

## Section 3

# Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2003

Sections 58.1-3210 through 58.1-3218 of the *Code of Virginia* provide that localities may adopt an ordinance allowing property tax relief for elderly and disabled persons. The relief may be in the form of either deferral or exemption from taxes, subject to certain statutory restrictions. The applicant for tax relief must be either disabled or not less than 65 years of age and must be the owner of the property for which relief is sought (§ 58.1-3210). The property must be the sole dwelling of the applicant. In addition, localities now have the option of exempting or deferring the portion of a person's tax that represents the increase in tax liability since the year the taxpayer reached 65 years of age or became disabled.

The enabling statute also sets gross combined income and net worth limitations. These amounts were increased in 2001 by the General Assembly. As of 2001, the total combined gross income from all sources, including the income of relatives living in the dwelling, may not exceed \$50,000 during the previous year. Localities may elect to exclude up to the first \$6,500 of income of each relative, except the spouse, from this sum. In addition, up to the first \$7,500 of any income received by the owner as permanent disability compensation may be excluded. The net combined financial worth of the applicant and spouse may not exceed \$100,000.<sup>1</sup> Further, manufactured homes that are owned by elderly and disabled persons are included in the allowable property tax exemptions whether or not they are permanently affixed. This net worth excludes the value of the dwelling and one acre of land upon which it is situated. The statute eliminates income limits for a relative or a relative's spouse living with an elderly or disabled person who can no longer care for himself or herself due to a physical or mental condition. Furthermore, to qualify for this eliminated income limit, the owner of the residence must not transfer assets in excess of \$5,000 without adequate consideration within a three year period prior to or after the relative moves into the residence.

The table below indicates the range and median of the combined gross income allowance and combined net worth limitations for those cities, counties and towns responding to the survey. These allowances and limitations are subject to restrictions and exceptions determined by the localities.

Item	Cities	Counties	Towns
<b>Combined gross income allowance:</b>			
Minimum	\$ 15,000	\$ 7,500	\$ 5,000
Maximum	62,000	62,000	75,000
Median	27,000	22,000	21,000
<b>Combined net worth limitations:</b>			
Minimum	25,000	10,000	7,500
Maximum	240,000	240,000	240,000
Median	75,000	75,000	55,000

The following table indicates, for those cities, counties, and towns responding to the relevant questions in the survey, how many localities have a tax relief plan that applies to both the elderly and the disabled, the elderly only, or the disabled only.

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	37	1	0
Counties	78	2	0
Towns	55	11	0

A majority of the localities use an exemption plan whereby an owner is exempt from all or part of the taxes on the dwelling; usually the exemption is based on a sliding scale, with the percentage of the exemption decreasing as the income and/or net worth of the owner increases.

**Table 3.1** summarizes the various tax relief plans offered to elderly and disabled property owners in Virginia. The figures under the combined gross income heading reflect, first, the maximum allowable income (including the income of all relatives living with the owner) for an owner to be eligible for

<sup>1</sup> In 2001, the General Assembly authorized localities in the Northern Virginia Planning District to increase the combined income limitation to \$62,000 and the maximum net worth to \$240,000. A change in §58.1-3211 authorized this exemption.

relief and, second, the amount of income of each relative, except the spouse, which is exempted from this amount.

For example, if the table reads “\$7,500; first \$1,500 exempt,” this indicates that the combined income of the owner and all relatives living with him/her may not exceed \$7,500, except that the first \$1,500 income of each relative except

the spouse is not included in computing this amount. The combined net worth amount excludes the value of the dwelling and one acre of land upon which it is situated.

**Table 3.2** details relief plans for renters. As the table indicates, few localities offer relief plans. Only six cities and one county have established plans for renters.



**Table 3.1  
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Cities</b> (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Alexandria	\$62,000 (deferral); \$62,000 (exemption)	\$240,000	Income		Exemption			
			\$ 0 - 40,000		Full exemption			
			40,001 - 50,000		50% exemption			
			50,001 - 62,000		25% exemption			
			Remaining balance may be deferred at 5% interest.					
Bedford	\$15,000	\$40,000	Income		Exemption	Income	Exemption	
			\$ 0 - 4,000	100%	\$ 8,001 - 9,000	50%		
			4,001 - 5,000	90%	9,001 - 10,000	40%		
			5,001 - 6,000	80%	10,001 - 11,000	30%		
			6,001 - 7,000	70%	11,001 - 12,000	20%		
			7,001 - 8,000	60%	12,001 - 15,000	10%		
			(Maximum: \$300)					
Bristol	\$15,000	\$30,000	Net Worth (\$)					
			Income		0- 10,001-	10,001- 20,001-		
			\$ 0 - 6,000	80%	10,000	20,000 30,000		
			6,001 - 9,000	60%				
			9,001 -12,000	40%				
			12,001 -15,000	20%				
Buena Vista	\$25,000; No exemptions	\$65,000	Income		Exemption			
			\$ 0 - 6,000		80%			
			6,001-12,000		60%			
			12,001-18,000		40%			
			18,001-25,000		20%			
Charlottesville	\$50,000 income; \$8,500 for relatives	\$100,000	Net Worth (\$)					
			Income		0- 25,001-	25,001- 50,001-	50,001-	75,001-
			\$ 0 -12,500	100%	25,000	50,000	75,000	100,000
			12,501-25,000	80%				
			25,001-37,500	60%				
			37,501-50,000	40%				
Chesapeake	\$41,500; \$30,000 max. income of owner(s); \$6,500 exclusion for relative(s); \$7,500 exclusion for disability	\$150,000	Income		Exemption	Income	Exemption	
			\$ 0 - 15,500	100%	\$21,501 - 23,000	50%		
			15,501 - 17,000	90%	23,001 - 25,000	40%		
			17,001 - 18,500	80%	25,001 - 27,500	30%		
			18,501 - 20,000	70%	27,501 - 30,000	20%		
			20,001 - 21,500	60%	30,001 - 35,000	10%		
Colonial Heights	\$33,000	\$80,000	Income		Exemption	Income	Exemption	
			\$19,000 or less	100%	\$25,001 - 26,500	50%		
			19,001 - 20,500	90%	26,501 - 28,000	40%		
			20,501 - 22,000	80%	28,001 - 29,500	30%		
			22,001 - 23,500	70%	29,501 - 31,000	20%		
			23,501 - 25,000	60%	31,001 - 33,000	10%		
Covington	\$20,000	\$50,000	50% exemption (maximum: \$150)					
Danville	\$20,000	\$50,000	Income		Exemption			
			\$ 0 - 10,000	100%				
			10,001 - 15,000	50% or 100% deferral plus 5% interest				
			15,001 - 20,000	only 100% deferral plus 5% interest				
			Maximum annual exemption and/or deferral on any one property is \$700.					

