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## Exempt Action: Final Regulation Agency Background Document

<b>Agency name</b>	Department of Veterans Services
<b>Virginia Administrative Code (VAC) Chapter citation(s)</b>	1-VAC-80-10-90
<b>VAC Chapter title(s)</b>	100% Disabled Veteran Real Property Tax Exemption
<b>Action title</b>	Amend 1VAC-80-10-90 per guidance from OAG
<b>Final agency action date</b>	
<b>Date this document prepared</b>	August 21, 2024

This information is required for executive branch review pursuant to Executive Order 19 (2022) (EO 19), any instructions or procedures issued by the Office of Regulatory Management (ORM) or the Department of Planning and Budget (DPB) pursuant to EO 19. In addition, this information is required by the Virginia Registrar of Regulations pursuant to the Virginia Register Act (§ 2.2-4100 et seq. of the Code of Virginia). Regulations must conform to the Regulations for Filing and Publishing Agency Regulations (1 VAC 7-10), and the *Form and Style Requirements for the Virginia Register of Regulations and Virginia Administrative Code*.

### Brief Summary

*Provide a brief summary (preferably no more than 2 or 3 paragraphs) of this regulatory change (i.e., new regulation, amendments to an existing regulation, or repeal of an existing regulation). Alert the reader to all substantive matters. If applicable, generally describe the existing regulation.*

This change is being made to remove subsection E of 1 VAC § 80-10-90 because it contains a limitation period (three years) that conflicts with §58.1-3219.5 of the Code of Virginia (back to 2011, the date of enactment of law, or the date the veteran became eligible). The Attorney General has issued an opinion ([No. 16-060](#)) addressing this.

DVS has also been contacted by the Virginia Commissioners of the Revenue Association (COVA) requesting this update to 1 VAC § 80-10-90.

1 VAC § 80-10-90 governs the eligibility for the refund of previously paid taxes. Subsection E incorrectly states that veterans are only eligible for a refund of the previous three years, which conflicts with the Code and the AG Opinion.

### Mandate and Impetus

*Identify the mandate for this regulatory change and any other impetus that specifically prompted its initiation (e.g., new or modified mandate, internal staff review, petition for rulemaking, periodic review, or board decision). For purposes of executive branch review, “mandate” has the same meaning as defined in the ORM procedures, “a directive from the General Assembly, the federal government, or a court that requires that a regulation be promulgated, amended, or repealed in whole or part.”*

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This change is being made at request of the Office of the Attorney General (OAG), which brought to DVS’s attention that subsection E of 1 VAC § 80-10-90 contains a limitation period that conflicts with §58.1-3219.5 of the Code of Virginia. The Attorney General has issued an opinion ([No. 16-060](#)) addressing this. Deleting subsection E of 1 VAC § 80-10-90 will bring it in line with the Code and the AG opinion.

### Statement of Final Agency Action

*Provide a statement of the final action taken by the agency including: 1) the date the action was taken; 2) the name of the agency taking the action; and 3) the title of the regulation.*

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The Department of Veterans Services has initiated the process to delete subsection E of 1 VAC § 80-10-90 because it contains a limitation period that conflicts with §58.1-3219.5 of the Code of Virginia. The Attorney General has issued an opinion ([No. 16-060](#)) addressing this.

When approved, DVS will notify the Commissioners of the Revenue Association (COVA) that 1 VAC § 80-10-90 has been to ensure it aligns with the Code of Virginia and AG Opinion 16-060.