

Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2004

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 2004 by the General Assembly. 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, with the first \$10,000 excluded. Localities may also elect to exclude up to the first \$10,000 of income of each relative, except the spouse, from this sum. Under the new law, the net combined financial worth of the applicant and spouse may not exceed \$200,000. 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 ten acres 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 \$10,000 without adequate consideration within a three year period prior to or after the relative moves into the residence.

Several localities received new preference on exemptions. The cities of Charlottesville, Chesapeake, Portsmouth, Suffolk, and Virginia Beach and the counties of Chesterfield, Fauquier, Goochland, Henrico, and Stafford are authorized to observe a \$52,000 limit on total income and a \$195,000 limit on combined net financial worth.

Similarly, counties with a population of over 800,000 according to the 1990 census and any cities or towns located within or adjacent to these counties, were authorized to increase the income limitation to \$72,000 and to increase the maximum combined net worth to \$340,000. The intent of this legislation is to ease restrictions on localities in the Northern Virginia Planning District.

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
Combined gross income allowance:			
Minimum	\$ 15,000	\$ 7,500	\$ 5,000
Maximum	62,000	62,000	62,000
Median	30,000	22,000	21,000
Combined net worth limitations:			
Minimum	25,000	25,000	20,000
Maximum	240,000	240,000	240,000
Median	77,500	75,000	60,000

The following table indicates, for those localities responding, 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	81	2	0
Towns	55	12	0

A majority of the localities exempt an owner 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 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 ten acres 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 five cities and one county have established plans for renters.



**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004**

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)						
Alexandria ^a	\$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.			
			Net worth excluding house \$0-240,000 for this program.			
Bedford	\$15,000	\$40,000	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 (\$)			
			0- 10,001- 20,001-			
			Income	10,000	20,000	30,000
			\$ 0 - 6,000	80%	64%	56%
			6,001 - 9,000	60%	48%	42%
			9,001 -12,000	40%	32%	28%
			12,001 -15,000	20%	18%	14%
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	\$125,000	Net Worth (\$)			
			0- 25,001- 50,001- 75,001- 100,000-			
			Income	25,000	50,000	75,000 100,000 125,000
			\$ 0 -12,500	100%	80%	60% 40% 20%
			12,501-25,000	80%	64%	48% 32% 16%
			25,001-37,500	60%	48%	36% 24% 12%
			37,501-50,000	40%	32%	24% 16% 8%
Chesapeake	\$38,000 income; plus the first \$6,500 of each relative other than spouse.	\$165,000	Income		Exemption	
			\$ 0 - 16,000	100%	\$22,001 - 23,500	50%
			16,001 - 17,500	90%	23,501 - 25,500	40%
			17,501 - 19,000	80%	25,501 - 28,500	30%
			19,001 - 20,500	70%	28,501 - 31,500	20%
			20,501 - 22,000	60%	31,501 - 38,000	10%
Colonial Heights	\$33,000	\$80,000	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%
			Maximum exemption \$1,300.			
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.			
Fairfax	\$52,000 for tax relief	\$24,000	Income		Exemption	
			\$ 0 - 40,000		100%	
			40,001 - 46,000		50%	
			46,001 - 52,000		25%	
			Tax deferral up to 100%			
			Tax freeze available based on income table.			
Falls Church	\$30,000 for exemption; \$50,000 for deferral only	\$150,000	100% exemption (maximum: \$2,000); or partial depending on income/assets; deferral of all taxes over \$2,000 exemption.			

^a The City of Alexandria also has the Affordable Homeownership Preservation Program: it will award a \$250 grant if income < \$61,000, if assets < \$50,000, and if property value < \$362,000.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption											
Cities (continued)														
Franklin	\$20,000	\$40,000	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%	19,001 - 20,000	10%								
Fredericksburg	\$30,000	\$90,000	Income	Exemption										
			\$ 0 - 20,000	100%										
			20,001 - 25,000	80%										
			25,001 - 30,000	60%										
			(Maximum: \$750)											
			Any taxes over exempt amount may be deferred.											
Galax	\$16,000	\$40,000	Income	Exemption	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	\$30,000	\$100,000	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	\$18,000	\$50,000	Income	Exemption	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	\$30,000; first \$6,000 exempt	\$70,000	Income	Exemption										
			\$ 0 - 12,000	80%										
			12,001 -18,000	60%										
			18,001 -24,000	40%										
			24,001 - 30,000	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%	87%	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 < \$25,000 gets 100% exemption. \$25,001-\$30,000 gets \$2,000 exemption. Income \$30,001 to \$40,000, \$1,000 exemption. May defer balance.											
Manassas Park	Greater of \$40,000; or the income limit set by HUD	\$100,000	Income	Exemption										
			\$ 0 - 29,999	100%										
			30,000 - 40,000	Up to \$1,000										
			+ 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%	19,001-20,000	10%								
			(Maximum: \$400)											

