



CITY OF SALEM, VIRGINIA  
**COMMISSIONER OF THE REVENUE**

**Kristie D. Chittum, Interim**

P.O. Box 869      114 N. Broad Street      Salem, Virginia 24153  
Phone (540) 375-3019      FAX (540) 375-3048

**Application for Real Estate Tax Relief for Elderly and Disabled Homeowners**  
***Please Return by August 31st.***

Please print name / address

TAX YEAR: 2019  
SOCIAL SECURITY #:  
SOCIAL SECURITY #:  
TAX MAP #:  
ACREAGE:

**AFFIDAVIT**

**This is to certify to the Commissioner of the Revenue, City of Salem, that no information contained on the last preceding filed application has changed to violate the conditions of eligibility, as provided by law, for the elderly/disabled homeowners real estate tax exemption, namely:**

1. The gross combined income of the owner(s) during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue in an amount not to exceed **fifty thousand dollars**. Gross combined income shall include all income from all sources of the owner(s) and of the owner's relatives living in the dwelling for which exemption is claimed, except that the first **\$6500** of income of each relative, other than spouse of the owner, or owners, who is living in the dwelling shall be excluded in such total. As of July 1, 1990, House Bill 281(Chapter 486) removes any limitation on the income of a relative living with the tax payer receiving relief or deferral of real estate taxes due to age or disability provided that the tax payer qualified for tax relief prior to the time when realtives began living with the elderly or disabled individual, and the taxpayer receiving relief or deferral of taxes can show that having such relative live with and provide care for the taxpayer is the only alternative to permanently residing in a hospital, nursing home, or other similar facility.
- 1(a). There is no limitation on the income of a relative living with a taxpayer receiving relief or deferral of real estate taxes due to age or disability provided that the taxpayer qualified for tax relief prior to the time when the relative began living with the elderly or disabled individual, and the taxpayer receiving relief or deferral of taxes can show that having such relative live with and provide care for the taxpayer is the only alternative to permanently residing in a hospital, nursing home or other similar facility.
2. Total combined financial net worth, excluding value of **primary** residence and up to 1 acre of land containing **primary** residence, not to exceed **\$100,000** and your total income still does not exceed **\$50,000** your exemption will remain unchanged.
3. Property on which the tax freeze is in effect, is occupied as the dwelling place of the applicant(s). Affix your signatures and file this affidavit with the Commissioner of the Revenue by **August 31st**.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse Signature

\_\_\_\_\_  
Date

§82-47

*Any person or persons falsely claiming an exemption shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$25.00 nor more than \$250.00 for each offense.*

**BELOW INFORMATION IS NOT TO BE ENTERED BY APPLICANT - FOR OFFICE USE ONLY**

Year Frozen	Current Non-Exempt Tax \$ _____	Current Value \$ _____
_____ Date	<b>Frozen Tax Due ( - ) \$ _____</b>	<b>Frozen Value ( - ) \$ _____</b>
	Tax Credit \$ _____	Exempt Value \$ _____