# Virginia Department of Taxation



## **ANNUAL REPORT**

FISCAL YEAR 2014

### VIRGINIA DEPARTMENT OF TAXATION

### **ANNUAL REPORT**

### **FISCAL YEAR 2014**

Report of the Tax Commissioner to the Governor of the Commonwealth of Virginia

The Honorable Terry R. McAuliffe, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections			2014/2013
	FY 2013	FY 2014	Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	\$16,791,968,000	\$16,519,643,000	-1.62%
Non-General Fund	23,161,975,000	24,275,392,000	4.81%
Total Commonwealth Collections	\$39,953,943,000	\$40,795,035,000	2.11%
By the Department of Taxation**			
General Fund	\$15,755,556,000	\$15,733,790,000	-0.14%
Non-General Fund	802,626,000	718,404,000	-10.49%
Total Department Collections	\$16,558,182,000	\$16,452,194,000	-0.64%
By Other Agencies			
General Fund	\$1,036,412,000	\$785,853,000	-24.18%
Non-General Fund	22,359,349,000	23,556,988,000	5.36%
Total from Other Agencies	\$23,395,761,000	\$24,342,841,000	4.05%

Notes:

1. The Fiscal Year runs from July 1 through June 30.

\* Source: the Commonwealth Accounting and Reporting System, Net Revenue Fund Report.

\*\* Includes all taxes administered by the Department of Taxation.

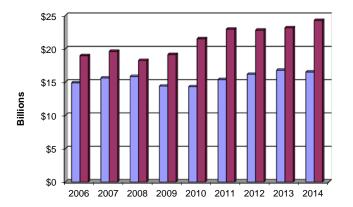
#### **Department of Taxation General Fund Expenditures**

Budget Programs	FY 2013 Expenditures	FY 2014 Expenditures
Revenue Administrative Services	\$47,775,655	\$41,264,107
Research Services	3,287,092	3,449,097
Tax Value Assistance to Localities*	492,167	470,694
Administrative and Support Services	34,805,094	43,597,251
Total	\$86,360,008	\$88,781,150
Cost per \$100 of collections	\$0.52	\$0.54

Note:

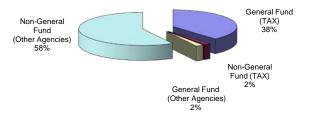
\* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2013 expenditures on behalf of SLEAC were \$104,080. FY 2014 expenditures were \$101,189.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



General Fund Non-General Fund

#### Revenue Collections by the Commonwealth of Virginia, FY 2014

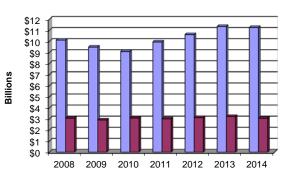


### Net Revenue Collections After Refunds by Tax Subject

Taxes Administered by the Department of Taxation

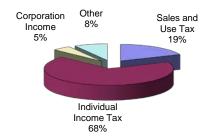
Revenues	FY 2013	FY 2014	2014/2013 Yr/Yr % Chg
General Fund (GF) Revenues	¢20,202,000	¢22.440.000	0.640/
Bank franchise (state share)	\$20,202,000	\$22,149,000	9.64% -4.92%
Corporation income	796,728,000	757,491,000	
Individual income	11,339,965,000	11,253,348,000	-0.76% 173.13%
Estate (inheritance, gift, and estate)	-268,000	196,000	-17.77%
Recordation and deeds of conveyance Suits, wills and administration	360,109,000	296,103,000	3.95%
	6,181,000	6,425,000 3,066,456,000	-4.76%
State sales, use, and vending (GF part) Watercraft sales and use	3,219,798,000	, , ,	-23.43%
Rolling Stock Tax	5,514,000 7,327,000	4,222,000 6,979,000	-4.75%
Insurance Premiums License Tax*	7,327,000	320,421,000	-4.7578
Total Department GF Revenues	\$15,755,556,000	\$15,733,790,000	-0.14%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$5,753,000	\$2,919,000	-49.26%
Cigarette Tax	169,297,000	161,619,000	-4.54%
Other Tobacco Products	18,577,000	19,007,000	2.31%
Egg excise	160,000	152,000	-5.00%
Forest products	2,036,000	2,166,000	6.39%
Peanut excise	265,000	224,000	-15.47%
Soybeans	895,000	811,000	-9.39%
State Sales and Use Tax (TTF)	521,180,000	526,570,000	1.03%
Tire tax	2,544,000	2,611,000	2.63%
Sales tax on fuel**	79,820,000		
Corn excise	291,000	401,000	37.80%
Small grains tax	500,000	516,000	3.20%
Sheep	9,000	11,000	22.22%
Litter tax	844,000	888,000	5.21%
Soft drink excise	194,000	210,000	8.25%
Cotton	168,000	129,000	-23.21%
Apple	93,000	170,000	82.80%
Total Department Non-GF Revenues	\$802,626,000	\$718,404,000	-10.49%
Aggregate (All Funds)	\$16,558,182,000	\$16,452,194,000	-0.64%

#### Fiscal Year Department Net Revenue Collections Selected Tax Sources



■Individual Income Tax ■Sales and Use Tax

Collection of Revenues Administered by the Department, FY 2014



Notes:

1. As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.

2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.

3. Figures may not sum to totals because of rounding.

4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.

5. Source: The Commonwealth Accounting and Reporting System.

\* The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.

\*\* Effective July 1, 2013, the administration and collection of the Virginia Fuels Wholesale Sales Tax (Wholesale Sales Tax) was transferred from the Department of Taxation to the Department of Motor Vehicles (DMV).

 Table 1.1

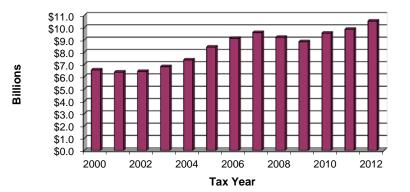
 Individual Income Tax Liability

Taxable Year	Amount
2000	\$6,552,218,036
2001	6,371,012,545
2002 2003	6,437,586,719 6.816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882

#### Note:

-

1. Tax Liability is before any tax credits but after the spouse tax adjustment.



### Individual Income Tax Liability

#### Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates Taxable Year 2012

•	isted Gr		Total Adjusted	Exemptions	Itemized Deductions	Standard Deductions	Total Deductions	Total Taxable	Total Tax	Average Tax
Inco	me Clas	sses	Gross Income	Claimed (\$)	Claimed (\$)	Claimed (\$)	Claimed (\$)	Income	Liability	Rate
\$0	to	\$999	\$21,757,113	\$256,044,329	\$7,747,357,490	\$314,047,059	\$8,061,404,549	\$4,131,177	\$84,594	2.05 %
\$1,000	to	\$1,999	78,565,872	67,077,072	176,554,034	83,505,683	260,059,717	9,945,151	199,010	2.00 %
\$2,000	to	\$2,999	140,190,182	70,174,736	162,332,563	94,689,122	257,021,685	12,803,626	256,133	2.00 %
\$3,000	to	\$3,999	198,587,073	71,889,913	145,336,952	103,318,808	248,655,760	15,565,089	318,096	2.04 %
\$4,000	to	\$4,999	252,053,372	72,744,705	140,488,909	109,932,202	250,421,111	17,293,967	379,276	2.19 %
\$5,000	to	\$5,999	304,846,721	73,645,786	116,064,115	114,998,480	231,062,595	19,071,566	449,973	2.36 %
\$6,000	to	\$6,999	355,965,029	74,575,209	105,923,654	121,481,254	227,404,908	20,277,108	529,901	2.61 %
\$7,000	to	\$7,999	404,006,754	75,263,030	116,987,985	126,798,049	243,786,034	20,371,141	587,155	2.88 %
\$8,000	to	\$8,999	460,202,513	78,294,615	90,764,718	134,249,214	225,013,932	21,236,263	659,908	3.11 %
\$9,000	to	\$9,999	549,793,604	87,807,712	100,974,654	152,555,609	253,530,263	21,555,250	712,683	3.31 %
\$10,000	to	\$10,999	577,050,605	84,796,388	93,125,163	147,341,147	240,466,310	22,598,943	781,335	3.46 %
\$11,000	to	\$11,999	620,946,548	85,514,505	487,417,072	149,891,086	637,308,158	36,516,977	1,268,125	3.47 %
\$12,000	to	\$12,999	659,799,749	88,116,455	100,288,031	159,337,551	259,625,582	325,480,736	11,107,490	3.41 %
\$13,000	to	\$13,999	720,874,822	92,698,120	99,803,432	162,981,167	262,784,599	359,812,664	12,822,896	3.56 %
\$14,000	to	\$14,999	756,502,806	91,408,440	122,476,512	160,110,277	282,586,789	385,016,755	14,234,289	3.70 %
\$15,000	to	\$19,999	4,427,890,965	456,736,283	511,976,145	787,549,541	1,299,525,686	2,324,110,694	92,363,165	3.97 %
\$20,000	to	\$24,999	5,191,652,676	433,814,323	555,384,138	722,641,740	1,278,025,878	2,863,498,142	122,314,173	4.27 %
\$25,000	to	\$29,999	5,690,174,855	396,746,290	758,801,429	609,300,104	1,368,101,533	3,664,630,064	163,527,572	4.46 %
\$30,000	to	\$34,999	6,086,693,997	361,197,327	821,738,383	536,469,407	1,358,207,790	4,049,415,801	188,174,335	4.65 %
\$35,000	to	\$39,999	6,203,063,067	318,809,299	799,227,082	449,338,798	1,248,565,880	4,264,209,932	203,606,251	4.77 %
\$40,000	to	\$44,999	6,209,128,539	285,177,121	860,101,084	381,214,198	1,241,315,282	4,345,416,636	211,493,103	4.87 %
\$45,000	to	\$49,999	6,187,228,687	258,110,891	893,853,107	321,742,116	1,215,595,223	4,422,910,450	218,150,405	4.93 %
\$50,000	to	\$74,999	29,614,214,185	1,030,670,469	4,490,642,550	1,034,741,651	5,525,384,202	22,340,262,811	1,129,318,064	5.06 %
\$75,000	to	\$99,999	27,411,534,091	755,557,324	4,105,563,490	476,107,096	4,581,670,585	21,852,703,192	1,138,663,300	5.21 %
\$100,000	and	Over	146,173,584,446	1,830,720,544	20,160,681,697	304,791,927	20,465,473,624	126,861,467,603	7,015,112,650	5.53 %
Total			\$249.296.308.273	\$7,497,590,884	\$43,763,864,391	\$7,759,133,286	\$51,522,997,676	\$198,280,301,738	\$10,527,113,882	5.31 %

Notes:

1. The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.

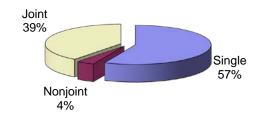
2. Exemption and Deduction amounts for nonresidents include the full amount before the VA allocable portion is computed.

Tax Liability is before any tax credits but after the spouse tax adjustment.
 Average tax rate is the total tax liability divided by the total taxable income.

5. All revenue generated by the individual income tax is deposited to the General Fund.

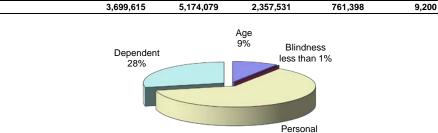
# Table 1.3Number and Class of Returns by Virginia Adjusted Gross Income ClassTaxable Year 2012

Tota Number o	Married Nonjoint	Married Joint	Single	220	ted Gro	۵dius			
Returns	Returns	Returns	-	Classes		•			
Keturna	Returns	Returns	Returns	363	e Glass	Incom			
149,649	11,012	46,610	92,027	Below	and	\$999			
52,17	2,205	6,380	43,592	\$1,999	to	\$1,000			
56,032	2,077	5,752	48,203	\$2,999	to	\$2,000			
56,803	1,953	5,712	49,138	\$3,999	to	\$3,000			
56,060	1,936	5,763	48,361	\$4,999	to	\$4,000			
55,45 <sup>-</sup>	1,864	5,770	47,817	\$5,999	to	\$5,000			
54,800	1,886	5,712	47,202	\$6,999	to	\$6,000			
53,89	1,803	5,912	46,180	\$7,999	to	\$7,000			
54,15 <sup>,</sup>	1,839	6,133	46,179	\$8,999	to	\$8,000			
57,859	1,873	6,648	49,338	\$9,999	to	\$9,000			
54,987	1,974	6,808	46,205	\$10,999	to	\$10,000			
54,013	1,869	7,120	45,024	\$11,999	to	\$11,000			
52,809	1,854	7,449	43,506	\$12,999	to	\$12,000			
53,420	1,799	8,009	43,618	\$13,999	to	\$13,000			
52,176	1,815	8,271	42,090	\$14,999	to	\$14,000			
253,639	9,228	45,223	199,188	\$19,999	to	\$15,000			
231,188	9,053	50,504	171,631	\$24,999	to	\$20,000			
207,273	9,011	50,460	147,802	\$29,999	to	\$25,000			
187,594	8,606	51,338	127,650	\$34,999	to	\$30,000			
165,610	8,053	50,185	107,372	\$39,999	to	\$35,000			
146,299	7,276	49,395	89,628	\$44,999	to	\$40,000			
130,400	6,388	48,554	75,458	\$49,999	to	\$45,000			
481,32	20,238	235,238	225,849	\$74,999	to	\$50,000			
316,396	10,590	204,049	101,757	\$99,999	to	\$75,000			
665,603	14,765	540,236	110,602	Over	and	\$100,000			
3,699,61	140,967	1,463,231	2,095,417			Total:			



Adjus	ted Gr	oss	Total Number					Total Number
Incom	ne Clas	ses	of Returns	Personal	Dependent	Age	Blindness	of Exemptions
\$999	and	Below	149,649	194,748	62,276	34,271	447	291,742
\$1,000	to	\$1,999	52,177	58,388	12,874	5,477	128	76,867
\$2,000	to	\$2,999	56,032	61,685	13,069	5,585	105	80,444
\$3,000	to	\$3,999	56,803	62,454	13,738	5,931	114	82,237
\$4,000	to	\$4,999	56,060	61,801	14,890	6,266	97	83,054
\$5,000	to	\$5,999	55,451	61,190	16,385	6,531	115	84,221
\$6,000	to	\$6,999	54,800	60,535	17,329	6,925	125	84,914
\$7,000	to	\$7,999	53,895	59,813	18,345	7,150	130	85,438
\$8,000	to	\$8,999	54,151	60,307	20,330	7,889	103	88,629
\$9,000	to	\$9,999	57,859	64,537	25,357	8,630	113	98,637
\$10,000	to	\$10,999	54,987	61,862	24,464	9,185	107	95,618
\$11,000	to	\$11,999	54,013	61,189	25,334	9,620	129	96,272
\$12,000	to	\$12,999	52,809	60,320	28,550	9,860	133	98,863
\$13,000	to	\$13,999	53,426	61,500	31,861	10,145	128	103,634
\$14,000	to	\$14,999	52,176	60,529	31,272	10,268	136	102,205
\$15,000	to	\$19,999	253,639	299,333	157,380	51,841	725	509,279
\$20,000	to	\$24,999	231,188	282,202	148,545	51,444	672	482,863
\$25,000	to	\$29,999	207,273	258,354	133,479	48,132	614	440,579
\$30,000	to	\$34,999	187,594	239,631	117,127	43,173	552	400,483
\$35,000	to	\$39,999	165,610	216,471	97,910	38,305	500	353,186
\$40,000	to	\$44,999	146,299	196,351	84,592	34,160	428	315,531
\$45,000	to	\$49,999	130,400	179,570	74,441	31,013	376	285,400

