

**County of Dickenson  
Commissioner of Revenue**

**Requirements for Personal Property Tax Exemption for Disabled Veterans:**

- (1) The title of the property for which exemption is claimed must be held on January 1 of the taxable year, by the person or persons claiming exemption.
- (2) One automobile owned and regularly used by a veteran who is 100% disabled as certified by the department of veterans affairs.
- (3) The person applying under this article shall provide a written statement to the Commissioner of Revenue or other assessing officers from the Department of Veterans Affairs.
- (4) The veteran has been properly designated or classified by the Department of Veteran Affairs, so as to meet the requirements of Section 58.1-3506 A (17) and verify that his/her disability is service connected.
- (5) Further, the person applying under this Article shall file annually, with the Commissioner of Revenue, forms to be supplied by Dickenson County verifying that such disability is continuing.
- (6) Amount of Exemption:
  - (A) For qualified persons, the amount of exemption of the personal property tax shall be \$100.00 of the tax bill. The difference between the original tax and the figure arrived at will be due to the County as the assessed property tax for that year. In no case will the tax excused exceed \$100.00.
  - (B) The exemption shall be administered by the Commissioner of Revenue according to the provisions of this ordinance. The Commissioner of Revenue is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformance with the provisions of this ordinance.
- (7) Annually, and not later than March 15 of the taxable year, the person or persons claiming an exemption must file a personal property tax exemption for disabled veterans application with the Commissioner of Revenue.

**Note: The false claiming of the exemption authorized in this section shall constitute a misdemeanor; any person convicted of falsely claiming such exemption shall be punished by a fine not less than two hundred and fifty dollars (\$250.00), nor more than a thousand dollars (\$1,000.00) for each offense.**

**Return to: Dickenson County Commissioner of Revenue**

**P. O. Box 1067**

**Clintwood, VA 24228**

**(540) 926-1646 or (540) 926-1647**