

Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2007

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. In 2007, legislative changes increased the maximum income limit to localities in Central and Southeastern Virginia. 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.

Likewise, certain localities in Northern Virginia were allowed to increase their maximum income limit. 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 \$75,000.

Finally, local governments are authorized to extend tax relief for the elderly and disabled to dwellings that are jointly owned between individuals, not all of whom are over 65 or totally disabled. The statute requires that the combined net worth doesn't exceed statutory limits and that the dwelling is the sole dwelling of all the joint owners.

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	77,407	75,000
Median	34,000	30,000	22,000
Combined net worth limitations:			
Minimum	25,000	30,000	20,000
Maximum	540,000	440,000	440,000
Median	90,000	80,000	75,000

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

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.

Relief Plans for Elderly and Disabled

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	37	1	0
Counties	83	2	0
Towns	50	8	0
Total	170	11	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 3.3 lists the combined elderly and disabled beneficiaries reported by each locality in 2006 and the amount of revenue foregone by each locality for providing the exemptions. The amounts were reported by 30 cities, 77 counties and 36 towns that responded to the question. The amounts reported foregone were \$31,234,807 for cities, \$50,945,560 for counties, and \$2,624,534 for the reporting towns.



**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007**

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)	\$540,000 exclude 2 acres	<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 \$0-540,000 for this program.			
Bedford	\$15,000	\$40,000 exclude 1 acre	<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	\$18,000	\$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 - 18,000	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%
					100,000-125,000	125,000
					40%	20%
					32%	16%
					24%	12%
					16%	8%
Chesapeake	\$60,000 income; first \$10,000 of non-spousal relative first \$10,000 of disabled	\$215,000 exclude 3 acres	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 20,000	100%	26,001 - 27,500	50%
			20,001 - 21,500	90%	27,501 - 29,500	40%
			21,501 - 23,000	80%	29,501 - 31,500	30%
			23,001 - 24,500	70%	31,501 - 34,500	20%
			24,501 - 26,000	60%	34,501 - 42,000	10%
			42,001 - 60,000 are eligible for a frozen assessment			
Colonial Heights	\$40,000	\$80,000 exclude 1 acre	<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 exempt 1 acre	50% exemption (maximum: \$150)			
Danville	\$20,000	\$50,000 exempt 1 acre	<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 exclude 1 acre	<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.			

^a The City of Alexandria also has the Affordable Homeownership Preservation program: it will award a \$200 grant if income <\$100,000, if assets < \$50,000, and if property value < \$527,000.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (continued)						
Falls Church	\$31,605 for exemption; \$72,000 for deferral only	\$200,000 exclude 1 acre	\$0-31,605 receive tax relief, 31,606-72,000 receive deferral of 100% of all taxes			
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	\$50,000	\$90,000	<u>Income</u>	<u>Exemption</u>		
			\$0 - 30,000	100%		
			30,001 - 40,000	80%		
			40,001 - 50,000	60%		
			(Maximum: \$1,500)			
			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 for deferral, \$175,000 for freeze	<u>Income</u>	<u>Exemption</u>		
			\$0 - 21,000	100%		
			21,001 - 24,000	75%		
			24,001 - 27,000	50%		
			27,001 - 30,000	25%		
Harrisonburg	\$25,000	\$75,000 exclude 1 acre	<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: \$500)			
Hopewell	\$29,000; \$4,000 exemption for each relative	\$75,000 exclude 1 acre	<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 exclude 1 acre	<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 exclude 1 acre	<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 - 6,000	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%		25%
Manassas	\$52,000	\$240,000 exclude 1 acre	Income < \$40,000 gets 100% exemption. \$40,001-\$46,000 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 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 40,000	100%		
			40,001 - 50,000	50%		
Martinsville	\$27,500	\$65,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,500	100%	19,151 - 20,825	50%
			12,501 - 14,150	90%	20,826 - 22,500	40%
			14,151 - 15,825	80%	22,501 - 24,150	30%
			15,826 - 17,500	70%	24,151 - 25,825	20%
			17,501 - 19,150	60%	25,826 - 27,500	10%
			(Maximum: \$400)			