Table 1.4 Number and Class of Exemptions by Virginia Adjusted Gross Income Class Taxable Year 2012



719,238

522,486

1,209,585

#### 62%

300,956

236,640

650,387

114,605

68,629

136,363

1,203

736

1,284

\$50,000 to

\$75,000 to

\$100,000 and

Total:

\$74,999

\$99,999

Over

481,325

316,396

665,603

1,136,002

1,997,619

8,302,208

828,491

	Adjusted Gross Inco	ome:										Total
	-	\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Adjusted Gross
County	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Accomack	\$4,047,844	\$11,469,912	\$18,596,825	\$26,348,612	\$39,074,052	\$31,936,105	\$55,806,586	\$48,658,286	\$105,454,243	\$73,773,197	\$191,949,716	\$607,115,379
Albemarle	7,182,004	19,690,342	31,811,413	45,972,497	57,090,343	65,772,754	137,557,216	146,195,161	346,152,729	336,698,277	2,826,682,572	4,020,805,308
Alleghany	1,548,106	4,638,473	7,215,305	10,194,549	11,400,404	12,919,658	25,720,059	24,511,379	56,578,937	56,504,778	91,863,370	303,095,017
Amelia	929,780	3,128,787	5,330,889	7,457,392	10,095,821	10,565,478	24,101,468	23,269,602	50,495,171	41,308,421	76,196,834	252,879,643
Amherst	2,480,080	7,980,110	15,092,142	19,452,611	23,913,123	27,945,220	51,499,301	49,165,429	114,120,301	97,582,338	160,429,893	569,660,550
Appomattox	1,263,599	4,663,340	7,851,331	9,558,799	11,201,110	12,363,338	24,752,450	22,296,436	52,708,949	46,370,363	73,770,379	266,800,093
Arlington	14,312,894	42,818,377	66,601,747	95,981,348	116,739,281	126,762,264	323,357,969	433,553,163	1,242,507,632	1,199,987,280	9,145,995,641	12,808,617,596
Augusta	5,493,249	17,610,176	30,212,834	40,689,517	47,721,271	57,784,751	134,364,304	133,519,765	310,687,650	271,107,872	499,406,691	1,548,598,079
Bath	533,292	1,655,552	2,470,130	4,014,977	4,696,435	4,302,002	9,336,917	8,333,922	18,877,900	12,209,233	41,646,642	108,077,002
Bedford	5,274,500	16,512,318	27,403,310	37,437,656	43,894,786	51,564,148	105,779,893	108,703,602	276,086,943	260,357,733	804,982,789	1,737,997,678
Bland	459,920	1,566,256	2,402,649	3,641,939	4,458,102	5,119,876	10,231,022	11,120,693	23,418,295	17,277,009	29,542,833	109,238,594
Botetourt	2,686,635	7,328,159	10,957,701	14,980,905	19,283,783	22,554,408	47,768,653	51,315,188	131,935,682	139,537,523	397,727,503	846,076,137
Brunswick	1,230,741	3,977,100	8,394,538	14,533,769	13,681,984	14,194,655	28,886,622	23,726,164	42,381,708	31,372,898	47,610,772	229,990,950
Buchanan	1,812,435	5,605,097	9,117,756	11,532,703	12,092,141	12,868,911	25,984,815	25,467,950	72,899,830	57,622,991	106,118,484	341,123,112
Buckingham	1,172,132	3,690,221	6,624,606	9,094,458	11,248,223	14,196,352	28,933,099	20,865,603	40,714,201	29,467,802	55,018,116	221,024,811
Campbell	4,312,055	14,539,877	24,349,003	33,643,596	40,282,534	41,968,847	90,818,297	86,126,263	195,767,030	160,178,066	289,801,153	981,786,720
Caroline	2,118,827	7,159,077	12,085,404	15,499,190	17,902,018	21,383,191	50,270,705	50,199,726	113,427,848	103,342,111	207,576,149	600,964,247
Carroll	2,566,381	8,367,671	14,598,729	20,470,352	23,777,979	23,770,483	47,541,971	41,142,392	96,145,742	52,663,442	72,758,282	403,803,424
Charles City	567,659	1,667,072	3,546,088	5,063,551	7,142,328	6,442,965	13,791,849	12,054,698	29,110,682	23,550,166	51,704,679	154,641,737
Charlotte	1,087,457	3,388,946	6,519,254	8,703,968	10,712,520	10,389,790	21,363,801	15,875,077	35,949,589	24,765,564	44,314,863	183,070,829
Chesterfield	24,420,619	71,016,965	112,169,134	153,532,658	178,051,172	212,177,634	496,237,779	525,933,101	1,265,543,306	1,285,746,756	5,082,089,683	9,406,918,806
Clarke	1,079,850	3,160,615	5,148,137	6,298,335	8,161,782	8,504,944	18,962,780	20,898,482	58,355,718	57,798,365	279,201,417	467,570,425
Craig	458,710	1,388,956	2,119,042	2,898,551	3,895,096	4,172,750	9,027,609	8,682,285	18,453,343	15,815,695	22,140,085	89,052,122
Culpeper	3,351,181	10,902,217	17,896,130	25,264,424	28,497,968	31,670,357	72,650,675	73,034,473	172,709,790	174,593,712	513,614,780	1,124,185,706
Cumberland	708,058	2,416,077	4,920,489	5,865,817	7,063,220	9,052,316	17,684,573	14,645,653	28,591,134	22,231,747	29,476,846	142,655,930
Dickenson	1,109,922	3,652,538	6,039,496	7,909,302	7,741,481	8,657,858	19,018,762	15,440,950	47,096,556	35,366,857	44,058,288	196,092,010
Dinwiddie	1,844,307	6,367,249	11,562,913	15,687,178	18,742,413	22,428,399	48,767,488	46,247,465	108,363,841	91,722,090	171,454,489	543,187,832
Essex	914,994	3,383,295	5,852,040	7,582,999	9,367,766	10,071,422	20,935,085	18,088,779	40,992,714	27,199,173	78,881,379	223,269,647
Fairfax	81,272,489	217,450,187	320,648,948	434,664,336	509,600,628	574,510,649	1,323,852,629	1,469,747,229	3,980,848,499	4,299,478,275	42,075,368,415	55,287,442,283
Fauquier	5,148,646	13,695,944	21,317,076	28,164,048	33,427,361	38,451,392	86,575,557	97,254,733	255,579,547	265,808,992	1,751,904,832	2,597,328,128

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Floyd	\$1,024,561	\$3,806,374	\$6,538,606	\$9,590,129	\$11,576,917	\$12,216,397	\$24,810,498	\$25,269,108	\$55,894,853	\$42,751,217	\$79,655,222	\$273,133,883
Fluvanna	1,625,245	4,784,386	8,352,164	10,805,423	13,527,230	17,805,833	39,344,253	42,224,875	107,788,120	106,045,041	223,145,159	575,447,728
Franklin	4,384,064	13,786,235	22,653,490	31,720,953	39,794,898	45,299,745	90,284,224	80,573,585	185,063,745	143,986,691	371,825,707	1,029,373,338
Frederick	6,631,001	19,656,191	32,252,309	42,149,911	48,893,951	55,689,089	126,015,117	127,221,132	315,368,580	319,263,603	1,055,561,976	2,148,702,860
Giles	1,254,207	4,527,170	7,709,229	10,305,737	11,661,594	13,103,259	28,573,485	32,154,230	63,768,621	51,324,004	79,011,005	303,392,543
Gloucester	2,856,307	9,762,793	15,830,852	20,022,999	25,517,975	26,862,831	60,210,790	62,577,718	153,848,125	144,656,383	346,890,996	869,037,768
Goochland	1,579,978	4,344,117	6,870,092	8,548,421	11,712,268	12,083,232	28,785,418	27,813,416	71,707,487	84,029,733	986,268,971	1,243,743,132
Grayson	1,401,459	4,292,580	7,641,760	11,414,349	13,297,660	13,719,260	26,471,247	23,475,310	48,549,041	26,886,141	33,264,357	210,413,163
Greene	1,341,696	4,106,532	7,509,956	9,901,773	12,051,493	13,881,526	28,724,382	30,610,206	70,853,046	71,602,478	148,195,966	398,779,053
Greensville	1,025,599	3,326,180	5,926,873	8,046,624	9,419,632	12,666,566	25,260,078	19,089,543	32,890,606	21,579,046	45,514,244	184,744,991
Halifax	2,811,726	9,845,788	17,741,526	22,879,285	27,459,370	31,656,377	68,490,197	49,773,198	106,282,202	73,630,696	150,204,534	560,774,900
Hanover	8,488,550	22,272,988	33,797,069	44,011,795	52,945,426	60,443,454	139,383,751	150,884,605	386,974,544	430,391,392	1,837,194,915	3,166,788,490
Henrico	23,205,066	72,995,828	125,012,394	168,153,027	203,700,991	236,789,305	544,330,154	551,667,024	1,220,496,036	1,074,233,632	5,309,334,929	9,529,918,386
Henry	4,844,854	16,662,711	29,494,068	44,443,618	50,314,937	48,270,909	84,926,564	75,407,609	146,742,634	102,648,499	182,919,947	786,676,349
Highland	242,334	581,501	1,208,763	1,527,591	1,548,351	1,952,047	4,083,649	4,081,893	8,105,041	4,118,323	15,301,214	42,750,707
Isle of Wight	2,595,180	8,321,024	12,894,634	17,944,659	20,125,785	24,729,160	53,466,708	51,170,121	140,445,170	143,395,674	485,295,715	960,383,829
James City	6,059,820	15,817,458	25,285,793	32,442,875	40,301,918	40,577,655	92,820,914	92,213,771	260,424,772	284,650,594	1,643,967,207	2,534,562,777
King and Queen	553,456	1,767,191	2,830,120	4,321,512	5,332,091	6,854,187	12,569,703	11,967,390	26,536,676	20,082,201	41,477,946	134,292,473
King George	1,746,563	4,557,026	7,880,934	9,474,351	11,372,083	11,780,183	26,446,859	29,753,881	83,259,316	107,652,106	371,186,638	665,109,942
King William	1,187,043	3,681,881	6,008,486	8,373,895	10,057,608	11,805,305	27,135,306	29,295,188	75,393,839	70,465,905	133,717,787	377,122,244
Lancaster	1,021,979	3,191,228	5,739,921	8,443,820	8,537,664	9,218,799	20,492,930	17,860,731	37,484,959	33,916,892	144,354,069	290,262,993
Lee	1,866,894	6,321,466	10,867,587	13,943,300	14,437,860	15,113,365	30,216,473	27,961,553	62,845,901	41,819,313	64,739,099	290,132,811
Loudoun	24,221,013	55,581,635	76,150,535	103,860,164	127,180,651	145,819,429	328,529,944	375,502,947	1,052,238,129	1,254,247,766	12,394,709,356	15,938,041,569
Louisa	2,042,492	7,659,900	13,088,296	17,520,473	22,815,527	24,632,822	55,465,004	54,069,468	127,217,140	118,203,437	280,479,123	723,193,684
Lunenburg	914,351	2,962,113	5,311,854	8,080,985	8,970,466	10,625,585	19,836,350	15,688,685	35,037,770	23,506,328	43,666,940	174,601,429
Madison	1,021,584	3,147,264	5,059,043	6,327,249	8,186,931	9,436,060	18,961,793	23,288,608	49,061,906	41,462,390	113,134,778	279,087,605
Mathews	573,292	2,033,520	3,426,862	5,895,505	6,045,898	5,803,337	14,457,778	14,058,068	35,548,673	33,172,115	96,193,216	217,208,264
Mecklenburg	2,882,951	9,221,679	16,799,483	22,831,034	26,084,549	27,184,350	56,516,188	45,361,709	91,679,022	67,426,048	147,292,050	513,279,063
Middlesex	883,056	3,029,050	4,885,434	6,856,832	7,605,031	8,092,041	18,020,989	17,891,086	38,776,068	32,041,672	104,494,426	242,575,685
Montgomery	7,394,480	23,311,729	33,569,602	48,220,392	60,736,892	53,565,154	117,530,443	111,387,532	269,939,706	238,662,600	819,057,115	1,783,375,644

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Nelson	\$996,220	\$3,637,809	\$6,727,157	\$10,019,367	\$12,357,933	\$14,259,565	\$25,272,515	\$25,019,785	\$55,441,814	\$46,826,394	\$135,261,556	\$335,820,115
New Kent	1,385,934	4,204,814	6,081,012	8,978,183	10,749,023	11,779,367	28,178,326	31,438,280	84,286,616	91,206,639	301,187,094	579,475,288
Northampton	1,272,707	4,289,143	6,684,428	9,979,940	11,111,851	11,832,709	20,520,267	15,782,781	32,646,781	25,156,745	95,269,060	234,546,411
Northumberland	963,449	2,908,690	5,707,482	8,153,937	10,881,658	10,120,829	22,609,512	18,317,055	48,149,642	39,641,840	130,542,616	297,996,710
Nottoway	1,083,258	4,000,320	6,926,348	9,437,335	12,268,342	13,189,783	26,439,602	20,016,571	41,403,393	31,543,034	59,170,297	225,478,282
Orange	2,399,148	7,608,839	13,601,765	19,851,054	21,149,203	25,298,301	57,076,676	55,320,150	142,728,565	133,177,743	345,722,796	823,934,241
Page	2,172,358	7,149,895	11,876,908	15,630,214	19,756,383	19,294,215	42,250,706	37,341,271	82,964,692	64,952,159	97,901,248	401,290,047
Patrick	1,545,203	4,402,869	8,776,592	12,906,156	14,688,153	14,142,117	28,622,839	26,351,790	50,358,056	27,731,910	50,932,991	240,458,676
Pittsylvania	4,742,289	15,840,316	29,308,714	40,736,697	48,193,317	54,148,476	107,981,715	93,198,502	224,581,022	167,047,815	266,889,137	1,052,667,999
Powhatan	2,039,815	5,108,408	8,445,700	10,640,418	12,922,020	17,176,001	36,752,281	38,839,444	106,074,213	118,848,300	462,943,610	819,790,209
Prince Edward	1,427,646	5,187,012	9,479,485	13,023,170	14,168,579	15,224,957	30,029,512	26,278,430	50,917,448	39,800,350	84,968,339	290,504,929
Prince George	2,399,526	7,405,056	11,631,475	14,605,374	16,896,848	19,821,682	45,686,138	45,780,792	114,333,215	114,150,053	301,525,191	694,235,352
Prince William	29,304,480	87,131,551	139,131,489	184,328,459	214,652,645	239,682,081	564,400,015	621,338,944	1,612,687,885	1,620,319,666	8,233,215,956	13,546,193,171
Pulaski	2,614,029	9,581,619	15,075,148	21,852,690	24,565,601	24,502,325	56,134,962	54,292,400	125,505,008	98,932,283	162,179,700	595,235,765
Rappahannock	530,597	1,780,901	2,877,740	3,550,117	5,059,870	4,323,527	12,072,283	12,025,504	29,754,565	29,085,418	135,043,677	236,104,201
Richmond	2,127,286	4,879,662	6,387,199	7,918,697	9,219,838	9,096,134	19,487,066	16,084,566	34,308,467	25,816,373	106,475,306	241,800,593
Roanoke	8,558,383	23,743,390	37,485,424	47,960,185	63,524,057	71,459,076	157,217,762	155,067,111	390,761,045	373,326,981	1,313,687,119	2,642,790,534
Rockbridge	1,854,321	5,322,194	8,782,111	12,273,139	17,135,300	18,199,635	36,936,432	36,175,587	77,756,020	61,804,970	163,563,224	439,802,934
Rockingham	6,084,318	18,518,313	32,000,643	45,505,031	60,584,101	67,599,455	139,984,620	139,163,242	316,412,462	255,112,571	638,999,860	1,719,964,617
Russell	2,111,481	7,146,065	11,343,245	16,123,312	16,169,977	19,098,665	36,246,653	38,697,246	89,582,438	66,076,962	118,117,676	420,713,721
Scott	1,949,142	5,888,978	10,543,303	13,737,589	16,100,403	15,776,625	34,627,180	32,587,434	72,226,935	51,431,331	73,353,070	328,221,989
Shenandoah	3,439,973	10,449,068	18,749,819	25,732,076	34,749,939	37,100,511	74,510,887	75,252,591	167,740,176	140,529,228	263,996,241	852,250,508
Smyth	2,764,621	9,301,420	15,429,671	20,253,378	24,299,538	28,231,179	60,036,114	47,895,819	100,736,216	62,058,790	98,873,126	469,879,872
Southampton	1,356,432	4,135,208	7,449,933	11,280,921	11,761,295	15,245,031	32,833,311	30,118,151	68,407,219	56,294,200	98,129,805	337,011,504
Spotsylvania	9,577,096	28,180,809	44,124,281	57,475,568	65,195,969	70,653,828	163,710,208	181,192,959	458,863,172	493,207,107	1,852,691,878	3,424,872,874
Stafford	9,693,204	27,559,248	38,421,473	48,626,422	55,657,548	58,216,698	137,170,804	154,710,190	415,357,477	482,525,093	2,551,751,595	3,979,689,754
Surry	555,628	2,252,704	3,414,774	4,305,124	5,212,713	5,684,422	11,664,620	11,575,622	25,663,074	23,819,505	41,336,246	135,484,431
Sussex	753,116	2,893,096	4,966,757	6,179,469	7,763,957	8,395,223	16,898,184	13,897,731	30,514,534	21,465,373	39,232,232	152,959,672
Tazewell	3,336,056	10,785,770	19,145,632	24,591,993	28,980,170	30,760,256	61,441,463	58,654,472	137,644,187	112,260,696	315,683,270	803,283,966
Warren	2,984,961	9,782,332	16,445,931	20,912,102	23,118,235	26,393,343	56,268,965	62,584,122	152,435,038	143,700,259	389,151,886	903,777,173

