

Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2006

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. 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. A change effective July 1, 2005 allows localities to use their median adjusted gross income reported on state individual income tax returns for married residents instead of the provided gross income limitations.¹

Localities may elect to exclude up to the first \$10,000 of income of each relative living in the household, except the spouse, from the gross income of an applicant. Beginning in 2005, localities may also exclude up to \$5,000 of disability benefits received by taxpayers over 65 or permanently and totally disabled. 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.

Under the law, the net combined financial worth of the applicant and spouse may not exceed \$200,000. Beginning July 1, 2005, localities may annually increase net worth limitations by a percentage equal to the Consumer Price Index to account for inflation. 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.

Several localities are permitted to use higher exemptions. 2006 legislative changes added two cities to the list and increased the net worth limitations. The cities of Charlottesville, Chesapeake, Norfolk, Portsmouth, Richmond, Suffolk, and Virginia Beach and the counties of Chesterfield, Goochland, and Henrico are authorized to observe a \$52,000 limit on total income and a \$340,000 limit on combined net financial worth.

The cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park and the counties of Arlington, Clarke, Fairfax, Fauquier, Loudoun, Prince William and Stafford and any incorporated town located in such counties, are authorized to increase the income limitation to \$72,000 and to increase the maximum combined net worth to \$540,000.

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. Of the responding localities, only four are currently at the maximum allowable level for both gross income and net worth. They are the cities of Hampton and Newport News and the counties of Clarke and Bath.

Relief Plan Statistics: Gross Income and Net Worth

Item	Cities	Counties	Towns
Combined gross income allowance:			
Minimum	\$ 15,000	\$ 7,500	\$ 6,000
Maximum	72,000	77,404	72,000
Median	31,250	26,000	22,000
Combined net worth limitations:			
Minimum	25,000	30,000	20,000
Maximum	340,000	340,000	340,000
Median	95,000	75,000	75,000

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.

¹ Our interpretation is that this change applies to both single and married relief applicants.

Relief Plans for Elderly and Disabled

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	37	1	0
Counties	83	2	0
Towns	50	7	0
Total	170	10	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 living in the household, 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 four cities and one county have established plans for renters.



**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006**

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	\$72,000 (deferral); \$72,000 (exemption)	\$340,000	<u>Income</u> <u>Exemption</u>			
			\$0 - 40,000	100%		
			40,001 - 55,000	50%		
			50,001 - 72,000	25%		
			Remaining balance may be deferred at 5% interest. Net worth excluding house \$0-240,000 for this program.			
Bedford	\$15,000	\$40,000	<u>Income</u> <u>Exemption</u>		<u>Income</u>	<u>Exemption</u>
			\$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	<u>Net Worth</u>			
			<u>Income</u>	\$0-10,000	10,001-20,000	20,001-30,000
			\$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	<u>Income</u> <u>Exemption</u>			
			\$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	<u>Net Worth</u>			
			<u>Income</u>	\$0-25,000	25,001-50,000	50,001-75,000
			\$0 - 12,500	100%	80%	60%
			12,501 - 25,000	80%	64%	48%
			25,001 - 37,500	60%	48%	36%
			37,501 - 50,000	40%	32%	24%
					24%	16%
					16%	8%
Chesapeake	\$59,000 income; plus the first \$10,000 of each relative other than spouse.	\$207,000 excludes 2 acres	<u>Income</u> <u>Exemption</u>		<u>Income</u>	<u>Exemption</u>
			\$0 - 18,000	100%	24,001 - 25,500	50%
			18,001 - 19,500	90%	25,501 - 27,500	40%
			19,501 - 21,000	80%	27,501 - 29,500	30%
			21,001 - 22,500	70%	29,501 - 32,500	20%
			22,501 - 24,000	60%	32,501 - 40,000	10%
			40,001 - 59,000 are eligible for a frozen assessment			
Colonial Heights	\$40,000	\$80,000	<u>Income</u> <u>Exemption</u>		<u>Income</u>	<u>Exemption</u>
			\$0 - 22,800	100%	30,001 - 31,800	50%
			22,801 - 24,600	90%	31,801 - 33,600	40%
			24,601 - 26,400	80%	33,601 - 35,400	30%
			26,401 - 28,200	70%	35,401 - 37,200	20%
			28,201 - 30,000	60%	37,201 - 40,000	10%
			Maximum exemption \$1,300.			
Covington	\$25,000	\$55,000	50% exemption (maximum: \$150)			
Danville	\$20,000	\$50,000	<u>Income</u> <u>Exemption</u>			
			\$0 - 10,000	100%		
			10,001 - 15,000	50% or 100% deferral plus 5% interest		
			15,001 - 20,000	100% deferral plus 5% interest		
			Maximum annual exemption and/or deferral on any one property is \$700.			
Fairfax	\$72,000 for tax relief	\$340,000	<u>Income</u> <u>Exemption</u>			
			\$0 - 52,000	100%		
			52,001 - 62,000	50%		
			62,001 - 72,000	25%		
			Tax deferral up to 100%			
			Tax freeze available based on income table.			
Falls Church	\$31,250 for exemption; \$72,000 for deferral only	\$200,000	\$0-31,250 receive tax relief, 31,251-72,000 receive deferral of 100% of all taxes			