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Newport News	H.U.D. income limits or \$50,000	\$200,000 exclude 1 acre	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	\$62,000; 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 - 36,958</td> <td>80%</td> </tr> <tr> <td>36,959 - 45,306</td> <td>60%</td> </tr> <tr> <td>45,307 - 53,653</td> <td>40%</td> </tr> <tr> <td>53,654 - 62,000</td> <td>20%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 28,611	100%	28,612 - 36,958	80%	36,959 - 45,306	60%	45,307 - 53,653	40%	53,654 - 62,000	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 exclude 1 acre	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	\$150,000 exclude 1 acre	<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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Portsmouth	\$42,500	\$160,000 exclude 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 15,000</td> <td>100%</td> <td>17,001 - 17,500</td> <td>50%</td> </tr> <tr> <td>15,001 - 15,500</td> <td>90%</td> <td>17,501 - 18,000</td> <td>40%</td> </tr> <tr> <td>15,501 - 16,000</td> <td>80%</td> <td>18,001 - 18,500</td> <td>30%</td> </tr> <tr> <td>16,001 - 16,500</td> <td>70%</td> <td>18,501 - 19,000</td> <td>20%</td> </tr> <tr> <td>16,501 - 17,000</td> <td>60%</td> <td>19,001 - 20,000</td> <td>10%</td> </tr> <tr> <td colspan="4">above \$20,000, eligible for freeze</td> </tr> </tbody> </table>				Income	Exemption	Income	Exemption	\$0 - 15,000	100%	17,001 - 17,500	50%	15,001 - 15,500	90%	17,501 - 18,000	40%	15,501 - 16,000	80%	18,001 - 18,500	30%	16,001 - 16,500	70%	18,501 - 19,000	20%	16,501 - 17,000	60%	19,001 - 20,000	10%	above \$20,000, eligible for freeze																																																							
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Roanoke	\$34,000	\$125,000	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 exclude 1 acre	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, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (continued)						
Staunton	\$20,000; 2 owners \$25,000	\$62,500 exclude residence	Single Property Owner: Net Worth			
			\$0- 25,001-	31,251- 37,501-	43,751- 50,001-	56,521- 62,500
		Income	25,000	31,250	37,500	43,750
		\$0 - 11,875	100%	90%	80%	70%
		11,876 - 13,750	85%	75%	65%	55%
		13,751 - 15,625	70%	60%	55%	50%
		15,626 - 17,500	50%	45%	40%	35%
		17,501 - 20,000	35%	30%	25%	20%
			Property Owner and Spouse: Net Worth			
			\$0- 25,001-	31,251- 37,501-	43,751- 50,001-	56,521- 62,500
		Income	25,000	31,250	37,500	43,750
		\$0 - 14,844	100%	90%	80%	70%
		14,845 - 17,188	85%	75%	65%	55%
		17,189 - 19,531	70%	60%	55%	50%
		19,532 - 21,875	50%	45%	40%	35%
		21,876 - 25,000	35%	30%	25%	20%
Suffolk	\$46,856; first \$10,000 exempt	\$350,000 exclude 10 acres	Income Exemption			
			\$0 - 35,750	100%		
			35,751 - 41,250	50%		
			41,251 - 46,856	25%		
			Modified every January 1st. based on Consumer Price Index.			
Virginia Beach	\$62,000	\$350,000 exclude 10 acres	Income Exemption			
			\$0 - 46,000	100%		
			46,001 - 50,000	80%		
			50,001 - 54,000	60%		
			54,001 - 58,000	40%		
			58,001 - 62,000	20%		
Waynesboro	\$19,100	\$25,000 exclude 1 acre	Net Worth			
			\$0- 10,001-	10,001- 15,001-	15,001- 20,001-	20,001- 25,000
		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%
Winchester	\$50,000; less \$6,500 of income of each relative other than spouse	\$200,000 exclude 1 acre	Income Exemption		Income Exemption	
			\$0 - 25,000	100%	35,001 - 40,000	40%
			25,001 - 30,000	80%	40,001 - 50,000	20%
			30,001 - 35,000	60%		
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 exclude 1 acre	Income Exemption			
			\$0 - 12,500	100%		
			12,501 - 17,500	50%		
			(Maximum: \$400)			
Albemarle	\$30,000;	\$90,000 exclude 5 acres	Net Worth			
			\$0- 80,001-	80,001- 85,001-	85,001- 90,000	
		Income	80,000	85,000	90,000	
		\$0 - 18,000	100%	90%	80%	
		18,001 - 22,000	75%	67.5%	60%	
		22,001 - 26,000	50%	45%	40%	
		26,001 - 30,000	25%	22.5%	20%	
		30,000+	0%	0%	0%	
Alleghany	\$25,000; first \$6,500 exempt for non-spousal relative	\$80,000 exclude 1 acre	100% exemption on dwelling and 1 acre homesite.			
Amelia	\$30,000 first \$6,500 exempt for non-spousal relative	\$100,000 exclude 1 acre	Those certified as disabled can apply with the same gross income and net worth requirement.			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
Counties (continued)								
Amherst	\$50,000; first \$6,000 exempt for non-spousal relative	\$100,000 exclude 1 acre	<u>Net Worth</u>					
			Income	\$0- 60,000	60,001- 70,000	70,001- 80,000	80,001- 90,000	90,001- 100,000
			\$0 - 20,000	100%	95%	90%	85%	80%
			20,001 - 30,000	75%	70%	65%	60%	55%
			30,001 - 40,000	50%	45%	40%	35%	30%
			40,001 - 50,000	25%	20%	15%	10%	5%
(Maximum abatement is \$400 per year.)								
Appomattox	\$15,000; first \$6,500 exempt for non-spousal relative	\$90,000 exclude 1 acre	<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 for non-spousal relative	\$75,000 exclude 1 acre	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;	\$200,000 exclude 10 acres	<u>Net Worth</u>					
			Income	\$0 - 33,501	33,501- 66,800	66,801- 100,100	100,101- 133,401	133,401- 166,701
			\$0 - 10,000	100%	90%	80%	70%	60%
			10,001 - 20,000	90%	80%	70%	60%	50%
			20,001 - 30,000	80%	70%	60%	50%	40%
			30,001 - 40,000	70%	60%	50%	40%	30%
Bedford	\$35,000;	\$100,000 exclude 1 acre	85% of total tax					
			\$500 minimum relief					
			100% exemption (Maximum: \$200).					
Bland	\$15,000; first \$5,000 exempt for relatives	\$35,000 exclude 1 acre						
Botetourt	\$35,000; first \$6,500 exempt for non-spousal relatives	\$100,000 exclude 1.25 acres	<u>Income</u>	<u>Exemption</u>				
			\$0 - 20,000	80%				
			20,001 - 25,000	60%				
			25,001 - 30,000	40%				
Buchanan	\$20,000; first \$5,000 exempt for relative	\$50,000 exclude 1 acre	\$125 exemption or amount of tax liability up to \$125.					
Buckingham	\$35,000	\$80,000 exclude 10 acres	If values or tax rates are increased, the tax for eligible citizens is frozen at the current amount of taxes					
Campbell	\$30,000; first \$10,000 exempt of relatives income	\$60,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>				
			\$0 - 20,000	100%				
			20,001 - 25,000	75%				
			25,001 - 30,000	50%				
(Maximum: \$500)								
Caroline	\$35,000; first \$6,500 exempt of relatives income	\$80,000 exclude 10 acres	<u>Net Worth</u>					
			Income	\$0- 45,000	45,001- 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: \$150)					

