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Northampton County, VA Code of Ordinances

§ 33.027 EXEMPTION FROM TAXATION OF REAL ESTATE OF CERTAIN ELDERLY OR HANDICAPPED PERSONS.

(A) *Definitions.* For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

COMMISSIONER OF THE REVENUE. Commissioner of the Revenue of the County of Northampton, Virginia or any of his duly authorized deputies or agents.

DWELLING. The full-time residence of the person or persons seeking the exemption.

ELIGIBLE PERSON.

(a) A person who is at least age 65 or permanently and totally disabled. Under this section, real property owned and occupied as the sole dwelling of an eligible person includes real property:

1. Held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives,

2. Held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or

3. Held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.

(b) The term **ELIGIBLE PERSON** does not include any interest held under a leasehold or term of years.

EXEMPTION. Exemption from the county real estate tax according to the provisions of this section.

NET COMBINED FINANCIAL WORTH. All assets of the owners of the dwelling who reside therein, and of the spouse of any such owners, including equitable interests, excluding the value of the dwelling and the land in an amount not to exceed one acre upon which it is situated. For determination of value of real estate properties, the fair market value shall be used.

PERMANENTLY AND TOTALLY DISABLED. Unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

PROPERTY. Real property.

TAXABLE YEAR. The calendar year, from January 1 through December 31, inclusive, for which exemption is sought.

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TOTAL COMBINED INCOME . Total income from all sources of the owners of the dwelling residing therein and of any relative of the owners who reside in the dwelling, except for those relatives living the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not. However, if a person has already qualified for exemption under this section, and if the person can prove by clear and convincing evidence that after so qualifying the person's physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for the person, and if a relative does then move in for that purpose, then none of the relative's income shall be counted towards the income limit.

TREASURER or **COUNTY TREASURER**. Treasurer of the County of Northampton, Virginia, or any of his duly authorized deputies or agents.

(B) *Administration*. The exemption shall be administered by the Commission of the Revenue or his authorized delegate according to the general provisions contained in this section. The Commissioner is authorized and empowered to prescribe, adopt and enforce rules and regulations, including the requirements of answers under oath, as may be reasonably necessary to determine qualifications for exemption. The Commissioner may require reproduction of certified tax returns and appraisal reports to establish income and financial worth.

(C) *Eligibility for exemption*. Exemption shall be granted to persons subject to the following provisions:

(1) The title to the property for which exemption is sought is held or partially held, on December 31, immediately preceding the taxable year by the person or persons seeking the exemption. If the ownership of the property for which application for exemption is made is not held solely by the applicant or jointly with the applicant's spouse, then the amount of the tax exemption hereunder shall be in proportion to the applicant's ownership interest in the subject real property, as the ownership interest may appear;

(2) The head of the household occupying the dwelling and owning title or partial title hereto is 65 years or older on December 31 of the year, immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person or persons seeking the exemption;

(3) ~~The total combined income of the owners during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$22,000. Total combined income shall include income from all sources of the owners, spouses, and of the owners relatives living in the dwelling for which exemption is claimed; provided, however, that the first \$3,000 of annual income of the owners' relatives living in the dwelling other than the spouse's shall be excluded in computing total combined income;~~

(4) ~~The net combined financial worth as of December 31 of the year immediately preceding the taxable year of the owners and of the spouse of any owner shall be determined by the Commissioner of the Revenue to be an amount not to exceed \$80,000. Net combined financial worth shall include the value of all assets, including equitable interest of the owners and the spouse of any owner, excluding the fair market value of the dwelling and the land, not to exceed one acre, upon which it is situated and for which exemption is claimed;~~

(5) The levies against the property seeking relief be current and that the levy for the year the relief is granted be paid timely.

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(D) *Application for exemption.*

(1) Annually after January 1, and before the last day of February of the taxable year, the person or persons claiming exemption shall file with the Commissioner of the Revenue, on forms supplied by such Commissioner of the Revenue, an affidavit under oath and subject to the penalties of perjury, setting forth the location and assessed value of the property and the names of all the related persons occupying such real estate; the total combined income of the persons as specified in division (C)(3) above; and the net combined financial worth of the persons as specified in division (C)(3) above. If such person is under 65 years of age, such form shall have attached thereto a confirmation by the Social Security Administration, the Veterans' Administration, or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in the Commonwealth, to the effect that such person is permanently and totally disabled, as herein defined. The affidavit of at least one of such doctors shall be based upon a physical examination of such person by said doctor.

(2) The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Services Commission which is relevant to the standards for determining permanent and total disability as herein defined. The Commissioner of the Revenue shall also make such further inquiry of persons seeking exemption requiring answers under oath as may be reasonably necessary to determine qualifications therefor, including qualifications as permanently and totally disabled. The Commissioner of the Revenue is authorized to require the reproduction of certified tax returns to establish the income or financial worth of any applicant for exemption from tax hereunder.

(3) If, after audit and investigation, the Commissioner of the Revenue determines that the person or persons are qualified for exemption he or she shall so certify the same, and shall determine the percentage of exemption allowable and issue non-negotiable exemption certificates in the amount of the exemption determined to be applicable to the claimant's real estate tax liability.

(4) Such exemption certificate shall apply only to the tax year for which issued. The person or persons to whom an exemption certificate has been issued shall, on or before the past due date established for payment of such real estate tax, present such exemption certificate to the Treasurer, together with payment of the difference between such exemption and the full amount of the tax payment due on the property for which the exemption was issued. Any exemption certificate not presented in settlement of such taxes on or before the date specified for payment shall be null and void and unusable thereafter and the Commissioner of the Revenue may not reissue a certificate for such tax year.

(5) An exemption certificate may be renewed by the Commissioner of Revenue annually for two years, provided the person holding the exemption files an affidavit, under oath and subject to the penalties of perjury, that no information contained in the last preceding affidavit or written statement has changed.

(E) *Exempt schedule.*

(1) Where the person or persons seeking exemption conforms to the standards and does not exceed the limitations contained herein, the real estate tax exemption shall be as shown on the following schedule:

<i>Total Combined Income From All Sources</i>	<i>Tax Exemption Net Worth</i>
	0 - 80,000
0 - 16,000	90%
16,001 - 17,500	80%
17,501 - 19,000	70%
19,001 - 20,500	60%
20,501 - 22,000	50%

(2) Provided, however, that the maximum annual exemption on any one property shall not exceed \$400.

(F) *Additional provisions.*

(1) The fact that persons who are otherwise qualified for tax exemption are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which the exemption is sought does not continue to be the sole dwelling of such person/persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

(2) Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided in this section shall nullify any exemption for the then current tax year immediately following.

(3) For purposes of this section, a mobile home shall be real estate if the owner's intention that it be permanently affixed is shown by the facts that:

(a) It is located on land belonging in whole or in part to the owner of the mobile home, his spouse, parent or child, and is connected to permanent water and sewer lines or facilities; or

(b) Whether or not it is located on land belonging to persons described in subsection (a), it rests on a permanent foundation, and consists of two or more mobile units which are connected in such a manner that they cannot be towed together on a highway or consists of a mobile unit and other connected rooms or additions which must be removed before the mobile unit can be towed on a highway.

(Ord. passed 5-23-2001; Am. Ord. passed 8-20-2003; Am. Ord. passed 12-12-05; Am. Ord. passed 1-11-2006; Am. Ord. passed 5-14-2013; Am. Ord. passed 11-19-2013; Am. Ord. passed 9-9-2014)

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Code of Virginia
Title 58.1. Taxation

Chapter 32. Real Property Tax

Article 2. Exemptions for Elderly and Handicapped

§ 58.1-3210. Exemption or deferral of taxes on property of certain elderly and handicapped persons.

A. The governing body of any county, city or town may, by ordinance, provide for the exemption from, deferral of, or a combination program of exemptions from and deferrals of taxation of real estate and manufactured homes as defined in § 36-85.3, or any portion thereof, and upon such conditions and in such amount as the ordinance may prescribe. Such real estate shall be owned by, and be occupied as the sole dwelling of anyone at least 65 years of age or if provided in the ordinance, anyone found to be permanently and totally disabled as defined in § 58.1-3217. Such ordinance may provide for the exemption from or deferral of that portion of the tax which represents the increase in tax liability since the year such taxpayer reached the age of 65 or became disabled, or the year such ordinance became effective, whichever is later. A dwelling jointly held by a husband and wife, with no other joint owners, may qualify if either spouse is 65 or over or is permanently and totally disabled, and the proration of the exemption or deferral under § 58.1-3211.1 shall not apply for such dwelling.

B. For purposes of this section, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. Under subsection A, real property owned and occupied as the sole dwelling of an eligible person includes real property (i) held by the eligible person alone or in conjunction with his spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the eligible person or the eligible person and his spouse hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person alone or in conjunction with his spouse possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. For purposes of this article, any reference to real estate shall include manufactured homes.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790;

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1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1993, c. 911; 2007, c. 357; 2014, c. 767.

§ 58.1-3211. Repealed.

Repealed by Acts 2011, cc. 438 and 496, cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.

§ 58.1-3211.1. Prorated tax exemption or deferral of tax.

A. The governing body of the county, city, or town may, by ordinance, also provide for an exemption from or deferral of (or combination program thereof) real estate taxes for dwellings jointly held by two or more individuals not all of whom are at least age 65 or (if provided in the ordinance) permanently and totally disabled, provided that the dwelling is occupied as the sole dwelling by all such joint owners.