^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, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (continued)						
Franklin	\$20,000	\$40,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$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	\$30,000	\$90,000	<u>Income</u>	<u>Exemption</u>		
			\$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	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$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	\$50,000	\$200,000	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	\$25,000	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,000	80%	17,001 - 21,000	40%
			12,001 - 17,000	60%	21,001 - 25,000	20%
			(maximum: \$400)			
Hopewell	\$29,000; \$4,000 exemption for each relative	\$75,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 17,000	100%		
			17,001 - 29,000	50%		
			(Maximum: \$850)			
Lexington	\$30,000; first \$6,000 exempt	\$70,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 12,000	80%		
			12,001 - 18,000	60%		
			18,001 - 24,000	40%		
			24,001 - 30,000	20%		
Lynchburg	\$30,000	\$60,000	<u>Net Worth</u>			
			<u>Income</u>	\$0- 5,001- 10,001- 15,001- 20,001- 25,001- 30,001- 35,001- 40,001- 45,001- 50,001- 50,001-		
				5,000 10,000 15,000 20,000 25,000 30,000 35,000 40,000 45,000 50,000 60,000		
			\$0 - 9,000	100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 25%		
			9,001 -10,000	100% 100% 100% 75% 75% 75% 75% 75% 75% 75% 75% 75%		
			10,001 -11,000	100% 100% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75%		
			11,001 -14,000	100% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75%		
			14,001 -20,000	75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75% 75%		
			20,001 -24,000	75% 75% 75% 75% 75% 75% 50% 50% 25% 25% 25% 25%		
			24,001 -26,000	75% 75% 75% 75% 75% 50% 50% 25% 25% 25% 25% 25%		
			26,001 -30,000	75% 75% 50% 50% 50% 50% 25% 25% 25% 25% 25%		
Manassas	\$52,000	\$240,000	Income < \$40,000 gets 100% exemption. \$40,001-\$456,000 gets 50% exemption. Income \$46,001 to \$52,000, 25% exemption. May defer balance.			
Manassas Park	Greater of \$50,000; or the income limit set by HUD	\$100,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 40,000	100%		
			40,001 - 50,000	50%		
Martinsville	\$20,000	\$65,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$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)			

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Newport News	H.U.D. income limits or \$50,000	\$200,000	Exemption: Income of \$30,000 or less -100% exemption. If income > \$30,000, exemption is equal to portion of tax which exceeds 2.5% of income (maximum: \$1,000). Deferral to 100%.																																																																									
Norfolk	\$52,000; first \$10,000 exempt	\$350,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 28,611</td> <td>100%</td> </tr> <tr> <td>28,612 - 34,458</td> <td>80%</td> </tr> <tr> <td>34,459 - 40,306</td> <td>60%</td> </tr> <tr> <td>40,307 - 46,153</td> <td>40%</td> </tr> <tr> <td>46,154 - 52,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 28,611	100%	28,612 - 34,458	80%	34,459 - 40,306	60%	40,307 - 46,153	40%	46,154 - 52,000	20%																																																										
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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 applicants.																																																																									
Poquoson	\$35,000	\$100,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0-21,000</td> <td>100%</td> </tr> <tr> <td>21,001-25,000</td> <td>75%</td> </tr> <tr> <td>25,001-30,000</td> <td>50%</td> </tr> <tr> <td>30,001-35,000</td> <td>25%</td> </tr> </tbody> </table>				Income	Exemption	\$0-21,000	100%	21,001-25,000	75%	25,001-30,000	50%	30,001-35,000	25%																																																												
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Radford	\$20,000; first \$6,500 exempt	\$69,000 ^b	100% exemption. above \$20,000, eligible for exemption																																																																									
Richmond ^c	\$50,000	\$200,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 19,000</th> <th>19,001- 37,000</th> <th>37,001- 55,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>100%</td> <td>100%</td> <td>90%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>100%</td> <td>100%</td> <td>84%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>89%</td> <td>80%</td> <td>71%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>59%</td> <td>50%</td> <td>41%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>40%</td> <td>35%</td> <td>31%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>30%</td> <td>25%</td> <td>21%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>26%</td> <td>22%</td> <td>18%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$55,001- 100,000</th> <th>100,001- 150,000</th> <th>150,001- 200,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>80%</td> <td>75%</td> <td>70%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>71%</td> <td>65%</td> <td>60%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>62%</td> <td>57%</td> <td>50%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>33%</td> <td>31%</td> <td>30%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>27%</td> <td>26%</td> <td>25%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>16%</td> <td>15%</td> <td>15%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>14%</td> <td>12%</td> <td>10%</td> </tr> </tbody> </table>				Income	Net Worth			\$0- 19,000	19,001- 37,000	37,001- 55,000	\$0 - 9,000	100%	100%	90%	9,001 - 12,000	100%	100%	84%	12,001 - 16,000	89%	80%	71%	16,001 - 20,000	59%	50%	41%	20,001 - 30,000	40%	35%	31%	30,001 - 40,000	30%	25%	21%	40,001 - 50,000	26%	22%	18%	Income	Net Worth			\$55,001- 100,000	100,001- 150,000	150,001- 200,000	\$0 - 9,000	80%	75%	70%	9,001 - 12,000	71%	65%	60%	12,001 - 16,000	62%	57%	50%	16,001 - 20,000	33%	31%	30%	20,001 - 30,000	27%	26%	25%	30,001 - 40,000	16%	15%	15%	40,001 - 50,000	14%	12%	10%
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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.																																																																									

^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.