												Total
		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Adjusted Gross
County	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Washington	\$4,942,285	\$15,825,281	\$27,150,889	\$35,851,998	\$42,310,065	\$48,121,162	\$100,498,251	\$88,601,923	\$194,315,532	\$136,191,358	\$480,449,326	\$1,174,258,068
Westmoreland	1,352,851	4,860,413	8,927,462	13,457,200	13,061,236	12,866,734	29,006,877	27,657,682	61,091,308	55,994,301	116,615,960	344,892,025
Wise	3,384,396	10,442,236	17,288,613	21,545,819	23,050,749	23,068,369	50,882,629	46,077,433	118,950,310	93,322,112	179,094,430	587,107,096
Wythe	2,542,093	8,363,849	14,645,775	18,649,003	20,911,493	23,220,351	51,274,877	45,214,440	103,971,571	70,962,962	129,490,435	489,246,850
York	5,514,905	14,117,176	20,306,576	25,215,490	30,168,814	32,772,584	73,705,622	81,840,353	222,986,952	245,188,199	1,142,878,784	1,894,695,455
Total Counties	\$428,828,371	\$1,260,930,895	\$2,022,533,744	\$2,741,486,350	\$3,260,567,596	\$3,618,935,396	\$8,032,170,994	\$8,310,758,215	\$20,733,734,288	\$20,138,799,367	\$113,987,666,915	\$184,536,412,132

		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total Adjusted Gross
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Alexandria	\$10,841,413	\$33,494,255	\$55,075,408	\$79,614,188	\$93,734,233	\$104,992,293	\$237,988,501	\$289,214,279	\$762,999,504	\$744,634,331	\$5,149,355,750	\$7,561,944,154
Bedford	611.853		3,334,001	4,270,886	4,875,736	5,076,512	11.217.195		20,158,733	14,338,619	27,040,200	102.416.077
	- ,	1,913,349					, ,	9,578,993				- / -/-
Bristol	2,988,484	8,424,973	14,714,510	22,556,841	24,298,125	25,782,183	47,135,074	37,833,453	65,810,233	42,889,210	104,590,319	397,023,405
Buena Vista	613,588	2,023,974	3,330,058	4,525,385	5,565,992	6,110,646	12,304,564	9,588,969	18,983,627	12,932,146	12,529,163	88,508,113
Charlottesville	4,842,165	12,649,788	20,896,753	27,487,696	34,348,034	38,188,852	71,236,165	64,237,079	135,459,690	105,606,006	701,978,766	1,216,930,995
Chesapeake	17,723,466	55,199,333	90,476,709	118,077,587	139,713,139	155,464,371	334,650,762	347,232,313	823,980,262	776,884,360	2,710,243,676	5,569,645,977
Colonial Heights	1,469,254	5,097,852	8,934,949	11,942,206	14,455,756	15,043,791	34,147,934	32,836,674	70,988,635	59,146,544	119,230,867	373,294,464
Covington	774,232	2,201,273	3,514,757	4,910,191	5,576,153	5,325,974	10,292,116	9,832,765	21,087,638	14,796,310	14,019,177	92,330,586
Danville	4,137,611	15,726,796	29,966,975	36,019,311	39,667,610	40,060,586	76,937,165	59,386,836	123,131,772	76,091,244	223,007,752	724,133,658
Emporia	642,459	2,366,601	4,802,972	5,443,191	4,609,558	5,724,856	10,664,733	6,682,192	12,681,521	6,536,172	32,024,340	92,178,594
Fairfax	2,812,583	7,333,144	11,402,526	14,979,284	17,335,282	18,105,339	42,329,285	43,246,224	112,458,707	115,811,080	744,234,312	1,130,047,767
Falls Church	1,345,524	2,853,728	4,446,171	5,856,098	5,846,859	7,358,257	15,904,000	17,917,470	54,734,616	51,689,240	656,169,483	824,121,446
Franklin	769,512	3,228,553	5,644,709	7,348,235	7,650,632	7,709,384	15,743,268	11,250,914	20,777,412	15,270,884	42,362,068	137,755,570
Fredericksburg	2,455,736	8,245,207	12,939,569	17,015,939	21,493,646	20,609,830	46,005,888	43,999,584	91,040,024	76,877,006	363,702,365	704,384,794
Galax	824,798	2,387,779	4,762,900	6,228,193	7,133,090	6,629,914	12,102,276	9,132,391	19,107,367	11,904,760	32,088,839	112,302,306
Hampton	10,018,911	35,444,552	62,796,640	80,203,278	92,766,452	104,174,071	213,778,747	214,021,746	463,282,900	368,970,124	738,534,541	2,383,991,961
Harrisonburg	3,587,856	11,531,344	17,737,976	26,800,477	34,584,103	34,249,544	58,852,165	55,558,803	100,718,873	73,213,601	200,161,530	616,996,272
Hopewell	1,809,428	7,277,012	12,907,521	16,934,679	18,648,625	20,264,080	43,916,959	33,376,055	65,085,917	45,480,239	58,009,731	323,710,246
Lexington	502,990	1,393,314	2,452,809	3,082,964	4,069,189	3,777,236	8,732,470	7,570,200	17,770,269	15,904,600	80,121,997	145,378,037
Lynchburg	6,757,846	23,146,230	38.376.466	48,366,552	55,316,262	57.559.790	111.750.010	96.648.656	211.218.361	153.850.960	608,828,408	1,411,819,542

		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total Adjusted Gross
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Manassas	\$3,318,970	\$9,982,749	\$17,154,009	\$23,734,129	\$27,789,613	\$31,074,603	\$67,843,006	\$74,124,878	\$169,555,157	\$131,633,812	\$485,736,164	\$1,041,947,08
Manassas Park	942,858	3,592,021	6,622,373	8,931,664	10,515,209	11,172,358	26,989,369	30,485,575	67,075,288	53,933,247	137,617,066	357,877,028
Martinsville	1,585,125	5,429,547	9,591,704	12,129,362	13,123,699	12,946,475	21,007,874	18,365,136	34,513,082	21,077,366	88,703,057	238,472,420
Newport News	13,885,323	50,620,894	85,118,466	113,973,160	133,661,885	143,761,864	284,486,596	284,028,650	605,001,778	469,363,628	1,059,906,822	3,243,809,064
Norfolk	16,873,382	67,404,826	120,423,543	151,033,625	163,873,415	165,431,935	327,683,485	301,766,637	581,757,014	410,805,906	1,545,297,203	3,852,350,97
Norton	631,046	1,878,275	2,926,169	3,406,808	3,884,984	3,215,586	7,942,130	6,977,730	16,545,579	10,484,658	22,276,629	80,169,594
Petersburg	3,345,981	12,496,842	21,577,483	29,697,659	33,524,338	31,707,044	60,351,987	49,661,947	75,937,296	48,114,307	70,415,352	436,830,23
Poquoson	1,049,489	2,353,110	3,634,462	4,111,149	5,465,133	6,605,285	15,366,371	17,267,310	46,030,785	50,885,046	262,534,224	415,302,36
Portsmouth	6,267,802	28,005,328	52,895,623	69,863,416	76,762,900	80,377,076	160,718,292	158,191,317	328,282,690	232,254,083	405,658,397	1,599,276,92
Radford	1,470,610	4,501,091	5,949,731	6,906,501	7,688,708	7,421,061	15,658,317	15,768,137	36,414,524	31,400,255	86,911,221	220,090,15
Richmond	19,172,173	68,999,015	115,095,897	146,465,888	170,322,194	176,474,065	362,218,654	312,412,246	567,726,724	397,516,428	3,148,560,806	5,484,964,090
Roanoke	8,965,680	30,838,000	55,237,772	75,265,957	89,430,700	97,371,700	185,540,431	154,767,010	293,267,677	189,010,236	722,473,250	1,902,168,412
Salem	2,123,720	6,822,244	11,212,408	15,322,175	18,485,809	21,430,194	45,328,510	40,824,115	91,769,543	80,391,747	276,303,464	610,013,93
Staunton	1,985,427	6,995,802	11,823,615	17,022,611	18,312,973	20,276,343	47,097,894	42,608,257	92,436,743	67,095,850	155,291,468	480,946,982
Suffolk	5,574,237	20,642,753	36,075,388	45,490,012	50,097,741	56,083,410	117,330,423	120,823,181	293,863,466	286,932,433	982,356,443	2,015,269,48
Virginia Beach	36,211,206	112,607,995	177,069,958	231,980,666	268,887,009	306,205,961	674,063,883	692,761,050	1,601,287,139	1,419,460,781	6,332,740,643	11,853,276,29
Waynesboro	1,751,873	6,102,203	10,787,777	13,603,069	16,492,600	21,386,851	40,187,287	37,422,229	71,059,917	53,464,438	112,024,638	384,282,88
Williamsburg	1,770,093	4,076,046	6,671,080	8,609,573	10,060,824	8,974,534	19,207,196	14,423,792	42,884,592	30,237,652	166,569,616	313,484,998
Winchester	2,662,614	8,512,154	14,002,152	19,582,630	21,510,329	26,038,495	46,521,429	43,251,511	85,878,935	67,081,709	308,438,233	643,480,19
Total Cities	\$205,117,318	\$693,799,952	\$1,172,383,986	\$1,538,793,235	\$1,771,578,539	\$1,910,162,351	\$3,941,232,412	\$3,815,076,304	\$8,312,763,986	\$6,833,971,015	\$28,988,047,984	\$59,182,927,08
Total Counties	\$428,828,371	\$1,260,930,895	\$2,022,533,744	\$2,741,486,350	\$3,260,567,596	\$3,618,935,396	\$8,032,170,994	\$8,310,758,215	\$20,733,734,288	\$20,138,799,367	\$113,987,666,915	\$184,536,412,13
Unassigned*	\$57,207,923	\$120,083,774	\$140,256,801	\$147,611,380	\$159,506,540	\$161,077,108	\$316,353,658	\$270,522,708	\$567,715,911	\$438,763,709	\$3,197,869,547	\$5,576,969,05
Aggregate	\$691,153,613	\$2,074,814,622	\$3,335,174,530	\$4,427,890,965	\$5,191,652,676	\$5,690,174,855	\$12,289,757,064	\$12,396,357,226	\$29,614,214,185	\$27,411,534,091	\$146,173,584,446	\$249,296,308,273

Note:

\* Returns not assigned to a locality are generally nonresident returns. In these cases, the taxpayer did not report a locality in which the Virginia portion of income was earned.

	Exem	ptions		Dedu	uctions		Filing Status		
						Total		Married	Married
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Nonjoint
Accomack	37,773	\$34,384,816	11,501	4.728	\$190,101,614	16,229	9,447	6,181	601
Albemarle	100,981	91,257,508	24,783	18,376	623,030,989	43,159	23,430	18,572	1,157
Alleghany	16,551	15,069,632	5,574	1,415	55,659,334	6,989	3,504	3,311	174
Amelia	13,368	12,221,765	3,893	1,728	47,570,337	5,621	2,929	2,550	142
Amherst	30,342	27,706,184	9,762	3,415	103,966,461	13,177	7,094	5,773	310
Appomattox	15,191	13,857,306	4,812	1,621	46,954,540	6,433	3,287	2,981	165
Arlington	223,817	201,111,004	68,634	56,781	1,565,555,254	125,415	86,100	34,734	4,581
Augusta	75,380	68,690,419	22,326	9,647	241,536,282	31,973	15,615	15,689	669
Bath	5,374	4,878,215	1,909	449	20,921,751	2,358	1,230	1,064	64
Bedford	73,570	66,859,446	19,899	10,546	262,356,694	30,445	13,877	15,911	657
Bland	5,859	5,320,934	2,099	410	16,590,371	2,509	1,153	1,284	72
Botetourt	34,167	31,087,529	8,748	5,418	130,168,544	14,166	6,367	7,513	286
Brunswick	14,662	13,396,844	5,066	1,409	42,377,486	6,475	4,186	2,069	220
Buchanan	18,648	17,095,924	6,905	841	45,289,840	7,746	3,522	4,097	127
Buckingham	13,319	12,184,442	4,468	1,275	37,917,375	5,743	3,351	2,209	183
Campbell	52,096	47,566,740	16,869	5,572	147,572,142	22,441	11,826	10,102	513
Caroline	28,128	25,678,840	7,702	4,618	110,918,660	12,320	7,002	4,944	374
Carroll	27,176	24,793,892	9,810	1,817	71,397,125	11,627	5,635	5,651	341
Charles City	7,134	6,518,537	2,287	1,057	38,499,356	3,344	1,998	1,237	109
Charlotte	12,181	11,130,053	4,040	999	43,325,030	5,039	2,720	2,164	155
Chesterfield	337,413	307,735,192	77,743	64,988	1,407,711,080	142,731	77,116	61,754	3,861
Clarke	15,173	13,800,431	3,577	2,941	75,846,855	6,518	3,330	2,988	200
Craig	4,945	4,505,509	1,633	508	15,531,128	2,141	1,037	1,061	43
Culpeper	48,781	44,563,465	12,102	7,874	192,345,481	19,976	10,587	8,821	568
Cumberland	8,986	8,205,948	2,774	1,006	26,156,310	3,780	2,082	1,574	124
Dickenson	11,981	10,984,521	4,498	452	25,891,013	4,950	2,229	2,608	113
Dinwiddie	26,139	23,911,333	7,521	3,957	87,681,630	11,478	6,583	4,557	338
Essex	11,454	10,435,568	3,481	1,502	40,717,184	4,983	3,030	1,807	146
Fairfax	1,170,081	1,063,938,912	244,745	271,959	8,648,838,411	516,704	280,573	218,442	17,689
Fauquier	72,262	65,828,160	15,764	14,820	463,830,462	30,584	15,580	14,134	870

