



COMMONWEALTH of VIRGINIA

Office of the Attorney General

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Attorney General

March 2, 2011

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The Honorable Ross A. Mugler
Commissioner of the Revenue
City of Hampton
Post Office Box 636
Hampton, Virginia 23669

Dear Commissioner Mugler:

I am responding to your request for an official advisory opinion in accordance with § 2.2-505 of the *Code of Virginia*.

Issues Presented

You inquire whether two bills exempting property for disabled veterans "for tax years beginning on or after January 1, 2011," each containing an emergency enactment clause, would apply to the tax bill due in your locality on June 5, 2011, and which tax bill is assessed for the second half of the tax year that began on July 1, 2010.

Response

It is my opinion that, were it to become law, the exemption at issue would not apply to payments due for the tax year that began on July 1, 2010, including payments due for the second half of the tax year.

Background

House Bill 1645 and Senate Bill 987 would amend the Code of Virginia to exempt from taxation the real property of a veteran who has "a 100 percent service-connected, permanent, and total disability, and who occupies the real property as his principal place of residence." The bills provide that the exemption would apply "for tax years beginning on or after January 1, 2011." The proposed legislation contains an emergency enactment clause, meaning that the proposal would become law from the time of its passage.

Applicable Law and Discussion

Although the proposed legislation would go into effect immediately upon approval by the General Assembly and the Governor due to its emergency enactment clause, by its plain language the law would apply only to "tax years beginning on or after January 1, 2011." The proposed legislation would not apply to a tax year that began before January 1, 2011. You relate that the tax year for the City of Hampton begins on July 1. Therefore, the current tax year began on July 1, 2010, and the proposals by their plain terms would not apply until the following tax year, *i.e.* a tax year that began "on or after

January 1, 2011.” The fact that there are two payments made during the course of the tax year does not alter the fact that the tax year began before January 1, 2011. Therefore, I conclude that the second half of the bill for real property of disabled veterans that will come due on June 5, 2011 would not be subject to the exemption until the following tax year.

Conclusion

Accordingly, it is my opinion that, were it to become law, the exemption at issue would not apply to payments due for the tax year that began on July 1, 2010, including payments due for the second half of the tax year.

With kindest regards, I am

Very truly yours,

A handwritten signature in blue ink that reads "Ken C II". The signature is stylized, with the first name "Ken" and the last name "C" followed by a Roman numeral "II".

Kenneth T. Cuccinelli, II
Attorney General