

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

COMMISSIONER OF THE REVENUE

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MOBILE HOME TAX

Assessing Department:

Commissioner of the Revenue

Collecting Department:

Treasurer

Description:

Mobile Homes are assessed using the Wingate Appraisal Guide.

Rates or Fees	Amount
	\$1.20 per \$100.00 assessed value
The Real Estate Tax rate is used for Mobile Homes and the tax rate is	
Due Date: May 31st of each year	
	10% or \$10.00 whichever is greater
Penalty for late payment: The penalty shall in no case exceed the amount of the tax due and becomes a part of the tax.	
Interest: 10% per annum shall be assessed and collected on the principal and penalties of all such taxes and levies remaining unpaid.	
	10% annually
To obtain the Mobile Home Form, please visit the City of Salem Commissioner of the Revenue website: www.salemva.gov	

Legal Authorization:

Ordinances, Effective dates: (05-23-2020) Emergency Ordinance to extend the delay of penalty and interest on delinquent bills from 06-30-2020 to 07-31-2020 due to COVID-19; (04-13-2020) Emergency Ordinance to change due date from 05-31-2020 to 06-30-2020 plus penalty and interest delayed from 05-31-2020 to 06-30-2020 due to COVID-19; (07-01-2019) \$1.20 per \$100.00 assessed value; (From 07-01-1987-07-01-2011) \$1.18 per \$100.00 assessed value; From (04-23-1981 - 07-01-1986) \$1.25 per \$100.00 assessed value

Resolutions: 1229 (07-01-2013) \$1.18 per \$100.00 assessed value; 256 (07-01-1976) \$1.30 per \$100.00 assessed value

Salem City Code, Chapter 27A, Article I, Section 27A, 27A-3

Code of Virginia, Title 58.1, Subtitle III, Chapter 35, Article 6, Section 58.1-3520-3521; Title 58.1, Subtitle III, Chapter 35, Article 6, Section 58-829.3