	Exem	otions		Dedu	uctions		F	Filing Status		
						Total		Married	Married	
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Nonjoint	
Floyd	14,732	\$13,434,238	4,820	1,355	\$42.071.718	6,175	2,890	3,152	133	
Fluvanna	25,536	23,172,573	6,224	4,268	93,963,399	10,492	5,093	5,113	286	
Franklin	52,836	48,035,337	16,257	5,953	174,556,087	22,210	10,877	10,797	536	
Frederick	84,988	77,287,595	22,173	13,876	336,052,891	36,049	18,656	16,530	863	
Giles	16,364	14,902,899	5,703	1,349	41,943,498	7,052	3,609	3,276	167	
Gloucester	37,499	34,124,717	10,441	6,078	146,096,658	16,519	8,492	7,563	464	
Goochland	23,204	21,109,429	4,858	4,820	151,992,837	9,678	4,361	5,046	271	
Grayson	14,554	13,272,555	5,322	989	39,755,034	6,311	3,042	3,058	211	
Greene	18,567	16,903,645	5,015	2,798	65,096,897	7,813	3,947	3,639	227	
Greensville	11,165	10,229,683	3,660	1,285	43,520,966	4,945	3,220	1,456	269	
Halifax	33,635	30,717,050	11,405	2,950	90,621,050	14,355	8,231	5,632	492	
Hanover	108,559	99,094,873	24,479	20,929	859,830,157	45,408	22,419	21,965	1,024	
Henrico	316,792	288,430,381	83,455	58,638	1,360,252,903	142,093	86,023	52,187	3,883	
Henry	52,031	47,509,957	18,388	3,803	135,308,313	22,191	12,475	9,125	591	
Highland	2,356	2,129,001	799	217	7,949,847	1,016	471	514	31	
Isle of Wight	36,637	33,344,299	8,978	6,655	155,323,660	15,633	7,846	7,257	530	
James City	77,240	69,334,359	16,715	14,928	397,607,208	31,643	15,593	15,142	908	
King and Queen	6,838	6,244,240	2,150	870	23,792,484	3,020	1,706	1,231	83	
King George	24,043	21,880,376	5,266	4,737	105,880,861	10,003	5,024	4,619	360	
King William	17,029	15,594,233	4,282	2,942	76,399,494	7,224	3,679	3,353	192	
Lancaster	12,726	11,443,803	3,432	1,906	91,689,019	5,338	3,036	2,153	149	
Lee	19,315	17,672,922	6,942	1,089	47,874,419	8,031	3,862	3,894	275	
Loudoun	369,868	337,795,002	62,962	86,485	2,471,994,540	149,447	71,093	73,800	4,554	
Louisa	32,613	29,774,927	8,773	5,258	122,885,340	14,031	7,201	6,418	412	
Lunenburg	10,526	9,598,824	3,600	885	32,152,176	4,485	2,568	1,789	128	
Madison	12,951	11,811,569	3,661	1,716	47,261,993	5,377	2,598	2,645	134	
Mathews	9,555	8,633,387	2,537	1,338	35,824,808	3,875	1,809	1,966	100	
Mecklenburg	30,835	28,032,117	10,225	3,058	91,997,610	13,283	7,705	5,121	457	
Middlesex	11,132	10,055,720	3,223	1,503	53,497,690	4,726	2,408	2,178	140	
Montgomery	73,845	67,003,985	23,884	10,974	268,667,461	34,858	19,821	13,961	1,076	

	Exem	otions		Dedu	uctions		Filing Status		
						Total		Married	Married
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Nonjoint
Nelson	15,731	\$14,274,024	4,687	2,047	\$62,148,304	6,734	3,534	3,063	137
New Kent	20,331	18,516,168	4,640	4,064	90,608,284	8,704	4,033	4,434	237
Northampton	12,608	11,445,985	4,059	1,448	42,528,757	5,507	3,385	1,974	148
Northumberland	14,220	12,769,100	3,723	1,866	57,918,246	5,589	2,757	2,653	179
Nottoway	13,883	12,686,859	4,522	1,277	38,573,280	5,799	3,494	2,137	168
Orange	36,125	32,762,740	9,304	5,729	147,583,067	15,033	7,746	6,858	429
Page	23,191	21,176,737	7,901	2,231	68,346,705	10,132	5,418	4,506	208
Patrick	16,318	14,866,683	5,709	1,156	42,679,547	6,865	3,337	3,283	245
Pittsylvania	60,013	54,812,708	19,777	5,807	170,472,480	25,584	13,523	11,349	712
Powhatan	28,085	25,616,118	6,031	5,546	127,059,189	11,577	5,215	6,057	305
Prince Edward	16,620	15,123,212	5,512	1,811	49,381,695	7,323	4,447	2,655	221
Prince George	29,811	27,134,112	7,953	4,994	121,147,445	12,947	6,770	5,645	532
Prince William	437,980	400,488,796	92,456	94,383	2,303,582,116	186,839	103,529	76,706	6,604
Pulaski	31,180	28,414,102	10,852	3,005	86,745,881	13,857	7,352	6,221	284
Rappahannock	7,939	7,179,538	2,021	1,366	38,971,658	3,387	1,695	1,591	101
Richmond	15,084	13,813,844	3,765	2,651	178,786,720	6,416	3,297	2,544	575
Roanoke	101,966	92,539,266	26,642	16,768	395,046,297	43,410	22,268	20,160	982
Rockbridge	21,261	19,292,225	6,643	2,549	76,787,416	9,192	4,684	4,292	216
Rockingham	81,002	73,810,889	23,898	10,414	272,192,987	34,312	17,320	16,278	714
Russell	23,630	21,666,081	8,556	1,469	58,736,331	10,025	4,565	5,271	189
Scott	20,593	18,787,129	7,318	1,355	63,914,463	8,673	3,863	4,307	503
Shenandoah	43,294	39,348,836	13,094	5,631	140,035,954	18,725	10,114	8,179	432
Smyth	29,374	26,816,801	10,838	1,869	76,030,347	12,707	6,709	5,741	257
Southampton	17,521	16,007,607	5,119	2,392	57,324,745	7,511	4,068	3,205	238
Spotsylvania	127,467	116,354,990	28,971	24,431	574,196,449	53,402	27,983	23,850	1,569
Stafford	129,793	118,102,845	26,727	26,866	656,432,357	53,593	26,928	24,733	1,932
Surry	6,908	6,315,487	2,034	1,067	26,300,725	3,101	1,699	1,246	156
Sussex	8,898	8,135,544	2,835	1,100	28,335,352	3,935	2,463	1,326	146
Tazewell	39,114	35,691,771	13,699	2,891	105,228,497	16,590	7,907	8,291	392
Warren	38,639	35,205,199	10,486	6,365	148,853,084	16,851	9,236	7,207	408

	Exemptions			Ded	uctions		Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	56,373	\$51,340,187	18,883	5,680	\$181,257,296	24,563	11,781	11,442	1,340
Westmoreland	18,189	16,471,549	5,240	2,448	62,337,741	7,688	4,424	3,024	240
Wise	32,824	30,070,564	11,826	2,081	99,082,225	13,907	6,878	6,660	369
Wythe	27,043	24,678,991	9,803	2,235	73,586,783	12,038	6,245	5,468	325
York	63,992	58,026,149	14,512	12,479	289,349,581	26,991	13,069	12,923	999
Total Counties	5,737,903	\$5,223,035,594	1,444,590	1,045,252	\$29,449,681,757	2,489,842	1,337,911	1,075,641	76,290

	Exem	otions		Ded	uctions			Filing Status	
						Total		Married	Married
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Nonjoint
Alexandria	154,987	\$139,868,973	44,090	39,463	\$1,072,598,198	83,553	56,563	23,394	3,596
Bedford	6,069	5,519,829	2,062	603	19,572,613	2,665	1,549	1,044	72
Bristol	25,752	23,559,843	10,051	2,290	87,353,788	12,341	6,617	3,890	1,834
Buena Vista	6,029	5,496,691	2,207	481	17,155,321	2,688	1,506	1,107	75
Charlottesville	38,743	35,080,526	13,702	6,301	287,720,864	20,003	13,622	5,664	717
Chesapeake	222,340	202,777,486	55,301	41,881	979,452,176	97,182	53,620	39,106	4,456
Colonial Heights	18,621	16,904,917	5,695	2,558	60,724,554	8,253	5,004	3,046	203
Covington	6,176	5,627,471	2,433	341	13,893,986	2,774	1,708	989	77
Danville	43,566	39,775,126	15,442	4,143	154,556,723	19,585	12,862	5,777	946
Emporia	6,075	5,579,006	2,089	536	17,699,681	2,625	1,915	581	129
Fairfax	31,971	29,026,872	7,748	7,193	213,611,062	14,941	8,579	5,733	629
Falls Church	16,702	15,146,471	3,388	4,109	123,709,644	7,497	4,064	3,078	355
Franklin	8,629	7,871,525	2,795	981	27,359,689	3,776	2,482	1,097	197
Fredericksburg	26,524	24,103,974	8,620	4,115	121,198,202	12,735	8,427	3,737	571
Galax	7,870	7,188,446	2,672	535	21,269,260	3,207	1,865	1,230	112
Hampton	117,647	107,107,004	36,233	18,388	438,881,553	54,621	34,868	17,493	2,260
Harrisonburg	33,081	30,139,941	11,242	4,278	113,411,241	15,520	10,507	4,706	307
Hopewell	20,669	18,873,417	7,087	2,235	56,861,152	9,322	6,392	2,635	295
Lexington	5,536	4,944,038	1,618	878	23,120,374	2,496	1,490	935	71
Lynchburg	64,990	59,023,613	22,343	7,868	228,696,951	30,211	19,201	10,219	791

	Exem	ptions		Dec	luctions			Filing Status	
		•				Total		Married	Married
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Nonjoint
Manassas	42,644	\$39,077,456	11,303	7,554	\$182,934,405	18,857	11,686	6,596	575
Manassas Park	15,411	14,131,592	4,140	2,777	62,298,623	6,917	4,308	2,364	245
Martinsville	14,069	12,836,848	4,919	1,322	44,087,421	6,241	4,103	1,874	264
Newport News	157,707	143,859,680	50,730	23,015	574,980,346	73,745	48,287	22,393	3,065
Norfolk	180,143	164,195,978	61,399	25,272	703,299,736	86,671	59,806	22,969	3,896
Norton	4,664	4,277,072	1,854	321	12,286,881	2,175	1,256	841	78
Petersburg	28,806	26,316,229	11,137	3,134	87,231,692	14,271	11,351	2,439	481
Poquoson	13,044	11,841,520	2,811	2,515	60,113,096	5,326	2,495	2,711	120
Portsmouth	85,854	78,392,844	27,220	12,774	302,154,099	39,994	27,462	10,955	1,577
Radford	10,175	9,270,205	3,744	1,173	32,944,175	4,917	3,084	1,710	123
Richmond	179,095	163,498,083	63,039	28,714	1,502,500,465	91,753	68,675	20,110	2,968
Roanoke	90,426	82,480,257	31,897	11,189	316,130,923	43,086	29,522	12,494	1,070
Salem	25,403	23,059,893	7,580	3,675	91,677,669	11,255	6,331	4,658	266
Staunton	23,324	21,169,338	7,778	2,952	76,534,127	10,730	6,448	4,023	259
Suffolk	80,820	73,794,696	19,675	15,175	374,152,474	34,850	19,303	13,874	1,673
Virginia Beach	412,203	374,608,518	113,868	75,824	1,921,558,362	189,692	110,012	70,962	8,718
Waynesboro	20,574	18,715,272	6,785	2,344	61,195,545	9,129	5,558	3,377	194
Williamsburg	13,422	12,058,634	4,151	2,158	97,330,451	6,309	3,837	2,187	285
Winchester	27,720	25,139,789	9,054	3,630	120,963,264	12,684	8,238	4,078	368
Total Cities	2,287,481	\$2,082,339,074	699,902	374,695	\$10,703,220,785	1,074,597	684,603	346,076	43,918
Total Counties	5,737,903	\$5,223,035,594	1,444,590	1,045,252	\$29,449,681,757	2,489,842	1,337,911	1,075,641	76,290
Unassigned*	276,824	\$192,216,215	78,994	56,182	\$11,370,095,134	135,176	72,903	41,514	20,759
Aggregate	8,302,208	\$7,497,590,884	2,223,486	1,476,129	\$51,522,997,676	3,699,615	2,095,417	1,463,231	140,967

Notes:

\* See note in Table 1.5 concerning returns not assigned to a locality.

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Accomack	\$435,404,842	\$31,701,520	\$20,382,443	\$105,105,742	\$278,215,138	\$21,944,548
Albemarle	3,219,096,500	98,533,495	65,172,725	365,731,819	2,689,658,461	174,156,290
Alleghany	228,628,287	13,859,409	9,138,365	50,201,318	155,429,195	11,620,490
Amelia	184,539,407	12,016,563	7,942,020	43,808,676	120,772,148	9,302,916
Amherst	422,121,132	27,646,062	18,317,101	100,111,413	276,046,556	21,226,611
Appomattox	192,245,274	12,840,327	8,489,383	46,018,887	124,896,677	9,633,866
Arlington	11,098,506,872	319,420,182	210,821,907	1,204,380,382	9,363,884,400	605,888,494
Augusta	1,151,553,914	68,192,354	45,212,859	252,012,249	786,136,453	58,446,113
Bath	80,770,168	4,617,935	3,028,351	16,513,914	56,609,968	4,145,447
Bedford	1,325,484,655	64,739,484	42,914,294	240,245,697	977,585,180	68,777,038
Bland	82,367,314	5,155,691	3,408,906	18,977,807	54,824,911	4,164,315
Botetourt	647,127,704	30,679,782	20,331,180	114,778,698	481,338,044	33,612,059
Brunswick	161,087,745	13,452,730	8,827,584	45,858,519	92,948,912	7,949,511
Buchanan	267,339,781	15,022,384	9,933,209	55,322,788	187,061,399	13,781,298
Buckingham	160,182,278	11,763,283	7,788,031	42,126,848	98,504,116	7,992,369
Campbell	728,458,568	46,620,066	30,947,468	170,041,210	480,849,825	36,737,262
Caroline	445,152,943	27,061,173	17,943,719	98,991,478	301,156,573	22,706,616
Carroll	282,665,463	21,838,995	14,406,366	78,206,905	168,213,197	13,844,291
Charles City	115,418,441	7,198,926	4,755,397	25,877,833	77,586,285	5,883,805
Charlotte	128,866,923	9,641,715	6,326,710	33,357,777	79,540,721	6,411,232
Chesterfield	7,372,328,756	327,388,951	216,827,411	1,211,179,973	5,616,932,421	387,501,337
Clarke	366,134,648	14,694,687	9,694,596	54,514,798	287,230,567	19,422,632
Craig	64,847,688	4,313,596	2,861,306	15,879,580	41,793,205	3,245,049
Culpeper	845,481,361	44,452,542	29,435,411	162,665,292	608,928,117	43,773,049
Cumberland	99,492,927	7,757,214	5,115,869	27,580,801	59,039,043	4,915,143
Dickenson	149,706,348	9,591,812	6,365,475	35,276,808	98,472,254	7,564,185
Dinwiddie	403,423,910	25,300,124	16,750,661	91,838,079	269,535,045	20,504,699
Essex	162,607,592	10,323,365	6,807,866	36,367,405	109,108,956	8,296,019
Fairfax	45,979,201,909	1,242,245,493	821,527,056	4,647,411,610	39,268,017,751	2,506,781,409
Fauquier	2,069,395,923	70,874,939	46,952,093	265,243,457	1,686,325,433	111,013,642