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																		
Cities (continued)																																					
Newport News	HUD 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	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 12,900</td> <td>100%</td> <td>\$24,478 - 24,871</td> <td>50%</td> </tr> <tr> <td>12,901 - 15,294</td> <td>90%</td> <td>24,872 - 27,266</td> <td>40%</td> </tr> <tr> <td>15,295 - 17,689</td> <td>80%</td> <td>27,267 - 29,660</td> <td>30%</td> </tr> <tr> <td>17,690 - 20,083</td> <td>70%</td> <td>29,661 - 32,055</td> <td>20%</td> </tr> <tr> <td>20,084 - 22,477</td> <td>60%</td> <td>32,056 - 34,450</td> <td>10%</td> </tr> </tbody> </table>	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%										
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Norton	\$15,000	\$25,000	100% exemption (maximum: \$100).																																		
Petersburg	\$25,000; first \$4,000 exempt for each relative.	\$50,000	50% exemption (maximum: \$300). The income of applicant, spouse, and all relatives is combined for each relative 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	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,000</td> <td>100%</td> <td>\$16,001 - 16,500</td> <td>50%</td> </tr> <tr> <td>14,001 - 14,500</td> <td>90%</td> <td>16,501 - 17,000</td> <td>40%</td> </tr> <tr> <td>14,501 - 15,000</td> <td>80%</td> <td>17,001 - 17,500</td> <td>30%</td> </tr> <tr> <td>15,001 - 15,500</td> <td>70%</td> <td>17,501 - 18,000</td> <td>20%</td> </tr> <tr> <td>15,501 - 16,000</td> <td>60%</td> <td>18,001 - 19,000</td> <td>10%</td> </tr> </tbody> </table>	Income	Exemption	Income	Exemption	\$ 0 - 14,000	100%	\$16,001 - 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%										
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Radford	\$20,000; first \$6,500 exempt	\$69,000 ^b	100% exemption.																																		
Richmond ^c	\$30,000	\$100,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="4">Net Worth (\$)</th> </tr> <tr> <th>0- 19,000</th> <th>19,001- 37,000</th> <th>37,001- 55,000</th> <th>55,001- 100,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 9,000</td> <td>100%</td> <td>100%</td> <td>90%</td> <td>80%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>100%</td> <td>100%</td> <td>84%</td> <td>71%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>89%</td> <td>80%</td> <td>71%</td> <td>62%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>59%</td> <td>50%</td> <td>41%</td> <td>33%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>30%</td> <td>25%</td> <td>21%</td> <td>16%</td> </tr> </tbody> </table>	Income	Net Worth (\$)				0- 19,000	19,001- 37,000	37,001- 55,000	55,001- 100,000	\$ 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%
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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.																																		
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. ^d																																		

^b The City of Radford includes value of the house in excess of \$115,000.

^c 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.

^d In the City of Salem, the head of the household occupying the dwelling and owning title, or partial title, or deeded life estate must be 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, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
Cities (continued)										
Staunton	\$16,000; 2 owners \$20,000	\$50,000	Single Property Owner: Net Worth (\$)							
			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	
		Income								
		\$ 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 (\$)							
			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	
		Income								
		\$ 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	\$32,000; first \$4,000 exempt	\$125,000	Income		Exemption		Income		Exemption	
			\$ 0 - 17,000		100%		\$ 22,001 - 24,000		50%	
			17,001 - 18,000		90%		24,001 - 26,000		40%	
			18,001 - 19,000		80%		26,001 - 28,000		30%	
			19,001 - 20,000		70%		28,001 - 30,000		20%	
			20,001 - 22,000		60%		30,001 - 32,000		10%	
			Modified every January 1st. based on Consumer Price Index.							
Virginia Beach	\$52,000 (deferral); \$41,500 (freeze); \$30,900 (exempt).	\$195,000 deferral \$134,700 freeze and exempt	Income:		\$52,000	Freeze		\$30,901 - 41,500		
			Net Worth:		\$195,000			\$134,700		
			Income		Exemption					
			\$ 0.00 - 22,800		100%					
			22,800.01 - 24,800		80%					
			24,800.01 - 26,800		60%					
			26,800.01 - 28,000		40%					
			28,000.01 - 30,900		20%					
Waynesboro	\$19,100	\$25,000	Net Worth (\$)							
			0- 10,000	10,001- 15,000	15,001- 20,000	20,001- 25,000				
		Income								
		\$ 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	\$50,000; less \$6,500 of income of each relative other than spouse	\$100,000	Income		Exemption		Income		Exemption	
			\$ 0 - 20,000		100%		\$ 30,001 - 35,000		50%	
			20,001 - 25,000		80%		35,001 - 40,000		35%	
			25,001 - 30,000		65%		40,001 - 50,000		20%	
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)										
Accomack	\$17,500 provided first \$6,500 of relatives income exempt	\$50,000	Income		Exemption					
			\$ 0 - 12,500		100%					
			\$12,501 - 17,500		50%					
			(Maximum: \$400)							
Albemarle	\$25,000; first \$6,500 exempt	\$80,000	Income		Exemption		Income		Exemption	
			\$ 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 homesite.							

