

Q. If the veteran applies for the exemption and proves residency and all other requirements back to the effective date of January 1, 2011, is the legal effect of the statutory provisions that the Commissioner of the Revenue must apply retroactively back to 2011 or the standard three years?

A. Some jurisdictions have been applying the tax exemption retroactively back to 2011, even though that is now more than three years past. It is the opinion of the DVS Commissioner that this is a local matter and if the Commissioner of the Revenue or other assessing official, with the support of the County Board of Supervisors or City Council, chooses to retroactively apply the exemption back to 2011 that is within their rights since it is not explicitly stated in Code. However, no county, city, or town shall be liable for any interest on any refund due to the veteran for taxes paid prior to the veteran's filing of the affidavit or written statement required by § 58.1-3219.6.