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
Counties (continued)								
Charles City	\$50,000; first \$10,000 exempt for disabled applicant	\$150,000 exclude 5 acres	<u>Income</u> <u>Exemption</u>					
			\$0 - 20,000	100%				
			20,001 - 30,000	75%				
			30,001 - 40,000	50%				
			40,001 - 50,000	25%				
				(Maximum: \$1,000)				
Chesterfield	\$52,000; first \$6,500 exempt for relatives	\$169,100 exclude 10 acres	<u>Income</u> <u>Exemption</u>					
			\$0 - 37,000	100%				
			37,001 - 48,500	50%				
			48,501 - 52,000	25%				
				(Maximum abatement is \$2,000 per year)				
Clarke	\$55,000; first \$8,000 is exempt for relatives	\$250,000 exclude 1 acre	<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 exclude 1 acre	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 exclude 10 acres	<u>Net Worth</u>					
				\$0-	25,001-	50,001-	75,001-	
			<u>Income</u>	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%	
			<u>Net Worth</u>					
				\$100,001-	125,001-	150,001-	175,001-	
			<u>Income</u>	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%				
Cumberland	\$12,000	\$75,000 exclude 1 acre	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 for relatives	\$75,000	\$150 exemption.					
Dinwiddie	\$28,000; first \$5,000 exempt for relatives	\$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 first \$6,500 exempt of relatives income	\$340,000 exclude 1 acre	<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 of relatives income	\$195,000 exclude 5 acres	On house and up to five acres, 100% exemption.					

