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

VIRGINIA DEFENSE FORCE HEADQUARTERS
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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) 1SGs/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