving spouse of a veteran **who was eligible** for the exemption" (emphasis added). Disabled veterans would only be eligible for the exemption on or after January 1, 2011; if a veteran passed away prior to January 1, 2011, he was not eligible for the exemption, and therefore neither is his surviving spouse.

While the implementation of this provision for surviving spouses may create difficult situations, unfortunately the General Assembly does not have the authority to broaden the scope of a property tax exemption in cases where the plain language of the Constitution of Virginia limits the exemption; therefore, an additional constitutional amendment would be required to allow expanded participation by surviving spouses of veterans who died prior to January 1, 2011.

Implementation by Localities

The 2011 legislation establishes in the Code of Virginia the process and procedures for applying for the exemption, thus creating consistency from locality to locality in implementing the exemption. A qualified veteran must provide to the commissioner of revenue of the locality an affidavit or written statement (i) setting forth his name and spouse's name, if applicable, (ii) indicating whether the property is jointly owned, and (iii) certifying that the property is the veteran's principal place of residence. The veteran must also provide documentation from the U.S. Department of Veterans Affairs indicating that the veteran has a 100 percent, service-connected, permanent, and total disability. The veteran is only required to file this information once (as opposed to filing annually), unless the veteran's principal place of residence changes.

Amount of Property Exemption

Finally, the legislation addresses a technical issue as to how much property may be exempted from taxation. While the constitutional amendment specified that the exemption applied to the veteran's "principal place of residence," it did not specify whether this meant only the actual dwelling, or included the yard around the dwelling or any additional acreage. Again, in an attempt to provide consistency in application from locality to locality, the General Assembly specified that the exemption would apply to the dwelling and up to one acre of land upon which it is situated. The only exception to this rule is

if the locality already provides an exemption or deferral of real property taxes of more than one acre of land for the elderly or disabled pursuant to Article 2 (§ 58.1-3210 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia. In that instance, the locality must exempt the same amount of property for disabled veterans.

¹The amendment to the Constitution of Virginia became effective January 1, 2011, and is available online at <http://legis.state.va.us/Laws/search/constitution.htm#10S6a> and will be updated in the Constitutions supplement of the hard copy of the Code of Virginia around July 1, 2011.

²Chapters 769 and 840, which became effective April 6, 2011, of the 2011 Acts of Assembly, created a new article in the Code of Virginia (Article 2.3 (§ 58.1-3219.5 et seq.) of Chapter 32 of Title 58.1 of the Code of Virginia). The online and hard copy of the Code of Virginia will reflect this change around July 1, 2011. The text of the language for the new article can be viewed now through the Legislative Information System at <http://lis.virginia.gov/cgi-bin/legp604.exe?111+ful+CHAP0840> and <http://lis.virginia.gov/cgi-bin/legp604.exe?111+ful+CHAP0769>.

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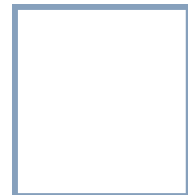
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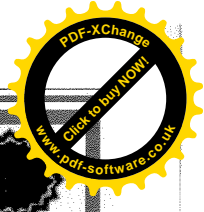
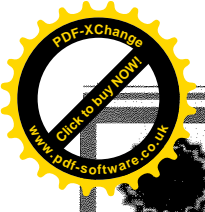
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RECOGNITION!

Do you know someone who is worthy?

Award Nominations and Guidelines

OUTSTANDING MEMBER - Presented to the VAAO member who has achieved the most outstanding professional success. It is the highest award offered by the VAAO and is reserved to recognize truly outstanding accomplishments.

MOST VALUABLE MEMBER - Presented to the VAAO member who has made the greatest contribution to the success of the VAAO. This contribution can be the result of committee assignments or individual acts, and may also be the result of an accumulation of activities, none of which would individually qualify for the award.

MEMBERSHIP AWARD - Presented to the VAAO member who recruits the most new members between the last annual meeting and 60 days prior to the annual meeting. The individual should enroll at least eight new members before the award is granted.

PUBLICATION - Presented to a Virginia resident who is the author of an article on some phase of assessment administration, which in the judgment of the Awards Committee is the best publication in the Network since the last annual meeting.

DISTINGUISHED SERVICE - Presented to any individual or organization that makes a significant contribution to the improvement of assessment administration in Virginia. This contribution can be the result of committee assignments or individual acts, and may also be the result of an accumulation of activities, none of which would individually qualify for the award.

CERTIFICATE OF APPRECIATION - May be presented to individuals who have contributed to VAAO, but not to the degree required to qualify for one of the above rewards.

VAAO awards will be presented at the Annual Conference. Questions and submissions should be directed to:

Charles Vester
Real Estate Assessor's Office
700 Town Center Dr, Suite 220
Newport News, VA 23606

Telephone: 757-926-1926
Fax: 757-926-1940
Email: cvester@nngov.com

VAAO AWARDS NOMINATION FORM

I nominate _____ for the _____ Award

Comments: _____

Submitted by: _____

Nominate only one person per form.
You may make additional copies of the form if you wish to nominate more than one person
or if you wish to make nominations for more than one award.