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption											
<b>Cities (continued)</b>														
Fairfax	\$40,000 for rent relief; \$52,000 for tax relief.	\$150,000	Income		Exemption									
			\$ 0 - 40,000		100%									
			40,001 - 46,000		50%									
			46,001 - 52,000		25%									
			Rent relief income \$40,000. Rent relief \$420 one time payment.											
Falls Church	\$30,025 for exemption; \$40,025 for deferral only	\$150,000	100% exemption (maximum: \$2,000); or partial depending on income/assets; deferral of all taxes over \$2,000 exemption.											
Franklin	\$20,000	\$40,000	Income		Exemption									
			\$ 0 - 10,000	100%	15,001 - 16,000	50%								
			10,001 - 12,000	90%	16,001 - 17,000	40%								
			12,001 - 13,000	80%	17,001 - 18,000	30%								
			13,001 - 14,000	70%	18,001 - 19,000	20%								
			14,001 - 15,000	60%	19,000 - 20,000	10%								
Fredericksburg <sup>a</sup>	\$30,000	\$90,000	Income		Exemption									
			\$ 0 - 15,000	100%										
			15,001 - 20,000	80%										
			20,001 - 25,000	60%										
			(Maximum: \$750)											
Galax	\$16,000	\$40,000	Income		Exemption									
			\$ 0 - 11,000	100%	\$13,501 - 14,500	40%								
			\$11,001 - 12,500	80%	\$14,501 - 16,000	20%								
			\$12,501 - 13,500	60%										
			(Maximum: \$150)											
Hampton	\$25,000	\$75,000	Income < \$16,000: exemption equals 100%. \$16,001-\$25,000: exemption determined by subtracting \$16,001 from combined income, then dividing difference by \$9,000 to determine percentage of tax liability. Percentage is multiplied by entire amount of real estate tax against property. Resulting product is amount of tax liability. \$25 minimum.											
Harrisonburg <sup>b</sup>	\$18,000	\$50,000	Income		Exemption									
			\$ 0 - 9,000	80%	\$12,001 - 15,000	40%								
			9,001 - 12,000	60%	15,001 - 18,000	20%								
			(maximum: \$400)											
Hopewell	\$29,000; \$4,000 exemption for each relative	\$75,000	Income		Exemption									
			\$ 0 - \$17,000	100%										
			17,001 - \$29,000	50%										
			(Maximum: \$850)											
Lexington	\$15,000; first \$4,000 exempt	\$70,000	Income		Exemption									
			\$ 0 - 6,000	80%										
			6,001 - 9,000	60%										
			9,001 - 12,000	40%										
			12,001 - 15,000	20%										
Lynchburg	\$27,000	\$60,000	Net Worth (\$)											
			Income	0- 5,000	5,001- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000	25,001- 30,000	30,001- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000	50,001- 60,000
			\$ 0 - 6,000	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	25%
			6,001 - 7,000	100%	93%	93%	93%	93%	93%	93%	93%	93%	93%	25%
			7,001 - 8,000	93%	93%	93%	93%	93%	93%	90%	89%	88%	88%	25%
			8,001 - 11,000	93%	93%	93%	93%	91%	90%	89%	89%	88%	87%	25%
			11,001 - 13,000	93%	93%	93%	90%	89%	88%	87%	86%	86%	86%	25%
			13,001 - 15,000	93%	93%	88%	88%	87%	87%	86%	86%	86%	85%	25%
			15,001 - 18,000	88%	87%	87%	87%	86%	86%	86%	85%	84%	83%	25%
			18,001 - 19,000	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Manassas	\$40,000	\$150,000	Income < \$12,801 gets 100% exemption. \$12,801-\$27,500 gets \$1,500 exemption. Defer/pay tax bill balance. \$27,500 - \$40,000: may defer only.											

<sup>a</sup> The City of Fredericksburg allows any taxes over the exempt amount to be deferred.

<sup>b</sup> The City of Harrisonburg provides tax relief for elderly/disabled mobile home residents.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Cities (continued)</b>							
Manassas Park	Greater of \$40,000; or the income limit set by HUD	\$80,000	Income		Exemption		
			\$ 0 - 30,000		100%		
			30,001 - 40,150		Up to \$750		
			+ 1 free city decal				
			+ reduction in water bill				
Martinsville	\$20,000	\$65,000	Income		Exemption	Income	Exemption
			\$ 0 - 10,000	100%	\$15,001 - 16,000	50%	
			10,001 - 12,000	90%	16,001 - 17,000	40%	
			12,001 - 13,000	80%	17,001 - 18,000	30%	
			13,001 - 14,000	70%	18,001 - 19,000	20%	
			14,001 - 15,000	60%	19,000 - 20,000	10%	
			(Maximum: \$400)				
Newport News <sup>c</sup>	H. U. D. income limits	\$100,000	Exemption: Income of \$14,000 or less -100% exemption. If income > \$14,000, exemption is equal to portion of tax which exceeds 3% of income (maximum: \$600). Deferral to 100%.				
Norfolk	\$34,450; first \$6,500 exempt	\$100,000	Income		Exemption	Income	Exemption
			\$ 0 - 12,900	100%	\$24,478 - 24,871	50%	
			12,901 - 15,294	90%	24,872 - 27,266	40%	
			15,295 - 17,689	80%	27,267 - 29,660	30%	
			17,690 - 20,083	70%	29,661 - 32,055	20%	
			20,084 - 22,477	60%	32,056 - 34,450	10%	
Norton	\$15,000	\$25,000	100% exemption (maximum: \$100).				
Petersburg	\$22,000; first \$4,000 exempt for each relative	\$50,000	50% exemption (maximum: \$300). The income of applicant, spouse, and all relatives is combined into one total, then the first \$4,000 is exempt for each relative. Remaining income is considered the applicant's.				
Poquoson	\$27,000	\$75,000	Exemption is sum by which property tax exceeds tax for year in which owner became 65. Any eligible owner who was 65 or permanently and totally disabled prior to tax year is eligible for exemption of sum by which property tax exceeds the property tax due on prior tax year.				
Portsmouth	\$19,000	\$64,200	Income		Exemption	Income	Exemption
			\$ 0 - 14,000	100%	\$16,000 - 16,500	50%	
			14,001 - 14,500	90%	16,501 - 17,000	40%	
			14,501 - 15,000	80%	17,001 - 17,500	30%	
			15,001 - 15,500	70%	17,501 - 18,000	20%	
			15,501 - 16,000	60%	18,001 - 19,000	10%	
Radford	\$20,000; first \$6,500 exempt	\$60,000 <sup>d</sup>	100% exemption.				
Richmond <sup>e</sup>	\$30,000	\$100,000			Net Worth (\$)		
					0- 19,001-	37,001-	55,001-
			Income		19,000	37,000	55,000
			\$ 0 - 9,000	100%	100%	90%	80%
			9,001 - 12,000	100%	100%	84%	71%
			12,001 - 16,000	89%	80%	71%	62%
			16,001 - 20,000	59%	50%	41%	33%
			20,001 - 30,000	30%	25%	21%	16%
Roanoke	\$30,000	\$100,000	Elderly exemption is the sum by which the property tax for the year exceeds that for the year in which the owner qualifies. For the permanently and totally disabled, exemption is the sum by which the property tax for the year exceeds that for the year in which the owner qualifies.				