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	\$202,582,620	\$12,515,475	\$8,312,833	\$45,816,196	\$135,938,116	\$10,230,608
Fluvanna	427,914,801	23,700,046	15,701,573	87,943,766	300,569,417	21,914,889
Franklin	750,863,605	44,622,543	29,545,594	162,150,305	514,545,163	38,245,584
Frederick	1,668,515,788	79,255,147	52,511,350	292,706,457	1,244,042,834	87,094,355
Giles	227,731,289	14,388,526	9,535,908	52,846,835	150,960,020	11,498,362
Gloucester	647,058,678	35,624,833	23,572,209	130,532,777	457,328,859	33,242,969
Goochland	1,050,752,397	21,858,651	14,479,615	82,244,222	932,169,909	57,848,581
Grayson	146,019,135	11,827,490	7,801,503	42,304,781	84,085,361	7,114,480
Greene	300,069,780	17,355,370	11,494,431	63,633,302	207,586,677	15,327,852
Greensville	131,923,806	10,301,154	6,679,800	34,921,021	80,021,832	6,594,614
Halifax	408,863,294	29,147,764	19,229,507	103,140,284	257,345,739	20,493,601
Hanover	2,493,314,803	101,945,570	67,587,086	381,084,352	1,942,697,796	131,400,881
Henrico	7,579,660,556	323,237,074	214,114,318	1,187,946,817	5,854,362,347	401,396,064
Henry	548,973,266	42,132,066	27,857,577	147,113,704	331,869,920	27,172,145
Highland	30,168,006	1,833,759	1,204,301	6,551,427	20,578,519	1,534,309
Isle of Wight	735,811,851	35,002,695	23,161,010	128,875,589	548,772,556	38,406,477
James City	1,966,547,351	70,012,766	46,300,499	257,190,135	1,593,043,951	105,146,790
King and Queen	98,809,596	6,358,537	4,207,648	23,176,719	65,066,692	5,003,573
King George	520,655,301	23,260,097	15,400,356	86,522,901	395,471,948	27,344,515
King William	282,684,594	16,249,502	10,743,193	59,999,097	195,692,802	14,413,371
Lancaster	204,186,628	10,611,533	6,967,838	37,252,084	149,355,173	10,628,955
Lee	212,097,609	15,065,165	9,962,167	53,520,928	133,549,349	10,578,002
Loudoun	13,070,570,964	366,495,702	242,902,567	1,392,362,979	11,068,809,716	709,109,836
Louisa	540,370,202	30,991,645	20,554,379	113,913,272	374,910,906	27,665,831
Lunenburg	122,100,020	8,883,688	5,872,916	31,487,959	75,855,457	6,094,315
Madison	209,422,699	11,345,657	7,495,516	41,826,664	148,754,862	10,756,244
Mathews	157,601,378	7,922,217	5,241,121	28,923,527	115,514,513	8,178,855
Mecklenburg	363,646,784	25,943,954	17,026,011	89,371,103	231,305,716	18,270,571
Middlesex	173,977,056	9,282,793	6,122,722	33,364,226	125,207,315	8,991,708
Montgomery	1,387,231,269	73,563,910	48,543,460	266,976,875	998,147,024	71,743,843

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Nelson	\$247,565,902	\$14,103,759	\$9,336,633	\$51,168,729	\$172,956,781	\$12,697,515
New Kent	451,077,280	19,752,410	13,111,515	73,965,995	344,247,360	23,619,758
Northampton	168,944,858	10,433,379	6,847,623	35,694,700	115,969,156	8,663,328
Northumberland	205,863,605	11,036,996	7,281,652	39,324,118	148,220,839	10,657,183
Nottoway	162,309,298	11,780,265	7,788,426	41,775,138	100,965,469	8,124,336
Orange	609,640,347	33,010,731	21,827,884	120,437,021	434,364,712	31,489,762
Page	287,140,659	20,188,798	13,396,089	73,079,496	180,476,276	14,320,062
Patrick	167,463,007	12,883,790	8,483,106	45,451,933	100,644,178	8,242,845
Pittsylvania	769,442,997	52,492,231	34,769,764	189,696,491	492,484,511	38,556,683
Powhatan	636,831,362	26,094,936	17,293,399	97,790,431	495,652,596	33,538,448
Prince Edward	206,909,327	14,857,415	9,827,877	51,890,422	130,333,613	10,369,602
Prince George	528,114,592	28,274,736	18,628,778	102,641,714	378,569,364	27,270,231
Prince William	10,580,907,437	447,733,545	296,493,414	1,659,474,721	8,177,205,757	559,830,523
Pulaski	442,868,017	28,274,935	18,750,957	103,360,371	292,481,755	22,346,572
Rappahannock	183,425,456	7,256,381	4,797,685	26,770,971	144,600,420	9,756,034
Richmond	188,238,321	11,969,352	7,275,695	35,775,885	133,217,389	9,746,724
Roanoke	2,047,434,858	92,564,667	61,153,884	341,137,960	1,552,578,346	107,223,496
Rockbridge	321,251,076	18,838,652	12,483,145	68,978,562	220,950,717	16,382,022
Rockingham	1,287,330,176	74,235,364	49,174,174	272,173,363	891,747,276	65,675,118
Russell	321,499,440	20,069,657	13,299,101	73,760,772	214,369,910	16,279,559
Scott	240,919,360	16,820,857	11,041,137	60,012,617	153,044,750	12,045,070
Shenandoah	621,784,469	39,552,146	26,188,097	144,065,724	411,978,501	31,446,623
Smyth	339,644,120	24,957,308	16,558,607	90,315,754	207,812,451	16,817,873
Southampton	246,047,843	16,275,152	10,745,408	58,513,185	160,514,097	12,394,285
Spotsylvania	2,641,254,328	121,662,640	80,593,405	450,606,809	1,988,391,474	138,462,838
Stafford	3,128,529,506	124,736,017	82,641,488	466,074,124	2,455,077,877	165,926,967
Surry	98,724,874	6,776,035	4,440,291	23,536,306	63,972,241	4,978,980
Sussex	108,634,489	8,151,517	5,371,049	28,594,556	66,517,367	5,429,971
Tazewell	630,561,275	33,611,691	22,261,134	122,989,912	451,698,539	32,593,235
Warren	687,061,781	36,777,767	24,323,499	134,386,428	491,574,087	35,559,520

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$902,779,697	\$50,247,241	\$32,932,487	\$178,911,977	\$640,687,993	\$46,546,927
Westmoreland	243,636,397	15,670,704	10,342,930	55,184,126	162,438,637	12,393,613
Wise	452,277,658	27,684,811	18,305,256	99,970,564	306,317,028	23,040,115
Wythe	364,078,290	24,212,150	16,033,342	87,872,430	235,960,368	18,268,832
York	1,486,127,827	60,174,505	39,763,296	222,413,534	1,163,776,493	78,598,610
Total Counties	\$147,536,084,330	\$5,642,842,668	\$3,732,116,994	\$20,849,124,905	\$117,311,999,764	\$7,863,977,175

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$6,392,282,667	\$206,249,490	\$135,611,243	\$757,999,328	\$5,292,422,606	\$347,079,181
Bedford	73,010,314	5,295,505	3,477,509	18,609,245	45,628,055	3,644,146
Bristol	302,062,961	24,979,222	15,986,190	80,577,878	180,519,671	15,095,089
Buena Vista	61,553,334	5,139,861	3,398,929	18,390,138	34,624,407	2,991,802
Charlottesville	978,133,352	42,430,198	27,662,138	150,027,864	758,013,152	52,032,707
Chesapeake	4,228,233,034	216,832,859	143,100,077	782,745,853	3,085,554,244	219,772,543
Colonial Heights	269,805,053	17,212,754	11,385,013	62,072,585	179,134,702	13,726,406
Covington	66,820,497	5,361,011	3,503,211	18,608,526	39,347,748	3,304,270
Danville	529,424,652	38,619,177	25,333,141	129,307,902	336,164,433	26,803,623
Emporia	67,839,908	5,059,751	3,228,972	15,533,366	44,017,819	3,459,709
Fairfax	912,867,367	34,123,486	22,221,878	122,433,837	734,088,166	48,940,881
Falls Church	692,434,815	17,912,189	11,681,901	65,235,293	597,605,431	37,881,294
Franklin	96,806,825	7,731,231	5,020,105	25,206,138	58,849,350	4,837,144
Fredericksburg	555,509,490	28,007,828	18,392,263	99,486,828	409,622,571	29,200,685
Galax	80,395,518	6,216,882	4,057,623	20,855,437	49,265,576	3,998,465
Hampton	1,730,045,503	117,447,822	77,491,303	414,893,536	1,120,212,842	87,653,110
Harrisonburg	449,789,206	31,988,905	21,016,601	109,789,062	286,994,638	22,691,485
Hopewell	226,293,511	19,099,866	12,572,924	65,727,607	128,893,115	11,186,870
Lexington	109,518,397	5,042,893	3,291,892	17,916,440	83,267,172	5,769,140
Lynchburg	1,070,583,855	60,549,843	39,934,237	212,842,132	757,257,643	55,360,496

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas	\$804,879,142	\$43,841,247	\$28,949,503	\$158,235,659	\$573,852,734	\$41,782,581
Manassas Park	273.425.800	16.462.907	10.909.715	59.917.194	186.135.985	14,050,347
Martinsville	173.192.968	12.011.941	7,836,566	39,434,852	113,909,609	8,824,553
Newport News	2,410,495,216	160,251,684	105,832,847	565,568,866	1,578,841,820	122,694,825
Norfolk	2,881,174,782	181,387,788	119,375,103	619,987,331	1,960,424,560	148,386,972
Norton	61,463,195	4,223,149	2,762,769	14,896,569	39,580,709	3,096,661
Petersburg	297,009,136	28,495,245	18,779,332	94,782,846	154,951,712	14,541,877
Poquoson	326,145,380	11,984,947	7,959,672	45,090,214	261,110,547	17,350,489
Portsmouth	1,139,239,606	86,414,393	57,030,722	298,018,831	697,775,659	57,186,313
Radford	168,762,250	9,530,549	6,299,086	34,086,173	118,846,443	8,686,136
Richmond	4,467,422,184	197,866,189	129,630,184	681,520,718	3,458,405,093	238,371,217
Roanoke	1,440,590,514	90,340,672	59,489,692	316,209,099	974,551,051	73,948,431
Salem	468,051,687	23,838,429	15,744,206	86,866,720	341,602,333	24,295,351
Staunton	352,446,332	22,320,532	14,778,832	80,607,841	234,739,126	17,890,699
Suffolk	1,514,971,782	78,025,358	51,422,700	277,009,867	1,108,513,857	78,808,740
Virginia Beach	9,248,991,427	418,497,168	276,146,637	1,513,402,891	7,040,944,732	487,686,742
Waynesboro	280,338,913	19,208,312	12,713,264	68,742,399	179,674,938	14,121,694
Williamsburg	236,583,848	12,191,394	7,858,725	41,519,217	175,014,512	12,396,492
Winchester	501,124,121	26,484,669	17,358,859	92,762,493	364,518,099	26,205,759
Total Cities	\$45,939,718,544	\$2,338,677,345	\$1,539,245,566	\$8,276,918,772	\$33,784,876,861	\$2,405,754,928
Total Counties	\$147,536,084,330	\$5,642,842,668	\$3,732,116,994	\$20,849,124,905	\$117,311,999,764	\$7,863,977,175
Unassigned*	\$4,804,498,864	\$225,420,135	\$137,966,865	\$706,176,186	\$3,734,935,679	\$257,381,779
Aggregate	\$198,280,301,738	\$8,206,940,148	\$5,409,329,424	\$29,832,219,863	\$154,831,812,304	\$10,527,113,882

Notes:

1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.

2. Tax Liability is before any tax credits but after the spouse tax adjustment.

\* See note in Table 1.5 concerning returns not assigned to a locality.

### Table 1.8 Set-Off Debt Transferred to Agencies by Taxable Year

	200	)9	201	10	201	11	201	2
	Number of		Number of		Number of		Number of	
Type of Participants	Payments	Amount	Payments	Amount	Payments	Amount	Payments	Amount
State Agencies	125,566	\$19,054,251	120,578	\$20,005,947	126,506	\$22,097,074	137,809	\$24,508,643
Circuit Courts	4,224	747,411	4,904	972,389	4,242	959,927	4,647	1,084,986
District Courts	13,172	1,505,579	17,773	2,205,352	15,938	2,015,475	16,356	2,123,535
Juvenile and Domestic Courts	1,068	118,474	1,244	157,270	1,041	133,994	1,184	152,453
Combined Courts	1,401	153,280	1,887	220,674	1,397	173,558	1,309	167,305
IRS	7,223	3,098,315	10,104	3,908,275	11,726	4,512,498	10,103	4,223,627
Counties	112,236	16,171,977	114,513	16,074,012	114,923	16,823,308	119,392	17,701,045
Cities	70,829	10,338,535	92,405	13,557,990	85,974	12,727,378	86,413	12,655,386
Towns	2,231	207,648	3,300	266,122	4,469	392,192	4,417	374,389
Social Services	1,380	317,577	1,554	355,236	1,545	353,284	1,581	375,210
TOTAL	339,330	\$51,713,046	368,262	\$57,723,267	367,761	\$60,188,688	383,211	\$63,366,579

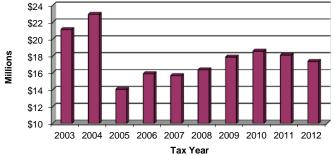
#### Notes:

1. Set-Off Debt is a program that sets-off an overpayment amount on a taxpayer's return against accounts receivable due to an agency of the Commonwealth.

### Table 1.9 **Refund Match Totals**

Tax Year	Total
2003	\$21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777

**Refund Match Totals** 



#### Note:

1. Refund Match is a program that automatically matches an overpayment amount on a taxpayer's return to any outstanding tax due amount the taxpayer has with the Department of Taxation, with the exception of fiduciary and estate tax accounts.

### Table 1.10 Voluntary Contributions by Taxable Year

	20	10	201	1	201	2
Program/ Fund	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,898	\$39,478	2,140	\$43,520	1,782	\$37,462
Virginia Republican Party*	838	16,915	806	16,718	716	14,031
Virginia Nongame Wildlife Program	4,910	131,768	4,588	121,132	4,117	100,738
Virginia Housing Program	1,800	48,020	1,725	43,064	1,616	41,438
Virginia Open Space Recreation and Conservation Fund	2,010	49,012	2,102	48,941	1,892	44,758
Virginia Family and Children's Trust Fund (FACT)	1,191	26,692	1,094	25,379	1,033	32,726
Virginia Elderly and Disabled Transportation Fund	3,267	83,103	3,106	75,699	2,879	69,214
United States Olympic Committee	1,075	24,572	1,079	22,627	916	23,174
Community Policing Fund	769	13,160	687	11,992	635	10,049
Virginia Arts Foundation	1,443	31,595	1,603	32,756	1,409	27,983
Chesapeake Bay Restoration	4,088	104,817	3,847	103,062	3,448	89,292
Historic Resources Fund	833	15,806	916	18,298	902	17,664
State Forests Fund	1,641	33,499	1,425	29,954	1,386	27,470
Uninsured Medical Catastrophe Fund	972	28,616	904	19,567	812	15,609
Children of America Finding Hope	890	21,747	807	16,656	808	18,962
Public School Foundations	1,501	55,949	1,228	40,534	1,036	36,374
Home Energy Assistance	1,456	33,306	1,317	27,474	1,210	25,332
War Memorial & National D-Day Memorial	767	16,981	719	15,699	747	14,852
Spay and Neuter Fund	2,198	51,946	2,115	46,750	1,903	42,772
Tuition Assistance Grant Fund	875	18,252	840	15,869	804	15,710
Virginia Federation of Humane Societies	1,546	37,415	1,425	31,200	1,296	28,219
Cancer Centers	1,710	41,868	1,527	38,051	1,381	33,187
Brown vs. The Board of Education Scholarship Fund#	**	**				
Martin Luther King, Jr. Living History Public Policy Center Fund	561	10,621	686	12,494	626	10,454
Virginia Military Family Relief Fund	2,056	57,644	2,046	52,417	1,922	49,426
Public Libraries Foundations	1,127	37,526	1,054	31,962	1,007	28,390
Celebrating Special Children, Inc.	828	15,974	1,050	18,035	964	17,398
Total	42,250	\$1,046,282	40,836	\$959,849	37,247	\$872,682

Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.

