

## MILITARY EXEMPTION



The Soldiers and Sailors Civil Relief **Act** of 1940 and Executive **Order** 9-88 (W.Va. Code § 11-5-1) allows a taxpayer, who is an active-duty member of any branch of the United States Military Service, to receive tax-exempt status on personal property owned during any current assessment period.

There are certain criteria that, if met, will determine if a tax-payer qualifies for the exemption. It is the policy of the Morgan County Assessor's Office to verify military enlistment by presenting a current copy of the taxpayer's deployment orders. These deployment orders should be dated as close to the assessment period as possible. If the taxpayer's available orders reflect an extended time of enlistment, the dates on the orders should be made plainly visible and explained by the taxpayer.

The personal property **return must be submitted every year.** If the return is **not received** along with deployment orders the **exempt will not be granted.** If a taxpayer's assessment is returned to the Assessor's Office in the mail, **a legible copy of the current deployment orders must be enclosed with the assessment form.**

The Assessor's office keeps these documents on file and is treated with **confidentiality**.

The assessment period begins on July 1st and ends October 1st of the same year.

**Example:** When renewing your vehicle registration, **May 1, 2025 thru April 30, 2026** DMV requires a **2024** Personal Property receipt. You must have been Active Military **July 1, 2023 and** filed a personal property return between **July 1, 2023 and October 1, 2023, with the copy of deployment orders.**

### **RULES FOR MILITARY EXEMPTION**

#### **Executive Order 9-88**

West Virginia Resident, stationed out of state, **ONE** vehicle exempt. (Vehicle must be with you out of state).

West Virginia Resident, stationed in W.Va., **NO** vehicles exempt.

#### **Soldier and Sailors Civil Relief Act of 1940**

Non-Resident, stationed in W.Va., **ALL** personal property.

#### **ARMY, AIR FORCE, COAST GUARD, MARINE CORPS, NAVY**