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																									
Counties (continued)																																																												
Floyd	\$17,000; first \$6,000 exempt of relatives income	\$55,000 exclude 1 acre	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 of relatives income	\$100,000 exclude 2 acres	<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 - 12,500</td> <td>100%</td> <td>75%</td> <td>50%</td> <td>25%</td> </tr> <tr> <td>12,501 - 25,000</td> <td>75%</td> <td>50%</td> <td>35%</td> <td>15%</td> </tr> <tr> <td>25,001 - 37,500</td> <td>50%</td> <td>35%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>37,501 - 50,000</td> <td>25%</td> <td>15%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>					Income	Net Worth				\$0- 25,000	25,001- 50,000	50,001- 75,000	75,001- 100,000	\$0 - 12,500	100%	75%	50%	25%	12,501 - 25,000	75%	50%	35%	15%	25,001 - 37,500	50%	35%	20%	10%	37,501 - 50,000	25%	15%	10%	5%																								
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Franklin	\$25,000; first \$3,000 exempt of relatives income	\$80,000 exclude 5 acres	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="5">Net Worth</th> </tr> <tr> <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> <tr> <td>21,001 - 25,000</td> <td>45%</td> <td>25%</td> <td>10%</td> <td>10%</td> <td>10%</td> </tr> </tbody> </table>					Income	Net Worth					\$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%	21,001 - 25,000	45%	25%	10%	10%	10%
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Frederick	\$50,000; first \$8,500 exempt for other family members	\$150,000	<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%																																										
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Gloucester	\$30,000;	\$60,000 exclude 10 acres	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>\$900 max</td> </tr> <tr> <td>20,001 - 25,000</td> <td>\$700 max</td> </tr> <tr> <td>25,001 - 30,000</td> <td>\$550 max</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 20,000	\$900 max	20,001 - 25,000	\$700 max	25,001 - 30,000	\$550 max																																														
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Goochland	\$62,000; first \$10,000 exempt for relatives	\$250,000 exclude 10 acres	100% exemption. (Maximum: \$800)																																																									
Grayson	\$20,000; first \$2,500 exempt for relatives living in household	\$75,000 exclude 1 acre	100% exemption (Maximum exemption \$175.00)																																																									
Greene	\$22,000; first \$6,500 exempt for relatives	\$75,000 exclude 5 acres	<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 - 22,000</td> <td>55%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 10,000	100%	10,001 - 15,000	75%	15,001 - 22,000	55%																																														
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Halifax	\$22,000	\$60,000 exclude 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 15,000</td> <td>100%</td> </tr> <tr> <td>15,001 - 20,000</td> <td>75%</td> </tr> <tr> <td>20,001 - 22,000</td> <td>50%</td> </tr> </tbody> </table> (Maximum: \$500)				Income	Exemption	\$0 - 15,000	100%	15,001 - 20,000	75%	20,001 - 22,000	50%																																														
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Hanover	\$50,000; first \$10,000 exempt for relatives; first \$7,500 for disabled	\$125,000 exclude 1 acre	<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: \$1,150)				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%																																																											
Henrico	\$52,000; first \$10,000 of non-spouse	\$350,000 exclude 10 acres	100% relief																																																									

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Henry	\$16,000; first \$4,000 exempt for occupants other than applicant or spouse	\$50,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 9,000	90%	12,001 - 13,000	50%
			9,001 - 9,961	80%	13,001 - 14,000	40%
			9,962 - 11,000	70%	14,001 - 15,000	30%
			11,001 - 12,000	60%	15,001 - 16,000	20%
(Maximum: \$300)						
Isle of Wight	\$36,300; first \$5,000 exempt for relative	\$155,700 exclude 1 acre	Option to defer or taxpayer may exempt.			
			<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,700	100%		
			20,701 - 26,000	75%		
			26,001 - 31,100	50%		
(Maximum: \$800)						
James City	\$35,000; first \$6,500 exempt for relative	\$200,000 exclude 1 acre	The first \$100,000 of assessed value are exempt.			
King George	\$25,000; first \$1,500 exempt for relative	\$60,000	100% exemption.			
King William	\$40,000	\$75,000 exclude 1 acre	Up to \$800 of tax relief per year.			
Lancaster	\$16,000; first \$2,500 exempt for relative	\$50,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 6,400	100%		
			6,401 - 9,500	80%		
			9,501 - 12,800	60%		
			12,801 - 16,000	40%		
Lee	\$20,500; first \$2,000 exempt for relative	\$70,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 14,000	100%		
			14,001 - 16,000	75%		
			16,001 - 18,000	50%		
			18,001 - 20,500	25%		
(Maximum: \$200)						
Loudoun	\$72,000;	\$440,000 exclude 10 acres	100% exemption on home and ten acres of lot.			
Louisa	\$35,000; first \$6,500 exempt of relatives living with owner	\$100,000 exclude 10 acres	sliding scale (Maximum \$1,000)			
Madison	\$30,000	\$50,000 exclude 1 acre	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 exclude 5 acres	<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 for relatives in dwelling	\$75,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 10,500	100%		
			10,501 - 13,000	80%		
			13,001 - 15,500	60%		
			15,501 - 18,000	40%		
Montgomery	\$28,000	\$100,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 17,900	100%		
			17,901 - 22,300	60%		
			22,301 - 28,000	40%		
			Deferral: Up to 100%			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption					
Counties (continued)								
Nelson	\$20,000; first \$3,000 exempt other than owner	\$50,000	Net Worth					
			Income	\$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 exclude 10 acres	Exemption \$500 maximum.					
Northampton	\$22,000	\$80,000 exclude 1 acre	Percentage based on net worth and income.					
Northumberland	\$20,000	\$100,000 exclude 1 acre						
Orange	\$30,000; first \$6,000 exempt for each relative	\$80,000 exclude 1 acre	Net Worth					
			Income	\$0- 16,000	16,001- 32,000	32,001- 48,000	48,001- 64,000	64,001- 80,000
			\$0 - 10,000	90%	80%	70%	60%	50%
			10,001 - 15,000	80%	70%	60%	50%	40%
			15,001 - 20,000	70%	60%	50%	40%	30%
20,001 - 25,000	60%	50%	40%	30%	20%			
25,001 - 30,000	50%	40%	30%	20%	10%			
Page	\$21,500	\$114,000 exclude 1 acre	Income	Exemption	Income	Exemption		
			\$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%		
					19,001 - 21,500	20%		
		(No exemptions over \$21,500)						
Patrick	\$20,000	\$100,000 exclude 1 acre	(Maximum: \$300)					
Pittsylvania	\$18,000; first \$4,000 exempt for relative	\$60,000 exclude 1 acre	(Maximum: \$300)					
Powhatan	\$35,000; first \$7,500 exempt for disabled only; first \$6,500 exempt for relatives other than spouse	\$100,000 exclude 1 acre	Income up to \$35,000 receives exemption of up to \$800 off of taxes on one acre and home.					
Prince Edward	\$22,000	\$100,000 exclude 1 acre	N/A					
Prince George	\$35,000	\$120,000 exclude 1 acre	Income	Exemption				
			\$0 - 20,000	100%				
			20,001 - 35,000	50%				
Prince William ^e	\$69,200; deduct \$7,500 of disability income, and non-spouse relatives deduct up to \$6,500 of income	\$340,000	Income	Exemption				
			\$0 - 47,700	100%				
			47,701 - 54,900	75%				
			54,901 - 62,000	50%				
			62,001 - 69,200	25%				
Pulaski	\$20,000; first \$2,500 exempt for relatives	\$45,000 exclude 3 acres	Income	Exemption				
			\$0 - 12,000	80%				
			12,001 - 14,500	60%				
			14,501 - 17,000	40%				
			17,001 - 20,000	20%				
Rappahannock	\$20,517	\$150,000 exclude 5 acres	Income	Exemption				
			\$0 - 18,224	100%				
			18,225 - 20,517	50%				
Roanoke	\$56,566	\$150,000 exclude 1 acre	Value of home and 1 acre frozen at prior years assessment as long as owner qualifies.					

