



AD VALOREM TAX FACT SHEET



Many states assess a yearly *ad valorem*, or property, tax on all vehicles, including automobiles. Both Georgia and Alabama assess *ad valorem* taxes on motor vehicles. These property taxes are usually collected by the county in which the vehicle is registered and are based on the fair market value of the vehicle established as of 1 January of each year.

Active duty military members are required to pay *ad valorem* taxes properly assessed by the state in which their vehicle is already registered. This is often a military member's state of legal residence. As a result, military members are generally exempt from paying similar property taxes in the state and county in which they are temporarily stationed.

Military members assigned to Fort Benning who live in Georgia or Alabama, but who are not legal residents of that state, are generally exempt from *ad valorem* tax on their motor vehicle. Each county determines the method of exemption from *ad valorem* taxes, though most counties in the Fort Benning area use a pre-printed form. Most local counties also require Soldiers to present a copy of their LES to demonstrate their state of legal residence.

In order for you to claim your *ad valorem* exemption, you may walk-in during the Legal Assistance Office normal business hours with your military ID, your end-of-month LES, and Power of Attorney, if applicable. For further information on this subject, the Fort Benning Legal Assistance Division can be reached at 706-545-3281/3282.



Office of the Staff Judge Advocate
Legal Assistance Office
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706-545-3281