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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																																																																																																																																					
Staunton	\$20,000; 2 owners \$25,000	\$62,50	<p style="text-align: center;">Single Property Owner: Net Worth</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$0- 25,001-</th> <th>31,251-</th> <th>37,501-</th> <th>43,751-</th> <th>50,001-</th> <th>56,521-</th> <th></th> <th></th> </tr> <tr> <th>Income</th> <th>25,000</th> <th>31,250</th> <th>37,500</th> <th>43,750</th> <th>50,000</th> <th>56,520</th> <th>62,500</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - 11,875</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>11,876 - 13,750</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td></td> </tr> <tr> <td>13,751 - 15,625</td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td></td> </tr> <tr> <td>15,626 - 17,500</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td></td> </tr> <tr> <td>17,501 - 20,000</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table> <p style="text-align: center;">Property Owner and Spouse: Net Worth</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$0- 25,001-</th> <th>31,251-</th> <th>37,501-</th> <th>43,751-</th> <th>50,001-</th> <th>56,521-</th> <th></th> <th></th> </tr> <tr> <th>Income</th> <th>25,000</th> <th>31,250</th> <th>37,500</th> <th>43,750</th> <th>50,000</th> <th>56,520</th> <th>62,500</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - 14,844</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>14,845 - 17,188</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td></td> </tr> <tr> <td>17,189 - 19,531</td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td></td> </tr> <tr> <td>19,532 - 21,875</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td></td> </tr> <tr> <td>21,876 - 25,000</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table>									\$0- 25,001-	31,251-	37,501-	43,751-	50,001-	56,521-			Income	25,000	31,250	37,500	43,750	50,000	56,520	62,500		\$0 - 11,875	100%	90%	80%	70%	60%	50%	45%		11,876 - 13,750	85%	75%	65%	55%	50%	45%	40%		13,751 - 15,625	70%	60%	55%	50%	45%	40%	35%		15,626 - 17,500	50%	45%	40%	35%	30%	25%	20%		17,501 - 20,000	35%	30%	25%	20%	15%	10%	5%			\$0- 25,001-	31,251-	37,501-	43,751-	50,001-	56,521-			Income	25,000	31,250	37,500	43,750	50,000	56,520	62,500		\$0 - 14,844	100%	90%	80%	70%	60%	50%	45%		14,845 - 17,188	85%	75%	65%	55%	50%	45%	40%		17,189 - 19,531	70%	60%	55%	50%	45%	40%	35%		19,532 - 21,875	50%	45%	40%	35%	30%	25%	20%		21,876 - 25,000	35%	30%	25%	20%	15%	10%	5%	
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Suffolk	\$44,625; first \$10,000 exempt	\$200,000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 32,500</td> <td></td> <td>100%</td> </tr> <tr> <td>32,501 - 37,500</td> <td></td> <td>50%</td> </tr> <tr> <td>37,501 - 42,500</td> <td></td> <td>25%</td> </tr> </tbody> </table> <p style="text-align: center;">Modified every January 1st. based on Consumer Price Index.</p>									Income	Exemption	\$0 - 32,500		100%	32,501 - 37,500		50%	37,501 - 42,500		25%																																																																																																																		
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Virginia Beach	\$52,000 (deferral); \$52,000 (freeze); \$46,100 (exempt).	\$350,000 deferral, freeze and exempt	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Deferral</th> <th>Freeze</th> </tr> </thead> <tbody> <tr> <td>Income:</td> <td>\$52,000</td> <td>46,101 - 52,000</td> </tr> <tr> <td>Net Worth:</td> <td>\$350,000</td> <td>350,000</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 34,000</td> <td></td> <td>100%</td> </tr> <tr> <td>34,001 - 36,900</td> <td></td> <td>80%</td> </tr> <tr> <td>36,901 - 40,000</td> <td></td> <td>60%</td> </tr> <tr> <td>40,001 - 42,900</td> <td></td> <td>40%</td> </tr> <tr> <td>42,901 - 46,000</td> <td></td> <td>20%</td> </tr> </tbody> </table>									Deferral	Freeze	Income:	\$52,000	46,101 - 52,000	Net Worth:	\$350,000	350,000		Income	Exemption	\$0 - 34,000		100%	34,001 - 36,900		80%	36,901 - 40,000		60%	40,001 - 42,900		40%	42,901 - 46,000		20%																																																																																																			
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Waynesboro	\$19,100	\$25,000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4">Net Worth</th> </tr> <tr> <th></th> <th>\$0- 10,001-</th> <th>10,001-</th> <th>15,001-</th> <th>20,001-</th> </tr> <tr> <th>Income</th> <th>10,000</th> <th>15,000</th> <th>20,000</th> <th>25,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 3,800</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>50%</td> </tr> <tr> <td>3,801 - 7,600</td> <td>80%</td> <td>70%</td> <td>50%</td> <td>30%</td> </tr> <tr> <td>7,601 - 11,400</td> <td>70%</td> <td>50%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>11,401 - 15,200</td> <td>50%</td> <td>30%</td> <td>20%</td> <td>15%</td> </tr> <tr> <td>15,201 - 19,100</td> <td>30%</td> <td>10%</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table>									Net Worth					\$0- 10,001-	10,001-	15,001-	20,001-	Income	10,000	15,000	20,000	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%																																																																																						
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Williamsburg (elderly only)	\$50,000	\$100,000	100% deferral.																																																																																																																																					
Winchester	\$50,000; less \$6,500 of income of each relative other than spouse	\$150,000	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td></td> <td>100%</td> <td>30,001 - 35,000</td> <td>50%</td> </tr> <tr> <td>20,001 - 25,000</td> <td></td> <td>80%</td> <td>35,001 - 40,000</td> <td>35%</td> </tr> <tr> <td>25,001 - 30,000</td> <td></td> <td>65%</td> <td>40,001 - 50,000</td> <td>20%</td> </tr> </tbody> </table>									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%																																																																																																										
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^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, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
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	<u>Income</u>	<u>Exemption</u>			
			\$0 - 12,500	100%			
			12,501 - 17,500	50%			
			(Maximum: \$400)				
Albemarle	\$30,000;	\$90,000	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 18,000	100%	\$0- 80,001-	85,001-	90,000
			18,001 - 22,000	75%	80,000	85,000	90,000
			22,001 - 26,000	50%			
			26,001 - 30,000	25%			
			30,000+	0%			
Alleghany	\$25,000; first \$4,000 exempt	\$55,000	100% exemption on dwelling and 1 acre homesite.				
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>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 20,000	100%	\$0- 60,001-	70,001-	80,001-
			20,001 - 30,000	75%	60,000	70,000	80,000
			30,001 - 40,000	50%			
			40,001 - 50,000	25%			
			(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	\$77,407	\$340,000	<u>Income</u>	<u>Exemption</u>			
			\$0 - 41,080	100%			
			41,081 - 54,560	50% exemption balance deferred			
			51,501 - 77,407	25% exemption balance deferred			
Augusta	\$30,000; first \$7,500 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 \$15,000 and net worth up to \$20,000 to 2% with income between \$29,000 and \$30,000 and net worth between \$70,000 and \$75,000.				
Bath	\$50,000; house site and house exempt-up to 10 acres	\$200,000	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 10,000	100%	\$0 - 33,501-	66,801-	100,101-
			10,001 - 20,000	90%	33,500	66,800	100,100
			20,001 - 30,000	80%			
			30,001 - 40,000	70%			
			40,001 - 50,000	60%			
Bedford	\$24,000;	\$77,500	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>		
			\$0 - 6,000	95%	\$0- 15,501-	31,001-	46,501-
			6,001 - 12,000	85%	15,500	31,000	46,500
			12,001 - 18,000	75%			
			18,001 - 24,000	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%			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Buchanan	\$20,000; first \$5,000 exempt	\$50,000	\$125 exemption or amount of tax liability up to \$125.			
Buckingham	\$35,000	\$80,000				
Campbell	\$26,000; first \$8,500 relative exempt	\$60,000	<u>Income</u>		<u>Exemption</u>	
			\$0 - 15,000	100%		
			15,001 - 20,000	75%		
			20,001 - 26,000	50%		
			(Maximum: \$500)			
Caroline	\$35,000; first \$6,500 exempt of relatives income	\$80,000	<u>Net Worth</u>			
			\$0- 45,001-			
			<u>Income</u>	45,000	85,000	
			\$0 - 12,000	95%	80%	
			12,001 - 22,000	75%	60%	
			22,001 - 30,000	55%	40%	
			30,001 - 35,000	35%	20%	
Carroll	\$23,000; first \$6,000 exempt	\$80,000	50% of tax on house and one acre of land upon which it is situated. (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	\$49,600; first \$6,500 exempt for relatives	\$139,100	<u>Income</u>		<u>Exemption</u>	
			\$0 - 34,600	100%		
			34,601 - 46,100	50%		
			46,101 - 49,600	25%		
			(Maximum abatement is \$2,000 per year)			
Clarke	\$55,000; first \$6,500 is exempt for relative other than spouse	\$250,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 20,000	100%	35,001 - 55,000	10%
			20,001 - 25,000	80%	over 55,000	0%
			25,001 - 30,000	60%		
			30,001 - 35,000	50%		
Craig	\$25,000	\$85,000	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	\$35,000; first \$6,500 exempt for relatives	\$200,000	<u>Net Worth</u>			
			\$0-	25,001-	50,001-	75,001-
			<u>Income</u>	25,000	50,000	100,000
			\$0 -20,000	100%	90%	80%
			20,001 -25,000	70%	60%	45%
			25,001 -30,000	50%	40%	30%
			30,001 -35,000	30%	25%	20%
			<u>Net Worth</u>			
			\$100,001-	125,001-	150,001-	175,001-
			<u>Income</u>	125,000	150,000	200,000
			\$0 -20,000	60%	50%	30%
			20,001 -25,000	40%	35%	25%
			25,001 -30,000	25%	20%	10%
			30,001 -35,000	15%	12%	5%
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.			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Dinwiddie	\$28,000; first \$5,000 exempt	\$75,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 19,000	100%	23,001 - 24,000	50%
			19,001 - 20,000	90%	24,001 - 25,000	40%
			20,001 - 21,000	80%	25,001 - 26,000	30%
			21,001 - 22,000	70%	26,001 - 27,000	20%
			22,001 - 23,000	60%	27,001 - 28,000	10%
Essex	\$25,000	\$50,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 14,500	100%		
			14,501 - 18,000	80%		
			18,001 - 21,500	60%		
			21,501 - 25,000	40%		
			(Maximum: \$500 - Must be 65 years old or permanently and totally disabled.)			
Fairfax	\$72,000 ^e	\$340,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 52,000	100%		
			52,001 - 62,000	50%		
			62,001 - 72,000	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	\$50,000; first \$12,500 exempt	\$100,000	<u>Net Worth</u>			
			<u>Income</u>	\$0- 25,001- 50,001- 75,001- 100,000		
			\$0 - 12,500	100%	75%	50%
			12,501 - 25,000	75%	50%	35%
			25,001 - 37,500	50%	35%	20%
			37,501 - 50,000	25%	15%	10%
Franklin	\$25,000; first \$3,000 exempt	\$80,000	<u>Net Worth</u>			
			<u>Income</u>	\$0- 12,001- 25,001- 35,001- 50,001- 80,000		
			\$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%
			15,001 - 18,000	55%	45%	30%
			18,001 - 21,000	45%	35%	20%
Frederick	\$50,000; first \$8,500 exempt for other family members	\$100,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 20,000	100%	25,001 - 30,000	35%
			20,001 - 25,000	60%	30,001 - 50,000	10%
Giles	\$25,000	\$35,000	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,000	80%	15,001 - 20,000	40%
			12,001 - 15,000	60%	20,001 - 25,000	20%
Gloucester	\$30,000;	\$60,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,000	\$700 max		
			20,001 - 25,000	\$500 max		
			25,001 - 30,000	\$300 max		
Goochland	\$52,000; first \$10,000 exempt for relatives	\$200,000	100% exemption. (Maximum: \$800)			

