

ADVALOREM FACT SHEET

Many states assess a yearly *ad valorem*, or property, tax on all vehicles, including automobiles. Both Georgia and Alabama, for example, 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 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. Your legal state of residence is shown on your LES.

Military members assigned to Fort Benning who live in Georgia or Alabama, but **who are not legal residents of that state** (as shown on your LES), are generally exempt from *ad valorem* tax on their motor vehicle. Each county DMV has been contacted by our office and the DMV will provide the exemption when the **Soldier presents a copy of a recent (within 3 months) LES.** If you have been assigned to Fort Benning for less than 3 months, take a copy of your military orders with you to the DMV Office.

*****Owners of newly purchased (New or used) vehicles that have not been registered in the new owner's name before will have to pay the ad valorem tax to the state upon the first registration.** Most new vehicles have this cost rolled into the cost of the vehicle and the dealership arranges the registration.

Military members may be required to pay *ad valorem* taxes on leased vehicles however, because the "owner" of the vehicle is not the military member but the leasing company.

For further information on this subject, the Fort Benning Legal Assistance Division can be reached at 706-545-3281 or 706-545-3282.



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