



COMMONWEALTH OF VIRGINIA
JOINT LEADERSHIP COUNCIL OF
VETERANS SERVICE ORGANIZATIONS

101 N. 14TH ST., 17TH FLOOR
RICHMOND, VA 23219 COMMONWEALTH OF VIRGINIA

Joint Leadership Council of Veterans Service Organizations 1

Air Force Association
American Legion
AMVETS
Association of the United States Army
Disabled American Veterans
Fifth Baptist Veterans Ministry
Fleet Reserve Association
Iraq & Afghanistan Veterans of America
Legion of Valor of the U.S., Inc.
Marine Corps League
Military Order of the Purple Heart
Military Officers Association of America
Military Order of the World Wars
Navy Mutual Aid Association
Navy Seabee Veterans of America
Non-Commissioned Officers Association
Paralyzed Veterans of America
Reserve Officers Association
Roanoke Valley Veterans Council
Veterans of Foreign Wars
Vietnam Veterans of America
Virginia Army/Air National Guard Enlisted Association
Virginia National Guard Association
Women Marines Association

Approved September 9,
2021

Position Paper 2022-02

Expand Tax Relief for Surviving Spouses of Military Service Members to also include “Died in the Line-of-Duty”

OBJECTIVE: To expand tax relief for Surviving Spouses of Military Service Members to also include “Died in the Line-of-Duty.”

BACKGROUND:

- Virginia Code Title 58.1, Chapter 32, section 58-1-3219.9, provides a real estate tax exemption for the surviving spouse of a member of the United States Armed Forces who was *Killed in Action* as determined by the U.S. Department of Defense.
- Virginia Code Title 58.1, Chapter 32, section 58-1-3219.5, provides a real estate tax exemption for the surviving spouse of a veteran who was determined by the U. S. Department of Veterans Affairs to have a *100% service-connected permanent and total disability*, and who occupied the real property as his or her principal place of residence.
- There is a very small gap between these two groups of surviving spouses: the surviving spouses of military service members who died in the *line-of-duty*, but who were not killed in action, are not eligible for an exemption.
- Examples of line-of-duty deaths include service members who:
 - Die in pre-deployment training exercises;
 - Are killed in airplane and helicopter crashes; and
 - Die in non-combat-related vehicle crashes, while in a combat zone.
- According to information provided by the Department of Defense, the number of surviving spouses in Virginia who were receiving Servicemen’s Group Life Insurance (SGLI) benefits due to the death of their military service member is very low:

Year Number of SGLI recipients in Virginia

2018	40
2019	44
2020	21



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