The tax exemption or deferral for the dwelling that otherwise would have been provided under the local ordinance shall be prorated by multiplying the amount of the exemption or deferral by a fraction that has as a numerator the percentage of ownership interest in the dwelling held by all such joint owners who are at least age 65 or (if provided in the ordinance) permanently and totally disabled, and as a denominator, 100%. As a condition of eligibility for such tax exemption or deferral, the joint owners of the dwelling shall be required to furnish to the relevant local officer sufficient evidence of each joint owner's ownership interest in the dwelling.

B. For purposes of this subsection, "eligible person" means a person who is at least age 65 or, if provided in the ordinance pursuant to subsection A, permanently and totally disabled. For purposes of the tax exemption pursuant to subsection A, real property that is a dwelling jointly held by two or more individuals includes real property (i) held by an eligible person in conjunction with one or more other people as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which an eligible person with one or more other people hold the power of revocation, or (iii) held in an irrevocable trust under which an eligible person in conjunction with one or more other people possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term "eligible person" does not include any interest held under a leasehold or term of years.

C. The provisions of this section shall not apply to dwellings jointly held by a husband and wife, with no other joint owners.

D. Nothing in this section shall be interpreted or construed to provide for an exemption from or deferral of tax for any dwelling jointly held by nonindividuals.

2007, c. [357](#); 2008, cc. [298](#), [695](#); 2011, cc. [438](#), [496](#); 2014, c. [767](#).

§ 58.1-3212. Local restrictions and exemptions.

Pursuant to Article X, Section 6 (b) of the Constitution of Virginia, the General Assembly hereby authorizes the governing body of a county, city or town to establish by ordinance net financial worth or annual income limitations as a condition of eligibility for any exemption or deferral of tax allowed pursuant to this article. If the governing body establishes an annual income limitation, the computation of annual income shall be based on adding together the income received during the preceding calendar year, without regard to whether a tax return is actually filed, by (i) owners of the dwelling who use it as their principal residence, (ii) owners' relatives who live in the dwelling, except for those relatives living in the dwelling and providing bona fide caregiving services to the owner whether such relatives are compensated or not, and (iii) at the option of each locality, nonrelatives of the owner who live in the dwelling except for bona fide tenants or bona fide caregivers of the owner, whether compensated or not. If the governing body establishes a net financial worth limitation, net financial worth shall be based on adding together the net financial worth, including the present value of equitable interests, as of December 31 of the immediately preceding calendar year, of the owners, and of the spouse of any owner, of the dwelling.

Nothing in this section shall be construed or interpreted as to preclude or prohibit the governing body of a county, city or town from excluding certain sources of income, or a portion of the same, for purposes of its annual income limitation or excluding certain assets, or a portion of the same, for purposes of its net financial worth limitation.

Any county, city, or town that pursuant to this article provides for the exemption from, deferral of, or a combination program of exemptions from and deferrals of real property taxes may exempt or defer the real property taxes of the qualifying dwelling and the land, not exceeding ten acres, upon which it is situated.

No local ordinance shall require that a citizen reside in the jurisdiction for a designated period of time as a condition for qualifying for any real estate tax exemption or deferral program established pursuant to § [58.1-3210](#).

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1989, c. 568; 2011, cc. [438](#), [496](#); 2012, c. [299](#); 2014, c. [767](#).

§ 58.1-3213. Application for exemption.

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A. The person claiming such exemption shall file annually with the commissioner of the revenue of the county, city or town assessing officer or such other officer as may be designated by the governing body in which such dwelling lies, on forms to be supplied by the county, city or town concerned, an affidavit or written statement setting forth (i) the names of the related persons occupying such real estate and (ii) that the total combined net worth including equitable interests and the combined income from all sources, of the persons specified in § 58.1-3212, does not exceed the limits, if any, prescribed in the local ordinance.

B. In lieu of the annual affidavit or written statement filing requirement, a county, city or town may prescribe by ordinance for the filing of the affidavit or written statement on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit or written statement filed has changed to violate the limitations and conditions provided herein.

C. Notwithstanding the provisions of subsections A, B, and E, any county, city or town may, by local ordinance, prescribe the content of the affidavit or written statement described in subsection A, subject to the requirements established in §§ 58.1-3210, 58.1-3211.1, and 58.1-3212, and the local ordinance; the frequency with which an affidavit, written statement or certification as described in subsection B of this section must be filed; and a procedure for late filing of affidavits or written statements.

D. If such person is under 65 years of age, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, as defined in § 58.1-3217; however, a certification pursuant to 42 U.S.C. § 423 (d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in § 58.1-3217. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in § 58.1-3217.

E. Such affidavit, written statement or certification shall be filed after January 1 of each year, but before April 1, or such later date as may be fixed by ordinance. Such ordinance may include a procedure for late filing by first-time applicants or for hardship cases.

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F. The commissioner of the revenue or town assessing officer or another officer designated by the governing body of the county, city or town shall also make any other reasonably necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified herein, including qualification as permanently and totally disabled as defined in § [58.1-3217](#) and qualification for the exclusion of life insurance benefits paid upon the death of an owner of a dwelling, or as specified by county, city or town ordinance. The local governing body may, in addition, require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief or deferral.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1986, c. 214; 1988, c. 334; 1990, c. 158; 1991, c. 286; 1996, c. [480](#); 1997, c. [710](#); 2007, c. [357](#); 2011, cc. [438](#), [496](#).

§ 58.1-3213.1. Notice of local real estate tax exemption or deferral program for the elderly and handicapped.

The treasurer of any county, city or town shall enclose written notice, in each real estate tax bill, of the terms and conditions of any local real estate tax exemption or deferral program established in the jurisdiction pursuant to § [58.1-3210](#). The treasurer shall also employ any other reasonable means necessary to notify residents of the county, city or town about the terms and conditions of the real estate tax exemption or deferral program for elderly and handicapped residents of the county, city or town.

1989, c. 568 .

§ 58.1-3214. Absence from residence.

The fact that persons who are otherwise qualified for tax exemption or deferral by an ordinance promulgated pursuant to this article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental health care for extended periods of time shall not be construed to mean that the real estate for which tax exemption or deferral is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence so long as such real estate is not used by or leased to others for consideration.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 2012, cc. [476](#), [507](#).

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§ 58.1-3215. Effective date; change in circumstances.

A. An exemption or deferral enacted pursuant to § 58.1-3210 or 58.1-3211.1 may be granted for any year following the date that the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or for any year following the date the disability occurred. Changes in income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed and having the effect of exceeding or violating the limitations and conditions provided by county, city or town ordinance shall nullify any exemption or deferral for the remainder of the current taxable year and the taxable year immediately following. However, any locality may by ordinance provide a prorated exemption or deferral for the portion of the taxable year during which the taxpayer qualified for such exemption or deferral.

B. An ordinance enacted pursuant to this article may provide that a change in ownership to a spouse or a nonqualifying individual, when such change resulted solely from the death of the qualifying individual, or a sale of such property shall result in a prorated exemption or deferral for the then current taxable year. The proceeds of the sale which would result in the prorated exemption or deferral shall not be included in the computation of net worth or income as provided in subsection A. Such prorated portion shall be determined by multiplying the amount of the exemption or deferral by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption or deferral is the numerator and the number 12 is the denominator.

C. An ordinance enacted pursuant to this article may provide that an individual who does not qualify for the exemption or deferral under this article based upon the previous year's income limitations and financial worth limitations, may nonetheless qualify for the current year by filing an affidavit that clearly shows a substantial change of circumstances, that was not volitional on the part of the individual to become eligible for the exemption or deferral, and will result in income and financial worth levels that are within the limitations of the ordinance. The ordinance may impose additional conditions and require other information under this subsection. The locality may prorate the exemption or deferral from the date the affidavit is submitted or any other date.

Any exemption or deferral under this subsection must be conditioned upon the individual filing another affidavit after the end of the year in which the exemption or deferral was granted, within a period of time specified by the locality, showing that the actual income and financial worth levels were within the limitations set by the ordinance. If the actual income and financial worth levels exceeded the limitations any exemption or deferral shall be nullified for the current taxable year and the taxable year immediately following.

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Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675; 1987, cc. 525, 534; 1989, c. 40; 2007, c. 357; 2008, c. 208; 2011, cc. 438, 496.

§ 58.1-3216. Deferral programs; taxes to be lien on property.

In the event of a deferral of real estate taxes granted by ordinance, the accumulated amount of taxes deferred shall be paid to the county, city or town concerned by the vendor upon the sale of the dwelling, or from the estate of the decedent within one year after the death of the last owner thereof who qualifies for tax deferral by the provisions of this section and by the county, city or town ordinance. Such deferred real estate taxes shall be paid without penalty, except that any ordinance establishing a combined program of exemptions and deferrals, or deferrals only, may provide for interest not to exceed eight percent per annum on any amount so deferred, and such taxes and interest, if applicable, shall constitute a lien upon the said real estate as if it had been assessed without regard to the deferral permitted by this article. Any such lien shall, to the extent that it exceeds in the aggregate ten percent of the price for which such real estate may be sold, be inferior to all other liens of record.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675.