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																
Counties (continued)																																																																			
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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>\$ 0-</th> <th>30,001-</th> <th>35,001-</th> <th>40,001-</th> <th>45,001-</th> </tr> <tr> <th colspan="2">Income</th> <th>30,000</th> <th>40,000</th> <th>45,000</th> <th>50,000</th> <th>50,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 8,000</td> <td>100%</td> <td>95%</td> <td>90%</td> <td>85%</td> <td>80%</td> <td></td> </tr> <tr> <td>8,001 -12,000</td> <td>75%</td> <td>70%</td> <td>65%</td> <td>60%</td> <td>55%</td> <td></td> </tr> <tr> <td>12,001 -16,000</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td></td> </tr> <tr> <td>16,001 -20,000</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table> <p>(Maximum abatement is \$400 per year.)</p>			Net Worth (\$)							\$ 0-	30,001-	35,001-	40,001-	45,001-	Income		30,000	40,000	45,000	50,000	50,000	\$ 0 - 8,000	100%	95%	90%	85%	80%		8,001 -12,000	75%	70%	65%	60%	55%		12,001 -16,000	50%	45%	40%	35%	30%		16,001 -20,000	25%	20%	15%	10%	5%																
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16,001 -20,000	25%	20%	15%	10%	5%																																																														
Appomattox	\$15,000; first \$6,500 exempt	\$90,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 6,250</td> <td>80%</td> <td>10,001 -11,250</td> <td>60%</td> <td></td> <td></td> </tr> <tr> <td>6,251 - 7,500</td> <td>75%</td> <td>11,251 -12,500</td> <td>55%</td> <td></td> <td></td> </tr> <tr> <td>7,501 - 8,750</td> <td>70%</td> <td>12,501 - 13,750</td> <td>50%</td> <td></td> <td></td> </tr> <tr> <td>8,751 - 10,000</td> <td>65%</td> <td>13,751 - 15,000</td> <td>40%</td> <td></td> <td></td> </tr> </tbody> </table>			Income		Exemption		\$ 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%																																				
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Arlington	\$62,000;	\$240,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 39,585</td> <td>100%</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>39,586 - 62,000</td> <td></td> <td colspan="4">Partial exemption; balance deferred</td> </tr> <tr> <td colspan="6">Assets: \$0 - 195,000: eligible for exemption</td> </tr> <tr> <td colspan="6">\$100,001 - 240,000: eligible for deferral only</td> </tr> </tbody> </table>			Income		Exemption		\$ 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																																							
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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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="6">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0 - 16,750</th> <th>16,751- 33,400</th> <th>33,401- 50,050</th> <th>50,051- 66,700</th> <th>66,701- 83,350</th> <th>83,351- 100,000</th> </tr> <tr> <th colspan="2">Income</th> <th>16,750</th> <th>33,400</th> <th>50,050</th> <th>66,700</th> <th>83,350</th> <th>100,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 6,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> </tr> <tr> <td>6,001 - 12,000</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>12,001 - 18,000</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>18,001 - 24,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>24,001 - 30,000</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td></td> </tr> </tbody> </table>			Net Worth (\$)								0 - 16,750	16,751- 33,400	33,401- 50,050	50,051- 66,700	66,701- 83,350	83,351- 100,000	Income		16,750	33,400	50,050	66,700	83,350	100,000	\$ 0 - 6,000	100%	90%	80%	70%	60%	50%	40%	6,001 - 12,000	90%	80%	70%	60%	50%	40%	30%	12,001 - 18,000	80%	70%	60%	50%	40%	30%	20%	18,001 - 24,000	70%	60%	50%	40%	30%	20%	10%	24,001 - 30,000	60%	50%	40%	30%	20%	10%	
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Bedford	\$24,000;	\$77,500	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 6,000</td> <td>100%</td> <td>95%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>6,001 - 9,000</td> <td>90%</td> <td>85%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>9,001 - 12,000</td> <td>80%</td> <td>75%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>12,001 - 15,000</td> <td>70%</td> <td>65%</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Income		Exemption		\$ 0 - 6,000	100%	95%				6,001 - 9,000	90%	85%				9,001 - 12,000	80%	75%				12,001 - 15,000	70%	65%																																					
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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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,000</td> <td>100%</td> <td>80%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>14,001 - 19,000</td> <td>90%</td> <td>60%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>19,001 - 24,000</td> <td>80%</td> <td>40%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>24,001 - 30,000</td> <td>70%</td> <td>20%</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Income		Exemption		\$ 0 - 14,000	100%	80%				14,001 - 19,000	90%	60%				19,001 - 24,000	80%	40%				24,001 - 30,000	70%	20%																																					
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Buchanan	\$20,000; first \$5,000 exempt	\$50,000	\$125 exemption or amount of tax liability up to \$125.																																																																
Campbell	\$26,000; first \$8,500 relative exempt	\$60,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Income</th> <th colspan="2">Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 15,000</td> <td>100%</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15,001 - 20,000</td> <td>75%</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20,001 - 26,000</td> <td>50%</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(Maximum: \$500)</p>			Income		Exemption		\$ 0 - 15,000	100%					15,001 - 20,000	75%					20,001 - 26,000	50%																																												
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Caroline	\$18,000; first \$4,000 exempt of relatives income	\$60,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="2">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0-</th> <th>30,001-</th> </tr> <tr> <th colspan="2">Income</th> <th>30,000</th> <th>60,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 8,000</td> <td>75%</td> <td>60%</td> <td></td> </tr> <tr> <td>8,001 - 12,000</td> <td>55%</td> <td>40%</td> <td></td> </tr> <tr> <td>12,001 - 16,000</td> <td>35%</td> <td>20%</td> <td></td> </tr> <tr> <td>16,001 - 18,000</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table>			Net Worth (\$)				0-	30,001-	Income		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%																																					
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Carroll	\$20,000; first \$6,000 exempt	\$60,000	50% exemption. (Maximum: \$100)																																																																

