

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

**COMMISSIONER OF THE REVENUE**

**COMMISSIONER OF THE REVENUE FEES**

**TAX RELIEF FOR THE ELDERLY AND DISABLED FOR REAL ESTATE TAXES**

**Assessing Department:**

Commissioner of the Revenue

**Collecting Department:**

Treasurer

**Description:**

This is a tax relief on Real Estate taxes, and when approved, the assessment and tax remains the same as long as you qualify.

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](http://www.salemva.gov)**

<b>Rates or Fees</b>
<b>If you can answer yes to ALL of the following questions, you may be able to qualify for the Tax Relief:</b>
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 total and permanently 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 \$65,000.00 or under?
Are all of your assets excluding your home \$185,000.00 or under?

**Legal Authorization:**

**Ordinances, Effective dates: (06-22-2023) income and worth increased; (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**