

**VIRGINIA DEFENSE FORCE  
SPECIAL CLASSIFIATION  
FOR VEHICLE  
(WAIVER FROM CAR TAX)**

**VIRGINIA DEFENSE FORCE HEADQUARTERS  
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**01 NOVEMBER 2014**

**Headquarters  
Virginia Defense Force  
George Washington Division  
Richmond, VA 23230**

**01 November 2014**

## **Personnel/Administration**

### **VDF SPECIAL CLASSIFICATION FOR VEHICLE**

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**Summary.** This document lays out the procedure by which members of the Virginia Defense Force may request of their local Commissioner of the Revenue a Special Classification (Tax Waiver) for the vehicle that they primarily use in the fulfillment of their VDF duties.

**Applicability.** This regulation applies to active members of the VDF. During mobilization for state active duty, procedures in this publication can be modified to support policy changes as necessary.

**Suggested Improvements.** Users are invited to send comments and suggested improvements directly to Headquarters, Virginia Defense Force, George Washington Division, Division Safety Office, 5001 Waller Road, Richmond, Virginia 23230-2915.

**Distribution.** Distribution is intended for all VDF units down to, and including, Company-level.

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#### **VDF Regulation 600-90 November 2014 SPECIAL CLASSIFICATION FOR VEHICLE**

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## Chapter 1 Introduction

### Section I General

#### 1-1. Purpose

This regulation prescribes Virginia Defense Force (VDF) policy and procedures for members of the VDF to apply for an exemption from property taxes pursuant to the Code of Virginia § 58.1-3506.A.44 for the vehicle that a member uses for the fulfillment of their duties in the VDF.

#### 1-2. References

Required and related publications and prescribed and referenced forms are listed in appendix A.

#### 1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

#### 1-4. Responsibilities

*a.* The Deputy Chief of Staff G-1 will—

(1) In coordination with the TAG and VDF Unit Manager prescribe policy, procedures and implementing instructions on the use and maintenance of Virginia Defense Force Military Human Resource Records.

## Chapter 2 Procedure and Reporting

### Section I Request for Special Classification

#### 2-1. Advisement

- 1) Before a VDF member applies for the Special Classification he/she needs to bear in mind that according to the applicable Code (§ 58.1-3506.A.44) :
  - a. The vehicle “...*may* be specially classified...” (emphasis added). Approval of the application is at the sole discretion of the Commissioner of the Revenue.
  - b. Only one vehicle – the one that is primarily used by the member for VDF duties – may be requested for the Special Classification.
- 2) Per TAG Memo 30 June 2014 only active members of the VDF are eligible for the Special Classification.

#### 2-2. Request for Special Classification Procedure

- 1) Member requests **VDF Form 600-90** from Company (CO) 1SG, Regimental (REGT) S-1 or Force HQs (FORHQs) G-1
- 2) Member fills out the form, attaching a copy of the vehicle’s registration. A copy of the signed form is retained at the CO, REGT or FORHQs.
- 3) ISGs/S-1s submit forms with vehicle registrations to VDF Active detachment for compilation and one-time batching no later than 15 NOV of each calendar year so that the submissions are received at VDF Headquarters no later than 22 NOV.
- 4) Requests received after 22 NOV will not be honored.
- 5) After compilation, the requests are forwarded to the TAG for approval.
- 6) TAG must receive request no later than 01 DEC of each year.
- 7) TAG will return approved requests to VDF Headquarters.

- 8) Requests are to be received by VDF Active detachment no later than 15 DEC following original submission.
- 9) VDF Active detachment will forward to Regimental S-1s the approved applications no later than 29 DEC.
- 10) Regimental S-1s are to forward applications to Company 1SGs no later than 10 JAN.
- 11) Company 1SGs are to forward applications to individual members so that the approved applications are received no later than 17 JAN.
- 12) Member must request Special Classification no later than 31 JAN.
- 13) Member shall report to CO 1SG, REGT S-1 or FORHQs G-1, as applicable, the date when he/she met with the Commissioner of the Revenue representative AND whether or not the request was granted.

## **Section II Reporting**

### **2-2. Reporting Application Statistics**

- 1) CO 1SG and/or REGT S-1 compiles statistics of those VDF members in their command who applied for Special Classification and number approved/denied on an annual basis to the FORHQs G-1 with the submission of the Consolidated Strength Report (CSR).
- 2) Per TAG memo of 30 June 2014, FORHQs G-1 compiles statistics and annually reports to TAG by 31 March the number of VDF personnel granted the certification specified by the Code.

### **2-2. Reporting Discharge or entry into Reserve Component of VDF Member Granted Special Classification**

- 1) CO 1SG and/or REGT S-1 shall report in writing within 72 hours to the VDF Headquarters /G-1 the discharge or transfer to the VDF Reserve component of any VDF member who has been granted the Special Classification.
- 2) Upon receipt of notification of discharge or transfer, VDF Headquarters /G-1 shall inform Commissioner of Revenue of the jurisdiction of individual's vehicle of the change in status of the individual. Original report from CO/BN and G-1 shall become a permanent part of individual's MHRR.

## **Glossary**

Special Classification – Legal term used for waiver from taxes

## **Appendix A**

### References

- 1) Code of Virginia § 58.1-3506.A.44
- 2) TAG Memo 30 June 2014

## **Appendix B**

Virginia Defense Force Form 600-90