

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

**COMMISSIONER OF THE REVENUE**

**COMMISSIONER OF THE REVENUE FEES**

**EXEMPTION FOR DISABLED VETERANS, SURVIVING SPOUSE, AND SURVIVING SPOUSE OF  
MEMBER OF THE ARMED FORCES KILLED IN ACTION**

**Assessing Department:**

Commissioner of the Revenue

**Collecting Department:**

Treasurer

**Description:**

This is an exemption for 100% service-connected disabled veterans and surviving spouses of members of the Armed Forces killed in action. This exemption will eliminate current real estate taxes for qualifying veterans and surviving spouses. Surviving Spouses can also be those of veterans that have passed on or after 1/1/2011 for other reasons.

Applications are available online and may be mailed and accepted year round. We offer in-home assistance. **For more information contact the City of Salem Commissioner of the Revenue office at (540-375-3019).**

Rate or Fee
<b>You must meet the following qualifications for a disabled veteran or surviving spouse:</b>
Certification of disability being: 100% service connected AND permanent AND total, and original disability rating date.
Residence must be Veteran's primary residence (proof, such as resident State tax return, may be requested).
Spouse (if applicable) must also be identified.
For Qualifying spouse deceased Veteran must have died on or after January 1, 2011.
Qualifying spouse must not be remarried.
<b>Required Documentation:</b>
Application must be filled out with the Commissioner of the Revenue.
Certification of disability being: 100% service-connected, AND permanent, AND total.
<b>You must meet the following qualifications for a surviving spouse of a member of the Armed Forces killed in action:</b>
Spouse must not be remarried.
<b>Required Documentation:</b>
Application must be filled out with the Commissioner of the Revenue.
Certify that the real property is occupied as the surviving spouse principal place of residence.
Documentation from the United States of Defense indicating the date that the member of the armed forces was killed in action.