2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2012 are from all returns processed in calendar year 2013. The majority of returns processed in 2013 are for TY 2012; however, some returns from previous years are included.

\* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together. Section 58.1-344.3 B.3 of the Code of Virginia sets the limit at \$25 per individual and at \$25 for each spouse on a joint return.

\*\* Data for this program is not available for release because fewer than four taxpayers contributing to this fund have been processed in 2011.

<sup>#</sup> These organizations were removed from the Tax Year 2009 return. Amounts reported for Tax Year 2010 represent contributions made on returns filed for prior years processed in 2011.

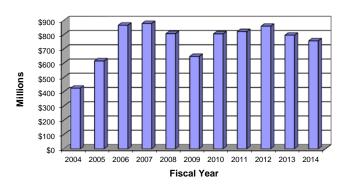
Table 2.1Corporate Income Tax Revenue

Fiscal Year	Amount
2004	\$425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742

Notes:

1. Revenue represents net tax collections by fiscal year.

2. Source: The Commonwealth Accounting and Reporting System.



Corporate Income Tax Collections

### Table 2.2

### Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2012\*

Reported Taxable Income	Number of Cor	porate Returns	Percent of	Taxable	Percent of	Тах	Percent of
From Virginia Sources	Form 502 <sup>†</sup>	Form 500	Total	Income	Total	Assessed	Total
\$0 or less	208,094	43,481	65.0%	\$0	0.0%	\$21,074,041	2.3%
\$1 to \$24,999		14,021	21.0%	87,198,394	0.6%	5,284,792	0.6%
\$25,000 to \$49,999		2,522	3.8%	91,465,420	0.6%	5,487,936	0.6%
\$50,000 to \$99,999		2,063	3.1%	145,438,683	1.0%	8,726,353	0.9%
\$100,000 to \$499,999		2,778	4.2%	631,370,452	4.2%	39,430,076	4.2%
\$500,000 to \$999,999		701	1.1%	499,953,035	3.3%	30,006,243	3.2%
\$1,000,000 to \$1,999,999		477	0.7%	671,442,470	4.5%	40,286,545	4.3%
\$2,000,000 to \$9,999,999		607	0.9%	2,529,431,882	16.8%	152,383,821	16.3%
\$10,000,000 and Over		212	0.3%	10,554,970,987	70.1%	644,783,894	68.8%
Total before adjustments	208,094	66,862	100.0%	\$15,211,271,323	101.1%	\$947,463,701	101.0%
Departmental adjustments				-162,395,970	-1.1%	-9,743,574	-1.0%
Total Tax Assessment				\$15,048,875,353	100.0%	\$937,720,127	100.0%

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income, except in the case of certain energy suppliers

and telecommunication companies who are subject to a Minimum Tax.

2. Tax Assessed shown is before any credits.

3. Some columns may not match totals due to rounding.

4. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.

\* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2012. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

† Pass-through entities (e.g., Subchapter S corporations, partnerships, limited liability companies, etc.) file Form 502. They report all taxable income on individual returns. They are reported on this table as having no taxable income for purposes of the corporate income tax.

## Table 3.1 Fiscal Year Individual and Corporate Income Tax Credits

Returns Processed During Fiscal Year 2014

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seg.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual and Corporate	4,178	\$12,004,519
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual and Corporate	31	1,360,241
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	244	497,539
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual and Corporate	6	142,874
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	124	201,548
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and				
0	Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	23	13,434
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual and Corporate	121	1,310,327
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	42	21,455,535
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	176	356,353
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual and Corporate	932	27,102,242
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	470	798,586
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual and Corporate	8	158.375
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	101	1,151,167
0 50 4 000 4		1000 ( // // 1000)		005	407 400
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	995	407,403
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	254	2,361,657
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	51	88,393
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	4,134	70,640,472
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	18,946	655.893
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	356	854,611
§ 58.1-339.7	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2000)	Corporate Only	300	6.714.625
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	361,832	131,038,155
0	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	78	156,049
33 20.1-229.10 & 20.1-429.12		2000 (ellective 2000)		10	150,049
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	10,009	2,550,605
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	5	4,354
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	4	553
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	*	7,333
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	70	191,643
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	4	2,952,884
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	16	159,851
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	196	3,412,963
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual and Corporate	*	7,600
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	14	362,426
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	7	51,128

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2014, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.

2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.

3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.

4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.

5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax.

\* Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2014.

### Table 4.1 State and Local Retail Sales and Use Tax Net Revenue Collections

			Stat	te Sales and Use 1	Гах					Local	
			Highway	Intercity	Commonwealth					Public Education SOQ /	
	General	Transportation	Maintenance	Passenger Rail	Mass	Northern Virginia	Hampton Roads	Subtotal	Local	Real Estate Property	Total
Fiscal Year	Fund	Trust Fund	Operating Fund	Operating Fund	Transit Fund	Region	Region	State	Option	Tax Relief	State and Local
2005	\$2,946,217,000	\$449,867,000						\$3,396,084,000	\$936,362,000	\$147,628,000	\$4,480,074,000
2006	2,812,877,000	476,259,000						3,289,136,000	998,742,000	217,200,000	4,505,078,000
2007	3,049,290,000	517,277,000						3,566,567,000	1,054,991,000	225,154,000	4,846,712,000
2008	3,075,762,000	524,901,000						3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000						3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000						3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000						3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000						3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000						3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000	526,570,000	\$146,680,000	\$41,908,000	\$62,864,000	\$203,933,000	\$107,424,000	4,155,835,000	1,094,794,000	334,030,000	5,584,659,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.

2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.

3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.

4. Revenues of a 1/2% tax of the 4.3% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.

6. Revenues of a 3/8% tax of the 4.3% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.

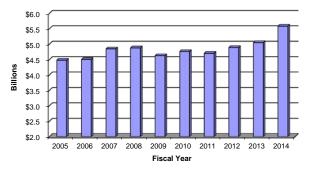
7. The state tax was increased from 4% to 4.3% on July 1, 2013. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.

8. The state tax on unprepared food for human consumption was reduced from 3.5 % to 3.0 % on January 1, 2000, and to 1.5 % on July 1, 2005.

9. A new State tax of 0.7% was effective July 1, 2013 for localities in Northern Virginia region and Hampton Roads region.

10. Effective beginning FY 2010, dealers with annual taxable sales of \$1 million or more were required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. In FY 2014, this requirement added \$130.3 million to general fund revenue. For the payment due June 2014, the threshold was \$48.5 million of annual taxable sales.

#### State and Local Sales & Use Tax Collections



## Table 4.2 Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2009	2010	2011	2012	2013
11 Agriculture	\$141,138,473	\$152,710,584	\$172,111,919	\$179,005,706	\$191,943,212
21-22 Mining and Utilities	784,148,763	590,796,767	695,628,771	784,526,507	606,119,498
23 Construction	1,155,110,103	1,257,328,395	1,325,037,229	1,396,042,696	1,375,867,364
31-33 Manufacturing	3,398,685,204	3,494,250,154	3,565,894,962	3,643,715,887	3,589,034,064
42 Wholesale Trade	5,240,952,452	5,151,551,029	5,417,106,102	5,831,522,487	6,001,826,458
44-45 Retail Trade	53,709,169,092	54,546,159,127	55,989,608,263	58,726,642,678	59,937,006,235
442 Furniture and Home Furnishings Stores	1,956,850,875	1,942,044,045	2,011,966,538	2,090,437,265	2,116,289,275
444 Building Material and Garden Equipment and Supplies Dealers	4,954,892,342	5,104,290,677	5,137,319,891	5,338,458,946	5,666,567,275
445 Food and Beverage Stores	13,560,474,629	14,282,679,159	14,202,826,894	15,477,040,877	15,956,586,691
448 Clothing and Clothing Accessories Stores	4,454,762,594	4,560,837,540	4,706,550,735	4,870,162,514	4,941,367,641
452 General Merchandise Stores	15,498,089,391	15,597,896,639	16,074,943,507	16,731,182,089	16,892,810,948
48-49 Transportation and Warehousing	199,811,282	161,832,357	183,550,781	215,065,046	249,975,123
51 Information	315,521,919	260,614,169	490,366,929	1,118,193,739	843,727,654
52 Finance and Insurance	200,478,126	120,628,052	34,071,800	43,402,270	64,373,166
53 Real Estate, Rental, and Leasing	1,751,405,123	1,653,633,925	1,440,764,813	1,386,763,637	1,335,018,098
54 Professional, Scientific, and Technical Services	1,256,084,227	999,721,873	1,022,403,713	988,613,220	996,870,402
55 Management of Companies and Enterprises	143,955,885	189,843,120	214,792,438	197,433,447	227,225,342
56 Administrative, Support, Waste Management, and Remediation Services	196,457,763	233,140,214	254,884,724	276,301,106	294,396,018
61 Educational Services	74,626,869	94,141,526	106,910,870	120,514,207	126,341,733
62 Health Care and Social Assistance	251,604,165	263,008,303	296,974,191	321,708,589	326,392,063
71 Arts, Entertainment, and Recreation	471,941,842	501,183,155	528,333,798	545,941,473	555,531,806
72 Accommodation And Food Services	13,082,478,839	13,397,396,104	14,106,220,642	14,961,458,883	15,303,560,469
722 Food Services and Drinking Places	10,278,271,833	10,560,552,779	11,118,465,142	11,858,541,763	12,209,723,380
81 Other Services	1,677,631,686	1,829,128,884	1,894,033,419	1,998,346,389	2,036,684,872
92 Public Administration	24,248,562	21,874,565	21,017,775	21,473,014	21,506,109
Not Categorized	1,793,681,925	1,502,021,540	1,310,628,232	578,989,156	514,494,232
Total	\$85,869,132,300	\$86,420,963,843	\$89,070,341,371	\$93,335,660,137	\$94,597,893,918

Notes:

1. Due to database modifications needed to implement the Department's new accounting system, the business classification codes used in the past were eliminated during 2005. The current classifications are based on NAICS

codes. Historic taxable sales cannot be converted to the new classification system.

2. NAICS codes are self-reported and based on the primary business activity of the taxpayer.

3. The taxable sales figures presented are based on Virginia sales tax revenue reported on the dealers' returns.

However, the period covered by the report reflects all deposits received during the timeframe noted on the report,

regardless of the taxpayer's filing period. Late filing of returns and audits may result in year-over-year increases in

taxable sales which do not reflect growth in retail activity during the period covered by the table.

4. Not all sales are subject to the retail sales tax. Numerous sales are excluded or exempted.

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2014

	Share of	Local	Total
County	State Tax	Option	Amount
omack	\$4,194,995	\$3,842,095	\$8,037,090
emarle	12,901,275	13,609,638	26,510,912
eghany	2,148,132	889,288	3,037,420
ielia	1,686,183	619,049	2,305,232
herst	4,246,323	2,471,275	6,717,598
omattox	2,005,247	1,314,204	3,319,451
ngton	17,517,989	38,773,159	56,291,148
usta	9,615,611	4,861,068	14,476,679
th	548,651	940,097	1,488,748
lford	10,360,556	4,958,004	15,318,560
d	776,851	231,212	1,008,063
etourt	4,735,323	2,552,529	7,287,852
nswick	2,029,523	2,317,675	4,347,199
hanan	2,711,349	1,834,308	4,545,657
kingham	1,957,387	687,450	2,644,837
pbell	7,149,803	4,670,242	11,820,045
oline	3,954,310	1,683,526	5,637,836
roll	3,657,442	1,758,740	5,416,182
les City	827,485	911,816	1,739,301
rlotte	1,763,868	585,924	2,349,792
terfield	50,423,175	43,075,355	93,498,530
rke	2,014,957	980,695	2,995,652
g	708,876	147,842	856,719
eper	7,002,063	7,106,722	14,108,784
berland	1,337,987	365,980	1,703,967
nson	1,965,710	983,960	2,949,671
viddie	3,864,140	1,611,284	5,475,424
x	1,507,923	1,842,451	3,350,374
ax	154,168,844	167,720,431	321,889,275
quier	10,141,373	8,081,751	18,223,124
d	2,035,766	779,796	2,815,562
vanna	3,492,361	1,362,755	4,855,116
nklin	6,936,863	4,215,773	11,152,635
derick	11,934,373	12,148,984	24,083,357
s	2,208,476	1,559,938	3,768,415

## Table 4.3, continuedLocal Sales Tax Distribution - Fiscal Year 2014

	Share of	Local	Total	
County	State Tax	Option	Amount	
Prince Edward	\$2,441,532	\$2,919,926	\$5,361,457	
Prince George	4,942,021	1,992,013	6,934,033	
Prince William	67,563,143	56,952,794	124,515,936	
Pulaski	4,055,578	3,615,923	7,671,501	
Rappahannock	932,915	444,957	1,377,872	
Richmond	981,468	1,350,904	2,332,372	
Roanoke	12,569,032	10,969,324	23,538,356	
Rockbridge	2,600,370	2,537,755	5,138,125	
Rockingham	10,985,505	5,944,062	16,929,567	
Russell	3,583,225	1,917,628	5,500,853	
Scott	2,669,038	1,504,890	4,173,928	
Shenandoah	5,580,148	3,989,839	9,569,987	
Smyth	4,028,527	2,163,009	6,191,536	
Southampton	2,424,191	597,744	3,021,936	
potsylvania	20,676,027	15,644,708	36,320,735	
tafford	23,162,643	11,713,541	34,876,184	
Surry	898,234	504,560	1,402,794	
ussex	1,204,119	846,898	2,051,017	
azewell	5,491,365	5,869,633	11,360,998	
/arren	5,442,812	4,914,337	10,357,149	
/ashington	6,509,595	7,112,815	13,622,410	
Vestmoreland	2,019,119	883,905	2,903,024	
Vise	5,093,923	3,059,187	8,153,110	
Vythe	3,695,591	3,856,220	7,551,811	
ork	10,742,739	9,427,972	20,170,711	
otal Counties	\$783,017,198	\$709,559,060	\$1,492,576,257	
	Share of	Local	Total	
City	State Tax	Option	Amount	
lexandria	\$11,820,619	\$25,545,529	\$37,366,148	
	2,103,740	3,642,296	5,746,037	
Bristol				
Bristol Buena Vista	838,583	375,851	1,214,433	
	838,583 3,422,999	375,851 10,675,660	1,214,433 14,098,659	

