



Commissioner of the Revenue
PO Box 60
Goochland VA 23063
Phone (804) 556-5807 Fax (804) 556-2483
commissioner@goochlandva.us
Jennifer N. Brown-Commissioner

MILITARY MEMBER AND SPOUSE PERSONAL PROPERTY

Our records indicate that your vehicle is jointly titled. In accordance with the Military Spouses Residency Relief Act, spouses of active-duty military members who have vehicles titled in their name or jointly with the servicemember may be exempt from personal property tax if the following conditions are met:

1. The spouse is absent from his/her state of legal residence solely to be with the service member in compliance with military orders.
2. The service member and spouse have the same state of residence or domicile and the state is not Virginia.
3. The vehicles are not used in a trade or business.

If the conditions listed above apply, the following list of annual documentation is required to receive the personal property tax exemption:

1. A copy of the service member's current Leave and Earnings Statement
2. A copy of the military dependent identification card. (front and back)
3. The included affidavit must be completed and signed by the spouse of the service member.
4. Submit at least one supporting document proving spouse's domicile:
 - Spouse's voter registration from service member's state of residence/domicile.
 - Spouse's current driver's license from service member's state of residence/domicile (exemption given based on issue date and expiration date on driver's license and cannot be expired within the years you are applying for the military exemption).
 - Documents showing spouse owns property, claimed homestead exemption, or has applied for state benefits in service member's claimed state of residence/domicile.

If you have any questions or concerns regarding this matter, please contact the Commissioner of the Revenue's office at 804-556-5807.

Legal residence/Domicile is the place where the service member considers "home". It is the place where one has lived and formed the intent to remain for the indefinite future and return when temporarily absent.

AFFIDAVIT



Commissioner of the Revenue
 PO Box 60
 Goochland VA 23063
 Phone (804) 556-5807 Fax (804) 556-2483
commissioner@goochlandva.us
 Jennifer N. Brown-Commissioner

As the owner or co-owner of the vehicle(s) listed below for the tax year of _____, I am the spouse of an active-duty military member with a non-Virginia domicile/legal residence. Under the Servicemember’s Civil Relief Act, as amended by the Military Spouses Residency Relief Act, I declare that I am maintaining my residency in my active-duty military spouse’s domicile/legal residence state of _____. My spouse’s Leave and Earnings Statement (LES) indicating the non-Virginia domicile/legal residence is included with this affidavit. I am also enclosing a copy of my military dependent ID card (front and back) and at least one domicile supporting document.

I understand that I will need to submit an affidavit declaring my residency each year with my spouse’s LES, a copy of my military dependent ID card (front and back) and supporting documents proving my established/maintained domicile. If necessary, additional supporting documentation will be requested and information is subject to audit and verification.

Domicile Address:

Vehicle Information:

Make/Year _____
 Make/Year _____
 Make/Year _____

I understand that if I am a registered voter in the State of Virginia, I cannot claim legal residency in any other state including the domicile/legal residence state of my spouse.

Subject to the penalty prescribed by Virginia Code §58.1-11, I certify that the information contained on this form is complete and accurate.

Code of Virginia §58.1-11: No return of any state or local tax need be verified by the oath or affirmation of the person or persons who are required by law to sign the return but the signature of such person or persons to any such return shall be sufficient. Any such person who willfully subscribes any such return which he does not believe to be true and correct as to every material matter shall be guilty of a Class I misdemeanor.