<sup>c</sup> The City of Newport News provides personal property tax relief on mobile home residences for low income elderly with same income and net worth requirements set forth in real property tax exemption.

<sup>d</sup> The City of Radford includes value of the house in excess of \$100,000.

<sup>e</sup> The City of Richmond offers a tax escrow payment program through which taxpayers with no delinquent real estate taxes may make voluntary monthly contributions towards their interest on average monthly balances which may be applied to tax payments.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
<b>Cities (continued)</b>										
Salem	\$50,000	\$100,000	Exemption is the sum by which the property tax exceeds the tax for the year in which the owner became 65. Any owner who was 65 as of 12/31 of the previous year, is eligible for exemption of a sum by which the property tax exceeds the tax due on that property for the year. The same tax exemptions for persons determined to be permanently and totally disabled are granted whether they have reached the age of 65 or not. <sup>f</sup>							
Staunton	\$16,000; 2 owners \$20,000	\$50,000	Single Property Owner: Net Worth (\$)							
			Income	0- 20,000	20,001- 25,000	25,001- 30,000	30,001- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000
			\$ 0 - 9,500	100%	90%	80%	70%	60%	50%	45%
			9,501 - 11,500	85%	75%	65%	55%	50%	45%	40%
			11,501 - 12,500	70%	60%	55%	50%	45%	40%	35%
			12,501 - 14,000	50%	45%	40%	35%	30%	25%	20%
			14,001 - 16,000	35%	30%	25%	20%	15%	10%	5%
			Property Owner and Spouse: Net Worth (\$)							
			Income	0- 20,000	20,001- 25,000	25,001- 30,000	30,001- 35,000	35,001- 40,000	40,001- 45,000	45,001- 50,000
			\$ 0 - 11,875	100%	90%	80%	70%	60%	50%	45%
			11,876 - 13,750	85%	75%	65%	55%	50%	45%	40%
			13,751 - 15,675	70%	60%	55%	50%	45%	40%	35%
			15,676 - 17,500	50%	45%	40%	35%	30%	25%	20%
			17,501 - 20,000	35%	30%	25%	20%	15%	10%	5%
Suffolk	\$30,000; first \$4,000 exempt	\$100,000	Income	Exemption		Income	Exemption			
			\$ 0 - 8,000	100%		\$15,501 - 17,000	50%			
			8,001 - 9,500	95%		17,001 - 18,000	40%			
			9,501 - 11,000	90%		18,001 - 19,000	30%			
			11,001 - 12,500	80%		19,001 - 20,000	20%			
			12,501 - 14,000	70%		20,001 - 30,000	10%			
			14,001 - 15,500	60%						
Virginia Beach	\$52,000 (deferral); \$47,000 (freeze); \$27,000 (exempt).	\$195,000 deferral \$131,900 freeze and exempt	Income	Exemption		Income	Exemption			
			\$ 0 - 20,300	100%		\$23,401 - 24,900	40%			
			\$20,301 - 21,900	80%		24,901 - 27,600	20%			
			\$21,901 - 23,400	60%						
Waynesboro	\$19,100	\$25,000	Net Worth (\$)							
			Income	0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000			
			\$ 0 - 3,800	90%	80%	70%	50%			
			3,801 - 7,600	80%	70%	50%	30%			
			7,601 - 11,400	70%	50%	30%	20%			
			11,401 - 15,200	50%	30%	20%	15%			
			15,201 - 19,100	30%	10%	10%	10%			
Williamsburg (Elderly only)	\$30,000	\$100,000	100% deferral.							
Winchester	\$30,000; less \$4,875 of income of each relative other than spouse	\$80,000	Income	Exemption						
			\$ 0 - 12,000	100%						
			12,001 - 17,000	80%						
			17,001 - 22,000	60%						
			22,001 - 26,000	40%						
			26,001 - 30,000	20%						