^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, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Rockbridge	\$50,000; first \$10,000 exempt for relative	\$75,000 exclude 2 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 18,000	80%		
			18,001 - 28,000	60%		
			28,001 - 38,000	40%		
			38,001 - 50,000	20%		
Rockingham	\$32,000; first \$6,500 exempt for relative	\$70,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>	
			\$0 - 10,000	100%	\$0- 35,001-	50,001-
			10,001 - 17,000	80%	35,000 50,000	70,000
			17,001 - 24,000	50%		
			24,001 - 32,000	25%		
			over 32,000	0%		
Russell	\$25,000; first \$2,500 exempt for relatives	\$67,000 exclude 1 acre	100% exemption (Maximum: \$135).			
Scott	\$18,000	\$60,000 exclude 1 acre	100% exemption on first \$9,000 assessed value. Maximum relief \$100.			
Shenandoah	\$25,000; first \$1,200 exempt	\$65,000 exclude 1 acre	<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%	20,001 - 25,000	30%
			(No exemptions over \$25,001)			
Smyth	\$22,000; first \$1,500 exempt for relative	\$35,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>	
			\$0 - 10,000	80%	\$0- 20,001-	29,001-
			10,001 - 14,000	70%	20,000 29,000	35,000
			14,001 - 18,000	55%		
			18,001 - 22,000	40%		
Southampton	\$7,500; first \$3,000 exempt for relative	\$30,000 exclude 1 acre	Tax deferral for real estate.			
Spotsylvania	\$50,000; first \$5,500 exempt for relative	\$100,000 exclude 10 acres	100% exemption (maximum: \$760).			
Stafford	\$35,000; first \$4,000 exempt for relative	\$300,000 exclude 20 acres	100% exemption: \$35,000 income; max. net worth \$300,000 50% exemption: \$35,000 income; max. net worth \$200,000 50% exemption: \$30,000 income; max net worth \$400,000			
Surry	\$30,000; first \$6,000 of relatives living in household exempt	\$100,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,000	100%		
			15,001 - 20,000	75%		
			20,001 - 25,000	50%		
			25,001 - 30,000	25%		
			(Maximum: \$500)			
Tazewell (elderly only)	\$25,000; first \$4,000 exempt	\$75,000 exclude 1 acre	100% exemption. (Maximum: \$300)			
Warren	Category I: Ages 65 to 69: \$26,500 Category II: Over age 70: \$30,000	\$100,000 exclude 5 acres	100% exemption.			
Washington	\$21,285; first \$3,496 exempt	\$63,898 exclude 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Net Worth</u>	
			\$0 - 8,571	80%	\$0- 21,286-	42,599-
			8,572 - 12,717	60%	21,285 42,598	63,898
			12,718 - 17,001	40%		
			17,002 - 21,285	20%		
Westmoreland	\$20,000	\$60,000 exclude 1 acre	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>	<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%

