



CITY OF SALEM, VIRGINIA
COMMISSIONER OF THE REVENUE

Linda M. Carroll

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ELDERLY / DISABLED HOMEOWNERS CERTIFICATION OF ELIGIBILITY

Please Return by August 31st.

TAX YEAR
SS #1
SS #2
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 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 relatives 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

Sec. 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 _____	Frozen Tax Due (-) \$ _____	Frozen Value (-) \$ _____
	Tax Credit \$ _____	Exempt Value \$ _____