§ 58.1-3217. Permanently and totally disabled defined.

For purposes of this article, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

Code 1950, § 58-760.1; 1971, Ex. Sess., c. 169; 1972, cc. 315, 616; 1973, c. 496; 1974, c. 427; 1976, c. 543; 1977, cc. 48, 453, 456; 1978, cc. 774, 776, 777, 780, 788, 790; 1979, cc. 543, 544, 545, 563; 1980, cc. 656, 666, 673; 1981, c. 434; 1982, cc. 123, 457; 1984, cc. 267, 675.

§ 58.1-3218. Repealed.

Repealed by Acts 2011, cc. 438 and 496, cl. 4, effective March 24, 2011, and applicable to tax years beginning on or after January 1, 2011.

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Section 3

Real Property Tax Relief Plans and Housing Grants for the Elderly and Disabled, 2015

Sections 58.1-3210 through 58.1-3218 of the *Code of Virginia* provides 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. 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 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.

Localities are allowed to establish by ordinance the net financial worth and annual income limitations pertaining to owners, relatives and non-relatives living in the dwelling (§ 58.1-3212) of qualified elderly or handicapped persons. Further, mobile homes that are owned by elderly and disabled persons are included in the allowable property tax exemptions whether or not mobile homes are permanently affixed. Finally, local governments are authorized to extend tax relief for the elderly and disabled to dwellings that are jointly owned by individuals, not all of whom are over 65 or totally disabled.

The text 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.

Relief Plan Statistics: Gross Income and Net Worth, 2015

Item	Cities	Counties	Towns
Combined gross income allowance:			
Minimum	\$15,000	\$16,000	\$5,000
Maximum	\$79,460	\$81,490	\$72,000
Median	\$44,000	\$35,000	\$25,000
Combined net worth limitations:			
Minimum	\$25,000	\$50,000	\$10,000
Maximum	\$540,000	\$440,000	\$440,000
Median	\$112,500	\$100,000	\$80,000

The following text 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, 2015

	Elderly & Disabled	Elderly Only	Disabled Only
Cities	36	0	0
Counties	86	2	0
Towns	59	9	2
Total	181	11	2

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, who 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 of income of each relative other than the spouse is excluded when computing this amount. The combined net worth amount listed usually excludes the value of the dwelling and a given parcel of land upon which the dwelling is situated.

Table 3.2 details relief plans for renters. As the table indicates, few localities offer such plans. Only four cities (Alexandria, Charlottesville, Fairfax, and Falls Church) and one county (Fairfax) reported having plans for renters.

Table 3.3 lists the combined elderly and disabled beneficiaries reported by each locality in 2014 or 2015 and the amount of revenue foregone by each locality because of the homeowner exemptions. The amounts were reported by 29 cities, 68 counties, and 31 towns that responded to the question. The amounts reported foregone totaled \$30,675,739 for cities, \$63,806,086 for counties and \$405,034 for the

reporting towns. The grand total amount foregone by reporting cities, counties, and towns was \$94,886,859. An estimate of the average revenue foregone per beneficiary is also provided for localities reporting both number of beneficiaries and foregone revenue. For cities, the average revenue foregone was \$1,348 per beneficiary. The amount for counties was \$1,393, and for towns it was \$277.



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**Table 3.1
Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015**

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	\$72,000 (deferral); \$72,000 (exemption)	\$430,000 excludes 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. Flat \$200 relief to all qualified householders.					
Bristol	\$24,000	\$40,000 excludes 1 acre						
Buena Vista	\$25,000; no exemptions	\$65,000 excludes 5 acres	<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	\$125,000 excludes 10 acres	<u>Net Worth</u>					
			\$0- 25,001- 50,001- 75,001- 100,001- 125,000					
			<u>Income</u>	25,000	50,000	75,000	100,000	125,000
			\$0 - 12,500	100%	80%	60%	40%	20%
			12,501 - 25,000	80%	64%	48%	32%	16%
			25,001 - 37,500	60%	48%	36%	24%	12%
			37,501 - 50,000	40%	32%	24%	16%	8%
Chesapeake	\$62,000 income; \$10,000 for non-spousal relative or disabled is excluded	\$350,000 excludes 3 acres	<u>Income</u> <u>Exemption</u>		<u>Income</u> <u>Exemption</u>			
			\$0 - 22,000	100%	\$28,001 - 29,500	50%		
			22,001 - 23,500	90%	29,501 - 31,000	40%		
			23,501 - 25,000	80%	31,001 - 33,500	30%		
			25,001 - 26,500	70%	33,501 - 36,500	20%		
			26,501 - 28,000	60%	36,501 - 44,000	10%		
			44,001 - 62,000 are eligible for a frozen assessment					
Colonial Heights	\$40,000	\$80,000 excludes 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 \$1,600. 50% exemption (maximum: \$150)					
Covington	\$35,000	\$80,000 excludes 1 acre						
Danville	\$20,000 \$27,500 if disabled	\$50,000 excludes 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	\$340,000 excludes 1 acre	<u>Income</u> <u>Exemption</u>					
			\$0 - 42,000	100%				
			42,001 - 52,000	50%				
			52,001 - 72,000	25%				
			Tax deferral up to 100% Tax freeze available based on income table.					
Falls Church	\$75,000 \$10,000 for non-spousal relative excluded	\$540,000 excludes 1 acre						
<u>Size of Family Household</u>								
	<u>1 member</u>	<u>2 members</u>	<u>3 members</u>	<u>4 members</u>	<u>Relief Amount</u>			
	\$0 - 22,950	\$0 - 26,200	\$0 - 29,500	\$0 - 32,750	\$4,000			
	22,951 - 38,250	26,201 - 43,700	29,501 - 49,150	32,751 - 54,600	\$3,000			
	38,251 - 47,600	43,701 - 54,400	49,151 - 61,200	54,601 - 68,000	\$1,000			
	47,601 - 75,000	54,601 - 75,000	61,201 - 75,000	68,001 - 75,000	Deferral			

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Cities (continued)						
Franklin	\$30,000	\$60,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 12,000	100%	\$16,001 - 17,000	50%
			12,001 - 13,000	90%	17,001 - 18,000	40%
			13,001 - 14,000	80%	18,001 - 19,000	30%
			14,001 - 15,000	70%	19,001 - 20,000	20%
			15,001 - 16,000	60%	20,001 - 30,000	10%
Fredericksburg	\$50,000	\$200,000	<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.			
			All income up to \$23,000 qualifies for \$200 relief			
Galax	\$23,000	\$75,000 excludes 1 acre				
Hampton	\$50,000	\$200,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 25,000	100%		
			25,001 - 27,000	75%		
			27,001 - 29,000	50%		
			29,001 - 31,000	25%		
			31,001 - 50,000 may freeze or defer tax payment.			
Harrisonburg	\$30,000	\$75,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 15,000	80%	\$20,001 - 25,000	40%
			15,001 - 20,000	60%	25,001 - 30,000	20%
			(Maximum: \$1,000)			
Hopewell	\$32,500; \$4,000 exemption for each non-spousal relative	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 18,500	100%		
			18,501 - 32,500	50%		
			(Maximum: \$850)			
Lexington	\$30,000; first \$6,000 exempt for each non-spousal relative	\$70,000 excludes 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	\$32,500	\$60,000 excludes 1 acre				
	<u>% Poverty</u>	<u>% Relief</u>	<u>Class 1</u>	<u>Class 2</u>	<u>Class 3</u>	<u>Class 4</u>
	150	100	\$0 - 16,755	\$0 - 22,695	\$0 - 22,695	\$0 - 28,635
	151-175	100	16,756 - 19,548	22,696 - 26,478	22,696 - 26,478	28,636 - 32,500
	176-200	100	19,549 - 22,340	26,479 - 30,260	26,479 - 30,260	N/A
	201-225	100	22,341 - 25,133	30,261 - 32,500	30,261 - 32,500	N/A
	226-250	100	25,134 - 27,925	N/A	N/A	N/A
	251-275	100	27,926 - 30,718	N/A	N/A	N/A
	276-300	100	30,719 - 32,500	N/A	N/A	N/A
	Class 1: applicant (poverty income \$11,170)					
	Class 2: applicant + spouse (poverty income \$15,130)					
	Class 3: applicant + relative (poverty income \$15,130)					
	Class 4: applicant + spouse + relative (poverty income \$19,090)					
Manassas	\$79,460	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 54,800	100%		
			54,801 - 63,020	25%		
			63,021 - 71,240	15%		
			71,241 - 79,460	10%		
Manassas Park	\$60,000	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 50,000	100%		
			50,001 - 60,000	50%		
Martinsville	\$27,500	\$65,000 excludes 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)			