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Wise	\$32,000; first \$4,000 exempt for relative	\$75,000 exclude 1 acre	\$150 exemption.				
Wythe	\$20,000; first \$5,000 exempt of relatives living in household	\$60,000 exclude 1 acre	\$200 exemption.				
York	\$50,000 exempt \$10,000 of income of relative	\$200,000	<u>Income (1 Owner)</u>	<u>Income (2 Owners)</u>	<u>Exemption</u>		
			0.00 \$0 - 19,550	0.00 \$0 - 22,350	100%		
			19,551 - 29,700	22,351 - 31,567	up to \$600		
			29,701 - 39,850	31,568 - 40,784	up to \$420		
			39,851 - 50,000	40,785 - 50,000	up to \$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 for relative	\$40,000 exclude lot	<u>Net Worth</u>				
				\$0- 20,000	20,001- 30,000	30,001- 40,000	
			\$0 - 11,000	80%	64%	56%	
			11,001 - 13,000	60%	48%	42%	
			13,001 - 15,000	40%	32%	28%	
			15,001 - 17,000	20%	18%	14%	
Altavista	\$30,000; first \$10,000 exempt for relatives (Maximum: \$500)	\$60,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 20,000	100%			
			20,001 - 25,000	75%			
			25,001 - 30,000	50%			
Ashland	\$30,000	\$100,000	50% exemption.				
Berryville	\$22,000 first \$6,500 exempt for relatives	\$65,000	N/A				
Big Stone Gap	\$22,000; first \$4,000 exempt for relatives	\$75,000	(Maximum: \$100)				
Blacksburg	\$28,000; first \$10,000 exempt for relatives	\$100,000	<u>Income</u>	<u>Exemption</u>	<u>Deferral</u>		
			\$0 - 17,900	100%	0%		
			17,901 - 22,300	60%	40%		
			22,301 - 28,000	40%	60%		
Bluefield	\$20,000	\$75,000 exclude 1 acre	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 for relatives	\$30,000	<u>Net Worth</u>				
				\$0- 15,000	15,001- 20,000	20,001- 25,000	25,001- 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%
Broadway (elderly only)	\$18,000	N/A					
Brookneal	\$22,000 first \$2,500 exempt for relatives	\$60,000	<u>Income</u>	<u>Exemption</u>			
			\$0 - 10,000	100%			
			10,001 - 12,000	80%			
			12,001 - 14,000	70%			
			14,001 - 16,000	60%			
			16,001 - 18,000	50%			
			18,001 - 20,000	40%			
			20,001 - 22,000	30%			
			(Maximum: \$300)				
Chincoteague	\$17,500 first \$6,500 exempt for relative	\$50,000	<u>Income</u>	<u>Exemption</u>			
			\$0 - 12,500	100%			
			12,501 - 17,500	50%			

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Towns (continued)							
Christiansburg	\$28,000	\$80,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 17,000	100%			
			17,001 - 22,300	60%			
			22,301 - 28,000	40%			
Clintwood	\$25,000	\$75,000 exclude 1 acre	N/A				
Coeburn (elderly only)	\$32,000; first \$4,000 exempt of 3rd. occupant	\$75,000	50% exemption (Maximum \$50).				
Colonial Beach	\$17,000 or \$25,000 with spouse	\$100,000	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 for relatives	\$25,000	100% exemption.				
Culpeper	\$35,000; first \$6,500 exempt	\$200,000 exclude 1 acre	<u>Net Worth</u>				
			<u>Income</u>	\$0- 25,000	25,001- 50,000	50,001- 75,000	75,001- 100,000
			\$0 -20,000	100%	90%	80%	70%
			20,001 -25,000	90%	60%	50%	45%
			25,001 -30,000	70%	40%	35%	30%
			30,001 -35,000	50%	25%	22%	20%
			<u>Net Worth</u>				
			<u>Income</u>	\$100,001- 125,000	125,001- 150,000	150,001- 175,000	175,001- 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%
Dublin	\$15,000; first \$2,500 exempt for relative	\$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				
Floyd	\$17,000	\$55,000 exclude 1 acre	\$50 deduction from real estate bill for each year that such person qualifies for relief				
Front Royal	\$23,500	\$75,000	Deferral only, no exemption.				
Glasgow	\$30,000; first \$6,500 exempt for relative	\$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 for relative	\$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 more, the above tax exemption is reduced by 0%				
Grundy	\$16,500	\$50,000	N/A				
Hamilton	\$72,000	\$440,000 exclude 1 acre	All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or permanently and totally disable on 12/31/06. The title of the dwelling is held on Jan. 1, 2007, 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.				
Haysi	\$25,000	\$75,000 exclude 1 acre	N/A				

