

**CITY OF SALEM, VIRGINIA
BOOK OF RATES AND FEES**

COMMISSIONER OF THE REVENUE

COMMISSIONER OF THE REVENUE FEES

TAX FREEZE FOR THE ELDERLY AND DISABLED ON REAL ESTATE TAXES

Assessing Department:

Commissioner of the Revenue

Collecting Department:

Treasurer

Description:

This is a freeze on Real Estate taxes, when the assessment goes up, the tax remains the same. Applications are available online and may be mailed and accepted only between July 1st and August 31st of each year.

Please contact the City of Salem Commissioner of The Revenue office at (540-375-3019), with questions. You may also visit the City of Salem Commissioner of the Revenue Department on their website: www.salemva.gov

Rates or Fees
If you can answer yes to ALL of the following questions, you may be able to qualify for the Tax Freeze:
Are you named on the deed for the property?
Property that is jointly owned by husband and wife, either spouse can be 65 years of age or older or disabled. Any other owners must meet all qualifications.
Were you at least 65 years of age or totally and permanently disabled by December 31st of the preceding year?
Is this your primary residence that you are applying for?
Is your gross income from all sources \$50,000.00 or under?
Are all of your assets excluding your home \$100,000.00 or under?

Legal Authorization:

Ordinances, Effective dates: (06-22-2020) Emergency Ordinance to extend the time period for filing of applications from 8-31-20 to 9-15-20 due to COVID-19; (11-24-2005); (07-05-2001); (03-05-1992); (01-01-1990); (09-25-1989); (09-04-1986); (04-04-1985); (09-03-1981); (11-10-1980); (07-01-1978)

Salem City Code, Chapter 82, Article II, Section 82-41-49

Code of Virginia, Title 58.1, Subtitle III, Chapter 32, Article 2, Section 58.1-3210-3218