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
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	\$45,700; first \$6,500 exempt for relatives	\$105,700	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 31,200	100%		
			31,201 - 42,300	50%		
			42,301 - 45,700	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	\$20,000	\$75,000	Persons qualifying for this exemption shall be exempt from the amount of the taxes assessed against such property in an amount not to exceed \$200			
Culpeper	\$30,000; first \$6,500 exempt for relatives	\$100,000	<u>Net Worth (\$)</u>			
			<u>Income</u>	0- 24,667-	49,778-	74,889-
			\$ 0 - 16,128	100%	90%	81%
			16,129 - 19,488	90%	81%	73%
			19,489 - 22,848	70%	63%	57%
			22,849 - 26,208	50%	45%	40%
			26,209 - 30,000	30%	27%	24%
				24,667	49,778	74,889
				100,000		
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.)			
Fairfax	\$52,000 ^e	\$240,000	<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.			

^e 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, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																		
Counties (continued)																																																					
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	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="4">Net Worth (\$)</th> </tr> <tr> <th>0- 20,000</th> <th>20,001- 40,000</th> <th>40,001- 60,000</th> <th>60,001- 80,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 7,500</td> <td>100%</td> <td>75%</td> <td>50%</td> <td>25%</td> </tr> <tr> <td>7,501 - 15,000</td> <td>75%</td> <td>50%</td> <td>35%</td> <td>15%</td> </tr> <tr> <td>15,001 - 22,500</td> <td>50%</td> <td>35%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>22,501 - 30,000</td> <td>25%</td> <td>15%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>				Income	Net Worth (\$)				0- 20,000	20,001- 40,000	40,001- 60,000	60,001- 80,000	\$ 0 - 7,500	100%	75%	50%	25%	7,501 - 15,000	75%	50%	35%	15%	15,001 - 22,500	50%	35%	20%	10%	22,501 - 30,000	25%	15%	10%	5%																		
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Franklin	\$21,000; first \$3,000 exempt	\$50,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="5">Net Worth (\$)</th> </tr> <tr> <th>0- 10,000</th> <th>10,001- 20,000</th> <th>20,001- 30,000</th> <th>30,001- 40,000</th> <th>40,001- 50,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 5,000</td> <td>95%</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>40%</td> </tr> <tr> <td>5,001 - 9,000</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>75%</td> <td>65%</td> <td>50%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>12,001 - 15,000</td> <td>65%</td> <td>55%</td> <td>40%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>15,001 - 18,000</td> <td>55%</td> <td>45%</td> <td>30%</td> <td>10%</td> <td>10%</td> </tr> <tr> <td>18,001 - 21,000</td> <td>45%</td> <td>35%</td> <td>20%</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table>				Income	Net Worth (\$)					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%
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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	\$50,000; first \$8,500 exempt for other family members	\$100,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 20,000</td> <td>100%</td> <td>\$25,001 - 30,000</td> <td>35%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>60%</td> <td>30,001 - 50,000</td> <td>10%</td> </tr> </tbody> </table>				Income	Exemption	Income	Exemption	\$ 0 - 20,000	100%	\$25,001 - 30,000	35%	20,001 - 25,000	60%	30,001 - 50,000	10%																																			
Income	Exemption	Income	Exemption																																																		
\$ 0 - 20,000	100%	\$25,001 - 30,000	35%																																																		
20,001 - 25,000	60%	30,001 - 50,000	10%																																																		
Giles	\$20,000	\$35,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 9,500</td> <td>80%</td> <td>\$12,001 - 15,000</td> <td>40%</td> </tr> <tr> <td>9,501 - 12,000</td> <td>60%</td> <td>15,001 - 20,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	Income	Exemption	\$ 0 - 9,500	80%	\$12,001 - 15,000	40%	9,501 - 12,000	60%	15,001 - 20,000	20%																																			
Income	Exemption	Income	Exemption																																																		
\$ 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	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,000</td> <td>100%</td> <td>\$16,001 - 18,000</td> <td>60%</td> </tr> <tr> <td>14,001 - 16,000</td> <td>80%</td> <td>18,001 - 20,000</td> <td>40%</td> </tr> </tbody> </table> <p>(No exemptions over \$20,001)</p>				Income	Exemption	Income	Exemption	\$ 0 - 14,000	100%	\$16,001 - 18,000	60%	14,001 - 16,000	80%	18,001 - 20,000	40%																																			
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\$ 0 - 14,000	100%	\$16,001 - 18,000	60%																																																		
14,001 - 16,000	80%	18,001 - 20,000	40%																																																		
Goochland	\$50,000; 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	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,000</td> <td>100%</td> </tr> <tr> <td>14,001 - 15,500</td> <td>75%</td> </tr> <tr> <td>15,501 - 17,000</td> <td>50%</td> </tr> </tbody> </table> <p>(Maximum exemption \$150.00)</p>				Income	Exemption	\$ 0 - 14,000	100%	14,001 - 15,500	75%	15,501 - 17,000	50%																																							
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Greene	\$18,000; first \$6,500 exempt	\$75,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 8,000</td> <td>95%</td> <td>\$12,001 - 14,000</td> <td>35%</td> </tr> <tr> <td>8,001 - 10,000</td> <td>75%</td> <td>14,001 - 16,000</td> <td>15%</td> </tr> <tr> <td>10,001 - 12,000</td> <td>55%</td> <td>16,001 - 18,000</td> <td>5%</td> </tr> </tbody> </table>				Income	Exemption	Income	Exemption	\$ 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%																															
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8,001 - 10,000	75%	14,001 - 16,000	15%																																																		
10,001 - 12,000	55%	16,001 - 18,000	5%																																																		
Halifax	\$22,000	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 14,999</td> <td>100%</td> </tr> <tr> <td>15,000 - 19,999</td> <td>75%</td> </tr> <tr> <td>20,000 - 21,999</td> <td>50%</td> </tr> </tbody> </table> <p>(Maximum: \$500)</p>				Income	Exemption	\$ 0 - 14,999	100%	15,000 - 19,999	75%	20,000 - 21,999	50%																																							
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\$ 0 - 14,999	100%																																																				
15,000 - 19,999	75%																																																				
20,000 - 21,999	50%																																																				
Hanover	\$50,000; first \$6,500 exempt for elderly; first \$7,500 for disabled	\$100,000 max.	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 20,000</td> <td>100%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>75%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>50%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>25%</td> </tr> </tbody> </table> <p>(Maximum: \$900)</p>				Income	Exemption	\$ 0 - 20,000	100%	20,001 - 30,000	75%	30,001 - 40,000	50%	40,001 - 50,000	25%																																					
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40,001 - 50,000	25%																																																				