^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, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																																		
Counties (continued)																																																																																					
Grayson	\$20,000; first \$2,500 exempt for relatives living in household	\$75,000	100% exemption (Maximum exemption \$175.00)																																																																																		
Greene	\$20,000; first \$6,500 exempt	\$75,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>100%</td> </tr> <tr> <td>10,001 - 15,000</td> <td>75%</td> </tr> <tr> <td>15,001 - 20,000</td> <td>55%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 10,000	100%	10,001 - 15,000	75%	15,001 - 20,000	55%																																																																							
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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> (Maximum: \$500)				Income	Exemption	\$0 - 14,999	100%	15,000 - 19,999	75%	20,000 - 21,999	50%																																																																							
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Hanover	\$50,000; first \$6,500 exempt for elderly; first \$7,500 for disabled	\$125,000	<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> (Maximum: \$900)				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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Henrico	\$52,000; first \$10,000 of non-spouse relatives excluded.	\$200,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="4">Net Worth</th> </tr> <tr> <th>\$0-25,000</th> <th>25,001-50,000</th> <th>50,001-75,000</th> <th>75,001-100,000</th> </tr> </thead> <tbody> <tr> <td>\$0-15,000</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>15,001-20,000</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>20,001-25,000</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>25,001-30,000</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>30,001-35,000</td> <td>75%</td> <td>75%</td> <td>75%</td> <td>75%</td> </tr> <tr> <td>35,001-40,000</td> <td>75%</td> <td>75%</td> <td>75%</td> <td>75%</td> </tr> <tr> <td>40,001-52,000</td> <td>50%</td> <td>50%</td> <td>50%</td> <td>50%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$100,001-125,000</th> <th>125,001-150,000</th> <th>150,001-195,000</th> </tr> </thead> <tbody> <tr> <td>\$0-15,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>15,001-20,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>20,001-25,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>25,001-30,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>30,001-35,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>35,001-40,000</td> <td>75%</td> <td>75%</td> <td>50%</td> </tr> <tr> <td>40,001-42,000</td> <td>50%</td> <td>50%</td> <td>50%</td> </tr> </tbody> </table> (Maximum: \$2,000)				Income	Net Worth				\$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%	40,001-52,000	50%	50%	50%	50%	Income	Net Worth			\$100,001-125,000	125,001-150,000	150,001-195,000	\$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%	40,001-42,000	50%	50%	50%
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Henry	\$16,000; first \$4,000 exempt for occupants other than applicant or spouse	\$50,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>90%</td> <td>12,001 - 13,000</td> <td>50%</td> </tr> <tr> <td>9,001 - 9,961</td> <td>80%</td> <td>13,001 - 14,000</td> <td>40%</td> </tr> <tr> <td>9,962 - 11,000</td> <td>70%</td> <td>14,001 - 15,000</td> <td>30%</td> </tr> <tr> <td>11,001 - 12,000</td> <td>60%</td> <td>15,001 - 16,000</td> <td>20%</td> </tr> </tbody> </table> (Maximum: \$300)				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%																																																											
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Isle of Wight	\$30,000; first \$5,000 exempt	\$100,000	Option to defer or taxpayer may exempt. <table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>100%</td> </tr> <tr> <td>12,001 - 22,000</td> <td>75%</td> </tr> <tr> <td>22,001 - 30,000</td> <td>50%</td> </tr> </tbody> </table> (Maximum: \$600)				Income	Exemption	\$0 - 12,000	100%	12,001 - 22,000	75%	22,001 - 30,000	50%																																																																							
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James City	\$35,000; first \$6,500 exempt	\$200,000	The first \$100,000 of assessed value are exempt.																																																																																		
King George	\$25,000; first \$1,500 exempt	\$60,000	100% exemption.																																																																																		
King William	\$40,000	\$75,000	Up to \$800 of tax relief per year.																																																																																		
Lancaster	\$15,500; first \$2,500 exempt	\$50,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 6,200</td> <td>100%</td> </tr> <tr> <td>6,201 - 9,200</td> <td>80%</td> </tr> <tr> <td>9,201 - 12,450</td> <td>60%</td> </tr> <tr> <td>12,451 - 15,500</td> <td>40%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 6,200	100%	6,201 - 9,200	80%	9,201 - 12,450	60%	12,451 - 15,500	40%																																																																					
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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption						
Counties (continued)									
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	\$72,000; first \$10,000 exempt for each relative	\$340,000	100% exemption on home and three acres.						
Louisa	\$35,000; first \$6,500 exempt of relatives living with owner	\$100,000	sliding scale (maximum \$1,000.00)						
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.						
Mathews (elderly only)	\$22,000	\$100,000	<u>Income</u>		<u>Exemption</u>				
			\$0 - 16,000		100%				
			16,001 - 18,000		80%				
			18,001 - 20,000		60%				
			20,001 - 22,000		40%				
			(Maximum: \$400)						
Middlesex	\$18,000; first \$3,000 exempt	\$75,000	<u>Income</u>		<u>Exemption</u>				
			\$0 - 10,000		100%				
			10,001 - 13,000		80%				
			13,001 - 15,500		60%				
			15,501 - 18,000		40%				
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	\$30,000 exemption \$15,000 deferral	\$50,000 Exemption; \$50,000 Deferral	Exemption \$500.						
Northampton	\$40,000	\$80,000	Percentage based on net worth and income.						
Northumberland	\$29,000	\$100,000							
Orange	\$30,000; first \$4,000 exempt	\$80,000			<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)						
			(Maximum: \$300)						
Patrick	\$20,000	\$100,000	(Maximum: \$300)						
Pittsylvania	\$18,000; first \$4,000 exempt	\$60,000	(Maximum: \$300)						

