



CITY OF SALEM, VIRGINIA  
**COMMISSIONER OF THE REVENUE**  
 Kristie D. Chittum

P.O. Box 869                      114 N. Broad Street                      Salem, Virginia 24153  
 Phone: (540) 375-3019      Fax: (540) 375-3048                      Email: kchittum@salemva.gov

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

SAMPLE DOCUMENT

TAX YEAR: 2022  
 SOCIAL SECURITY #:  
 SOCIAL SECURITY #:  
 TAX MAP #:  
 ACCOUNT #:

Property for which tax exemption is sought must be located within the City of Salem.

All information on this affidavit and the financial statement is confidential and not open to public inspection.

**To the taxpayer: (Please read carefully.)**

- Yearly, beginning with the 1st day of July and not later than the last day of August of each taxable year, the person or persons claiming an exemption must file a real estate tax exemption affidavit with the Commissioner of the Revenue.
- The head of the household occupying the dwelling and owning title, or partial title, thereto, must be sixty-five (65) years or older on December 31 of the year immediately preceding the taxable year or permanently and totally disabled.
- All questions on the application must be completed to the best of your knowledge and ability.

**FOR OFFICE USE ONLY**

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

SECTION A -- *SAMPLE DOCUMENT*

Applicant's Name \_\_\_\_\_

Applicant's Birthdate \_\_\_\_\_

Spouse Name \_\_\_\_\_

Spouse Birthdate \_\_\_\_\_

Applicant's or Spouse's Place of Employment \_\_\_\_\_

SECTION B

The Address of my full-time residence is \_\_\_\_\_

Telephone No. \_\_\_\_\_ Length of Ownership \_\_\_\_\_

Name of person(s) owning title to said residence \_\_\_\_\_

Contact person other than applicant \_\_\_\_\_ Phone # \_\_\_\_\_

List below the Names, Relationships and Social Security number of all persons **that occupy the above residence:**

Name	Relationship	Social Security Number
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____

Place(s) of employment for above: \_\_\_\_\_

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

**§ 82-44 (Claiming of exemption)**

(A) Beginning the 1st day of July and not later than the last day of August of the taxable year, the person claiming an exemption must file a real estate exemption affidavit with the Commissioner of the Revenue. Such affidavit shall be filed on a three-year cycle. In the first year of the cycle, the tax payer shall file the affidavit, and during the second and third years of the cycle, the tax payer shall file a certification that no information contained on the last preceding affidavit filed has been changed to violate the limitations and conditions provided in Article II, §82-41 through 82-49.

**§ 82-45 (Amount of exemption)**

The amount of tax exempted upon any one property for any tax year shall be a sum equal to the amount by which the tax for any tax year exceeds the amount of tax on the property for the tax year during which the owner claiming an exemptions under this article first qualified for such exemption.

**§ 82-49 (Permanently and totally disabled)**

(A) The same tax exemption for such property of a person who is determined to be permanently and totally disabled as defined in the following paragraph, designated as paragraph (B) are hereby granted, whether they have reached the age of sixty-five years or not, provided they otherwise meet all the requirements set forth in §82-41 through 82-48.

(B) Such person must be permanently and totally disabled and if under the age of 65, **there shall be attached to his application a certification from Social Security, Veteran's Administration or Railroad Retirement Board**, or if such person is not eligible for social security, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth. This should state "a person is permanently and totally disabled to such an extent to be unable to engage in substantial gainful activity by reason of any medically determined physical or mental impairment, or deformity which can be expected to result in death or can be expected to last the duration of such person's life."

SECTION C

**§82-43 (Requirements for exemption.)**

Exemption shall be granted to persons subject to the following provisions.