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Henrico	\$45,000; first \$6,500 of non-spouse relatives excluded.	\$175,000	Net Worth (\$)				
			Income	0-25,000	25,001-50,000	50,001-75,000	75,001-100,000
			\$ 0 - 15,000	100%	100%	100%	100%
			15,001 - 20,000	100%	100%	100%	100%
			20,001 - 25,000	100%	100%	100%	100%
			25,001 - 30,000	100%	100%	100%	100%
			30,001 - 35,000	75%	75%	75%	75%
			35,001 - 40,000	75%	75%	75%	75%
			40,001 - 45,000	50%	50%	50%	50%
			Net Worth (\$)				
			Income	100,001-125,000	125,001-150,000	150,001-175,000	
			\$ 0 - 15,000	75%	75%	50%	
			15,001 - 20,000	75%	75%	50%	
			20,001 - 25,000	75%	75%	50%	
			25,001 - 30,000	75%	75%	50%	
			30,001 - 35,000	75%	75%	50%	
35,001 - 40,000	75%	75%	50%				
40,001 - 45,000	50%	50%	50%				
(Maximum: \$1,000)							
Henry	\$16,000; first \$4,000 exempt for occupants other than applicant or spouse	\$50,000	Income	Exemption	Income	Exemption	
			\$ 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.				
			Income	Exemption			
			\$ 0 - 6,000	100%			
			6,001 - 12,000	75%			
(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	Income	Exemption			
			\$ 0 - 5,800	100%			
			5,801 - 8,700	80%			
			8,701 - 11,700	60%			
			11,701 - 14,500	40%			
(Maximum: \$150)							
Lee	\$19,500; first \$2,000 exempt of relatives' income	\$70,000	Income	Exemption			
			\$ 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.				
Louisa	\$22,000; first \$6,500 exempt of relatives living with owner	\$75,000	70% exemption (maximum: \$500).				
Madison	\$30,000	\$50,000	Taxpayers who qualify 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.				

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
Counties (continued)								
Mathews (Elderly only)	\$20,000	\$65,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 14,000	100%				
			14,001 - 16,000	80%				
			16,001 - 18,000	60%				
			18,001 - 20,000	40%				
			(Maximum: \$400)					
Middlesex	\$15,000; first \$1,500 exempt	\$50,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 7,500	100%				
			7,501 - 10,000	80%				
			10,001 - 12,500	60%				
			12,501 - 15,000	40%				
			(Maximum: \$500)					
Montgomery	\$25,000	\$80,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 16,000	100%				
			16,001 - 20,000	60%				
			20,001 - 25,000	40%				
			Deferral: Up to 100%					
Nelson	\$20,000; first \$3,000 exempt other than owner	\$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 - 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 \$15,000 deferral	\$30,000 Exemption; \$50,000 Deferral	Exemption \$400.					
Northampton	\$20,000	\$40,000	Percentage based on net worth and income.					
Orange	\$25,000; first \$4,000 exempt	\$55,000		<u>Net Worth (\$)</u>				
			<u>Income</u>	0- 15,000	15,001- 25,000	25,001- 35,000	35,001- 45,000	45,001- 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	\$19,000	\$90,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>		
			\$ 0 - 14,000	100%	\$16,001 - 17,000	40%		
			14,001 - 15,000	80%	17,001 - 18,000	30%		
			15,001 - 16,000	60%	18,001 - 19,000	25%		
			(No exemptions over \$19,000)					
Patrick	\$20,000	\$100,000	(Maximum: \$300)					
Pittsylvania	\$18,000; first \$4,000 exempt	\$60,000	(Maximum: \$300)					
Powhatan	\$35,000; first \$7,500 exempt for disabled only; first \$6,500 exempt for relatives other than spouse	\$100,000	Income up to \$35,000 receives exemption of up to \$800 off of taxes on one acre and home.					
Prince Edward	\$22,000 (not to exceed)	\$100,000 (not to exceed)	N/A					
Prince George	\$30,000	\$85,000	<u>Income</u>	<u>Exemption</u>				
			\$ 0 - 20,000	100%				
			20,001 - 30,000	50%				
Prince William ^h	\$55,100; deduct \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income	\$240,000	<u>Income</u>	<u>Exemption</u>	<u>Payment</u>			
			\$ 0 - 38,000	100%	0%			
			38,001 - 43,700	75%	25%			
			43,701 - 49,400	50%	50%			
			49,401 - 55,100	25%	75%			