<sup>f</sup> In the City of Salem, the head of the household occupying the dwelling and owning title, or partial title, or deeded life estate is 65 years or older on 12/31 of the year immediately preceding the taxable year.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Accomack	\$17,000 provided first \$6,500 of relatives income exempt	\$50,000	<u>Income</u> <u>Exemption</u>					
			\$ 0 - 12,500	100%				
			\$12,501 - 17,500	50%				
			(Maximum: \$400)					
Albemarle	\$25,000; first \$6,500 exempt	\$80,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 16,000	100%	\$20,001 - 21,000	50%		
			16,001 - 17,000	90%	21,001 - 22,000	40%		
			17,001 - 18,000	80%	22,001 - 23,000	30%		
			18,001 - 19,000	70%	23,001 - 24,000	20%		
			19,001 - 20,000	60%	24,001 - 25,000	10%		
Alleghany	\$20,000; first \$4,000 exempt	\$55,000	100% exemption on dwelling and 1 acre homestead.					
Amelia	\$22,000 first \$6,500 exempt	\$75,000	Those certified as disabled can apply with the same gross income and net worth requirement.					
Amherst	\$50,000; first \$6,000 exempt	\$100,000	<u>Net Worth (\$)</u>					
			\$ 0-	30,001-	35,001-	40,001-	45,001-	
			<u>Income</u>	<u>30,000</u>	<u>35,000</u>	<u>40,000</u>	<u>45,000</u>	
			\$ 0 - 8,000	100%	95%	90%	85%	
			8,001 - 12,000	75%	70%	65%	60%	
			12,001 - 16,000	50%	45%	40%	35%	
			16,001 - 20,000	25%	20%	15%	10%	
			(Maximum abatement is \$400 per year.)					
Appomattox	\$15,000; first \$6,500 exempt	\$90,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 6,250	80%	10,001 - 11,250	60%		
			6,251 - 7,500	75%	11,251 - 12,500	55%		
			7,501 - 8,750	70%	12,501 - 13,750	50%		
			8,751 - 10,000	65%	13,751 - 15,000	40%		
Arlington	\$62,000;	\$240,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 39,585	100%				
			39,586 - 62,000	Partial exemption; balance deferred				
			Assets: \$0 - 195,000: eligible for exemption					
			\$100,001 - 240,000: eligible for deferral only					
Augusta	\$25,000; first \$5,000 exempt	\$75,000	Relief is based on a complex scale with the amount of relief decreasing as income and net worth increase. Relief ranges from 90% with income up to \$10,000 and net worth up to \$20,000 to 2% with income between \$24,000 and \$25,000 and net worth between \$70,000 and \$75,000.					
Bath	\$30,000; house site and house exempt-not income	\$100,000	<u>Net Worth (\$)</u>					
			0 - 16,751-	16,751-	33,401-	50,051-	66,701-	83,351-
			<u>Income</u>	<u>16,750</u>	<u>33,400</u>	<u>50,050</u>	<u>66,700</u>	<u>83,350</u>
			\$ 0 - 6,000	100%	90%	80%	70%	60%
			6,001 - 12,000	90%	80%	70%	60%	50%
			12,001 - 18,000	80%	70%	60%	50%	40%
			18,001 - 24,000	70%	60%	50%	40%	30%
			24,001 - 30,000	60%	50%	40%	30%	20%
Bedford	\$24,000;	\$77,500	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 6,000	95%				
			6,001 - 9,000	85%				
			9,001 - 12,000	75%				
			12,001 - 15,000	65%				
Bland	\$12,000; first \$5,000 exempt for relatives	\$30,000	100% exemption (maximum: \$200).					
Botetourt	\$30,000; first \$6,500 exempt for disabled homeowners	\$100,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 14,000	80%				
			14,001 - 19,000	60%				
			19,001 - 24,000	40%				
			24,001 - 30,000	20%				
Buchanan	\$20,000; first \$5,000 exempt	\$50,000	\$125 exemption or amount of tax liability up to \$125.					

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Campbell	\$26,000; first \$8,500 relative exempt	\$60,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 15,000	100%		
			15,001 - 20,000	80%		
			20,001 - 26,000	70%		
			(Maximum: \$300)			
Caroline	\$18,000; first \$4,000 exempt of relatives income	\$60,000			<u>Net Worth (\$)</u>	
					0- 30,001-	
			<u>Income</u>		30,000	60,000
			\$ 0 - 8,000	75%		60%
			8,001 - 12,000	55%		40%
			12,001 - 16,000	35%		20%
			16,001 - 18,000	10%		5%
Carroll	\$20,000; first \$6,000 exempt	\$60,000	50% exemption. (Maximum: \$100)			
Charles City	\$30,000; first \$7,500 exempt for disabled applicant	\$75,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 12,000	100%		
			12,001 - 15,000	80%		
			15,001 - 20,000	60%		
			20,001 - 25,000	40%		
			25,001 - 30,000	20%		
			(Maximum: \$500)			
Chesterfield	\$44,800; first \$6,500 exempt for relatives	\$103,600	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 20,800	100%		
			20,801 - 30,600	75%		
			30,601 - 41,500	50%		
			41,501 - 44,800	25%		
			(Maximum abatement is \$2,000 per year)			
Clarke	\$28,000; first \$6,500 is exempt for relative other than spouse	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 19,000	100%	\$26,001 - 27,000	60%
			19,001 - 22,000	90%	27,001 - 28,000	50%
			22,001 - 24,000	80%	over 28,000	0%
			24,001 - 26,000	70%		
Craig	\$25,000	\$75,000	N/A			
Culpeper	\$30,000; first \$6,500 exempt for relatives	\$100,000			<u>Net Worth (\$)</u>	
					0- 24,667-	49,778- 74,889-
			<u>Income</u>		24,667	49,778 74,889 100,000
			\$ 0 - 16,128	100%	90%	81% 73%
			16,129 - 19,488	90%	81%	73% 66%
			19,489 - 22,848	70%	63%	57% 51%
			22,849 - 26,208	50%	45%	40% 36%
			26,209 - 30,000	30%	27%	24% 22%
Cumberland	\$12,000	\$75,000	Income \$6,001 - \$12,000 – Reduction 50% of tax due Income \$6,000 and less – Reduction 75% of tax due (not to exceed \$300)			
Dickenson	\$25,000; first \$4,000 exempt	\$75,000	\$150 exemption.			
Dinwiddie	\$23,000; first \$5,000 exempt	\$55,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 14,000	100%	\$18,001 - 19,000	50%
			14,001 - 15,000	90%	19,001 - 20,000	40%
			15,001 - 16,000	80%	20,001 - 21,000	30%
			16,001 - 17,000	70%	21,001 - 22,000	20%
			17,001 - 18,000	60%	22,001 - 23,000	10%
Essex	\$13,000	\$25,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 7,000	100%		
			7,001 - 9,000	80%		
			9,001 - 11,000	60%		
			11,001 - 13,000	40%		
			(Maximum: \$250)			
			(Must be 65 years old or permanently and totally disabled.)			

