1	HOUSE BILL NO. 957
2	AMENDMENT IN THE NATURE OF A SUBSTITUTE
3	(Proposed by the House Committee on Finance
4	on February 7, 2022)
5	(Patron Prior to SubstituteDelegate Tran)
6	A BILL to amend the Code of Virginia by adding in Article 3 of Chapter 32 of Title 58.1 a section
7	numbered 58.1-3228.2, relating to classification of real property owned by certain surviving
8	spouses for tax purposes.
9	Be it enacted by the General Assembly of Virginia:
10	1. That the Code of Virginia is amended by adding in Article 3 of Chapter 32 of Title 58.1 a section
11	numbered 58.1-3228.2 as follows:
12	§ 58.1-3228.2. Classification of real property owned by certain surviving spouses for tax
13	purposes.
14	A. For taxable years beginning on or after January 1, 2022, any real property owned by a surviving
15	spouse of a member of the Armed Forces of the United States who died in the line of duty as determined
16	by the U.S. Department of Defense while performing official military activities, where such death was not
17	the result of criminal conduct, and where such spouse occupies the real property as his principal place of
18	residence and does not remarry may be declared and classified as a separate class of property and shall
19	constitute a separate classification for local taxation of real property.
20	B. The governing body of such locality may by ordinance levy a tax on the property described in
21	subsection A at a different rate than the tax imposed upon other real property, provided that the rate of tax
22	on the property described in subsection A shall not be zero and shall not exceed the rate of tax on other
23	real property.
24	C. Nothing in this section shall be construed to permit a locality to alter in any way its valuation
25	of real property covered by this section.

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