

**ALL REGISTERED VOTERS IN VIRGINIA
MAY VOTE EARLY, EITHER IN PERSON OR
BY MAIL.**

WAYS TO VOTE

RECEIVE A BALLOT BY MAIL

Request a ballot at elections.virginia.gov/absentee by **5 p.m., October 25**. You may return your ballot:

- **By mail:** postmarked on or before November 5 and received by noon on Friday, November 8.
- **Before Election Day:** to your voter registration office, drop-off location, or satellite location.
- **On Election Day (by 7 p.m.):** your voter registration office, any polling place, or drop-off location.

**Since July 1, 2023, witness signatures are not required to vote by mail. You will need to provide the last four digits of your Social Security number and year of birth. If you do not have a Social Security number, you can provide your voter ID number instead.*

IN PERSON BEFORE ELECTION DAY

From September 20 through November 2:

You can vote early at your local voter registration office. A satellite voting location may also be available. Bring and acceptable form of ID.

Find your local voter registration office:
elections.virginia.gov/VRO

IN PERSON ON ELECTION DAY

On Tuesday, November 5, 2024, vote at your polling place. **Election Day polls are open from 6 a.m. to 7 p.m.** Bring and acceptable form of ID.

Find your polling place:
elections.virginia.gov/VoterInfo

Dates to Know

September 20 - First day to vote early at your local voter registration office or satellite voting location. Find your local office:
elections.virginia.gov/VRO

October 15 - Last day to register or update your address to vote a regular ballot for this election.

**Voters may register in person after this date, through Election Day, and vote using a provisional ballot.*

October 25 by 5 p.m. - Last day to request that a ballot be mailed to you.

October 26 (Saturday) - Local voter registration offices open for in-person early voting.

November 2 (Saturday) - Last day to vote early in -person at your local voter registration office.

November 5 (Election Day) - Vote at your polling place. Polls are open 6 a.m. to 7 p.m.

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**Proposed Constitutional
Amendment**

To be voted on at the
November 5, 2024 Election

Article X. Taxation and Finance.

*Section 6-A. Property tax exemption
for; certain veterans and their surviving
spouses and; surviving spouses of
soldiers killed in action who died in
the line of duty.*

Virginia Department of Elections
1100 Bank Street, First Floor, Richmond, VA 23219
info@elections.virginia.gov

Article X. Taxation and Finance.
Section 6-A. Property tax exemption for; certain veterans and their surviving spouses and; surviving spouses of soldiers killed in action who died in the line of duty.

BALLOT QUESTION

Should the Constitution of Virginia be amended so that the tax exemption that is currently available to the surviving spouses of soldiers killed in action is also available to the surviving spouses of soldiers who died in the line of duty?

EXPLANATION FOR VOTERS

Present Law

Generally, the Virginia Constitution requires that all property be taxed. It also sets out specific types of property that may be exempted from taxation. Currently, the Virginia Constitution allows the General Assembly to exempt from taxation the principal place of residence of the surviving spouse of any soldier who is determined by the U.S. Department of Defense to have been killed in action.

Proposed Amendment

The proposed amendment would expand this current tax exemption so that it is available to all surviving spouses of soldiers who are determined by the U.S. Department of Defense to have died in the line of duty, including those who have been killed in action.

A “yes” vote would allow the surviving spouse of a soldier who died in the line of duty to claim the same real property tax exemption on their principal place of residence that is currently only available to the surviving spouses of soldiers who are killed in action.

A “no” vote will not allow such additional surviving spouses to claim the real property tax exemption.

Full Text of the Amendment

[Proposed new language is underlined. Deleted old language is ~~stricken~~.]

**ARTICLE X
TAXATION AND FINANCE**

Section 6-A. Property tax exemption for; certain veterans and their surviving spouses and; surviving spouses of soldiers killed in action who died in the line of duty.

(a) 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 subdivision,

so long as the surviving spouse does not remarry. This exemption applies to the surviving spouse’s principal place of residence without any restriction on the spouse’s moving to a different principal place of residence.

(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who ~~was killed in action as determined by~~ died in the line of duty with a Line of Duty determination from the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was ~~killed in action determined to have died in the line of duty~~ determined to have died in the line of duty prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse’s principal place of residence without any restriction on the spouse’s moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.