



# Brandy N. Palazzone

## Commissioner of the Revenue

County of York, Virginia  
Post Office Box 90, Yorktown, Virginia 23690-0090  
P: (757) 890-3381 | F: (757) 890-3389  
W: [www.yorkcounty.gov/revenue](http://www.yorkcounty.gov/revenue)  
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### **TAX EXEMPTION FOR MILITARY SERVICEMEMBERS & LEGAL SPOUSE** **(Exemption applies to Personal Property Tax Only)**

The *Servicemembers' Civil Relief Act* exempts **active duty military** members from personal property tax in any state other than their legal state of residence. Vehicles titled in an active duty non-resident military person's name(s) will be exempt provided each owner furnishes a Leave & Earnings Statement (LES) for the period of 'situs' (physical presence in this locality/state).

To apply for this exemption, active duty members must provide a copy of the LES that corresponds to the **month and year** in which the item was either moved into York County or purchased. To maintain exemption, a copy of the January LES\* is required each year thereafter. Letters are mailed in January annually to citizens who received this exemption in the immediate prior year, reminding them to submit this documentation for continued exemption.

Spouses of military members may be eligible for this same exemption on items registered in their names only or titled jointly with their active duty-spouse under the "Military Spouses Residency Relief Act" (MSRRA), provided that they are here solely to be with the servicemember **pursuant to military orders** and if the **residence or domicile is the same** for both the servicemember and legal spouse; or the spouse unilaterally and voluntarily invokes the "same state rule."

- A copy of the LES for the active duty spouse as stated in the second paragraph above
- A copy of the non-military spouse's military ID card (front & back)
- An affidavit from the non-active duty spouse attesting to his or her state of residence

**\* Warning:** If this information is not provided by March 1 annually, the servicemember and/or spouse will receive a tax bill. Failure to pay the bill or provide the above requested documentation may result in a "DMV STOP", which would prevent the servicemember and/or spouse from renewing their vehicle registration and may also prevent them from accessing a military base or installation.

**IMPORTANT:** Your Personal Property Tax will not receive this exemption if:

- The active duty member claims Virginia residence/domicile as indicated on his/her LES
- The servicemember retires from the military or separates from active duty status-(*Please Note: a copy of the servicemember's Form DD214 must be provided to the Commissioner of the Revenue*)
- The residence/domicile is not the **same** for both the active duty member and spouse for items that are registered jointly or solely to the non-active duty spouse
- The item(s) are registered jointly with anyone other than a non-resident active duty member or qualifying spouse
- The item is used more than 50% for business purposes
- The item is leased (*Please Note: Leased vehicles will not qualify for exemption; however they may be eligible for increased Personal Property Tax Relief*)

*Same State Rule: On December 31, 2018, the President signed "The Veterans Benefits and Transitions Act of 2018." Now spouses can elect to have the same residence for state and local tax purposes as the Servicemember.*



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## APPLICATION FOR TAX EXEMPTION FOR MILITARY SERVICEMEMBERS & LEGAL SPOUSE (Exemption applies to Personal Property Tax Only)

**Form may be mailed or submitted through the document portal (see page 3)**

***IMPORTANT:*** Please read the information above prior to completing this application. All required documentation must accompany this application. Otherwise, it will be considered incomplete.

Application for:  Servicemember Only     Servicemember's Spouse Only     Both  
\*\*\*\*\*

Active Duty Servicemember's Name:

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Initial \_\_\_\_\_ Suffix: \_\_\_\_\_

Servicemember's Legal State of Residence or Domicile: \_\_\_\_\_  
(As indicated on Leave & Earnings Statement (LES))

Servicemember's Legal Spouse's Name:  
(Only for items registered jointly with servicemember or solely in spouse's name)

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Initial \_\_\_\_\_

\*\*\*\*\*  
Contact Information:

Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Street Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Daytime Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

\*\*\*\*\*  
Personal Property (vehicles, watercraft, trailers & motorhomes) was: (please select only one)

Moved to York County on \_\_\_\_\_ Previous locality/state \_\_\_\_\_

located in York County since purchase date of \_\_\_\_\_

***Please Note:*** The LES, which corresponds with the moved to/purchase date as indicated above, must be provided. The LES may be within three months of the above entered date.

If unable to provide the requested LES, please contact our office at (757) 890-3381.

The documentation may be submitted to the Office of the Commissioner of the Revenue by mail or through the document portal.



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## Vehicles Jointly Titled in the Servicemember’s and Legal Spouse’s Names OR Solely Titled in the Legal Spouse’s Name

To apply for exemption, the servicemember’s spouse must be here solely to be with the servicemember pursuant to military orders and he or she must complete and submit the below affidavit along with the required documentation\*.

### AFFIDAVIT

I, \_\_\_\_\_, a legal resident of the state of \_\_\_\_\_, attest that I am the legal spouse of \_\_\_\_\_, who is an active duty servicemember and legal resident of the state of \_\_\_\_\_.

I unilaterally and voluntarily invoke the “same state rule” and elect \_\_\_\_\_ as my state of residence for tax purposes as permitted under the 2018 Amendment to the SCRA.

I further hereby acknowledge and understand that I am required to file this affidavit with the office by March 1st annually. I also agree to provide the following documentation:

- A copy of my active duty spouse’s respective LES
- A photocopy of the front and back of my military ID card

I alone bear the burden to establish the bona fides of my residence/domicile. I swear or affirm that the statements and documents provided are correct to the best of my knowledge and belief.

**The documentation may be submitted to the Office of the Commissioner of the Revenue by mail or through the document portal.**

\*\*\*\*\*

**Declaration:** *I (we) declare that the information provided above is true, full and correct to the best of my (our) knowledge and belief. If submitting by the DOCUMENT PORTAL, this form must be initialed, which will be the equivalent of your signature. If submitting by MAIL, this form must be signed. This application cannot be accepted unless you initial or sign below.*

Active Duty Servicemember’s Initials: \_\_\_\_\_

Active Duty Servicemember’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Servicemember’s Legal Spouse’s Initials: \_\_\_\_\_

Servicemember’s Legal Spouse’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**(It is recommended that you PRINT and/or SAVE a copy for your records)**

**To submit this form through the document portal, please save your completed form and upload it [here](#).**