	Share of	Local	Total
City	State Tax	Option	Amount
Colonial Heights	\$2,366,621	\$7,173,660	\$9,540,281
Covington	787,949	1,293,928	2,081,877
Danville	5,397,727	8,071,688	13,469,415
Emporia	880,200	1,374,776	2,254,976
Fairfax	2,617,710	11,957,043	14,574,753
Falls Church	1,883,170	3,869,239	5,752,409
Franklin	1,169,438	1,746,792	2,916,230
Fredericksburg	2,801,519	10,716,520	13,518,039
Galax	921,817	2,065,592	2,987,409
Hampton	18,274,725	14,513,668	32,788,393
Harrisonburg	3,986,216	11,798,124	15,784,341
Hopewell	3,105,323	2,040,121	5,145,444
Lexington	375,940	859,424	1,235,365
Lynchburg	8,482,935	13,783,106	22,266,040
Manassas	6,250,182	7,977,648	14,227,830
Manassas Park	2,304,195	1,625,078	3,929,273
Martinsville	1,715,315	1,956,655	3,671,970
Newport News	24,510,341	22,347,353	46,857,694
Norfolk	27,569,191	29,228,428	56,797,619
Norton	536,166	1,622,942	2,159,108
Petersburg	3,847,493	3,560,309	7,407,802
Poquoson	1,929,642	585,358	2,515,000
Portsmouth	12,866,594	6,489,448	19,356,042
Radford	1,211,749	1,009,362	2,221,111
Richmond	21,090,809	30,664,962	51,755,771
Roanoke	11,343,411	19,139,632	30,483,043
Salem	3,076,885	6,490,607	9,567,492
Staunton	2,746,723	3,737,373	6,484,096
Suffolk	13,083,696	8,387,907	21,471,603
Virginia Beach	61,220,710	56,177,974	117,398,684
Waynesboro	2,740,480	4,905,106	7,645,586
Williamsburg	855,923	4,537,034	5,392,958
Winchester	3,347,395	8,058,186	11,405,581
Total Cities	\$308,617,910	\$385,234,661	\$693,852,571
Total Counties	\$783,017,198	\$709,559,060	\$1,492,576,257
Aggregate	\$1,091,635,107	\$1,094,793,721	\$2,186,428,828

Note:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

## Table 5.1 Other Taxes Net Revenue Collections - General Fund

	Recordation	Suits	Tobacco	Estate	Watercraft	Rolling	Insurance Premiums
Fiscal Year	& Deeds	& Wills	Excise	Tax	Tax	Stock Tax	License Tax
2004	\$331,364,000	\$5,315,000	\$16,118,000	\$149,648,000	\$6,540,000	\$5,216,000	\$0
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000	0
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000	0
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000	0
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000	0
2009	298,398,000	5,862,000	0	6,006,000	4,612,000	6,151,000	0
2010	275,338,000	5,635,000	0	5,671,000	3,618,000	6,223,000	0
2011	276,572,000	6,176,000	0	2,713,000	3,477,000	5,985,000	0
2012	307,149,000	6,254,000	0	298,000	3,676,000	6,880,000	0
2013	360,109,000	6,181,000	0	-268,000	5,514,000	7,327,000	0
2014	296,103,000	6,425,000	0	196,000	4,222,000	6,979,000	320,421,000

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. The figures stated above are net of refunds.

2. The tax on suits is \$5 for debts under \$50,000, \$15 for debts greater than \$50,000 but not exceeding \$100,000, and \$25 for debts in excess of \$100,000. The tax on wills and administrations is imposed at the rate of 10 cents on every \$100 of value on all estates that exceed \$15,000 in value.

3. Prior to September 1, 2004, the cigarette tax was imposed at the rate of 2.5 cents per pack of 20 cigarettes and revenues were deposited in the General Fund. Beginning September 1, 2004, all cigarette tax revenues are now deposited into the Virginia Health Care Fund. The revenue from the Tobacco Excise Tax in the General Fund for FY 2005 corresponds to collections from July and August 2004 purchases.

4. The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978. The significant decrease in revenue generated from the Estate Tax from Fiscal Year 2008 to Fiscal Year 2009 is due to the fact that it no longer applies to the estates of those individuals who have died on or after July 1, 2007. In general, estates owing the tax have nine months to file a return. Therefore, the last returns applicable to the Estate Tax were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension.

5. The watercraft sales and use tax is imposed at a rate of 2 percent of the purchase price, up to a maximum of \$2,000.

6. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.

7. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013. Depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25%, 1.00%, and 0.75% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. This represents the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of the Assembly.

	Tire	Egg	Peanut		Cigarette	Other Tobacco	
Fiscal Year	Recycling	Promotion	Excise	Soybean	Тах	Products	Aircraft
2004	\$4,454,000	\$161,000	\$92,000	\$515,000	-	-	\$5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000

## Table 5.2 Other Taxes Net Revenue Collections - Non- General Fund

#### Notes:

1. Prior to July 1, 2003, the Virginia Tire Recycling Fee was imposed at a rate of 50 cents per tire. Effective July 1, 2003, the fee was imposed at a rate of \$1 per tire. Effective July 1, 2011, the fee reverted back to 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.

2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.

3. The peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax is imposed at the rate of 30 cents per 100 pounds. All revenues are deposited into the Peanut Fund.

4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.

5. Beginning September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, this rate is increased to 30 cents per pack of 20 cigarettes. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal cigarette tax rate was increased by 61.66 cents. Due to this tax increase, revenue generated by the Virginia cigarette tax declined.

6. Beginning March 1, 2005, tobacco products other than cigarettes are taxed at 10 percent of the sales price charged by the wholesale dealer. All revenues from this tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal tax rate on other tobacco products charged to manufacturers increased. Since Virginia's tax is assessed at the wholesale level, the federal rate change increases the taxable base for Virginia's tax.

7. The Aircraft Sales and Use Tax is imposed at 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.

Table 5.2, continued
Other Taxes Net Revenue Collections - Non- General Fund

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
2004	\$263,000	\$91,000	\$102,000	\$1,661,000	\$210,000	\$792,000	\$11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000

Notes:

8. The corn assessment is imposed at the rate of 1 cent per bushel. All revenues from the tax are deposited into the Virginia Corn Fund.

9. Effective September 1, 2006, the cotton assessment is imposed at the rate of 95 cents per bale. Prior to September 1, 2006, these cotton assessments were imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund. The assessment was initially imposed July 1, 1997.

10. The small grains assessment is imposed at the rate of one-half of one percent (.005) of the net selling price per bushel. All revenues from the tax are deposited into the Virginia Small Grains Fund.

11. The forest products tax is imposed at different rates based on the type of product. Revenues from the tax are deposited into the Reforestation of Timberlands State Fund and the Protection and Development of Forest Resources State Fund.

12. The soft drink excise tax is imposed on wholesalers or distributors of carbonated soft drinks on a sliding scale based on gross receipts. Revenues from the tax are deposited into the Litter Control and Recycling Fund.

13. The litter tax is imposed on manufacturers, wholesalers, distributors and retailers of certain enumerated products at the rate \$25 per establishment. Revenues from the tax are deposited into the Litter Control and Recycling Fund.

14. The sheep assessment is imposed at the rate of 50 cents per head. All revenues from the tax are deposited into the Virginia Sheep Industry Promotion and Development Fund.

15. The apple excise tax is 2.5 cents per tree run bushel of ungraded apples grown in the Commonwealth. Revenues from the tax are deposited into the Apple Fund.

### Table 5.3 Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2014

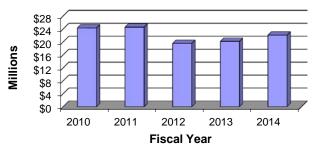
	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$278,376,501,672	\$598,548,422,471	\$876,924,924,143
Addition for Reserve for loan losses	8,499,607,374	15,364,225,411	23,863,832,785
Other additions	365,841	0	365,841
a. U.S. obligations	11,486,554,465	6,152,276,001	17,638,830,466
b. Retained earnings and surplus of subsidiaries included in gross capital	118,075,821,651	206,474,331,132	324,550,152,783
c. Goodwill	26,476,073,035	104,932,088,734	131,408,161,769
d.Other deductions (total)	0	2,080,000,000	2,080,000,000
Capital before Virginia Modifications	130,838,025,736	294,273,952,015	425,111,977,751
Capital attributable to Virginia	6,115,631,638	9,439,030,397	15,554,662,035
Deductions of assessed value of real estate otherwise taxed in this state	1,400,399,470	1,755,035,658	3,155,435,128
Deductions of book value of tangible personal property otherwise taxed in this state	34,099,679	912,163,349	946,263,028
Net taxable capital	\$4,681,132,489	\$6,771,831,390	\$11,452,963,879
Total Tax Assessment	\$47,099,692	\$68,256,731	\$115,356,423
Local Tax Credit (local Tax Assessment)	37,679,754	54,605,385	92,285,138
State Tax Credits:			
Neighborhood Assistance Act Credit	4,550	438,629	443,179
Enterprise Zone Credit	0	0	0
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	16,578	462,818	479,396
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$9,398,810	\$12,749,899	\$22,148,710

### Table 5.4

#### Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2010	\$24,343,000
2011	24,580,000
2012	19,570,000
2013	20,202,000
2014	22,149,000

#### **Bank Franchise Tax Collections**



# Table 5.5Recordation Tax and Deeds of Conveyance Revenue Collections

	Fiscal Year				
County	2010	2011	2012	2013	2014
Accomack	\$678,624	\$641,446	\$720,725	\$659,160	\$723,770
Albemarle	4,469,167	4,586,713	4,763,966	5,668,591	6,072,264
Alleghany	180,935	227,421	177,944	186,608	210,613
Amelia	263,413	246,277	274,474	279,559	325,416
Amherst	499,543	528,356	447,580	562,841	481,640
Appomattox	280,815	221,251	232,950	293,225	376,906
Arlington	17,367,519	20,720,494	22,136,297	23,397,459	17,596,592
Augusta	1,860,806	1,696,230	1,537,879	1,802,163	1,588,465
Bath	116,043	117,229	163,527	253,309	115,045
Bedford	2,197,957	2,030,171	2,112,587	2,543,125	2,277,361
Bland	71,168	95,962	85,642	92,540	89,734
Botetourt	939,205	839,631	845,595	1,049,751	840,598
Brunswick	185,283	200,619	308,825	318,905	183,324
Buchanan	381,121	1,177,583	274,476	99,386	415,573
Buckingham	250,711	190,714	197,648	222,708	475,821
Campbell	932,939	850,638	921,534	1,263,383	1,014,079
Caroline	845,395	761,104	742,514	1,116,109	829,089
Carroll	397,484	422,953	378,907	415,348	404,735
Charles City	109,739	137,503	115,117	113,555	150,990
Charlotte	139,537	150,055	129,332	148,517	159,653
Chesterfield	10,824,566	9,560,448	11,072,962	13,056,987	11,475,377
Clarke	534,618	534,960	586,903	722,644	631,417
Craig	80,867	65,075	84,821	95,934	73,575
Culpeper	1,438,697	1,336,838	1,470,436	1,820,779	1,556,786
Cumberland	146,742	136,456	119,015	158,993	218,152
Dickenson	84,527	81,537	77,623	79,649	89,826
Dinwiddie	544,862	405,190	529,712	498,055	405,864
Essex	298,695	225,365	226,898	299,918	213,770
Fairfax	68,070,794	73,424,665	87,954,188	95,196,585	68,669,029
Fauquier	3,025,387	3,065,486	3,313,118	4,294,454	3,998,573

### Table 5.5, continued

### Recordation Tax and Deeds of Conveyance Revenue Collections

	Fiscal Year				
County	2010	2011	2012	2013	2014
Floyd	\$226,638	\$224,305	\$238,671	\$270,196	\$252,888
Fluvanna	848,280	804,246	817,203	925,255	708,058
Franklin	1,708,695	1,713,479	1,538,017	1,709,043	1,557,212
Frederick	2,889,188	2,553,237	2,561,461	3,526,474	3,010,222
Giles	222,554	203,033	208,995	254,946	269,241
Gloucester	1,206,436	1,011,234	935,332	1,274,663	1,151,493
Goochland	971,630	940,572	958,029	1,332,969	1,084,978
Grayson	210,509	220,338	202,696	245,988	226,611
Greene	626,578	556,614	550,491	711,978	486,638
Greensville	87,418	93,190	100,099	158,206	86,514
Halifax	415,995	393,328	336,149	466,991	507,607
Hanover	3,475,129	3,316,689	3,563,567	5,394,234	3,883,159
Henrico	9,973,856	10,107,528	11,694,430	13,899,013	11,309,322
Henry	658,945	513,303	510,409	511,487	436,871
Highland	61,481	65,105	55,117	59,674	64,971
Isle of Wight	1,398,963	1,180,412	1,357,435	1,482,398	1,221,834
James City	3,776,591	3,888,807	3,839,908	4,849,505	4,123,321
King and Queen	244,562	126,311	125,841	139,843	131,512
King George	979,391	773,291	833,584	1,029,133	919,464
King William	419,813	373,992	421,911	473,920	392,463
Lancaster	529,642	517,330	572,171	632,198	484,347
Lee	215,474	175,689	195,847	185,941	142,914
Loudoun	25,148,911	26,690,653	29,957,487	38,598,914	32,278,212
Louisa	1,375,806	1,064,197	1,168,955	1,459,468	1,167,881
Lunenburg	120,484	105,835	95,328	162,142	144,352
Madison	328,208	333,687	388,946	443,728	374,194
Mathews	309,480	303,176	308,799	387,233	299,706
Mecklenburg	587,000	614,744	574,368	681,547	583,349
Middlesex	397,218	457,232	407,509	364,840	439,066
Montgomery	2,080,303	1,986,099	1,968,489	2,649,269	2,695,109

### Table 5.5, continued

#### Recordation Tax and Deeds of Conveyance Revenue Collections

	Fiscal Year				
County	2010	2011	2012	2013	2014
Nelson	\$625,045	\$641,507	\$496,411	\$609,368	\$777,674
New Kent	814,942	690,995	748,178	1,086,004	738,517
Northampton	472,126	403,906	357,643	447,687	399,583
Northumberland	546,615	508,042	508,849	586,304	508,010
Nottoway	151,051	135,411	153,634	166,364	185,813
Orange	1,180,274	1,018,578	1,025,985	1,281,457	975,942
Page	382,657	290,795	322,109	418,596	436,050
Patrick	240,273	197,478	217,152	221,532	197,863
Pittsylvania	701,325	722,158	707,048	754,512	802,342
Powhatan	940,374	871,622	931,488	1,053,733	1,030,980
Prince Edward	302,993	276,605	231,958	459,878	357,990
Prince George	709,065	664,781	765,907	756,029	786,969
Prince William	21,066,031	20,460,092	22,379,391	28,358,975	21,506,574
Pulaski	544,946	523,701	552,428	558,805	662,075
Rappahannock	296,775	334,809	381,332	399,826	378,681
Richmond	122,117	119,478	125,357	134,694	130,973
Roanoke	2,367,522	2,158,670	2,473,917	2,957,850	2,458,055
Rockbridge	539,517	510,819	531,193	547,679	561,740
Rockingham	2,382,389	2,185,039	2,234,785	3,366,259	2,243,456
Russell	230,159	324,460	258,458	235,449	237,370
Scott	189,179	159,015	188,789	253,988	200,718
Shenandoah	1,118,684	974,668	870,280	1,147,811	1,066,655
Smyth	371,157	244,818	323,551	336,690	281,587
Southampton	346,218	372,330	299,533	420,465	278,138
Spotsylvania	4,952,648	4,702,105	4,746,370	6,169,277	5,194,805
Stafford	5,965,715	6,065,342	6,792,017	8,179,064	7,147,372
Surry	210,220	123,938	149,556	220,697	127,244
Sussex	197,780	148,055	159,963	146,108	108,805
Tazewell	490,647	657,914	504,526	626,129	609,574
Warren	1,264,259	1,099,602	1,114,069	1,566,582	1,236,747