N/A Not applicable

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																
Cities (continued)																																																																			
Newport News	H.U.D. income limits or \$50,000	\$200,000	Deferral to 100%																																																																
Norfolk	\$67,000	\$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 - 67,000</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 - 67,000	20%																																																	
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45,307 - 53,653	40%																																																																		
53,654 - 67,000	20%																																																																		
Norton	\$15,000	\$25,000 excludes 1 acre	100% exemption (maximum: \$100).																																																																
Petersburg	\$35,000; first \$4,000 exempt for each non-spousal relative.	\$70,000 excludes 1 acre	100% exemption (to \$1,200) for \$0 to \$25,000. 50% exemption (to \$1,200) for \$25,001 to \$35,000. The income of applicant, spouse, and all relatives is combined into one total, then the first \$4,000 is exempt for each relative. The remaining income is considered the applicant's.																																																																
Poquoson	\$46,000	\$200,000 excludes 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 25,000</td> <td>100%</td> </tr> <tr> <td>25,001 - 33,000</td> <td>75%</td> </tr> <tr> <td>33,001 - 40,000</td> <td>50%</td> </tr> <tr> <td>40,001 - 46,000</td> <td>25%</td> </tr> </tbody> </table>				Income	Exemption	\$0 - 25,000	100%	25,001 - 33,000	75%	33,001 - 40,000	50%	40,001 - 46,000	25%																																																			
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Portsmouth	\$50,000	\$175,000 excludes 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 - 21,000</td> <td>100%</td> <td>\$25,001 - 26,000</td> <td>50%</td> </tr> <tr> <td>21,001 - 22,000</td> <td>90%</td> <td>26,001 - 27,000</td> <td>40%</td> </tr> <tr> <td>22,001 - 23,000</td> <td>80%</td> <td>27,001 - 28,000</td> <td>30%</td> </tr> <tr> <td>23,001 - 24,000</td> <td>70%</td> <td>28,001 - 29,000</td> <td>20%</td> </tr> <tr> <td>24,001 - 25,000</td> <td>60%</td> <td>29,001 - 30,000</td> <td>10%</td> </tr> </tbody> </table> Income above \$30,000 is eligible for freeze.				Income	Exemption	Income	Exemption	\$0 - 21,000	100%	\$25,001 - 26,000	50%	21,001 - 22,000	90%	26,001 - 27,000	40%	22,001 - 23,000	80%	27,001 - 28,000	30%	23,001 - 24,000	70%	28,001 - 29,000	20%	24,001 - 25,000	60%	29,001 - 30,000	10%																																					
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Radford	\$24,000; \$6,500 exempt for non-spousal relative	\$180,000 ^a excludes 1 acre	100% exemption.																																																																
Richmond	\$50,000	\$200,000 excludes 1 acre																																																																	
<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="6">Net Worth</th> </tr> <tr> <th>\$0-19,000</th> <th>19,001-37,000</th> <th>37,001-55,000</th> <th>55,001-100,000</th> <th>100,001-150,000</th> <th>150,001-200,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 9,000</td> <td>100%</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>75%</td> <td>70%</td> </tr> <tr> <td>9,001 - 12,000</td> <td>100%</td> <td>100%</td> <td>84%</td> <td>71%</td> <td>65%</td> <td>60%</td> </tr> <tr> <td>12,001 - 16,000</td> <td>89%</td> <td>80%</td> <td>71%</td> <td>62%</td> <td>57%</td> <td>50%</td> </tr> <tr> <td>16,001 - 20,000</td> <td>59%</td> <td>50%</td> <td>41%</td> <td>33%</td> <td>31%</td> <td>30%</td> </tr> <tr> <td>20,001 - 30,000</td> <td>40%</td> <td>35%</td> <td>31%</td> <td>27%</td> <td>26%</td> <td>25%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>30%</td> <td>25%</td> <td>21%</td> <td>16%</td> <td>15%</td> <td>15%</td> </tr> <tr> <td>40,001 - 50,000</td> <td>26%</td> <td>22%</td> <td>18%</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	55,001-100,000	100,001-150,000	150,001-200,000	\$0 - 9,000	100%	100%	90%	80%	75%	70%	9,001 - 12,000	100%	100%	84%	71%	65%	60%	12,001 - 16,000	89%	80%	71%	62%	57%	50%	16,001 - 20,000	59%	50%	41%	33%	31%	30%	20,001 - 30,000	40%	35%	31%	27%	26%	25%	30,001 - 40,000	30%	25%	21%	16%	15%	15%	40,001 - 50,000	26%	22%	18%	14%	12%	10%
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Roanoke	\$42,000	\$160,000 excludes 1 acre	Elderly exemption is the amount 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 amount by which the property tax for the year exceeds that for the year in which the owner qualifies.																																																																
Salem	\$50,000	\$100,000 excludes 1 acre	Exemption is the amount by which the property tax exceeds the tax for the year in which the owner became 65. 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. ^b																																																																
Staunton	\$30,000	\$62,500 excludes 1 acre	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="8">Net Worth</th> </tr> <tr> <th>\$0-25,000</th> <th>25,001-31,250</th> <th>31,251-37,500</th> <th>37,501-43,750</th> <th>43,751-50,000</th> <th>50,001-56,520</th> <th>56,521-</th> </tr> </thead> <tbody> <tr> <td>\$0 - 18,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>45%</td> </tr> <tr> <td>18,001 - 21,000</td> <td>85%</td> <td>75%</td> <td>65%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> </tr> <tr> <td>21,001 - 24,000</td> <td>70%</td> <td>60%</td> <td>55%</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> </tr> <tr> <td>24,001 - 27,000</td> <td>50%</td> <td>45%</td> <td>40%</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> </tr> <tr> <td>27,001 - 30,000</td> <td>35%</td> <td>30%</td> <td>25%</td> <td>20%</td> <td>15%</td> <td>10%</td> <td>5%</td> </tr> </tbody> </table>				Income	Net Worth								\$0-25,000	25,001-31,250	31,251-37,500	37,501-43,750	43,751-50,000	50,001-56,520	56,521-	\$0 - 18,000	100%	90%	80%	70%	60%	50%	45%	18,001 - 21,000	85%	75%	65%	55%	50%	45%	40%	21,001 - 24,000	70%	60%	55%	50%	45%	40%	35%	24,001 - 27,000	50%	45%	40%	35%	30%	25%	20%	27,001 - 30,000	35%	30%	25%	20%	15%	10%	5%					
Income	Net Worth																																																																		
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^a The city of Radford includes value up to \$180,000 if house is included. Otherwise, the net worth limit is \$70,000.
^b 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 December 31st of the year immediately preceding the taxable year.

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																																																																		
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Augusta	\$40,000	\$100,000 excludes 5 acres	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="8">Net Worth</th> </tr> <tr> <th>\$0-25,000</th> <th>25,001-50,000</th> <th>50,001-60,000</th> <th>60,001-70,000</th> <th>70,001-80,000</th> <th>80,001-90,000</th> <th>90,001-100,000</th> <th>100,001+</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td></td> </tr> <tr> <td>20,001 - 24,000</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td></td> </tr> <tr> <td>24,001 - 28,000</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td></td> </tr> <tr> <td>28,001 - 30,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td></td> </tr> <tr> <td>30,001 - 32,000</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td>...</td> <td></td> </tr> <tr> <td>32,001 - 34,000</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td>...</td> <td>...</td> <td></td> </tr> <tr> <td>34,001 - 36,000</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td>...</td> <td>...</td> <td>...</td> <td></td> </tr> <tr> <td>36,001 - 38,000</td> <td>30%</td> <td>20%</td> <td>10%</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td></td> </tr> <tr> <td>38,001 - 40,000</td> <td>20%</td> <td>10%</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td>...</td> <td></td> </tr> </tbody> </table>	Income	Net Worth								\$0-25,000	25,001-50,000	50,001-60,000	60,001-70,000	70,001-80,000	80,001-90,000	90,001-100,000	100,001+	\$0 - 20,000	100%	90%	80%	70%	60%	50%	40%		20,001 - 24,000	90%	80%	70%	60%	50%	40%	30%		24,001 - 28,000	80%	70%	60%	50%	40%	30%	20%		28,001 - 30,000	70%	60%	50%	40%	30%	20%	10%		30,001 - 32,000	60%	50%	40%	30%	20%	10%	...		32,001 - 34,000	50%	40%	30%	20%	10%		34,001 - 36,000	40%	30%	20%	10%		36,001 - 38,000	30%	20%	10%		38,001 - 40,000	20%	10%	
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Bath	\$50,000	\$200,000 excludes 10 acres	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="7">Net Worth</th> </tr> <tr> <th>\$0 - 33,500</th> <th>33,501-66,800</th> <th>66,801-100,100</th> <th>100,101-133,400</th> <th>133,401-166,700</th> <th>166,701-200,000</th> <th>200,000+</th> </tr> </thead> <tbody> <tr> <td>\$0 - 10,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td></td> </tr> <tr> <td>10,001 - 20,000</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td></td> </tr> <tr> <td>20,001 - 30,000</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td></td> </tr> <tr> <td>30,001 - 40,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td></td> </tr> <tr> <td>40,001 - 50,000</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> <td></td> </tr> </tbody> </table>	Income	Net Worth							\$0 - 33,500	33,501-66,800	66,801-100,100	100,101-133,400	133,401-166,700	166,701-200,000	200,000+	\$0 - 10,000	100%	90%	80%	70%	60%	50%		10,001 - 20,000	90%	80%	70%	60%	50%	40%		20,001 - 30,000	80%	70%	60%	50%	40%	30%		30,001 - 40,000	70%	60%	50%	40%	30%	20%		40,001 - 50,000	60%	50%	40%	30%	20%	10%																																												
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Bedford	\$37,500	\$100,000 excludes 1 acre	85% of total tax with maximum of \$1,000 or \$500 minimum relief																																																																																																		
Bland	\$25,000; first \$5,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre	100% exemption (maximum: \$200).																																																																																																		
Botetourt	\$40,000; first \$6,500 exempt for non-spousal relatives	\$175,000 excludes 1.25 acres	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 20,000</td> <td>90%</td> </tr> <tr> <td>20,001 - 25,000</td> <td>60%</td> </tr> <tr> <td>25,001 - 30,000</td> <td>40%</td> </tr> <tr> <td>30,001 - 40,000</td> <td>20%</td> </tr> </tbody> </table>	Income	Exemption	\$0 - 20,000	90%	20,001 - 25,000	60%	25,001 - 30,000	40%	30,001 - 40,000	20%																																																																																								
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Buchanan	\$25,000; first \$5,000 exempt for non-spousal relatives	\$50,000 excludes 1 acre	\$125 exemption or amount of tax liability up to \$125.																																																																																																		
Buckingham	\$35,000	\$80,000 excludes 10 acres	If values or tax rates are increased, the tax for eligible citizens is frozen at the current amount of taxes.																																																																																																		
Campbell	\$34,500; first \$10,000 exempt for non-spousal relatives	\$80,900 excludes 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 25,900</td> <td>100%</td> </tr> <tr> <td>25,901 - 30,200</td> <td>75%</td> </tr> <tr> <td>30,201 - 34,500</td> <td>50%</td> </tr> </tbody> </table> (maximum: \$540)	Income	Exemption	\$0 - 25,900	100%	25,901 - 30,200	75%	30,201 - 34,500	50%																																																																																										
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Caroline	\$35,000; first \$6,500 exempt for non-spousal relatives	\$85,000 excludes 10 acres	<table border="1"> <thead> <tr> <th rowspan="2">Income</th> <th colspan="2">Net Worth</th> </tr> <tr> <th>\$0-45,000</th> <th>45,001-85,000</th> </tr> </thead> <tbody> <tr> <td>\$0 - 12,000</td> <td>95%</td> <td>80%</td> </tr> <tr> <td>12,001 - 22,000</td> <td>75%</td> <td>60%</td> </tr> <tr> <td>22,001 - 30,000</td> <td>55%</td> <td>40%</td> </tr> <tr> <td>30,001 - 35,000</td> <td>35%</td> <td>20%</td> </tr> </tbody> </table>	Income	Net Worth		\$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%																																																																																	
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30,001 - 35,000	35%	20%																																																																																																			
Carroll	\$26,000; first \$6,000 exempt for non-spousal relatives	\$80,000 excludes 1 acre	100% of tax on house and one acre of land upon which it is situated (maximum: \$250).																																																																																																		
Charles City	\$50,000; first \$10,000 exempt for disabled applicant	\$150,000 excludes 5 acres	<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: \$1,000)	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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Chesterfield	\$52,000; first \$10,000 exempt for non-spousal relatives	\$350,000 excludes 10 acres	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 37,000</td> <td>100%</td> </tr> <tr> <td>37,001 - 48,500</td> <td>60%</td> </tr> <tr> <td>48,501 - 52,000</td> <td>35%</td> </tr> </tbody> </table> (Maximum abatement is \$2,000 per year for 60% & 35% applicants. Complete tax abated for those eligible for 100% relief.)	Income	Exemption	\$0 - 37,000	100%	37,001 - 48,500	60%	48,501 - 52,000	35%																																																																																										
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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