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
<b>Counties (continued)</b>								
Fairfax	\$52,000 <sup>9</sup>	\$160,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 40,000	100%				
			40,001 - 46,000	50%				
			46,001 - 52,000	25%				
Fauquier	\$52,000; first \$8,500 exempt	\$195,000	On house and up to one acre, 100% exemption.					
Floyd	\$17,000; first \$6,000 exempt	\$55,000	Subject to restrictions and conditions the article provides for the exemption from taxation of real estate owned and occupied as the sole dwelling of a person not < 65 yrs. of age or a person determined to be permanently and totally disabled. Persons qualifying for exemption are deemed to be bearing an extraordinary tax burden on the property in relation to their income and financial worth. Persons qualifying for and claiming exemption shall be exempt from the amount of the taxes assessed against such property, in an amount not to exceed \$200.00.					
Fluvanna	\$30,000; first \$7,500 exempt	\$80,000		<u>Net Worth (\$)</u>				
			<u>Income</u>	0- 20,000	20,000- 40,000	40,000- 60,000	60,000- 80,000	
			\$ 0 - 7,500	100%	75%	50%	25%	
			7,500 - 15,000	75%	50%	35%	15%	
			15,000 - 22,500	50%	35%	20%	10%	
			22,500 - 30,000	25%	15%	10%	5%	
Franklin	\$21,000; first \$3,000 exempt	\$50,000		<u>Net Worth (\$)</u>				
			<u>Income</u>	0- 10,000	10,001- 20,000	20,001- 30,000	30,001- 40,000	40,001- 50,000
			\$ 0 - 5,000	95%	85%	75%	65%	40%
			5,001 - 9,000	85%	75%	65%	40%	30%
			9,001 - 12,000	75%	65%	50%	30%	20%
			12,001 - 15,000	65%	55%	40%	20%	10%
			15,001 - 18,000	55%	45%	30%	10%	10%
			18,001 - 21,000	45%	35%	20%	10%	10%
Frederick	\$30,000; first \$6,500 exempt for other family members	\$100,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 10,000	100%	\$17,001 -20,000	70%		
			10,001 - 14,000	95%	20,001 -25,000	50%		
			14,001 - 17,000	85%	25,001 -30,000	25%		
Giles	\$20,000	\$35,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 9,500	80%	\$12,001 - 15,000	40%		
			9,501 - 12,000	60%	15,001 - 20,000	20%		
Gloucester	\$20,000; first \$3,000 exempt on relatives income	\$60,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 14,000	100%	\$16,001 - 18,000	60%		
			14,001 - 16,000	80%	18,001 - 20,000	40%		
			(No exemptions over \$20,001)					
Goochland	\$30,000; first \$6,500 exempt for relatives	\$100,000	100% exemption. (Maximum: \$800)					
Grayson	\$17,000; first \$2,500 exempt for relatives living in household	\$50,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 14,000	100%				
			14,001 - 15,500	75%				
			15,501 - 17,000	50%				
			(Maximum exemption \$150.00)					
Greene	\$18,000; first \$6,500 exempt	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 8,000	95%	\$12,001 - 14,000	35%		
			8,001 - 10,000	75%	14,001 - 16,000	15%		
			10,001 - 12,000	55%	16,001 - 18,000	5%		

<sup>9</sup> In Fairfax County, up to \$6,500 of a relative's income may be excluded if the relative (other than spouse) resides in the applicant's dwelling. The total net assets of the applicant and his/her spouse who reside in the applicants dwelling may not exceed \$160,000 (the value of the dwelling and up to one acre of land where it is situated is excluded). When the property is jointly owned and the co-owner is deceased, a certified copy of the death certificate is required.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Hanover	\$40,000; first \$6,500 exempt for elderly; first \$7,500 for disabled	\$100,000 max.	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 20,000	100%		
			20,001 - 30,000	75%		
			30,001 - 40,000	50%		
			(Maximum: \$850)			
Henrico	\$45,000; first \$6,500 of non-spouse relatives excluded.	\$175,000			<u>Net Worth (\$)</u>	
			<u>Income</u>		0- 25,000	25,001- 50,000
			\$ 0 - 15,000	100%	50,001- 75,000	75,001- 100,000
			15,001 - 20,000	100%		
			20,001 - 25,000	90%		
			25,001 - 30,000	80%		
			30,001 - 35,000	70%		
			35,001 - 40,000	60%		
			40,001 - 45,000	50%		
					<u>Net Worth (\$)</u>	
			<u>Income</u>		100,000- 125,000	125,000- 150,000
			\$ 0 - 15,000	70%	150,000- 175,000	
			15,001 - 20,000	60%		
			20,001 - 25,000	50%		
			25,001 - 30,000	40%		
			30,001 - 35,000	35%		
			35,001 - 40,000	30%		
			40,001 - 45,000	25%		
			(Maximum: \$1,000)			
Henry	\$16,000; first \$4,000 exempt for occupants other than applicant or spouse	\$50,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 9,000	90%	\$12,001 - 13,000	50%
			9,001 - 9,961	80%	13,001 - 14,000	40%
			9,962 - 11,000	70%	14,001 - 15,000	30%
			11,001 - 12,000	60%	15,001 - 16,000	20%
			(Maximum: \$300)			
Isle of Wight	\$18,000; first \$4,000 exempt	\$65,000	Option to defer or taxpayer may exempt.			
			<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 6,000	100%		
			6,001 - 12,000	75%		
			12,001 - 18,000	50%		
			(Maximum: \$500)			
James City	\$30,000; first \$6,500 exempt	\$100,000	The first \$65,000 of assessed value are exempt.			
King George	\$25,000; first \$1,500 exempt	\$60,000	100% exemption.			
King William	\$15,000	\$50,000	Up to \$400 of tax relief per year.			
Lancaster	\$14,500; first \$2,500 exempt	\$50,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 5,700	100%		
			5,701 - 8,500	80%		
			8,501 - 11,400	60%		
			11,401 - 14,200	40%		
			14,201 and over	0%		
Lee	\$19,500; first \$2,000 exempt of relatives' income	\$70,000	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 12,000	100%		
			12,001 - 14,000	75%		
			14,001 - 16,000	50%		
			16,001 - 19,500	25%		
			(Maximum: \$150)			
Loudoun	\$62,000; first \$7,500 of owner disability income exempt first \$6,500 exempt for each relative	\$240,000	100% exemption on home and first acre.			

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
<b>Counties (continued)</b>									
Louisa	\$22,000; first \$6,500 exempt of relatives living with owner	\$75,000	50% exemption (maximum: \$200).						
Madison	\$30,000	\$50,000	Taxpayers who qualifies for deferral shall be entitled to have their total real estate tax remain at the amount of such tax in 1999 for subsequent years until they no longer qualify for deferral.						
Mathews (Elderly only)	\$16,000	\$65,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 10,000	100%					
			10,001 - 12,000	80%					
			12,001 - 14,000	60%					
			14,001 - 16,000	40%					
			(Maximum: \$400)						
Middlesex	\$12,000; first \$1,500 exempt	\$50,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 6,000	100%					
			6,001 - 8,000	80%					
			8,001 - 10,000	60%					
			10,001 - 12,000	40%					
			(Maximum: \$360)						
Montgomery	\$21,000	\$50,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 14,000	100%					
			14,001 - 17,000	60%					
			17,001 - 21,000	40%					
			Deferral: Up to 100%						
Nelson	\$20,000; first \$3,000 exempt other than owner	\$50,000		<u>Net Worth (\$)</u>					
				0-	10,001-	20,001-	30,001-	40,001-	
			<u>Income</u>	10,000	20,000	30,000	40,000	50,000	
			\$ 0 - 10,000	80%	70%	60%	50%	40%	
			10,001 - 13,500	70%	60%	50%	40%	30%	
			13,501 - 17,000	60%	50%	40%	30%	20%	
			17,001 - 20,000	50%	40%	30%	20%	10%	
New Kent	\$24,000 exemption \$30,000 deferral	\$30,000 Exemption; \$50,000 Deferral	Exemption \$400.						
Northampton	\$15,000	\$20,000	Percentage based on net worth and income.						
Orange	\$25,000; first \$4,000 exempt	\$55,000		<u>Net Worth (\$)</u>					
				0-	15,001-	25,001-	35,001-	45,001-	
			<u>Income</u>	15,000	25,000	35,000	45,000	55,000	
			\$ 0 - 15,000	80%	64%	56%	40%	32%	
			15,001 - 18,500	60%	48%	42%	30%	24%	
			18,501 - 21,000	50%	40%	35%	25%	20%	
			21,001 - 22,500	40%	32%	28%	20%	16%	
			22,501 - 25,000	20%	16%	14%	10%	8%	
Page	\$17,000	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>			
			\$ 0 - 12,000	100%	\$14,001 - 15,000	40%			
			12,001 - 13,000	80%	15,001 - 16,000	30%			
			13,001 - 14,000	60%	16,001 - 17,000	25%			
			(No exemptions over \$17,001)						
Patrick	\$15,500	\$50,000	100% exemption.						
Pittsylvania	\$18,000; first \$4,000 exempt	\$60,000	(Maximum: \$300)						
Powhatan	\$30,000; first \$7,500 exempt for disabled only; first 6,500 exempt for relatives other than spouse	\$100,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 15,000	75%					
			15,001 - 30,000	50%					