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																														
Counties (continued)																																	
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	\$35,000	\$100,000	<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 - 35,000</td> <td>50%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 20,000	100%	20,001 - 35,000	50%																					
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\$0 - 20,000	100%																																
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Prince William ^h	\$67,300; deduct \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income	\$340,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 46,600</td> <td>100%</td> </tr> <tr> <td>46,601 - 53,400</td> <td>75%</td> </tr> <tr> <td>53,401 - 60,300</td> <td>50%</td> </tr> <tr> <td>60,301 - 67,300</td> <td>25%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 46,600	100%	46,601 - 53,400	75%	53,401 - 60,300	50%	60,301 - 67,300	25%																	
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Pulaski	\$20,000; first \$2,500 exempt	\$45,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>80%</td> </tr> <tr> <td>12,001 - 14,500</td> <td>60%</td> </tr> <tr> <td>14,501 - 17,000</td> <td>40%</td> </tr> <tr> <td>17,001 - 20,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 12,000	80%	12,001 - 14,500	60%	14,501 - 17,000	40%	17,001 - 20,000	20%																	
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Rappahannock	\$19,800	\$150,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 17,591</td> <td>100%</td> </tr> <tr> <td>17,592 - 19,800</td> <td>50%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 17,591	100%	17,592 - 19,800	50%																					
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\$0 - 17,591	100%																																
17,592 - 19,800	50%																																
Roanoke	\$56,566	\$125,000	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	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 13,000</td> <td>80%</td> </tr> <tr> <td>13,001 - 18,000</td> <td>60%</td> </tr> <tr> <td>18,001 - 23,000</td> <td>40%</td> </tr> <tr> <td>23,001 - 30,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 13,000	80%	13,001 - 18,000	60%	18,001 - 23,000	40%	23,001 - 30,000	20%																	
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18,001 - 23,000	40%																																
23,001 - 30,000	20%																																
Rockingham	\$32,000; first \$6,500 exempt	\$70,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 35,000</th> <th>35,001- 50,000</th> <th>50,001- 70,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>80%</td> <td>64%</td> <td>56%</td> </tr> <tr> <td>10,001 - 17,000</td> <td>60%</td> <td>48%</td> <td>42%</td> </tr> <tr> <td>17,001 - 24,000</td> <td>40%</td> <td>32%</td> <td>28%</td> </tr> <tr> <td>24,001 - 32,000</td> <td>20%</td> <td>16%</td> <td>14%</td> </tr> <tr> <td>over 32,000</td> <td>0%</td> <td>0%</td> <td>0%</td> </tr> </tbody> </table>				Income	Net Worth			\$0- 35,000	35,001- 50,000	50,001- 70,000	\$0 - 10,000	80%	64%	56%	10,001 - 17,000	60%	48%	42%	17,001 - 24,000	40%	32%	28%	24,001 - 32,000	20%	16%	14%	over 32,000	0%	0%	0%
Income	Net Worth																																
	\$0- 35,000	35,001- 50,000	50,001- 70,000																														
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24,001 - 32,000	20%	16%	14%																														
over 32,000	0%	0%	0%																														
Russell	\$25,000; 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	<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>85%</td> <td>15,001 - 17,500</td> <td>55%</td> </tr> <tr> <td>10,001 - 12,500</td> <td>75%</td> <td>17,501 - 20,000</td> <td>45%</td> </tr> <tr> <td>12,501 - 15,000</td> <td>65%</td> <td></td> <td></td> </tr> </tbody> </table> (No exemptions over \$20,001)				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%													
Income	Exemption	Income	Exemption																														
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10,001 - 12,500	75%	17,501 - 20,000	45%																														
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Smyth	\$22,000; first \$1,500 exempt	\$35,000	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="3">Net Worth</th> </tr> <tr> <th>\$0- 20,000</th> <th>20,001- 29,000</th> <th>29,001- 35,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>80%</td> <td>64%</td> <td>56%</td> </tr> <tr> <td>10,001 - 14,000</td> <td>70%</td> <td>55%</td> <td>40%</td> </tr> <tr> <td>14,001 - 18,000</td> <td>55%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>18,001 - 22,000</td> <td>40%</td> <td>25%</td> <td>15%</td> </tr> </tbody> </table>				Income	Net Worth			\$0- 20,000	20,001- 29,000	29,001- 35,000	\$0 - 10,000	80%	64%	56%	10,001 - 14,000	70%	55%	40%	14,001 - 18,000	55%	40%	30%	18,001 - 22,000	40%	25%	15%				
Income	Net Worth																																
	\$0- 20,000	20,001- 29,000	29,001- 35,000																														
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10,001 - 14,000	70%	55%	40%																														
14,001 - 18,000	55%	40%	30%																														
18,001 - 22,000	40%	25%	15%																														
Southampton	\$7,500; first \$3,000 exempt	\$30,000	Tax deferral for real estate.																														

