

Program Contacts

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The Communities of Opportunity Program (COP) is a Virginia income tax credit program enacted by the 2010 General Assembly [§§ 58.1-439.12:04 of the Code of Virginia]. It is

intended to decentralize poverty by enhancing low-income Virginians' access to affordable housing units in higher income areas. To do this, COP provides Virginia income tax credits to landlords with property in less-impooverished areas within the Greater Richmond/Petersburg area who participate in the Housing Choice Voucher program

All applications received by March 1 will be processed by the April 15 tax deadline for that current year. **Eligibility**

COP is targeted to landlords leasing qualified housing units located in census tracts with poverty rates of less than 10 percent in the Richmond Metropolitan Statistical Area (MSA).

Eligible landlords may be an individual, trust, general partnership, limited partnership (LP), limited liability partnership (LLP), limited liability company (LLC) or elected small business corporation (S corporation). See program guidelines for specific eligibility criteria.

## Program Resources

- [Program guidelines](#)
- [Application](#)
- [Eligible Census Tract locator](#)