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
<b>Counties (continued)</b>							
Prince Edward	\$22,000 (not to exceed)	\$100,000 (not to exceed)	100% exemption.				
Prince George	\$30,000	\$85,000	Income	Exemption			
			\$ 0 - 20,000	100%			
			20,001 - 30,000	50%			
Prince William <sup>h</sup>	\$52,900; deduct \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income	\$195,000	Income	Exemption	Payment		
			\$ 0 - 36,500	100%	0%		
			36,501 - 41,900	75%	25%		
			41,901 - 47,500	50%	50%		
			47,501 - 52,900	25%	75%		
Pulaski	\$17,500; first \$2,500 exempt	\$45,000	Income	Exemption			
			\$ 0 - 10,500	80%			
			10,501 - 12,500	60%			
			12,501 - 15,500	40%			
			15,501 - 17,500	20%			
Rappahannock	\$18,000	\$10,000	Income	Exemption			
			\$ 0 - 16,000	100%			
			16,001 - 18,000	50%			
Roanoke	\$50,000	\$100,000	Exemption is equal to the amount by which the property tax exceeds the tax for the year in which the owner became 65. Any owner who became 65 before December 31, 1974, is eligible for first \$6,500 exemption in the amount of tax exceeding that levied on the property in 1974. Value is frozen at year qualified.				
Rockbridge	\$30,000; first \$6,500 exempt	\$75,000	Income	Exemption			
			\$ 0 - 13,000	80%			
			13,001 - 18,000	60%			
			18,001 - 23,000	40%			
			23,001 - 30,000	20%			
Rockingham	\$23,050; first \$6,500 exempt	\$50,000	Income	Net Worth (\$)			
			\$ 0 - 11,250	0- 35,001-	35,001- 40,001-	40,001- 45,001-	45,001-
			11,251 - 15,250	35,000	40,000	45,000	50,000
			15,251 - 19,250	80%	64%	56%	40%
			19,251 - 23,250	60%	48%	42%	30%
			over 23,250	40%	32%	28%	20%
				20%	16%	14%	10%
				0%	0%	0%	0%
Russell	\$20,000; first \$2,500 exempt	\$62,000	100% exemption (maximum: \$135).				
Scott	\$16,500; first \$1,500 exempt	\$60,000	100% exemption on first \$9,000 assessed value. Maximum relief \$100.				
Shenandoah	\$20,000; first \$1,200 exempt	\$55,000	Income	Exemption	Income	Exemption	
			\$ 0 - 10,000	85%	\$15,001 - 17,500	55%	
			10,001 - 12,500	75%	17,501 - 20,000	45%	
			12,501 - 15,000	65%			
			(No exemptions over \$20,001)				
Smyth	\$18,000; first \$1,500 exempt	\$30,000	Income	Net Worth (\$)			
			\$ 0 - 6,000	0- 18,001-	18,001- 24,001-		
			6,001 - 9,000	18,000	24,000	30,000	
			9,001 - 12,000	80%	64%	56%	
			12,001 - 15,000	60%	48%	42%	
				40%	32%	28%	
				20%	16%	14%	
Southampton	\$7,500; first \$3,000 exempt	\$30,000	Tax deferral for real estate.				
Spotsylvania	\$30,000; first \$5,500 exempt	\$100,000	100% exemption (maximum: \$610).				

<sup>h</sup> In Prince William County taxpayers who qualify receive relief on the personal property tax and the local vehicle license tax. However, they are not eligible for other forms of local tax relief such as land use tax breaks.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Counties (continued)</b>						
Stafford	\$35,000; first \$4,000 exempt	\$90,000	100% exemption. Additional \$3,000 income allowance if owner is disabled.			
Surry	\$21,000; first \$4,000 of relatives living in household exempt	\$75,000	Income	Exemption		
			\$ 0 - 5,250	100%		
			5,251 - 10,500	75%		
			10,501 - 15,750	50%		
			15,751 - 21,000	25%		
			(Maximum: \$350)			
Tazewell (Elderly only)	\$20,000; first \$4,000 exempt	\$75,000	100% exemption. (Maximum: \$225)			
Warren	Category I: Ages 65 to 69: \$23,000	\$75,000	100% exemption.			
	Category II: Over age 70: \$26,500	\$75,000	100% exemption.			
Washington <sup>i</sup>	\$18,723; first \$3,496 exempt	\$56,206	Net Worth (\$)			
			Income	0- 19,097	19,098- 38,219	38,220- 57,330
			\$ 0 - 7,690	80%	64%	56%
			7,691 - 11,410	60%	48%	42%
			11,411 - 15,254	40%	32%	28%
			15,255 - 19,097	20%	16%	14%
Wise	\$32,000; first \$4,000 exempt	\$75,000	\$150 exemption.			
Wythe	\$20,000; first \$5,000 exempt of relatives living in household	\$60,000	\$200 exemption.			
York	\$28,000 (1 owner); \$32,650 (2 owner); exempt \$6,500 of income of relative living in household	\$100,000	Income (1 owner)	Income (2 owners)	Exemption	
			\$ 0 - 17,850	\$ 0 - 20,400	\$600	
			17,850 - 23,200	20,400 - 26,525	\$420	
			23,200 - 28,550	26,525 - 32,650	\$300	
<b>Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)</b>						
Abingdon	\$17,000; first \$2,500 exempt	\$40,000	Net Worth (\$)			
			Income	0- 20,000	20,001- 30,000	30,001- 40,000
			\$ 0 - 11,000	80%	64%	56%
			11,001 - 13,000	60%	48%	42%
			13,001 - 15,000	40%	32%	28%
			15,001 - 17,000	20%	18%	14%
Altavista	\$22,000; first \$2,500 exempt	\$60,000	Income	Exemption	Income	Exemption
			\$ 0 - 10,000	100%	\$16,001 - 18,000	50%
			10,001 - 12,000	80%	18,001 - 20,000	40%
			12,001 - 14,000	70%	20,001 - 22,000	30%
			14,001 - 16,000	60%		
			(Maximum: \$300)			
Amherst	\$50,000	\$100,000	House and one acre homesite exempt. Verification required.			
Ashland	\$30,000	\$100,000	50% exemption.			
Berryville	\$22,000; first \$6,500 exempt	\$65,000	100% exemption.			
Big Stone Gap	\$22,000; first \$4,000 exempt	\$75,000	100% exemption.			
Blacksburg	\$14,000; first \$4,000 exempt	\$50,000	Income	Exemption	Deferral	
			\$ 0 - 14,000	100%	0%	
			14,001 - 17,000	60%	40%	
			17,001 - 21,000	40%	60%	

