



REAL ESTATE TAX PAYERS

Kristie D. Chittum, the Commissioner of the Revenue, would like to inform those individuals that were 65 or older or totally and permanently disabled on December 31, 2020, that they may be able to apply for the tax freeze during the months of July and August. Taxpayers must meet **ALL** the following qualifications:

- Your name is on the deed for the property which you are applying.
- You were at least 65 years of age **OR** totally and permanently disabled as of 12/31/20.
- You were the property owner as of 12/31/20.
- The house you are applying for is your primary residence.
- The gross income from all parties living in the residence and/or named on the deed is \$50,000 and under.
- All assets, excluding the home you are applying for, is \$100,000 or under.

Applications are available in our office and online at www.salemva.gov. Assistance in completing the required tax freeze application is provided in our office by appointment. Please contact our office at 540-375-3019 between 8:00 a.m. and 5:00 p.m. Monday through Friday with any questions.