



# Commissioner of the Revenue

## CITY OF NEWPORT NEWS

TIFFANY M. BOYLE  
*Commissioner*

VALERIE Y. GAINS  
*Chief Deputy*

### MILITARY MEMBER AND SPOUSE

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 servicemember in compliance with military orders.
2. The servicemember 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 servicemember's current Leave and Earnings Statement.**
- 2. A copy of the military dependent identification card. (front and back)**
- 3. The enclosed affidavit must be completed and signed by the spouse of the servicemember.**
- 4. Submit at least one supporting document proving spouse's domicile:**
  - Spouse's voter registration from servicemember's state of residence/domicile
  - Spouse's current driver's license from servicemember'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, has drafted a will, claimed homestead exemption, or has qualified for and is currently receiving state benefits in servicemember's claimed state of residence/domicile.

If you have any questions or concerns regarding this matter, please contact the Personal Property department at 757-926-8657.

**Legal residence/Domicile is the place where the servicemember 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.**



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### AFFIDAVIT

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 Servicemembers 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
*(address on the supporting documents  
provided with the affidavit)*

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.**

\_\_\_\_\_  
Print Name of Affiant

\_\_\_\_\_  
Legal Affiant Signature

\_\_\_\_\_  
Date

**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.**