



Military Exemption for Personal Property Taxes in Greenbrier County, WV

The Soldiers and Sailors Civil Relief Act of 1940 and Executive Order 9-88 (W.Va. Code § 11-5-1) allow active-duty military service members to qualify for a personal property tax exemption in Greenbrier County.

Who Qualifies for the Military Exemption?

A taxpayer may qualify for tax-exempt status on personal property owned during the assessment period if they meet the following criteria:

- Active-Duty Military Service – The taxpayer must be an active-duty member of the U.S. Army, Air Force, Coast Guard, Marine Corps, or Navy.
- Military Orders – Proof of military enlistment must be provided through current deployment orders.
- Residency Status & Station Location – The exemption eligibility varies based on residency and station location:

Rules for Military Exemption:

- West Virginia Resident Stationed Out of State—One vehicle is exempt (the vehicle must be with you out of state).
- West Virginia Resident, stationed in West Virginia – No vehicles are exempt.
- Non-Resident, stationed in West Virginia – All personal property is exempt.

How to Apply for the Military Exemption

To receive the exemption, the taxpayer must submit the following documents:

1. Completed Personal Property Return – Must be submitted annually between July 1st and October 1st.
2. Current Deployment Orders – Orders should be dated as close to the assessment period. The dates must be clearly visible and explained if the orders reflect an extended enlistment period.





Important:

The exemption will not be granted if the personal property return and the required deployment orders are not submitted.

Assessment Period & Deadlines

The assessment period runs from July 1st to October 1st each year.

Example:

If renewing your vehicle registration for May 1, 2024 – April 30, 2025, the DMV requires a 2023 Personal Property Tax Receipt. To qualify for the exemption, you must have been active military on July 1, 2022, and have filed a personal property return between July 1, 2022, and October 1, 2022, along with a copy of deployment orders.

Confidentiality & Record Keeping

The Greenbrier County Assessor's Office keeps all submitted documents confidential and secure.

Please Submit Your Documents to:

Greenbrier County Assessor's Office
912 N Court St, Lewisburg, WV 24901
Phone: (304) 647-6673
Email: ctucker@assessor.state.wv.us

Please get in touch with our office if you have any questions regarding the Military Exemption. We appreciate your service and are happy to assist you!

