



CITY OF POQUOSON

500 CITY HALL AVENUE, POQUOSON, VIRGINIA 23662-1996
(757) 868-3020 FAX (757) 868-3102

JEFFREY R. SYLVIA
Commissioner of the Revenue

Vehicles Jointly Titled in the Servicemember's and Legal Spouse's Name 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 Poquoson, Virginia to be with my spouse pursuant to his/her military orders. I understand that if I am a registered voter in the Commonwealth 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.

Subject to the penalty prescribed by Virginia Code §58.1-11, I certify that the information provided above is complete and accurate.

Print Name

Mailing Address

Signature

Email Address

Date

Phone Number

Code of Virginia §58.1-11: No return of any state or local tax need to 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 1 misdemeanor.



CITY OF POQUOSON

500 CITY HALL AVENUE, POQUOSON, VIRGINIA 23662-1996
(757) 868-3020 FAX (757) 868-3102

JEFFREY R. SYLVIA
Commissioner of the Revenue

MILITARY SERVICEMEMBER AND SPOUSE

Our records indicate that your vehicle is jointly titled OR solely titled in the legal spouse's name. 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 resident/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 the servicemember's claimed state of residence/domicile.

If you have any questions or concerns regarding this matter, please contact the office at 757-868-3020.

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.