

# Tax Obligations of Military Personnel Living in Fairfax County

**Active duty  
personnel\*  
living in  
Fairfax  
County must  
display a  
current  
Fairfax  
County decal  
on all vehicles  
owned or  
co-owned.**

\* Except those residing  
on Fort Belvoir



Vehicles normally stored, parked or garaged overnight in Fairfax County, with the exception of Fort Belvoir, must display a current Fairfax County decal on the windshield. Active duty military personnel temporarily residing in Fairfax County due to temporary duty here of six months or less need not obtain a Fairfax County decal. (Example: military members attending military schools.)

There are two primary factors in determining exemption from the requirements to purchase a Fairfax County decal and pay annual personal property taxes:

1. You have a legal permanent residence (domicile) elsewhere, and
2. The vehicle is registered in the active duty person's name ONLY.

All military personnel and their family members living in Fairfax County, except those residing on Fort Belvoir, must obtain a decal within 60 days of bringing a vehicle into Fairfax County. The decal is free if the vehicle is registered only in the service member's name and he/she is not a legal resident of Fairfax County. If the owner is a legal resident of Fairfax County or the vehicle is registered with another person who is not on active duty, then both the free decal and property tax immunity are lost, resulting in annual taxation and decal fees. Similarly, leased vehicles are not "owned" by the military member and are subject to taxation and decal requirements.

Military personnel and their family members who are not legal residents of Fairfax County and who reside on Fort Belvoir are not subject to personal property taxation or the requirement to obtain an annual county decal. The exemption applies regardless of ownership or co-ownership with a non-military member. However, such exempt personnel may wish to voluntarily obtain a free Fairfax County decal to avoid explanations to local police authorities.

The rules apply regardless of the state of vehicle registration because active duty military personnel may elect to register vehicles in accord with the Soldiers' and Sailors' Civil Relief Act of 1940, either in their state of legal residence or the host state in which they are currently serving pursuant to military orders.

The personal property tax rate for tax year 2003 is \$4.57 for each \$100 of the value of the trade-in vehicle, as documented in the National Automobile Dealer Association Guide. If you are not exempt and registered your vehicle with the county between Jan. 1 and June 30, you will receive a personal property tax and decal bill in the mail, payable by Oct. 5. Upon payment of the bill, a decal will be mailed to you. If you registered your vehicle with the county after June 30, your bill is payable by Feb. 15.

A military person who retires and remains in Fairfax County must report the change of status and buy a decal within 60 days. You also will become liable to Fairfax County for county personal property tax at that time.

All active duty personnel who own real estate in Fairfax County must pay county real estate taxes. For tax year 2003, the real estate tax rate is \$1.21 for each \$100 of assessed value. Most homeowners' real estate taxes are collected by their mortgage companies in their monthly mortgage payments, and are in turn forwarded to the county in two installments. The first installment is due July 28 and the second installment is due Dec. 5. If you pay real estate taxes directly to the county, your tax bill is mailed to you a month before it is due.

Income earned in Virginia, other than military pay, is taxable even though reported to the home state. This income should be reported on a NonResident State Income Tax return. The Virginia State income tax is administered by the Virginia Department of Taxation, PO Box 760, Richmond, VA 23206.

# Deadlines

If a payment date falls on a Saturday, Sunday or holiday, the due date is the following business day.

**Personal Property** Report by May 1  
Pay by Oct. 5.\*

**Vehicle Decals** Pay by Oct. 5. Must be displayed by Nov. 15.

**Real Estate** *First installment:*  
Pay by July 28.  
*Second installment:*  
Pay by Dec. 5.

**B.P.O.L.** File and pay by March 1  
(or within 75 days for new businesses).

**Tax Relief** File by Dec. 31.

**Dog Licenses** Renew by Jan. 31.

*\*For vehicles bought in, or moved to, the county on or after July 1, payment is due Feb. 15 the following year.*

## How can I pay?

- By credit card or e-check at [www.fairfaxcounty.gov/dta](http://www.fairfaxcounty.gov/dta).
- By credit card at 1-800-2PAY-TAX.
- County real estate and personal property taxes can be paid at certain bank branches.

*A small fee is charged for credit card payments.*



To report, in confidence, vehicles or businesses that may be evading county tax laws, call the county TARGET hotline, 703-324-3767.

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### Department of Tax Administration

12000 Government Center Pkwy.  
Suite 223  
Fairfax, VA 22035

703-222-8234

TTY 703-222-7594

Español 703-324-3855

Monday -Friday, 8 a.m. - 4:30 p.m.  
Open until 6:30 p.m. on Thursdays

[www.fairfaxcounty.gov/dta](http://www.fairfaxcounty.gov/dta)

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For recorded information about county services and programs, call 703-324-INFO (4636) 24 hours-a-day.



Fairfax County is committed to nondiscrimination in all county programs, services and activities. Special accommodations/alternative information formats will be provided upon request. Call 703-324-3187, TTY 703-324-2935.

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