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption							
Towns (continued)										
Herndon	\$72,000	\$340,000	<u>Income</u>		<u>Exemption</u>					
			\$0 - 52,000		100%					
			52,001 - 62,000		50%					
			62,001 - 72,000		25%					
Hillsville	\$23,000; first \$6,000 exempt for relatives	\$80,000 exclude 1 acre	50% exemption. (Maximum: \$150)							
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 for relative	\$25,000	50% exemption.							
Leesburg	\$72,000	\$440,000 exclude 10 acres	100% exemption.							
Louisa	\$35,000	\$85,000	N/A							
Luray	\$21,500	\$114,000 exclude 1 acre	<u>Income</u>		<u>Exemption</u>		<u>Income</u>		<u>Exemption</u>	
			\$0 - 14,000		100%	18,001 - 19,000		25%		
			14,001 - 15,000		80%	19,001 - 20,000		20%		
			15,001 - 16,000		60%	20,001 - 21,500		10%		
			16,001 - 17,000		40%	over 21,500		0%		
			17,001 - 18,000		30%					
Marion	\$18,000	\$30,000	50% exemption.							
Narrows	\$20,000	\$35,000	Determined by Giles County code							
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 for relatives	\$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 - 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 exclude 5 acres	<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%					
Purcellville	\$72,000	\$340,000 exclude 10 acres	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 for relatives	\$195,000	100% exemption.							
Rocky Mount	\$25,000	\$80,000 exclude 1 acre	<u>Net Worth</u>							
			<u>Income</u>	\$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%		
Round Hill (elderly only)	\$62,000 (real estate); \$52,000 (personal property)	\$240,000 (real estate); \$195,000 (personal property)	Follows Loudoun County plan							

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2007 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption	
Towns (continued)				
Saint Charles	\$19,500	\$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%
Smithfield	\$30,000	\$100,000	Application for relief is made to Isle of Wight County. When relief is approved, the Isle of Wight County COR sends an abatement to the Town's treasurer for processing	
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 for relative	\$30,000	<u>Net Worth</u>	
			<u>Income</u>	<u>5,001- 10,000</u>
			<u>\$0 - 4,000</u>	<u>10,001- 15,000</u>
			<u>4,001 - 6,000</u>	<u>15,001- 20,000</u>
			<u>6,001 - 8,000</u>	<u>20,001- 25,000</u>
			<u>8,001 - 10,000</u>	<u>25,001- 30,000</u>
			<u>10,001 - 12,000</u>	
			100%	98%
			95%	93%
			85%	83%
			70%	68%
			50%	48%
				44%
				38%
				30%
				20%
Strasburg	\$16,500; first \$1,200 exempt for relatives	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	\$340,000 exclude 1 acre	<u>Income</u>	<u>Exemption</u>
			\$0 - 52,000	100%
			52,001 - 62,000	50%
			62,001 - 72,000	25%
Vinton	\$30,000; first \$6,500 exempt for relative	\$125,000	100% exemption.	
Warrenton	\$30,000; first \$6,500 exempt for relatives	\$100,000	100% exemption.	
West Point	\$20,000	\$60,000	<u>Income</u>	<u>Exemption</u>
			\$0 - 10,000	100%
			10,001 - 15,000	75%
			15,001 - 20,000	50%
Wise	\$22,000; first \$4,000 exempt for relatives	\$75,000	\$100 exemption.	
Wytheville	\$15,000; first \$5,000 exempt for relatives	\$50,000	100% exemption (Maximum: \$75.00).	

N/A Not applicable.

**Table 3.2
Real Property Renter Tax Relief Plans for the Elderly and Disabled, 2007**

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 \$0 - 12,800	Monthly Grant 342
			12,801 - 15,000	300
			15,001 - 18,000	258
			18,001 - 21,000	217
			21,001 - 25,600	171
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	\$31,605	\$200,000	Varies based on income and assets; maximum grant of \$1,500.	
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.)				