- (A) The title to the property for which the exemption is claimed is held, or partially held, or deeded Life Est. on January 1 of the taxable year, by the person or persons claiming the exemption.
- (B) The head of the household occupying the dwelling and owning title, or partial title, or deeded Life Est. is sixty-five years or older on December 31 of the year immediately preceding the taxable year.
- (C) 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 the exemption is claimed, except that the first six thousand five hundred dollars of income of each relative, other than spouse, of the owner, or owners who is living in the dwelling shall not be included in such total. As of July 1, 1990, House Bill 281 (Chapter 486) removes any limitation on the income of a relative living with 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 which 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.
- (D) **Attach a copy of current federal income tax return (if one was filed).**

**SECTION D - FINANCIAL STATEMENT SAMPLE DOCUMENT (§ 82-43)**

NOTE: That relatives have been numbered 1, 2, and 3 in Section B, please list relative financial information that live with you to match the number order in which you have listed your relatives in Section B.

**ANNUAL GROSS INCOME SECTION**

List All Income for Yourself, Spouse and any Relative Living with You.	Applicant	Spouse	Relative - 1 Name: SS# _____	Relative - 1 Name: SS# _____	Relative - 1 Name: SS# _____
Salary, Bonus, and Commissions					
Interest on Certificates of Deposit					
Interest and Dividends					
Rental Income					
Pension					
Annuity					
Alimony/Child Support					
Public Assistance					
Social Security					
Other Income					
Total Gross Income for Each					
Less Exclusion(s) for Relative(s) Income			6500.00	6500.00	6500.00
Total After Exclusion					
Add Total Gross Income for each to arrive at Combined Gross Income			\$		

**NOTE: SAMPLE DOCUMENT** Exclude the fair market value of the house and the land upon which it is situated not exceeding one acre. The asset (fair market value) and liability (mortgage) on the exempted property should not be included in the Net Worth Assets and Liability Sections on this page.

(E) The total combined financial worth of the owner(s) as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue in an amount not to exceed **one hundred thousand dollars**. Total financial worth shall include the value of all assets, including equitable interest, of the owner(s) and the spouse of any owner, but shall exclude the fair market value of the dwelling and the land upon which it is situated, not exceeding one acre, for which exemption is claimed.

**NET WORTH - ASSETS SECTION**

<b>List Assets of Yourself and Your Spouse</b>	<b>Applicant</b>	<b>Spouse</b>
Cash on Hand and in Checking		
Savings Accounts and Certificates of Deposit		
Cash Value of Life Insurance and Annuity		
Listed Stocks, Bonds, IRA		
Tangible Personal Property Includes Household Goods		
Automobile(s) - Fair Market Value		
Real Estate Other Than Residence		
Mortgages, Notes and Accounts Due Me		
Prepaid Burial		
<b>Total Assets of Each</b>		
Add Total Assets for each to arrive at ..... (A) Combined Assets \$		

**NET WORTH - LIABILITIES SECTION**

<b>List Liabilities of Yourself and Your Spouse</b>	<b>Applicant</b>	<b>Spouse</b>
Notes Payable and Bank Loans		
Accounts Payable		
Loans Against Life Insurance		
Auto Loan		
Other Debts and Prepaid Burial Expense		
Other Real Estate Mortgages		
<b>Total Liabilities of Each</b>		
Add Total Liabilities for each to arrive at ..... (B) Combined Liabilities \$		

Subtract the Combined Liabilities (B) from Combined Assets (A) to arrive at ..... Combined Net Worth \$

**NOTE:** No exemption as to liabilities for Real Estate taxes due and/or mortgages against the Real Estate applied for in this application.

Changes in respect to income, financial worth, ownership or property or other factors occurring during the taxable year for which the Affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided in this Chapter shall nullify any relief or real estate tax liability for the then current tax year and the taxable year immediately following. These changes should be reported immediately to the Commissioner of the Revenue.

Have you previously applied for a tax exemption Yes \_\_\_\_\_ No \_\_\_\_\_  
 If "yes" was application Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

NOTICE: This application, all questions answered and supporting documents must be filed in the office of the Commissioner of the Revenue, 114 North Broad Street, Salem, Virginia on or prior to August 31st of taxable year.

SECTION F

SIGNATURES

I declare under the penalties provided by law that this affidavit, financial statement and any accompanying schedules, have been examined by me and to the best of my knowledge believe it is a true, correct and complete affidavit.

Any person or persons falsely claiming an exemption shall be guilty of a class 4 misdemeanor.

SAMPLE DOCUMENT

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SAMPLE

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SAMPLE