^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, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Spotsylvania	\$50,000; first \$5,500 exempt	\$100,000	100% exemption (maximum: \$760).				
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:	\$75,000	100% exemption.				
	Ages 65 to 69: \$23,000						
	Category II: Over age 70: \$26,500	\$75,000	100% exemption.				
Washington	\$19,966; first \$3,496 exempt	\$59,939	<u>Net Worth</u>				
				\$0-	19,667-	39,959-	
			<u>Income</u>	19,966	39,958	59,939	
			\$0 - 8,040	80%	64%	56%	
			8,041 - 11,929	60%	48%	42%	
			11,930 - 15,948	40%	32%	28%	
15,949 - 19,966	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.				
			<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%	
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	\$50,000 exempt \$6,500 of income of relative living in household	\$200,000	<u>Income (1 Owner)</u>		<u>Income (2 Owners)</u>		<u>Exemption</u>
			\$0 - 19,550		\$0 - 22,350		100%
			19,551 - 29,700		22,351 - 31,567		\$600
			29,701 - 39,850		31,568 - 40,784		\$420
			39,851 - 50,000		40,785 - 50,000		
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	<u>Net Worth</u>				
				\$0-	20,001-	30,001-	
			<u>Income</u>	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%				
Altavista	\$26,000; first \$8,500 exempt	\$60,000	<u>Income</u>		<u>Exemption</u>		
			\$0 - 15,000	100%			
			15,001 - 20,000	75%			
			20,001 - 26,000	50%			
			(Maximum: \$500)				
Ashland	\$30,000	\$100,000	50% exemption.				
Big Stone Gap	\$22,000;	\$75,000	(Maximum: \$100)				
	first \$4,000 exempt						
Blacksburg	\$26,000; first \$10,000 exempt	\$80,000	<u>Income</u>		<u>Exemption</u>	<u>Deferral</u>	
			\$0 - 16,500	100%	0%		
			16,501 - 20,600	60%	40%		
			20,601 - 26,000	40%	60%		