^h 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, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
Counties (continued)									
Pulaski	\$20,000; first \$2,500 exempt	\$45,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 12,000	80%					
			12,001 - 14,500	60%					
			14,501 - 17,000	40%					
			17,001 - 20,000	20%					
Rappahannock	\$18,509	\$100,000	<u>Income</u>	<u>Exemption</u>					
			\$ 0 - 16,453	100%					
			16,454 - 18,509	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	<u>Income</u>	<u>Exemption</u>					
			\$ 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	<u>Income</u>	<u>Net Worth (\$)</u>					
				0- 35,001-	40,001-	45,001-			
				35,000	40,000	45,000	50,000		
			\$ 0 - 11,250	80%	64%	56%	40%		
			11,251 - 15,250	60%	48%	42%	30%		
			15,251 - 19,250	40%	32%	28%	20%		
			19,251 - 23,250	20%	16%	14%	10%		
			over 23,250	0%	0%	0%	0%		
Russell	\$20,000; first \$2,500 exempt	\$62,000	100% exemption (maximum: \$135).						
Scott	\$18,000	\$60,000	100% exemption on first \$9,000 assessed value. Maximum relief \$100.						
Shenandoah	\$20,000; first \$1,200 exempt	\$55,000	<u>Income</u>	<u>Exemption</u>	<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)						
Smyth	\$18,000; first \$1,500 exempt	\$30,000	<u>Income</u>	<u>Net Worth (\$)</u>					
				0- 18,001-	24,001-				
				18,000	24,000	30,000			
			\$ 0 - 6,000	80%	64%	56%			
			6,001 - 10,000	60%	48%	42%			
			10,001 - 15,000	40%	32%	28%			
			15,001 - 18,000	20%	16%	14%			
Southampton	\$7,500; first \$3,000 exempt	\$30,000	Tax deferral for real estate.						
Spotsylvania	\$50,000; first \$5,500 exempt	\$100,000	100% exemption (maximum: \$610).						
Stafford	\$35,000; first \$4,000 exempt	\$195,000	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	<u>Income</u>	<u>Exemption</u>					
			\$ 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 Category II: Over age 70: \$26,500	\$75,000	100% exemption.						
		\$75,000	100% exemption.						

