



ANN H. THOMAS
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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 provided they meet the qualifications as stated in the "Military Spouses Residency Relief Act" (MSRRA), which "prohibits a servicemember's spouse from either losing or acquiring a residence or domicile for purposes of taxation because of being absent or present in any U.S. tax jurisdiction solely to be with the servicemember in compliance with servicemember's military orders if the residence or domicile is the **same** for the servicemember and spouse." To apply for exemption, the following documentation is required:

- 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-military spouse attesting that he or she is **ONLY** stationed in Virginia in compliance with the military spouse's orders
- Proof of spouse's legal state of residence or domicile: acceptable documentation (a copy of voter registration card, driver's license (front & back) or personal property tax bill)

* **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



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

Form may be mailed, faxed or emailed

***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 mailed, faxed or emailed to the Office of the Commissioner of the Revenue.



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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 complete and submit the below affidavit along with the required documentation*.

AFFIDAVIT

I, _____, attest that I am the legal spouse of _____, who is an active duty servicemember and legal resident of the state of _____. I affirm that I am a legal resident of the state of _____ and am solely in York County, VA to be with my spouse pursuant to his/her military orders. I understand that if I am a registered voter in the State of Virginia or have obtained a Virginia Driver's License, I am considered a Virginia resident and do not qualify for exemption under the "Military Spouses Residency Relief Act" (MSRRA). I understand that in addition to the Leave & Earnings Statement (LES) that my servicemember spouse must submit, I must provide along with this affidavit, a photocopy of the front and back of my military ID card and documentation* to verify my legal state of residence/domicile. I further understand that I am required to submit this information annually.

**Acceptable documentation (Voter Registration Card, Driver's License, or Personal Property Tax bill from your legal state of residence or domicile)*

The documentation may be mailed, faxed or emailed to the Office of the Commissioner of the Revenue.

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 EMAIL, this form must be initialed, which will be the equivalent of your signature. If submitting by MAIL or FAX, 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)