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Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Clarke	\$55,000; first \$8,000 is exempt for non-spousal relatives	\$250,000 excludes 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	\$30,000	\$90,000 excludes 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	\$50,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 10 acres	<u>Net Worth</u>			
			<u>Income</u>	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>
			\$0 - 20,000	100%	80%	60%
			20,001 - 30,000	70%	50%	40%
			30,001 - 40,000	50%	35%	20%
			40,001 - 50,000	30%	25%	15%
					15%	10%
Cumberland	\$16,000	\$100,000 excludes 1 acre	Income \$6,001 - \$16,000 - Reduction 50% of tax due Income \$6,000 and less - Reduction 75% of tax due (not to exceed \$300) \$150 exemption.			
Dickenson	\$37,000; first \$4,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre				
Dinwiddie	\$35,000; first \$5,000 exempt for non-spousal relatives	\$100,000 excludes 5 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 28,000	100%		
			28,001 - 35,000	50%		
Essex	\$27,500	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 16,000	100%		
			16,001 - 20,000	80%		
			20,001 - 23,500	60%		
			23,501 - 27,500	40%		
			(Maximum: \$750 - Must be 65 years old or permanently and totally disabled.)			
Fairfax	\$72,000; first \$6,500 exempt for non-spousal relatives	\$340,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 52,000	100%		
			52,001 - 62,000	50%		
			62,001 - 72,000	25%		
Fauquier	\$58,000; first \$10,000 exempt for non-spousal relatives	\$440,000 excludes 5 acres	On house and up to five acres, 100% exemption.			
Floyd	\$20,650; first \$6,000 exempt for non-spousal relatives	\$75,000 excludes 1 acre	Subject to restrictions and conditions the article provides for Exemption up to \$200			
Fluvanna	\$50,000; first \$12,500 exempt for non-spousal relatives	\$160,000 excludes 5 acres	<u>Net Worth</u>			
			<u>Income</u>	<u>40,000</u>	<u>80,000</u>	<u>120,000</u>
			\$0 - 12,500	100%	75%	50%
			12,501 - 25,000	75%	57%	39%
			25,001 - 37,500	50%	39%	27%
			37,501 - 50,000	25%	20%	15%
					15%	5%
Franklin	\$25,000; first \$3,000 exempt for non-spousal relatives	\$80,000 excludes 5 acres	<u>Net Worth</u>			
			<u>Income</u>	<u>12,000</u>	<u>25,000</u>	<u>35,000</u>
			\$0 - 9,000	90%	80%	70%
			9,001 - 12,000	75%	65%	50%
			12,001 - 15,000	65%	55%	40%
			15,001 - 18,000	55%	45%	30%
			18,001 - 25,000	45%	35%	20%
					20%	10%
					10%	10%
Frederick	\$50,000; first \$8,500 exempt for non-spousal relatives	\$150,000 excludes 1 acre	<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	\$45,000	\$65,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>	<u>Income</u>	<u>Exemption</u>
			\$0 - 15,000	80%	25,001 - 35,000	40%
			15,001 - 25,000	60%	35,001 - 45,000	20%

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Gloucester	\$35,000	\$100,000 excludes 10 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 20,000	100% of tax due		
			20,001 - 25,000	\$775 max		
			25,001 - 35,000	\$600 max		
Goochland	\$67,000; first \$10,000 exempt for non-spousal relatives	\$250,000 excludes 10 acres	100% exemption (maximum: \$800).			
Grayson	\$23,500; first \$2,500 exempt for non-spousal relatives	\$80,500 excludes 1 acre	100% exemption (maximum \$225).			
Greene	\$27,000; first \$6,500 exempt for non-spousal relatives	\$100,000 excludes 5 acres	<u>Income</u>	<u>Exemption</u>		
			\$0 - 10,000	100%		
			10,001 - 18,000	75%		
			18,001 - 27,000	55%		
Greenville	\$30,000	\$75,000 excludes 1 acre	Up to \$300 annual tax relief.			
Halifax	\$22,000	\$60,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,000	100%		
			15,001 - 20,000	75%		
			20,001 - 22,000	50%		
			(maximum exemption \$500)			
Hanover	\$50,000; first \$10,000 exempt for non-spousal relatives	\$200,000 excludes 10 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%		
Henrico	\$67,000; first \$10,000 of each relative excluded	\$350,000 excludes 10 acres	100% relief up to \$3,000			
Henry	\$17,000	\$50,000 excludes 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%
					16,001 - 17,000	10%
			(maximum: \$300)			
Isle of Wight	\$43,100; first \$5,000 exempt for non-spousal relatives	\$180,300 excludes 1 acre	Option to defer or taxpayer may exempt.			
			<u>Income</u>	<u>Exemption</u>		
			\$0 - 25,000	100%		
			25,001 - 31,100	75%		
			31,101 - 37,000	50%		
			37,001 - 43,100	25%		
			(maximum: \$800)			
James City	\$45,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 10 acres	The first \$112,000 of assessed value is exempt.			
King and Queen	\$35,000	\$60,000 excludes 2 acres	Up to \$500 exemption			
King George	\$25,000; first \$1,500 exempt for non-spousal relatives	\$60,000	100% exemption.			
King William	\$50,000	\$100,000 excludes 5 acres	Up to \$1,000 of tax relief per year.			
Lancaster	\$21,800; first \$2,500 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 15,100	100%		
			15,101 - 17,200	80%		
			17,201 - 19,500	60%		
			19,501 - 21,800	40%		
Lee	\$25,000; first \$2,000 exempt for non-spousal relatives	\$85,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>		
			\$0 - 17,000	100%		
			17,001 - 19,500	75%		
			19,501 - 22,000	50%		
			22,001 - 25,000	25%		
			(maximum: \$200)			