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																						
Counties (continued)																																									
Washington	\$19,479; first \$3,496 exempt	\$58,477	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="3">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0-</th> <th>19,480-</th> <th>38,984-</th> </tr> <tr> <th colspan="2">Income</th> <th>19,479</th> <th>38,983</th> <th>58,477</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 7,844</td> <td>80%</td> <td>64%</td> <td>56%</td> <td></td> </tr> <tr> <td>7,845 - 11,638</td> <td>60%</td> <td>48%</td> <td>42%</td> <td></td> </tr> <tr> <td>11,639 - 15,559</td> <td>40%</td> <td>32%</td> <td>28%</td> <td></td> </tr> <tr> <td>15,560 - 19,479</td> <td>20%</td> <td>16%</td> <td>14%</td> <td></td> </tr> </tbody> </table>						Net Worth (\$)					0-	19,480-	38,984-	Income		19,479	38,983	58,477	\$ 0 - 7,844	80%	64%	56%		7,845 - 11,638	60%	48%	42%		11,639 - 15,559	40%	32%	28%		15,560 - 19,479	20%	16%	14%	
		Net Worth (\$)																																							
		0-	19,480-	38,984-																																					
Income		19,479	38,983	58,477																																					
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15,560 - 19,479	20%	16%	14%																																						
Westmoreland	\$20,000	\$60,000	65 years or older or permanently and totally disabled for a tax relief amount of up to \$300. May file by May 1st. of each year.																																						
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\$ 0 - 14,000	100%	\$16,001 - 18,000	60%																																						
14,001 - 16,000	80%	18,001 - 20,000	40%																																						
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	\$30,900 (1 owner); \$35,350 (2 owner); exempt \$6,500 of income of relative living in household	\$100,000	<table border="1"> <thead> <tr> <th>Income (1 Owner)</th> <th>Income (2 Owners)</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 17,850</td> <td>\$ 0 - 17,850</td> <td>100% (if < 1 acre)</td> </tr> <tr> <td>17,851 - 19,300</td> <td>17,851 - 22,100</td> <td>\$600</td> </tr> <tr> <td>19,301 - 25,100</td> <td>22,101 - 28,725</td> <td>\$420</td> </tr> <tr> <td>25,101 - 30,900</td> <td>28,726 - 35,350</td> <td>\$300</td> </tr> </tbody> </table>				Income (1 Owner)	Income (2 Owners)	Exemption	\$ 0 - 17,850	\$ 0 - 17,850	100% (if < 1 acre)	17,851 - 19,300	17,851 - 22,100	\$600	19,301 - 25,100	22,101 - 28,725	\$420	25,101 - 30,900	28,726 - 35,350	\$300																				
Income (1 Owner)	Income (2 Owners)	Exemption																																							
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17,851 - 19,300	17,851 - 22,100	\$600																																							
19,301 - 25,100	22,101 - 28,725	\$420																																							
25,101 - 30,900	28,726 - 35,350	\$300																																							
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.)																																									
Abingdon	\$17,000; first \$2,500 exempt	\$40,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="3">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0-</th> <th>20,001-</th> <th>30,001-</th> </tr> <tr> <th colspan="2">Income</th> <th>20,000</th> <th>30,000</th> <th>40,000</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 11,000</td> <td>80%</td> <td>64%</td> <td>56%</td> <td></td> </tr> <tr> <td>11,001 - 13,000</td> <td>60%</td> <td>48%</td> <td>42%</td> <td></td> </tr> <tr> <td>13,001 - 15,000</td> <td>40%</td> <td>32%</td> <td>28%</td> <td></td> </tr> <tr> <td>15,001 - 17,000</td> <td>20%</td> <td>18%</td> <td>14%</td> <td></td> </tr> </tbody> </table>						Net Worth (\$)					0-	20,001-	30,001-	Income		20,000	30,000	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%	
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Altavista	\$22,000; first \$2,500 exempt	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 10,000</td> <td>100%</td> <td>\$16,001 - 18,000</td> <td>50%</td> </tr> <tr> <td>10,001 - 12,000</td> <td>80%</td> <td>18,001 - 20,000</td> <td>40%</td> </tr> <tr> <td>12,001 - 14,000</td> <td>70%</td> <td>20,001 - 22,000</td> <td>30%</td> </tr> <tr> <td>14,001 - 16,000</td> <td>60%</td> <td></td> <td></td> </tr> </tbody> </table> <p>(Maximum: \$300)</p>				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%																	
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14,001 - 16,000	60%																																								
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	N/A																																						
Big Stone Gap	\$22,000; first \$4,000 exempt	\$75,000	(Maximum: \$100)																																						
Blacksburg	\$16,000; first \$6,500 exempt	\$80,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Deferral</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 16,000</td> <td>100%</td> <td>0%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>60%</td> <td>40%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>40%</td> <td>60%</td> </tr> </tbody> </table>				Income	Exemption	Deferral	\$ 0 - 16,000	100%	0%	16,001 - 20,000	60%	40%	20,001 - 25,000	40%	60%																							
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Bluefield (Elderly only)	\$15,000	\$50,000	100% exemption.																																						
Bowling Green	\$18,000	\$60,000	N/A																																						
Boyce	\$28,500	\$65,000	Same as plan for Clarke County.																																						
Brookneal	\$22,000; first \$2,500 exempt	\$60,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 10,000</td> <td>100%</td> <td>\$16,001 - 18,000</td> <td>50%</td> </tr> <tr> <td>10,001 - 12,000</td> <td>80%</td> <td>18,001 - 20,000</td> <td>40%</td> </tr> <tr> <td>12,001 - 14,000</td> <td>70%</td> <td>20,001 - 22,000</td> <td>30%</td> </tr> <tr> <td>14,001 - 16,000</td> <td>60%</td> <td></td> <td></td> </tr> </tbody> </table> <p>(Maximum: \$300)</p>				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%																	
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14,001 - 16,000	60%																																								

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
Towns (continued)				
Chincoteague	\$17,500 (not to exceed) first \$6,500 exempt	\$50,000 (not to exceed)	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 12,500	100%
			12,501 - 17,500	50%
Christiansburg	\$25,000	\$50,000	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 14,000	100%
			14,001 - 17,000	60%
			17,001 - 25,000	40%
Clifton Forge	\$20,000	\$30,000	<u>Net Worth (\$)</u>	
				0- 10,001- 15,001- 20,001- 25,001-
			<u>Income</u>	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%
Coeburn (Elderly only)	\$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	<u>Net Worth (\$)</u>	
				0- 18,501- 34,001- 49,501-
			<u>Income</u>	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	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 8,500	80%
			8,501 - 10,500	60%
			10,501 - 12,500	40%
			12,501 - 15,000	20%
Dumfries	\$22,000	\$150,000	100% exempt	
Front Royal	\$23,500	\$75,000	Deferral only, no exemption.	
Glasgow	\$30,000; first \$6,500 exempt	\$75,000	<u>Income</u>	<u>Exemption</u>
			\$ 0 - 13,000	80%
			13,001 - 18,000	60%
			18,001 - 23,000	40%
			23,001 - 30,000	20%
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	N/A	
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.	
Haysi	\$17,000	\$45,000	N/A	