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																																														
Towns (continued)																																																																																																	
Bluefield	\$20,000	\$75,000	100% exemption. (Elderly only)																																																																																														
Bowling Green	\$18,000	\$60,000	N/A																																																																																														
Boyce	\$55,000	\$250,000	Same as plan for Clarke County.																																																																																														
Bridgewater	\$11,000; first \$2,000 exempt	\$30,000	<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>15,001-</th> <th>20,001-</th> <th>25,001-</th> <th>30,000</th> </tr> <tr> <th>Income</th> <th></th> <th>15,000</th> <th>20,000</th> <th>25,000</th> <th>30,000</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0- 6,500</td> <td></td> <td>80%</td> <td>64%</td> <td>56%</td> <td>40%</td> <td></td> </tr> <tr> <td>6,501- 8,000</td> <td></td> <td>60%</td> <td>48%</td> <td>42%</td> <td>30%</td> <td></td> </tr> <tr> <td>8,001- 9,500</td> <td></td> <td>40%</td> <td>32%</td> <td>28%</td> <td>20%</td> <td></td> </tr> <tr> <td>9,501- 11,000</td> <td></td> <td>20%</td> <td>16%</td> <td>14%</td> <td>10%</td> <td></td> </tr> </tbody> </table>						Net Worth							\$0-	15,001-	20,001-	25,001-	30,000	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%																																											
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Broadway (elderly only)	\$18,000	N/A																																																																																															
Cape Charles	\$22,000	\$80,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>80%</td> </tr> <tr> <td>12,001-14,000</td> <td>60%</td> </tr> <tr> <td>14,001-16,000</td> <td>50%</td> </tr> <tr> <td>16,001-18,000</td> <td>40%</td> </tr> <tr> <td>18,001-20,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 12,000	80%	12,001-14,000	60%	14,001-16,000	50%	16,001-18,000	40%	18,001-20,000	20%																																																																															
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Chincoteague	\$17,500 (not to exceed) first \$6,500 exempt	\$50,000 (not to exceed)	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,500</td> <td>100%</td> </tr> <tr> <td>12,501 - 17,500</td> <td>50%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 12,500	100%	12,501 - 17,500	50%																																																																																					
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Christiansburg	\$80,000	\$80,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 16,500</td> <td>100%</td> </tr> <tr> <td>16,501 - 20,600</td> <td>60%</td> </tr> <tr> <td>20,601 - 26,000</td> <td>40%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 16,500	100%	16,501 - 20,600	60%	20,601 - 26,000	40%																																																																																			
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Clifton Forge	\$20,000	\$30,000	<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>10,001-</th> <th>15,001-</th> <th>20,001-</th> <th>25,001-</th> </tr> <tr> <th>Income</th> <th></th> <th>10,000</th> <th>15,000</th> <th>20,000</th> <th>25,000</th> <th>30,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 8,500</td> <td>100%</td> <td>95%</td> <td>90%</td> <td>85%</td> <td>80%</td> <td></td> </tr> <tr> <td>8,500 - 12,500</td> <td>75%</td> <td>70%</td> <td>65%</td> <td>60%</td> <td>55%</td> <td></td> </tr> <tr> <td>12,501 - 16,500</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td></td> </tr> <tr> <td>16,501 - 20,000</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> <td></td> </tr> </tbody> </table>						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%																																											
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Clintwood	\$25,000	\$75,000																																																																																															
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	\$35,000; first \$6,500 exempt	\$200,000	<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>25,001-</th> <th>50,001-</th> <th>75,001-</th> <th></th> </tr> <tr> <th>Income</th> <th></th> <th>25,000</th> <th>50,000</th> <th>75,000</th> <th>100,000</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td></td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td></td> </tr> <tr> <td>20,001 - 25,000</td> <td></td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> <td></td> </tr> <tr> <td>25,001 - 30,000</td> <td></td> <td>50%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td></td> </tr> <tr> <td>30,001 - 35,000</td> <td></td> <td>30%</td> <td>25%</td> <td>22%</td> <td>20%</td> <td></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="4">Net Worth</th> </tr> <tr> <th colspan="2"></th> <th>\$100,001-</th> <th>125,001-</th> <th>150,001-</th> <th>175,001-</th> </tr> <tr> <th>Income</th> <th></th> <th>125,000</th> <th>150,000</th> <th>175,000</th> <th>200,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td></td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>20,001 - 25,000</td> <td></td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> </tr> <tr> <td>25,001 - 30,000</td> <td></td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> </tr> <tr> <td>30,001 - 35,000</td> <td></td> <td>15%</td> <td>12%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>						Net Worth							\$0-	25,001-	50,001-	75,001-		Income		25,000	50,000	75,000	100,000		\$0 - 20,000		100%	90%	80%	70%		20,001 - 25,000		70%	60%	50%	45%		25,001 - 30,000		50%	40%	35%	30%		30,001 - 35,000		30%	25%	22%	20%				Net Worth						\$100,001-	125,001-	150,001-	175,001-	Income		125,000	150,000	175,000	200,000	\$0 - 20,000		60%	50%	40%	30%	20,001 - 25,000		40%	35%	30%	25%	25,001 - 30,000		25%	20%	15%	10%	30,001 - 35,000		15%	12%	10%	5%
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Dublin	\$15,000; first \$2,500 exempt	\$45,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0- 8,500</td> <td>80%</td> </tr> <tr> <td>8,501 - 10,500</td> <td>60%</td> </tr> <tr> <td>10,501 - 12,500</td> <td>40%</td> </tr> <tr> <td>12,501 - 15,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0- 8,500	80%	8,501 - 10,500	60%	10,501 - 12,500	40%	12,501 - 15,000	20%																																																																																	
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N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Towns (continued)						
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 ⁱ	\$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 or less, the above tax exemption is reduced by: 0%						
Grundy	\$16,500	\$50,000	N/A			
Hamilton	\$72,000	\$340,000	All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or premanently and totally disable on 12/31/04. The title of the dwelling is held on Jan. 1, 2005, by the applicant(s) seeking relief. The applicant(s) may reside in a hospital or nursing home for physical or mental care; however to qualify for real property tax relief; the dwelling may not be rented for monetary compensation.			
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	\$23,000; first \$6,000 exempt	\$80,000	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;	\$25,000	50% exemption.			
	first \$1,500 exempt					
Leesburg	\$72,000	\$340,000	100% exemption.			
Luray	\$8,000	\$48,000	<u>Income</u>		<u>Exemption</u>	
			\$0 - 3,999	100%	6,000 - 6,499	50%
			4,000 - 4,499	90%	6,500 - 6,999	40%
			4,500 - 4,999	80%	7,000 - 7,499	30%
			5,000 - 5,499	70%	7,500 - 8,000	20%
			5,500 - 5,999	60%		
Marion	\$18,000	\$30,000	50% exemption.			
Middleburg	\$52,000	\$195,000	Loudoun County determines those that are eligible.			
Mount Jackson	\$20,500; 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			
Onancock (elderly only)	\$17,500	\$50,000	<u>Income</u>		<u>Exemption</u>	
			\$0 - \$12,500	100%		
			12,501 - \$17,500	50%		