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

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Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																																
Counties (continued)																																																			
Loudoun	\$72,000	\$440,000	100% exemption on home and ten acres of lot.																																																
Louisa	\$40,000; \$6,500 exempt for non-spousal relatives	\$100,000 excludes 10 acres	<table border="1"> <thead> <tr> <th colspan="5">Net Worth</th> </tr> <tr> <th></th> <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>Income</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$0 - 18,000</td> <td>100%</td> <td>90%</td> <td>80%</td> <td>75%</td> </tr> <tr> <td>18,001 - 29,000</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>70%</td> </tr> <tr> <td>29,001 - 40,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>50%</td> </tr> </tbody> </table> <p>Maximum exemption: \$1,000</p>	Net Worth						\$0- 25,000	25,001- 50,000	50,001- 75,000	75,001- 100,000	Income					\$0 - 18,000	100%	90%	80%	75%	18,001 - 29,000	90%	80%	70%	70%	29,001 - 40,000	70%	60%	50%	50%																		
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29,001 - 40,000	70%	60%	50%	50%																																															
Madison	\$30,000	\$75,000 excludes 3 acres	Taxpayers who qualify for deferral shall be entitled to have their total real estate tax remain at the amount of such tax for subsequent years until they no longer qualify for deferral.																																																
Mathews (elderly only)	\$35,000	\$100,000 excludes 5 acres	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 23,000</td> <td>100%</td> </tr> <tr> <td>23,001 - 27,000</td> <td>80%</td> </tr> <tr> <td>27,001 - 31,000</td> <td>60%</td> </tr> <tr> <td>31,001 - 35,000</td> <td>40%</td> </tr> </tbody> </table> <p>(maximum: \$900)</p>	Income	Exemption	\$0 - 23,000	100%	23,001 - 27,000	80%	27,001 - 31,000	60%	31,001 - 35,000	40%																																						
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Middlesex	\$27,500; first \$3,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 13,000</td> <td>100%</td> </tr> <tr> <td>13,001 - 16,000</td> <td>80%</td> </tr> <tr> <td>16,001 - 19,000</td> <td>60%</td> </tr> <tr> <td>19,001 - 22,000</td> <td>40%</td> </tr> <tr> <td>22,001 - 27,500</td> <td>20%</td> </tr> </tbody> </table>	Income	Exemption	\$0 - 13,000	100%	13,001 - 16,000	80%	16,001 - 19,000	60%	19,001 - 22,000	40%	22,001 - 27,500	20%																																				
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Montgomery	\$51,000	\$150,000 excludes 1 acre	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 32,600</td> <td>100%</td> </tr> <tr> <td>32,601 - 40,800</td> <td>60%</td> </tr> <tr> <td>40,801 - 51,000</td> <td>40%</td> </tr> </tbody> </table> <p>Deferral up to 100%</p>	Income	Exemption	\$0 - 32,600	100%	32,601 - 40,800	60%	40,801 - 51,000	40%																																								
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Nelson	\$50,000 first \$3,000 exempt other than owner	\$100,000 excludes 1 acre	Exemption based on sliding scale on income/net worth.																																																
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Northampton	\$22,000	\$80,000 excludes 1 acre	Percentage based on net worth and income.																																																
Northumberland	\$20,000	\$100,000 excludes 1 acre	Percentage based on net worth and income.																																																
Orange	\$40,000; first \$7,500 exempt for non-spousal relatives	\$90,000 excludes 2 acres	<table border="1"> <thead> <tr> <th colspan="6">Net Worth</th> </tr> <tr> <th></th> <th>\$0- 18,000</th> <th>18,001- 36,000</th> <th>36,001- 54,000</th> <th>54,001- 72,000</th> <th>72,001- 110,000</th> </tr> </thead> <tbody> <tr> <td>Income</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$0 - 15,000</td> <td>90%</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> </tr> <tr> <td>15,001 - 20,500</td> <td>80%</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> </tr> <tr> <td>20,501 - 26,000</td> <td>70%</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> </tr> <tr> <td>26,001 - 31,500</td> <td>60%</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> </tr> <tr> <td>31,501 - 40,000</td> <td>50%</td> <td>40%</td> <td>30%</td> <td>20%</td> <td>10%</td> </tr> </tbody> </table>	Net Worth							\$0- 18,000	18,001- 36,000	36,001- 54,000	54,001- 72,000	72,001- 110,000	Income						\$0 - 15,000	90%	80%	70%	60%	50%	15,001 - 20,500	80%	70%	60%	50%	40%	20,501 - 26,000	70%	60%	50%	40%	30%	26,001 - 31,500	60%	50%	40%	30%	20%	31,501 - 40,000	50%	40%	30%	20%	10%
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Page	\$21,500	\$114,000 excludes 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 - 14,000</td> <td>100%</td> <td>\$16,001 - 17,000</td> <td>40%</td> </tr> <tr> <td>14,001 - 15,000</td> <td>80%</td> <td>17,001 - 18,000</td> <td>30%</td> </tr> <tr> <td>15,001 - 16,000</td> <td>60%</td> <td>18,001 - 19,000</td> <td>25%</td> </tr> <tr> <td></td> <td></td> <td>19,001 - 21,500</td> <td>20%</td> </tr> </tbody> </table>	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%																												
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Patrick	\$22,000	\$100,000 excludes 1 acre	Maximum exemption \$300.																																																
Pittsylvania	\$18,000; first \$4,000 exempt for non-spousal relatives	\$60,000 excludes 1 acre	Percentage relief from 20% to 90% based on net worth and income. Maximum exemption is \$300.																																																
Powhatan	\$50,000; first \$7,500 exempt for disabled only; first \$6,500 for non-spousal relatives	\$200,000 excludes 1 acre	Income up to \$50,000 receives exemption of up to \$800 off of taxes on one acre and home.																																																

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Counties (continued)						
Prince Edward	\$22,000	\$150,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>	
			\$0 - 11,000	100%		
			11,001 - 22,000	50%		
Prince George	\$45,000	\$120,000 excludes 5 acres	<u>Income</u>		<u>Exemption</u>	
			\$0 - 28,000	100%		
			28,001 - 45,000	50%		
Prince William	\$81,490; deduct \$7,500 of disability income; each relative deducts up to \$10,000 of income	\$340,000 excludes 25 acres	<u>Income</u>		<u>Exemption</u>	
			\$0 - 56,200	100%		
			56,201 - 64,630	75%		
			64,631 - 73,060	50%		
			73,061 - 81,490	25%		
Pulaski	\$25,000; first \$2,500 exempt for non-spousal relatives	\$55,000 excludes 3 acres	<u>Income</u>		<u>Exemption</u>	
			\$0 - 15,000	80%		
			15,001 - 18,125	60%		
			18,126 - 21,250	40%		
			21,251 - 25,000	20%		
Rappahannock	\$30,500	\$250,000 excludes 5 acres	100% relief for income under \$30,540 and net worth under \$250,000. 100% deferral for income under \$30,540 and net worth under \$350,000.			
Richmond	20,000	100,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>	
			\$0 - 14,000	100%		
			14,001 - 16,000	80%		
			16,001 - 18,000	60%		
			18,001 - 20,000	40%		
Roanoke	\$56,566	\$200,000 excludes 1 acre	Value of home and 1 acre frozen at prior years assessment as long as owner qualifies.			
Rockbridge	\$50,000; first \$10,000 exempt for non-spousal relatives	\$200,000 excludes 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	\$35,000; first \$6,500 exempt for non-spousal relatives	\$75,000 excludes 1 acre	<u>Net Worth</u>			
			\$0-	35,001-	50,001-	
			<u>Income</u>	35,000	50,000	75,000
			\$0 - 15,000	100%	75%	50%
			15,001 - 20,000	80%	65%	40%
			20,001 - 27,000	50%	40%	30%
			27,001 - 35,000	25%	15%	10%
			over 35,000	0%	0%	0%
Russell	\$30,000; first \$2,500 exempt for non-spousal relatives	\$80,000 excludes 1 acre	100% exemption (maximum: \$165).			
Scott	\$25,000	\$85,000 excludes 1 acre	Maximum relief is \$150.			
Shenandoah	\$30,000; first \$3,000 exempt for non-spousal relatives	\$100,000 excludes 1 acre	<u>Income</u>		<u>Exemption</u>	
			\$0 - 15,000	100%	22,501 - 25,500	50%
			15,001 - 17,500	80%	25,501 - 27,000	40%
			17,501 - 20,000	70%	27,001 - 30,000	30%
			20,001 - 22,500	60%		
Smyth	\$25,000; first \$1,500 exempt for non-spousal relatives	\$65,000 excludes 1 acre	<u>Net Worth</u>			
			\$0-	28,501-	41,001-	
			<u>Income</u>	28,500	41,000	65,000
			\$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%
			(maximum relief is \$200.)			
Southampton	\$30,000; first \$6,000 exempt for non-spousal relatives	\$80,000 excludes 1 acre	Sliding scale from 10% to 90% relief based on gross income and net worth.			
Spotsylvania	\$50,000; first \$5,500 exempt for non-spousal relatives	\$200,000 excludes 1 acres	100% exemption (maximum: \$1,200).			