Table 3.3**Real Property Tax Relief Plans for the Elderly and Disabled: Number of Beneficiaries and Foregone Revenue, 2006**

Locality	Number of Beneficiaries	Foregone Revenue (\$)
Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)		
Alexandria	1,031	3,007,293
Bedford	21	3,959
Buena Vista	151	62,562
Chesapeake	2,924	3,191,517
Covington	142	15,591
Danville	265	65,168
Fairfax		
Homeowners	339	922,082
Renters	8	3,360
Falls Church		
Homeowners	54	N/A
Renters	8	6,472
Franklin	58	27,233
Fredericksburg	129	106,366
Hampton	N/A	1,437,603
Harrisonburg	82	30,678
Hopewell	300	166,634
Lexington	127	25,707
Lynchburg	995	571,550
Manassas	196	474,509
Manassas Park	89	311,303
Martinsville	171	59,246
Newport News	1,031	672,196
Norfolk	3,494	4,547,433
Petersburg	275	75,974
Poquoson	130	179,500
Radford	94	51,202
Richmond	2,925	2,627,551
Roanoke	1,809	708,862
Staunton	241	134,651
Suffolk	1,378	1,547,311
Virginia Beach	5,420	9,651,395
Waynesboro	124	38,865
Winchester	421	511,034
Cities totals	24,432	31,234,807
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)		
Accomack	434	97,028
Albemarle	310	364,688
Alleghany	260	76,765
Amelia	375	56,547
Amherst	583	149,768
Appomattox	115	22,913
Arlington	956	3,105,657
Augusta	480	178,220
Bedford	452	216,200
Bland	54	8,693
Campbell	537	130,997
Caroline	205	90,468
Carroll	440	60,332
Charles City	223	99,963
Chesterfield	2,337	2,517,245
Clarke	130	119,062
Craig	56	10,914
Culpeper	319	201,391
Cumberland	32	8,813
Dinwiddie	289	23,83
N/A Not applicable		

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled: Number of Beneficiaries and Foregone Revenue, 2006 (continued)

Locality	Number of Beneficiaries	Foregone Revenue (\$)
Counties (continued)		
Essex	27	13,373
Fairfax		
Homeowners	8,084	24,492,619
Renters	513	257,425
Fauquier	791	1,545,698
Floyd	66	12,825
Fluvanna	263	96,023
Franklin	350	76,995
Frederick	793	428,140
Giles	226	30,367
Gloucester	274	N/A
Goochland	440	306,386
Grayson	249	31,530
Greene	126	1,500
Halifax	146	36,390
Hanover	1,236	1,120,362
Henrico	3,762	3,806,278
Henry	484	85,102
Isle of Wight	339	149,428
James City	414	300,000
King George	25	29,960
King William	82	46,360
Lancaster	40	7,719
Lee	699	79,404
Loudoun	1,561	5,242,607
Louisa	468	294,281
Madison	1	232
Mathews	64	23,835
Middlesex	64	18,063
Montgomery	545	225,092
Nelson	192	23,645
New Kent	60	28,925
Northampton	30	9,180
Northumberland	22	5,442
Orange	242	93,658
Page	525	216,165
Patrick	196	34,586
Pittsylvania	242	40,400
Powhatan	295	157,229
Prince George	2,268	169,427
Pulaski	432	64,380
Rappahannock	36	46,592
Roanoke	1,588	610,735
Rockbridge	235	96,827
Rockingham	N/A	173,205
Russell	1,148	---
Scott	811	81,100
Shenandoah	265	77,785
Smyth	450	63,279
Southampton	2	1,343
Spotsylvania	742	500,404
Stafford	710	983,008
Surry	62	15,342
Tazewell	501	59,504
Warren	464	325,524
Westmoreland	53	12,661
Wise	2,117	209,998
Wythe	301	48,000
York	659	499,728
Counties totals	45,367	50,945,560
Cities and counties totals	69,799	82,180,367

N/A Not applicable

... Did not reply

Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled: Number of Beneficiaries and Foregone Revenue, 2006 (continued)

Locality	Number of Beneficiaries	Foregone Revenue (\$)
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	58	6,480
Altavista	74	8,142
Big Stone Gap	176	17,465
Blacksburg	36	8,289
Bridgewater	1	70
Brookneal	26	1,803
Chincoteague	39	2,399
Christiansburg	170	15,835
Coeburn	68	2,607
Culpeper	98	6,907
Dublin	17	966
Floyd	2	97
Glasgow	37	1,988
Hamilton	14	12,425
Hillsville	24	1,092
Leesburg	N/A	167,507
Louisa	13	110
Lovettsville	28	17,830
Luray	72	17,183
Marion	13	491
Narrows	56	4,681
New Market	12	505
Onancock	18	1,800
Pound	29	1,439
Pulaski	440	16,802
Purcellville	86	52,784
Rocky Mount	60	3,547
Round Hill	13	6,622
Smithfield	44	7,861
Strasburg	44	4,903
Vienna	267	2,218,705
Vinton	132	642
Wachapreague	2	153
Warrenton	65	2,444
Wise	88	6,864
Wytheville	67	5,096
Towns totals	2,389	2,624,534
N/A: Not applicable		