ⁱ Gordonsville only supplied an exemption table up to \$18,000 of gross income

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																							
Towns (continued)																																																										
Orange	\$19,500 first \$4,000 exempt	\$55,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th></th> <th>\$0- 15,000</th> <th>15,001- 25,000</th> <th>25,001- 35,000</th> <th>35,001- 45,000</th> <th>45,001- 55,000</th> </tr> </thead> <tbody> <tr> <td>\$0-12,000</td> <td>80%</td> <td>64%</td> <td>56%</td> <td>40%</td> <td>32%</td> </tr> <tr> <td>12,001-14,500</td> <td>60%</td> <td>48%</td> <td>42%</td> <td>30%</td> <td>24%</td> </tr> <tr> <td>14,501-17,000</td> <td>50%</td> <td>40%</td> <td>35%</td> <td>25%</td> <td>20%</td> </tr> <tr> <td>17,001-19,500</td> <td>40%</td> <td>32%</td> <td>28%</td> <td>20%</td> <td>16%</td> </tr> </tbody> </table>							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%													
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Pound	\$16,000	\$75,000	50% exemption (maximum \$50).																																																							
Pulaski	\$15,000	\$45,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 8,500</td> <td>80%</td> <td colspan="4"></td> </tr> <tr> <td>8,501 - 10,500</td> <td>60%</td> <td colspan="4"></td> </tr> <tr> <td>10,501 - 12,500</td> <td>40%</td> <td colspan="4"></td> </tr> <tr> <td>12,501 - 15,000</td> <td>20%</td> <td colspan="4"></td> </tr> </tbody> </table>					Income	Exemption					\$0 - 8,500	80%					8,501 - 10,500	60%					10,501 - 12,500	40%					12,501 - 15,000	20%																									
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Purcellville	\$72,000	\$340,000	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	\$25,000	\$80,000	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Net Worth</th> </tr> <tr> <th>Income</th> <th></th> <th>\$0- 12,000</th> <th>12,001- 25,000</th> <th>25,001- 35,000</th> <th>35,001- 50,000</th> <th>50,001- 80,000</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>							Net Worth					Income		\$0- 12,000	12,001- 25,000	25,001- 35,000	35,001- 50,000	50,001- 80,000	\$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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Round Hill (elderly only)	\$62,000 (real estate); \$52,000 (personal property)	\$240,000 (real estate); \$195,000 (personal property)	(Follows Loudoun County's Plan.)																																																							
Saint Charles	\$19,500	\$70,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>100%</td> <td colspan="4"></td> </tr> <tr> <td>12,001 - 14,000</td> <td>75%</td> <td colspan="4"></td> </tr> <tr> <td>14,001 - 16,000</td> <td>50%</td> <td colspan="4"></td> </tr> <tr> <td>16,001 - 19,500</td> <td>25%</td> <td colspan="4"></td> </tr> </tbody> </table>					Income	Exemption					\$0 - 12,000	100%					12,001 - 14,000	75%					14,001 - 16,000	50%					16,001 - 19,500	25%																									
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Stanley (elderly only)	N/A	N/A	Use county plan—if exempted from county, exempt from town tax.																																																							
Stephens City	\$12,000; (Elderly only)	\$30,000 first \$3,000 exempt	<table border="1"> <thead> <tr> <th colspan="2"></th> <th colspan="6">Net Worth</th> </tr> <tr> <th>Income</th> <th></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> </thead> <tbody> <tr> <td>\$0 - 4,000</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>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>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>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>50%</td> <td>48%</td> <td>44%</td> <td>38%</td> <td>30%</td> <td>20%</td> </tr> </tbody> </table>							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%
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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	\$72,000	\$3450,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th colspan="4"></th> </tr> </thead> <tbody> <tr> <td>\$0 - 52,000</td> <td>100%</td> <td colspan="4"></td> </tr> <tr> <td>52,001 - 62,000</td> <td>50%</td> <td colspan="4"></td> </tr> <tr> <td>62,001 - 72,000</td> <td>25%</td> <td colspan="4"></td> </tr> </tbody> </table>					Income	Exemption					\$0 - 52,000	100%					52,001 - 62,000	50%					62,001 - 72,000	25%																															
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Vinton	\$30,000; first \$6,500 exempt	\$100,000	100% exemption.																																																							
Warrenton	\$30,000; first \$6,500 exempt	\$100,000	100% exemption.																																																							

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2006 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
Towns (continued)				
West Point	\$15,000	\$75,000	<u>Income</u>	<u>Exemption</u>
			\$0 - 8,999	100%
			9,000 - 11,000	80%
			11,001 - 13,000	60%
			13,001 - 15,000	40%
			Max. of \$400	
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).	
N/A Not applicable.				

Table 3.2
Summary of Real Property Renter Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2006

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	Maximum Annual Benefit
			\$0 - 12,800	255	2,060
			12,801 - 15,000	223	2,676
			15,001 - 18,000	191	2,292
			18,001 - 21,000	159	1,908
			21,001 - 25,600	128	1,336
Charlottesville	\$50,000; \$8,500 exemption for disabled	\$125,000	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	\$31,250	\$200,000	Varies based on income and assets; maximum grant of \$2,000.		
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.)					