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Towns (continued)						
Herndon	\$52,000	\$240,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 40,000		100%	
			40,001 - 46,000		50%	
			46,001 - 52,000		25%	
Hillsville	\$20,000; first \$6,000 exempt	\$60,000	50% exemption. (Maximum: \$100)			
Hurt (Elderly only)	\$12,000; first \$4,000 exempt	\$30,000	20% reduction on the existing rate on assessed evaluation			
Independence	\$10,000	\$25,000	Deferred taxes attached as lien on property and collected at time of sale.			
Iron Gate	\$55,000	\$20,000	N/A			
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	\$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.			
Onancock (Elderly only)	\$17,500	\$50,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - \$12,500		100%	
			12,501 - \$17,500		50%	
Orange	\$19,500; 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 - 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	\$16,000	\$75,000	50% exemption (maximum \$50).			
Pulaski	\$15,000	\$45,000	<u>Income</u>		<u>Exemption</u>	
			\$ 0 - 8,500		80%	
			8,501 - 10,500		60%	
			10,501 - 12,500		40%	
			12,501 - 15,000		20%	
Remington	\$52,000; first \$8,500 exempt	\$195,000	100% exemption.			

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2004 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																						
Towns (continued)																																																																									
Rocky Mount	\$21,000	\$50,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="3">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0-10,000</th> <th>10,001-20,000</th> <th>20,001-30,000</th> </tr> <tr> <th>Income</th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 5,000</td> <td></td> <td>95%</td> <td>85%</td> <td>75%</td> </tr> <tr> <td>5,001 - 9,000</td> <td></td> <td>85%</td> <td>75%</td> <td>65%</td> </tr> <tr> <td>9,001 -12,000</td> <td></td> <td>75%</td> <td>65%</td> <td>50%</td> </tr> <tr> <td>12,001 -15,000</td> <td></td> <td>65%</td> <td>55%</td> <td>40%</td> </tr> </tbody> </table>									Net Worth (\$)					0-10,000	10,001-20,000	20,001-30,000	Income					\$ 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%																													
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Round Hill (Elderly only)	\$62,000 (real estate); \$52,000 (personal property)	\$240,000 (real estate); \$195,000 (personal property)	100% exemption on home and first acre. (Follows Loudoun County's Plan.)																																																																						
Stanley (Elderly only)	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	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="6">Net Worth (\$)</th> </tr> <tr> <th colspan="2"></th> <th>0-5,000</th> <th>5,001-10,000</th> <th>10,001-15,000</th> <th>15,001-20,000</th> <th>20,001-25,000</th> <th>25,001-30,000</th> </tr> <tr> <th>Income</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 4,000</td> <td></td> <td>100%</td> <td>98%</td> <td>94%</td> <td>88%</td> <td>80%</td> <td>70%</td> </tr> <tr> <td>4,001 - 6,000</td> <td></td> <td>95%</td> <td>93%</td> <td>89%</td> <td>83%</td> <td>75%</td> <td>65%</td> </tr> <tr> <td>6,001 - 8,000</td> <td></td> <td>85%</td> <td>83%</td> <td>79%</td> <td>73%</td> <td>65%</td> <td>55%</td> </tr> <tr> <td>8,001 -10,000</td> <td></td> <td>70%</td> <td>68%</td> <td>64%</td> <td>58%</td> <td>50%</td> <td>40%</td> </tr> <tr> <td>10,001 -12,000</td> <td></td> <td>50%</td> <td>48%</td> <td>44%</td> <td>38%</td> <td>30%</td> <td>20%</td> </tr> </tbody> </table>									Net Worth (\$)								0-5,000	5,001-10,000	10,001-15,000	15,001-20,000	20,001-25,000	25,001-30,000	Income								\$ 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%
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Strasburg	\$16,500; first \$1,200 exempt	N/A	The Town of Strasburg gives the same percentage as Shenandoah County.																																																																						
The Plains (Elderly only)	\$75,000	N/A	100% exemption																																																																						
Vienna	\$52,000	\$190,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$ 0 - 40,000</td> <td>100%</td> </tr> <tr> <td>40,001 - 46,000</td> <td>50%</td> </tr> <tr> <td>46,001 - 52,000</td> <td>25%</td> </tr> </tbody> </table>							Income	Exemption	\$ 0 - 40,000	100%	40,001 - 46,000	50%	46,001 - 52,000	25%																																																								
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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.																																																																						
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).																																																																						
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Table 3.2

Summary of Real Property Renter Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2004

Locality	Combined Gross Income	Combined Net Worth	Relief Plan	
Cities (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	\$30,000	\$150,000	Varies based on income and assets; maximum grant of \$2,000.	
Virginia Beach	\$36,000	N/A	Section 8 Housing Choice Voucher Program.	
Counties (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 resides 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.	
Towns (No towns responded as having rental relief plans.)				