N/A Not applicable.

<sup>i</sup> In Washington County, Members of the Disabled American Veterans or those who are eligible for membership in the Disabled American Veterans are granted a \$100 flat exemption on both real and personal property tax provided they meet the other eligibility requirements.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption										
<b>Towns (continued)</b>													
Bluefield (Elderly only)	\$15,000	\$50,000	100% exemption.										
Bowling Green	\$18,000	\$60,000	100% exemption.										
Boyce	\$28,500	\$65,000	Same as plan for Clarke County.										
Bridgewater	\$11,000; first \$2,000 exempt	\$30,000							Net Worth (\$)				
					0-	15,001-	20,001-	25,001-					
			Income	15,000	20,000	25,000	30,000						
			\$ 0 - 6,500	80%	64%	56%	40%						
			6,501 - 8,000	60%	48%	42%	30%						
			8,001 - 9,500	40%	32%	28%	20%						
			9,501 -11,000	20%	16%	14%	10%						
Chincoteague	\$16,000 (not to exceed) first \$6,500 exempt	\$50,000 (not to exceed)	Income		Exemption								
			\$ 0 - 11,999		100%								
			12,000 - 16,000		50%								
Christiansburg	\$21,000	\$50,000	Income		Exemption								
			\$ 0 - 14,000		100%								
			14,001 - 17,000		60%								
			17,001 - 21,000		40%								
Clifton Forge	\$20,000	\$30,000							Net Worth (\$)				
					0-	10,001-	15,001-	20,001-	25,001-				
			Income	10,000	15,000	20,000	25,000	30,000					
			\$ 0 - 8,500	100%	95%	90%	85%	80%					
			8,500 -12,500	75%	70%	65%	60%	55%					
			12,501-16,500	50%	45%	40%	35%	30%					
			16,501-20,000	25%	20%	15%	10%	5%					
Clinchco	\$23,000; first \$5,000 exempt	\$55,000	Income		Exemption		Income		Exemption				
			\$ 0 -14,000		100%		\$18,000 -19,000		50%				
			14,001 -15,000		90%		19,001 -20,000		40%				
			15,001 -16,000		80%		20,001 -21,000		30%				
			16,001 -17,000		70%		21,001 -22,000		20%				
			17,001 -18,000		60%		22,001 -23,000		10%				
Coeburn	\$32,000; first \$4,000 exempt of 3rd. occupant	\$75,000	50% exemption (maximum \$50).										
Colonial Beach	\$12,000	\$50,000	Deferral is equal to the amount by which the property tax exceeds the tax for the year in which the owner became 65 or disabled.										
Crewe (Elderly only)	\$6,000; first \$4,000 exempt	\$25,000	100% exemption.										
Culpeper	\$25,000; first \$4,000 exempt	\$75,000							Net Worth (\$)				
					0-	18,501-	34,001-	49,501-					
			Income	18,500	34,000	49,500	65,000						
			\$ 0 - 13,440	100%	90%	81%	73%						
			13,441 - 16,240	90%	81%	73%	66%						
			16,241 - 19,040	70%	63%	57%	51%						
			19,041 - 21,840	50%	45%	40%	36%						
			21,841 - 25,000	30%	27%	24%	22%						
Dublin	\$15,000; first \$2,500 exempt;	\$45,000	Income		Exemption								
			\$ 0 - 8,500		80%								
			8,501 - 10,500		60%								
			10,501 - 12,500		40%								
			12,501 - 15,000		20%								
Front Royal	\$23,500	\$75,000	Deferral only, no exemption.										
Glasgow	\$30,000; first \$6,500 exempt	\$75,000	Income		Exemption								
			\$ 0 - 13,000		80%								
			13,001 - 18,000		60%								
			18,001 - 23,000		40%								
			23,001 - 30,000		20%								

**Table 3.1** Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
<b>Towns (continued)</b>						
Gordonsville	\$22,000; first \$4,000 exempt	\$55,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 7,000	80%		
			7,001 - 9,000	60%		
			9,001 - 10,500	50%		
			10,501 - 12,000	40%		
			12,001 - 18,000	20%		
			If the total combined financial worth is: \$18,000-less, the above tax exemption is reduced by: 0%			
Grundy	\$16,500	\$50,000	100% exemption			
Haymarket	\$38,250; deduct the first \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income	\$195,000	100% exemption if income less than \$22,000; 100% deferred if income less than 85% of HUD Low Income Limit; 75% deferred if income less than 90% of HUD Low Income Limit; 50% deferred if income less than 95% of HUD Low Income Limit; 25% deferred if income less than HUD Low Income Limit.			
Herndon	\$40,000	\$150,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 35,000	100%		
			35,001 - 40,000	50%		
			40,001 - 46,000	25%		
Hillsville	\$12,000; first \$4,000 exempt	\$40,000	50% exemption. (Maximum: \$100)			
Hurt (Elderly only)	\$12,000; first \$4,000 exempt	\$30,000	20% reduction on the existing rate on assessed evaluation (2000 real property tax rate for the elderly was \$0.135 per \$100).			
Iron Gate	\$55,000	\$20,000	100% exemption			
Lebanon	\$9,500; first \$1,500 exempt	\$25,000	50% exemption.			
Leesburg	\$62,000	\$240,000	100% exemption.			
Lovettsville	\$62,000; first \$7,500 of owner disability income exempt first \$6,500 exempt for each relative	\$240,000	25% exemption on home (same criteria as Loudoun County.)			
Luray	\$5,000	\$30,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 999	100%	3,000 - 3,499	50%
			1,000 - 1,499	90%	3,500 - 3,999	40%
			1,500 - 1,999	80%	4,000 - 4,499	30%
			2,000 - 2,499	70%	4,500 - 5,000	20%
			2,500 - 2,999	60%		
Marion (Elderly only)	\$18,000	\$30,000	50% exemption.			
Middleburg	\$52,000	\$195,000	N/A			
Mount Jackson	\$16,500; first \$1,200 exempt	\$55,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 10,000	85%	\$15,001 - 17,500	55%
			10,001 - 12,500	75%	17,501 - 20,000	45%
			12,501 - 15,000	65%		
			(No exemptions over \$20,001)			
Narrows	\$20,000	N/A	N/A			
New Market	\$14,000; first \$1,200 exempt	\$55,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 8,000	75%	\$11,001 - 12,500	45%
			8,001 - 9,500	65%	12,501 - 14,000	35%
			9,501 - 11,000			
Occoquan	N/A	N/A	Use Prince William County tax relief plan.			