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
Counties (continued)							
Stafford	\$40,000; first \$4,000 exempt for non-spousal relatives	\$400,000 excludes 2 acres	100% exemption: \$35,000 income; max. net worth \$300,000 50% exemption: \$30,000 income; max. net worth \$400,000 50% exemption: \$40,000 income; max net worth \$200,000				
Surry	\$30,000; first \$6,500 for non-spousal relatives	\$100,000 excludes 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)	\$30,000	\$75,000 excludes 1 acre	100% exemption. (Maximum: \$300)				
Warren	Category I: Ages 65 to 69: \$26,500	\$100,000 excludes 5 acres	100% exemption.				
	Category II: Over age 70: \$30,000		100% exemption.				
Washington	\$26,124	\$100,000 excludes 5 acres	<u>Net Worth</u>				
				\$0- 33,001-	66,001-		
				33,000	66,000	100,000	
			<u>Income</u>				
			\$0 - 10,520	80%	64%	56%	
			10,521 - 15,608	60%	48%	42%	
15,609 - 20,865	40%	32%	28%				
20,866 - 26,124	20%	16%	14%				
Westmoreland	\$20,000	\$60,000 excludes 1 acre	65 years or older or permanently and totally disabled for a tax relief amount of up to \$300. Must 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%	
Wise	\$42,000; \$4,000 exempt for non-spousal relatives	\$85,000 excludes 1 acre	Maximum \$200 exemption.				
Wythe	\$30,000; first \$5,000 exempt for non-spousal relatives	\$80,000 excludes 1 acre	\$200 exemption.				
York	\$50,000; exempt \$10,000 of income for non-spousal relatives	\$200,000 excludes 10 acres	<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		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

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption				
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 non-spousal relatives	\$40,000 excludes 1 acre	<u>Net Worth</u>				
			<u>Income</u>	<u>20,000</u>	<u>30,000</u>	<u>40,000</u>	
			\$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	\$34,500; first \$10,000 exempt for non-spousal relatives	\$80,900 excludes 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 25,900	100%			
			25,901 - 30,200	75%			
			30,201 - 34,500	50%			
			(Maximum: \$500)				
Ashland	\$30,000	\$100,000	50% exemption.				
Big Stone Gap	\$22,000; first \$4,000 exempt for non-spousal relatives	\$85,000	Maximum exemption is \$100.				
Blacksburg	\$51,000; first \$10,000 exempt for non-spousal relatives	\$150,000	<u>Income</u>	<u>Exemption</u>	<u>Deferral</u>		
			\$0 - 32,600	100%	0%		
			32,601 - 40,800	60%	40%		
			40,801 - 51,000	40%	60%		
Bluefield (elderly only)	\$25,000	\$75,000 excludes 1 acre	100% exemption. up to \$200.				
Bridgewater	\$11,000; first \$2,000 exempt for non-spousal relatives	\$30,000	<u>Net Worth</u>				
			<u>Income</u>	<u>\$0- 15,000</u>	<u>15,001- 20,000</u>	<u>20,001- 25,000</u>	
			\$0 - 6,500	80%	64%	56%	
			6,501 - 8,000	60%	48%	42%	
			8,001 - 9,500	40%	32%	28%	
			9,501 - 11,000	20%	16%	14%	
Broadway (elderly only)	\$18,000	\$50,000	N/A				
Brookneal	\$22,000 first \$2,500 exempt for non-spousal 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)				
Cape Charles	\$22,000	\$80,000 excludes 1 acre	<u>Income</u>	<u>Exemption</u>			
			\$0 - 16,000	90%			
			16,001 - 17,500	80%			
			17,501 - 19,000	70%			
			19,001 - 20,500	60%			
			20,501 - 22,000	50%			
			(maximum: \$300)				
Chilhowie	\$22,000	\$35,000 excludes 1 acre	Up to 100% exemption				
Christiansburg	\$51,000	\$150,000	<u>Income</u>	<u>Exemption</u>			
			\$0 - 32,600	100%			
			32,601 - 40,800	60%			
			40,801 - 51,000	40%			
Clifton Forge	\$25,000	\$55,000	Up to 100% exemption				
Clintwood	\$37,000	\$75,000 excludes 1 acre	N/A				
Colonial Beach	\$22,500 or \$32,000 with partner	\$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.				

N/A Not applicable.

Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption			
Towns (continued)						
Culpeper	\$50,000; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 1 acre	Sliding scale of net worth/income determine exemption.			
Dublin	\$23,200; first \$2,500 exempt for each relative	\$55,000 excludes 3 acres	<u>Income</u>		<u>Exemption</u>	
			\$0 - 15,000		80%	
			15,001 - 18,500		60%	
			18,501 - 21,000		40%	
			21,001 - 23,200		20%	
Floyd	\$17,000 first \$6,000 exempt for non-spousal relatives	\$55,000	\$50 deduction from real estate bill for each year that such person qualifies for relief.			
Front Royal	\$15,171	\$100,000 excludes 1 acre	Deferral or exemption.			
Grundy	\$16,500	\$50,000	Determined by Buchanan County code.			
Hamilton	\$72,000	\$440,000 excludes 3 acres	All owner(s) of the dwelling, excluding the spouse, are at least 65 years of age or permanently and totally disable on 12/31/11. The title of the dwelling is held on Jan. 1, 2012, 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.			
Haymarket	\$71,300; exempt \$10,000 for non-spousal relative; exempt \$7,500 of disabled	\$340,000 excludes 1 acre	100% exemption if income is less than \$22,000. 100% deferral if income is less than 85% of HUD low income limit; 75% deferral if income is less than 90% of HUD low income limit; 50% deferral if income is less than 95% of HUD low income limit; 25% deferral if income is less than HUD low income limit.			
Haysi	\$25,000	\$75,000 excludes 1 acre	N/A			
Herndon	\$72,000	\$340,000 excludes 1 acre	<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 others in household	\$80,000 excludes 1 acre	50% exemption. (Maximum: \$74.50)			
Hurt (elderly only)	\$12,000; first \$4,000 exempt	\$30,000	20% reduction on existing rate on assessed valuation.			
Independence	\$5,000	\$10,000 excludes 1 acre	Deferred taxes attached as lien on property and collected at time of sale.			
Lebanon	\$27,000; first \$2,500 exempt for non-spousal relatives	\$75,000 excludes 1 acre	50% exemption. Maximum \$150.			
Leesburg	\$72,000	\$440,000 excludes 10 acres	100% exemption.			
Louisa	\$35,000	\$85,000	N/A			
Luray	\$21,500	\$114,000 excludes 1 acre	<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	\$22,000	\$35,000	50% exemption.			
Narrows (elderly only)	\$25,000	\$35,000	Determined by Giles County code.			
New Market	\$14,000	\$55,000	<u>Income</u>		<u>Exemption</u>	
			\$0 - 8,000		75%	
			8,001 - 9,500		65%	
			9,501 - 11,000		55%	
			11,001 - 12,500		45%	
			12,501 - 14,000		35%	

N/A Not applicable.

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Table 3.1 Real Property Owner Tax Relief Plans for the Elderly and Disabled, 2015 (continued)

Locality	Combined Gross Income	Combined Net Worth	Relief Plan/Exemption																																															
Towns (continued)																																																		
Pamplin	\$15,000; first \$6,500 exempt for non-spousal relatives	\$90,000	Determined by Appomattox County code.																																															
Pound	\$16,000	\$75,000	A flat \$50 discount.																																															
Pulaski	\$15,000	\$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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Purcellville	\$72,000; first \$7,500 exempt for non-spousal relatives	\$440,000 excludes 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 non-spousal relatives	\$195,000	100% exempt if qualified.																																															
Rocky Mount	\$25,000	\$80,000 excludes 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> </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%
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Round Hill	\$52,000	\$195,000	Determined by Loudoun County code.																																															
Smithfield	\$30,000	\$150,000	Determined by Isle of Wight County code.																																															
Stanley (elderly only)	\$21,500	\$114,000	Determined by Page County code.																																															
Strasburg	\$30,000	\$100,000 excludes 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 - 17,500</td> <td>80%</td> </tr> <tr> <td>17,501 - 20,000</td> <td>70%</td> </tr> <tr> <td>20,001 - 22,500</td> <td>60%</td> </tr> <tr> <td>22,501 - 25,500</td> <td>50%</td> </tr> <tr> <td>25,501 - 27,000</td> <td>40%</td> </tr> <tr> <td>27,001 - 30,000</td> <td>30%</td> </tr> </tbody> </table>	Income	Exemption	\$0 - 15,000	100%	15,001 - 17,500	80%	17,501 - 20,000	70%	20,001 - 22,500	60%	22,501 - 25,500	50%	25,501 - 27,000	40%	27,001 - 30,000	30%																															
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Tazewell	\$25,000	N/A	Determined by Tazewell County code.																																															
The Plains (elderly only)	\$75,000	N/A	100% exemption.																																															
Timberville	\$35,000	\$75,000	Determined by Rockingham County code.																																															
Vienna	\$72,000	\$340,000	<table border="1"> <thead> <tr> <th>Income</th> <th>Exemption</th> </tr> </thead> <tbody> <tr> <td>\$0 - 52,000</td> <td>100%</td> </tr> <tr> <td>52,001 - 62,000</td> <td>50%</td> </tr> <tr> <td>62,001 - 72,000</td> <td>25%</td> </tr> </tbody> </table>	Income	Exemption	\$0 - 52,000	100%	52,001 - 62,000	50%	62,001 - 72,000	25%																																							
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62,001 - 72,000	25%																																																	
Vinton	\$56,600; first \$6,500 exempt for non-spousal relatives	\$200,000 excludes 1 acre	100% exemption.																																															
Warrenton	\$30,000; first \$6,500 exempt for non-spousal relatives	\$100,000 excludes 1 acre	100% exemption.																																															
Wise	\$42,000; first \$4,000 exempt for non-spousal relatives	\$85,000	100% exemption.																																															
Woodstock	\$30,000	\$100,000	<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 - 17,500</td> <td>80%</td> </tr> <tr> <td>17,501 - 20,000</td> <td>70%</td> </tr> <tr> <td>20,001 - 22,500</td> <td>60%</td> </tr> <tr> <td>22,501 - 25,500</td> <td>50%</td> </tr> <tr> <td>25,501 - 27,000</td> <td>40%</td> </tr> <tr> <td>27,001 - 30,000</td> <td>30%</td> </tr> </tbody> </table>	Income	Exemption	\$0 - 15,000	100%	15,001 - 17,500	80%	17,501 - 20,000	70%	20,001 - 22,500	60%	22,501 - 25,500	50%	25,501 - 27,000	40%	27,001 - 30,000	30%																															
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Wytheville	\$15,000; first \$5,000 exempt for non-spousal relatives	\$50,000	100% exemption (maximum: \$75.00).																																															
N/A	Not applicable																																																	

