

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 3 of Chapter 32 of Title 58.1 a section*  
3 *numbered 58.1-3228.2, relating to classification of real property owned by certain surviving spouses*  
4 *for tax purposes.*

5  
6 Approved

[H 957]

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

8 **1. That the Code of Virginia is amended by adding in Article 3 of Chapter 32 of Title 58.1 a**  
9 **section numbered 58.1-3228.2 as follows:**

10 **§ 58.1-3228.2. Classification of real property owned by certain surviving spouses for tax purposes.**

11 *A. For taxable years beginning on or after January 1, 2022, any real property owned by a surviving*  
12 *spouse of a member of the Armed Forces of the United States who died in the line of duty with a line of*  
13 *duty determination from the U.S. Department of Defense, where such death was not the result of*  
14 *criminal conduct, and where such spouse occupies the real property as his principal place of residence*  
15 *and does not remarry may be declared and classified as a separate class of property and shall*  
16 *constitute a separate classification for local taxation of real property.*

17 *B. The governing body of such locality may by ordinance levy a tax on the property described in*  
18 *subsection A at a different rate than the tax imposed upon other real property, provided that the rate of*  
19 *tax on the property described in subsection A shall not be zero and shall not exceed the rate of tax on*  
20 *other real property.*

21 *C. Nothing in this section shall be construed to permit a locality to alter in any way its valuation of*  
22 *real property covered by this section.*

23 *D. Nothing in this section shall be construed to restrict the surviving spouse from moving to a*  
24 *different principal place of residence and without any requirement that the surviving spouse reside in*  
25 *the Commonwealth at the time of death of the member of the Armed Forces of the United States.*

ENROLLED

HB957ER