N/A Not applicable.

**Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
<b>Towns (continued)</b>									
Orange	\$19,500; first \$4,000 exempt	\$55,000	Net Worth (\$)						
			Income	0-15,000	15,001-25,000	25,001-35,000	35,001-45,000	45,001-55,000	
			\$ 0 - 12,000	80%	64%	56%	40%	32%	
			12,001 - 14,500	60%	48%	42%	30%	24%	
			14,501 - 17,000	50%	40%	35%	25%	20%	
			17,001 - 19,500	40%	32%	28%	20%	16%	
Pound (Elderly only)	\$16,000	\$75,000	50% exemption (maximum \$50).						
Purcellville (Elderly only)	\$62,000; first \$7,500 exempt	\$240,000	Exemption: Amount by which the real estate tax exceeds 0.5% of gross combined income. Deferral: Up to 100%						
Remington	\$52,000; first \$8,500 exempt	\$195,000	100% exemption.						
Rocky Mount	\$21,000	\$50,000	Net Worth (\$)						
			Income	0-10,000	10,001-20,000	20,001-30,000			
			\$ 0 - 5,000	95%	85%	75%			
			5,001 - 9,000	85%	75%	65%			
			9,001 -12,000	75%	65%	50%			
			12,001 -15,000	65%	55%	40%			
Round Hill	\$62,000; first \$7,500 of owner disability income exempt; first \$6,500 exempt for each relative	\$240,000 (real estate); \$195,000 (personal property)	100% exemption on home and first acre. (Follows Loudound County's Plan.)						
South Boston (Elderly only)	\$12,000	\$20,000	Exemption: Relief is equal to that portion of the tax which exceeds 1% of combined gross income.						
Stanley	N/A	N/A	Use county plan - if exempted from county, exempt from town tax.						
Stephens City (Elderly only)	\$12,000; first \$3,000 exempt	\$30,000	Net Worth (\$)						
			Income	0-5,000	5,001-10,000	10,001-15,000	15,001-20,000	20,001-25,000	25,001-30,000
			\$ 0 - 4,000	100%	98%	94%	88%	80%	70%
			4,001 - 6,000	95%	93%	89%	83%	75%	65%
			6,001 - 8,000	85%	83%	79%	73%	65%	55%
			8,001 - 10,000	70%	68%	64%	58%	50%	40%
			10,001 - 12,000	50%	48%	44%	38%	30%	20%
Strasburg	\$16,500; first \$1,200 exempt	N/A	The Town of Strasburg gives the same percentage as Shenandoah County.						
The Plains	\$75,000	N/A	100% exemption						
Vienna	\$52,000	\$160,000	Income	Exemption					
			\$ 0 - 40,000	100%					
			40,001 - 46,000	50%					
			46,001 - 52,000	25%					
Vinton	\$30,000; first \$6,500 exempt	\$100,000	100% exemption.						
Warrenton	\$30,000; first \$6,500 exempt	\$100,000	100% exemption.						
West Point	\$15,000	\$7,500	Income	Exemption					
			\$ 0 - 9,000	100%					
			9,001 -11,000	80%					
			11,001 -13,000	60%					
			13,001 -15,000	40%					
			(Max. of \$400)						

N/A Not applicable.

**Table 3.1** Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2003 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption
<b>Towns (continued)</b>			
Wise	\$22,000; first \$4,000 exempt	\$75,000	100% exemption
Wytheville	\$15,000; first \$5,000 exempt	\$50,000	100% exemption (maximum: \$75.00).

**Table 3.2**

**Summary of Real Property Renter Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2003**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan	
<b>Cities</b> (Note: Only cities that responded to the items in this table are listed.)				
Alexandria	\$25,600; renters may deduct first \$7,500 of disability income & first \$6,500 of a relative	\$75,000	Income	Monthly Grant Max. Annual Benefit
			\$ 0 - 12,800	\$225 \$ 2,700.00
			12,801 - 15,000	\$197 \$ 2,362.50
			15,001 - 18,000	\$169 \$2,025.00
			18,001 - 21,000	\$141 \$1,690.00
			21,001 - 25,600	\$113 \$1,350.00
Charlottesville	\$50,000; \$8,500 exemption for disabled	\$100,000	Relief equals 25% of the amount derived by subtracting 24% of gross combined income from actual rent or \$6,000, whichever is less.	
Fairfax	\$30,000; first \$6,500 exempt	\$150,000	\$420 one time payment.	
Falls Church	\$32,025	\$150,000	Varies based on income and assets; maximum grant of \$1,700.	
Manassas Park	Greater of \$40,000 or the income limits set by HUD	\$80,000	Free city decal, reduction in water bill.	
Virginia Beach	\$36,000	N/A	Section 8 Housing Choice Voucher Program.	
<b>Counties</b> (Note: Fairfax was the only county that responded to the items in this table.)				
Fairfax	\$22,000; first \$6,500 of relative's income is exempt	\$75,000	Gross income from all sources of the persons residing in the dwelling may not exceed \$22,000. Up to \$6,500 of a relative's income may be excluded if the relative (other than the spouse) resided in the applicant's dwelling. Assets of the applicant and his/her spouse who reside in the applicant's dwelling may not exceed \$75,000. Rental Grant applicants must pay 30% or more of their gross income toward their rent. If granted, can receive an annual check for between \$225 and \$575.	
<b>Towns</b> (No towns responded as having rental relief plans.)				