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**Table 3.2
Real Property Renter Tax Relief Plans for the Elderly and Disabled, 2015**

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 for each roommate	\$75,000			
			Income	Monthly Grant	Maximum Annual Benefit
			\$ 0 - 15,000	\$500	\$6,000
			15,001 - 21,000	375	4,500
			21,001 - 25,600	250	3,000
Charlottesville	\$50,000; first \$7,500 of permanent disability compensation exempt; first \$8,500 for non-spousal relative exempt	\$125,000	Relief equals the amount derived by subtracting 24% of previous year's gross combined income from actual rent or 6,000 for previous year, whichever is less. Multiply excess by 25% to obtain amount.		
Fairfax	\$40,000; first \$7,500 exempt for disabled; first \$6,500 exempt for each relative	\$150,000	10% of annual rent payment up to \$2,000.		
Falls Church	\$38,250	\$150,000	Varies based on income and assets; maximum grant of \$1,500 annually.		
Counties (Note: Fairfax was the only county that responded to the items in this table.)					
Fairfax	\$22,000; first \$6,500 exempt for each relative	\$75,000	The grant total is based on the amount of rent paid for the dwelling during the grant year that exceeds 30% of income.		
Towns (No towns responded as having rental relief plans.)					

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Table 3.3

Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2014 or 2015

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
Cities (Note: All cities responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)				
Alexandria	2014	1,163	3,761,192	3,234
Buena Vista	2014	129	55,278	429
Charlottesville	2015	734	674,181	919
Chesapeake	2014	3,239	3,118,151	963
Colonial Heights	2015	233	238,057	1,022
Covington	2014	130	19,265	148
Fairfax	2015	299	991,397	3,316
Falls Church	2015	63	284,448	4,264
Franklin	2014	79	28,417	360
Fredericksburg	2014	186	183,676	988
Galax	2015	60	17,462	291
Hampton	2015	1,775	1,775,289	1,000
Hopewell	2015	308	...	...
Lexington	2014	62	37,299	602
Lynchburg	2014	784	699,673	892
Manassas Park	2015	74	221,263	2,990
Martinsville	2014	191	61,086	320
Newport News	2015	712	...	...
Norfolk	2015	2,266	...	...
Norton	2015	73	7,940	109
Poquoson	2014	139	218,524	1,572
Radford	2015	73	46,980	644
Richmond	2014	2,434	2,653,039	1,090
Roanoke	2015	1,450	224,805	155
Staunton	2015	143	121,105	847
Suffolk	2015	1,713	2,239,032	1,307
Virginia Beach	2015	7,125	12,700,321	1,783
Waynesboro	2015	163	85,279	523
Winchester	2014	255	249,686	979
Cities total		22,764 [†]	30,675,739 [†]	1,348*
Counties (Note: All counties responded to this survey. Those that answered "not applicable" for all items in this table are excluded.)				
Albemarle	2014	768	1,284,528	1,673
Amelia	2015	416	121,299	292
Amherst	2015	714	232,226	325
Appomattox	2014	122	26,458	217
Arlington	2015	1,185	4,295,500	3,625
Augusta	2015	622	321,505	517
Bath	2014	260	81,541	314
Bedford	2015	561	284,222	507
Buckingham	2014	58	4,719	81
Caroline	2015	252	144,970	575
Carroll	2014	408	93,506	229
Chesterfield	2015	3,554	3,564,008	1,003
Culpeper	2015	435	445,724	1,025
Cumberland	2015	34	7,282	214
Dinwiddie	2015	393	275,954	702
Fairfax	2014	7,564	25,143,640	3,324
Fauquier	2015	1,057	2,304,154	2,180
Floyd	2015	107	...	...
Fluvanna	2015	342	254,497	744
Franklin	2014	335	77,541	231
Frederick	2015	730	378,741	519
Giles	2015	232	37,074	160
Gloucester	2014	398	...	...
Goochland	2015	549	408,509	744
Grayson	2014	367	68,370	186

... No response.

[†] Sum does not include data from those localities which did not provide estimates of both number of beneficiaries and foregone revenue.

* Average only for localities reporting both number of beneficiaries and foregone tax revenue.

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Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2014 or 2015 (continued)

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
Counties (continued)	2014	281	262,750	935
Greene	2014	88	24,478	278
Greensville	2015	153	41,886	274
Halifax	2015	1,472	1,392,818	946
Hanover	2015	6,171	7,111,759	1,152
Henrico	2014	312	41,596	133
Henry	2014	486	333,660	687
Isle of Wight	2014	77	22,365	290
King & Queen	2014	41	30,916	754
King George	2015	223	232,798	1,044
King William	2015	706	111,747	158
Lee	2014	2,290	8,155,929	3,562
Loudoun	2014	548	395,226	721
Louisa	2015	11	11,327	1,030
Madison	2015	119	65,122	547
Mathews	2015	80	40,232	503
Middlesex	2014	801	722,143	902
Montgomery	2015	291	141,692	487
Nelson	2015	58	16,338	282
Northampton	2015	111	28,062	253
Northumberland	2014	243	203,272	837
Orange	2015	390	187,408	481
Page	2015	396	403,280	1,018
Powhatan	2015	71	...	...
Prince Edward	2014	67	111,363	1,662
Rappahannock	2015	50	17,426	349
Richmond	2014	1,498	67,559	45
Roanoke	2015	296	131,585	445
Rockbridge	2015	601	267,848	446
Rockingham	2015	902	...	...
Russell	2015	938	87,743	94
Scott	2015	276	141,064	511
Shenandoah	2015	414	67,132	162
Smyth	2015	221	80,862	366
Southampton	2014	896	1,546,952	1,727
Stafford	2015	97	41,978	433
Surry	2014	406	101,896	251
Tazewell	2014	397	292,779	737
Warren	2014	669	154,459	231
Washington	2015	95	25,307	266
Westmoreland	2015	1,536	288,228	188
Wise	2015	450	74,467	165
Wythe	2012	606	474,668	783
York	2015	45,819†	63,806,086†	1,393*
Counties total		68,583†	94,481,825†	1,378*
Cities and counties total				

... No response.
 † Sum does not include data from those localities which did not provide estimates of both number of beneficiaries and foregone revenue.
 * Average only for localities reporting both number of beneficiaries and foregone tax revenue.

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Table 3.3 Real Property Tax Relief Plans for the Elderly and Disabled Homeowners: Number of Beneficiaries and Foregone Tax Revenue, 2014 or 2015 (continued)

Locality	Year for Which Data Apply	Number of Beneficiaries	Foregone Tax Revenue (\$)	Average Foregone Tax Revenue per Beneficiary (\$)
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	2014	59	10,061	171
Altavista	2014	76	8,991	118
Ashland	2015	28	1,714	61
Blacksburg	2015	44	18,147	412
Bluefield	2014	83	6,000	72
Boyce	2014	13	...	...
Brookneal	2014	25	2,364	95
Cape Charles	2014	3	...	...
Chilhowie	2014	10	763	76
Christiansburg	2015	283	45,898	162
Clarksville	2015	3	1,447	482
Culpeper	2014	127	9,989	79
Floyd	2014	2	100	50
Gate City	2014	6	...	...
Grundy	2014	4	...	...
Hamilton	2014	10	6,839	684
Lovettsville	2014	41	20,847	508
Luray	2015	69	15,672	227
Marion	2014	22	960	44
New Market	2015	7	829	118
Purcellville	2015	83	...	...
Rocky Mount	2014	50	4,189	84
Round Hill	2014	14	7,265	519
Strasburg	2015	45	7,704	171
Tazewell	2014	41	4,742	116
Vienna	2014	213	204,481	960
Vinton	2014	4	144	36
West Point	2015	17	7,235	426
Wise	2014	66	6,467	98
Woodstock	2015	40	6,019	150
Wytheville	2014	83	6,167	74
Towns total		1,462 [†]	405,034 [†]	277*
Cities, counties, and towns total		70,045 [†]	94,886,859 [†]	N/A

... No response.

N/A Not applicable because towns are subunits of counties.

[†] Sum does not include data from those localities which did not provide estimates of both number of beneficiaries and foregone revenue.

* Average only for localities reporting both number of beneficiaries and foregone tax revenue.