### Table 5.5, continued

### Recordation Tax and Deeds of Conveyance Revenue Collections

	Fiscal Year				
County	2010	2011	2012	2013	2014
Washington	\$1,045,915	\$897,947	\$1,008,203	\$1,284,357	\$1,123,183
Westmoreland	597,991	462,230	567,639	594,508	583,473
Wise	314,697	317,214	342,003	302,794	427,086
Wythe	472,932	422,676	388,468	652,788	531,197
York	3,292,403	2,519,238	3,325,893	3,467,556	3,155,061
Total Counties	\$234,158,971	\$238,192,056	\$264,674,508	\$310,761,253	\$249,545,839
	Fiscal Year				
City	2010	2011	2012	2013	2014
Alexandria	\$9,037,546	\$10,070,975	\$13,951,172	\$16,230,296	\$12,232,182
Bedford	106,701	77,282	93,829	101,154	÷ , - , -
Bristol	270,452	298,981	340,318	349,881	342,931
Buena Vista	102,581	80,768	58,999	82,156	61,169
Charlottesville	1,342,617	1,495,530	1,703,713	2,001,913	1,898,135
Chesapeake	8,732,274	8,267,914	9,030,178	10,204,743	8,753,200
Colonial Heights	325,716	299,587	464,823	470,882	377,461
Covington	43,243	44,180	59,717	56,803	58,384
Danville	603,184	466,293	550,922	577,585	519,298
Emporia	100,058	36,957	71,463	60,479	107,202
Fairfax	1,031,278	1,071,906	1,686,308	1,385,399	1,412,619
Falls Church	996,837	1,028,501	1,352,753	1,668,772	1,306,842
Franklin	97,421	112,738	112,096	105,146	153,716
Fredericksburg	1,101,535	1,266,330	1,080,318	1,141,994	1,499,275
Galax	74,611	68,057	96,583	163,305	98,514
Hampton	3,390,826	2,789,754	2,899,754	4,067,226	3,041,671
Harrisonburg	838,107	1,059,799	747,986	1,039,173	1,264,310
Hopewell	317,385	284,367	292,357	396,518	363,859
Lexington	127,820	128,941	122,514	158,618	124,497
Lynchburg	1,653,026	1,213,886	1,489,592	1,805,321	1,614,445

## Table 5.5, continuedRecordation Tax and Deeds of Conveyance Revenue Collections

	Fiscal Year				
City	2010	2011	2012	2013	2014
Manassas	\$1,195,003	\$947,590	\$1,090,289	\$1,369,941	\$1,401,178
Manassas Park	482,561	628,648	480,302	389,204	850,636
Martinsville	130,537	131,656	249,443	146,203	120,425
Newport News	3,878,448	4,237,084	3,535,571	4,499,646	4,061,049
Norfolk	5,456,506	5,474,065	5,772,436	6,387,875	6,270,530
Norton	60,438	86,218	51,723	44,207	93,617
Petersburg	539,262	507,167	429,770	465,212	507,480
Poquoson	423,491	382,766	373,974	489,774	390,709
Portsmouth	2,621,949	2,062,153	1,895,262	2,351,970	2,180,078
Radford	193,752	241,305	256,603	374,178	259,176
Richmond	5,907,596	5,447,033	5,952,106	7,473,610	7,365,733
Roanoke	1,896,075	1,857,871	2,197,400	2,342,414	2,126,490
Salem	506,191	530,992	559,072	602,189	556,158
Staunton	480,353	428,228	484,229	527,428	537,896
Suffolk	3,413,693	2,783,825	3,115,428	3,870,430	3,318,991
Virginia Beach	17,270,240	16,119,231	17,433,859	21,127,812	17,212,616
Waynesboro	543,351	465,382	372,254	552,569	481,150
Williamsburg	371,388	385,675	477,788	501,531	459,232
Winchester	783,195	680,317	902,585	826,336	859,400
Total Cities	\$76,447,245	\$73,559,949	\$81,835,489	\$96,409,892	\$84,282,250
Total Counties	\$234,158,971	\$238,192,056	\$264,674,508	\$310,761,253	\$249,545,839
Aggregate	\$310,606,216	\$311,752,005	\$346,509,997	\$407,171,145	\$333,828,089

Note:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

### Table 5.6 Communications Sales Tax Distributions, Fiscal Year 2014

County	Distribution	County	Distribution	County	Distribution	City	Distribution
Accomack	\$1,026,284	Halifax	\$1,159,887	Scott	\$773,920	Manassas Park	\$730,016
Albemarle	4,622,946	Hanover	4,969,833	Shenandoah	1,190,707	Martinsville	907,371
Alleghany	413,397	Henrico	13,125,286	Smyth	587,531	Newport News	11,628,359
Amelia	253,464	Henry	2,317,801	Southampton	556,197	Norfolk	21,857,487
Amherst	1,263,487	Highland	75,332	Spotsylvania	4,704,260	Norton	210,726
Appomattox	562,361	Isle of Wight	1,329,969	Stafford	5,784,031	Petersburg	1,835,555
Arlington	7,501,814	James City	1,701,639	Surry	51,295	Poquoson	411,633
Augusta	2,495,230	King and Queen	175,292	Sussex	174,964	Portsmouth	8,286,930
Bath	115,221	King George	386,247	Tazewell	600,700	Radford	744,824
Bedford	1,911,648	King William	357,792	Warren	889,060	Richmond City	20,475,380
Bland	104,315	Lancaster	330,625	Washington	1,613,430	Roanoke City	6,940,564
Botetourt	714,157	Lee	420,210	Westmoreland	635,258	Salem	1,066,735
Brunswick	417,944	Loudoun	11,609,949	Wise	1,002,292	Staunton	1,395,691
Buchanan	842,935	Louisa	346,994	Wythe	761,242	Suffolk	3,496,495
Buckingham	422,693	Lunenburg	205,995	York	1,312,727	Virginia Beach	26,071,764
0		5		Total Counties	\$235,664,701	0	
Campbell	1,389,880	Madison	579,794			Waynesboro	1,295,277
Caroline	783,203	Mathews	447,729			Williamsburg	717,508
Carroll	1,009,648	Mecklenburg	575,802			Winchester	2,132,974
Charles City	154,381	Middlesex	438,249				
Charlotte	128,235	Montgomery	1,016,523			Total Cities	\$165,336,647
		0 9		City	Distribution		
Chesterfield	14,533,357	Nelson	472,927	Alexandria	\$10,788,439		
Clarke	428,655	New Kent	595,095	Bristol	605,173		
Craig	115,221	Northampton	506,989	Buena Vista	314,637		
Culpeper	2,030,965	Northumberland	381,715	Charlottesville	3,196,411		
Cumberland	381,978	Nottoway	346,714	Chesapeake	11,871,908		
Dickenson	492,537	Orange	1,429,100	Colonial Heights	694,635		
Dinwiddie	920,340	Page	488,544	Covington	309,963		
Essex	351,496	Patrick	487,794	Danville	3,213,753		
Fairfax	78,933,805	Pittsylvania	2,266,627	Emporia	266,387		
Fauquier	2,889,832	Powhatan	859,596	Fairfax City	2,268,808		
Floyd	619,206	Prince Edward	310,773	Falls Church	858,268		
Fluvanna	836,358	Prince George	1,272,125	Franklin City	554,495		
Franklin	2,216,009	Prince William	19,337,496	Fredericksburg	1,776,692		
Frederick	1,347,858	Pulaski	822,277	Galax	233,198		
Giles	252,574	Rappahannock	346,238	Hampton	9,132,557		
Gloucester	1,525,570	Richmond	306,947	Harrisonburg	1,615,192		
Goochland	853,600	Roanoke	3,933,244	Hopewell	841,883		
Grayson	379,969	Rockbridge	930,937	Lexington	320,918		
Greene	491,798	Rockingham	1,590,278	Lynchburg	3,386,571		

### Table 5.6, Continued Communications Sales Tax Distributions, Fiscal Year 2014

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$120,917	Courtland	\$5,935	La Crosse	\$12,200	Round Hill	\$13,946
Accomac	5,367	Crewe	42,327	Lawrenceville	51,683	Rural Retreat	39,834
Alberta	12,167	Culpeper	122,602	Lebanon	80,838	Saint Charles	1,395
Altavista	40,569	Damascus	24,810	Leesburg	2,159,594	Saint Paul	24,066
Amherst	102,097	Dayton	25,449	Louisa	7,155	Saltville	48,054
Appalachia	39,520	Dillwyn	3,893	Lovettsville	13,328	Scottsville	17,659
Appomattox	6,311	Drakes Branch	1,412	Luray	77,120	Shenandoah	27,805
Ashland	272,564	Dublin	92,645	Marion	130,064	Smithfield	236,293
Bedford	140,704	Dumfries	186,815	McKennev	9,093	South Boston	780,614
Berryville	93,221	Edinburg	9,782	Melfa	4,097	South Hill	177,104
Big Stone Gap	190,879	Elkton	52,610	Middleburg	45,243	Stanardsville	3,747
Blacksburg	1,233,058	Farmville	521,696	Middletown	14,314	Stanley	16,594
Blackstone	17,790	Fincastle	2,832	Mineral	1,796	Stephens City	27,274
Bloxom	10,879	Floyd	464	Monterey	6,875	Strasburg	83,163
Bluefield	43,547	Fries	12,752	Montross	13,917	Stuart	3,166
Boones Mill	3,341	Front Royal	169,990	Mount Jackson	22,383	Tappahannock	63,261
Bowling Green	40,707	Gate City	39,447	Narrows	44,366	Tazewell	27,496
Boyce	2,481	Glade Spring	28,999	New Castle	2,322	Timberville	32,700
Boydton	14,978	Glasgow	20,896	New Market	51,240	Troutville	2,222
Boykins	3,638	Gordonsville	30,403	Newsoms	1,282	Urbanna	3,617
Bridgewater	91,062	Goshen	7,553	Nickelsville	1,541	Victoria	51,186
Broadnax	10,358	Gretna	26,234	Occoquan	46,280	Vienna	1,065,725
Broadway	47,615	Grottoes	34,546	Onancock	97,999	Vinton	339,279
Brookneal	18,528	Grundy	19,769	Onley	4,185	Wachapreague	2,531
Buchanan	2,861	Halifax	102,088	Orange	176,357	Wakefield	17,718
Burkeville	1,771	Hamilton	16,431	Painter	2,435	Warrenton	537,731
Cape Charles	47,057	Haymarket	125,558	Parksley	21,477	Warsaw	47,018
Cedar Bluff	37,699	Haysi	14,798	Pearisburg	24,626	Washington	3,663
Charlotte Court House	2,502	Herndon	1,720,010	Pembroke	7,785	Waverly	31,890
Chase City	52,765	Hillsville	18,369	Pennington Gap	46,997	Weber City	22,684
Chatham	74,259	Honaker	15,492	Phenix	1,387	West Point	86,329
Chilhowie	42,590	Hurt	23,732	Pocahontas	18,002	White Stone	3,300
Chincoteague	169,837	Independence	34,279	Port Royal	3,851	Windsor	66,633
Christiansburg	885,414	Iron Gate	16,051	Pound	32,764	Wise	107,560
Clarksville	35,072	Irvington	2,473	Pulaski	453,093	Woodstock	93,856
Cleveland	1,676	Ivor	1,859	Purcellville	160,761	Wytheville	426,164
Clifton	5,831	Jarratt	4,619	Quantico	28,302	Total Towns	\$16,697,839
Clifton Forge	93,802	Jonesville	20,028	Remington	18,871	Total Counties	\$235,664,701
Clintwood	72,869	Kenbridge	31,398	Rich Creek	7,819	Total Cities	\$165,336,647
Coeburn	46,074	Keysville	2,364	Ridgeway	19,276		· · ·
Colonial Beach	202,719	Kilmarnock	76,059	Rocky Mount	195,282	Aggregate	\$417,699,187

Notes:

1. The Communications Sales Tax is imposed on the sale of communications services at a rate of 5%. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer will be responsible for paying a communications use tax.

2. The distributions for FY 2014 were based on collections for May 2013 through April 2014.

3. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

# Table 5.7 Number of Insurance Returns, Taxable Premium Income, and Tax Liability Based on tax returns filed for Taxable Year 2013

	Im	Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
Taxable Premium Income Reported for Virginia	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	
Up to \$24,999	504	\$1,026,761	\$313,528	0.07%	1,527	\$1,747,203	\$27,182	0.19%	
\$25,000 to \$49,999	35	1,174,831	62,634	0.01%	70	2,600,780	57,485	0.41%	
\$50,000 to \$99,999	44	3,236,540	72,824	0.02%	77	5,544,051	124,730	0.88%	
\$100,000 to \$499,999	159	43,978,343	977,794	0.21%	152	38,519,005	866,653	6.11%	
\$500,000 to \$999,999	91	65,417,813	1,441,463	0.31%	52	37,119,727	823,242	5.81%	
\$1,000,000 to \$1,999,999	113	163,991,145	3,674,701	0.79%	32	43,560,011	980,093	6.91%	
\$2,000,000 to \$9,999,999	323	1,566,133,904	35,277,679	7.56%	44	196,686,362	4,425,435	31.21%	
\$10,000,000 and Over	295	19,932,708,335	443,217,113	95.01%	14	310,708,637	6,991,548	49.31%	
Total before adjustments	1,564	\$21,777,667,673	\$485,037,736	103.98%	1,968	\$636,485,776	\$14,296,368	100.84%	
Departmental adjustments	-20	-243,407,437	-18,559,037	-3.98%	-19	-5,129,088	-118,745	-0.84%	
Total After Adjustments	1,544	\$21,534,260,235	\$466,478,698	100.0%	1,949	\$631,356,688	\$14,177,622	100.0%	

Notes:

1. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.

2. For insurance companies, taxable premium income means direct premium income allocated to Virginia after taking into account any adjustments (Line 5 of Form 800). For surplus lines brokers, taxable premium income is premium income from policies for insureds whose home state is Virginia after taking into account any additional or returned premiums (Line 5 of Form 802).

3. Insurance companies are subject to tax on their gross premium income. Depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25%, 1.00%, and 0.75%. Surplus lines brokers are required to pay the tax on each policy of insurance they produce during the preceding calendar year with an insurer that is not licensed to conduct business in Virginia. Surplus lines brokers are subject to a rate of 2.25%.

4. Tax assessed shown is before any credits claimed.

5. If a company reports negative taxable premium income, its taxable premium income is treated as zero in this table.

6. Some columns may not match totals due to rounding.

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed	Values					
2009	\$988,853,670,404	\$68,225,665,097	\$12,292,139,803	\$1,214,257,081	\$35,243,592,652	\$1,105,829,325,037
2010	940,691,278,363	70,049,322,677	10,516,518,303	1,171,770,724	37,137,075,381	1,059,565,965,448
2011	949,019,441,456	71,600,491,421	9,566,162,075	1,085,887,806	38,455,832,384	1,069,727,815,141
2012	954,082,225,088	76,551,011,940	9,960,729,549	1,127,437,244	40,142,313,094	1,081,863,716,916
2013	969,043,107,582	73,286,019,303	10,781,639,116	1,176,127,344	41,415,115,231	1,095,702,008,577
Levies Ass	sessed					
2009	\$8,871,606,717	\$2,400,518,627	\$218,253,944	\$12,177,008	\$281,165,880	\$11,783,722,176
2010	8,705,130,276	2,478,543,093	211,819,048	11,535,244	299,030,541	11,783,722,176
2011	8,790,447,899	2,558,502,671	202,650,255	11,490,972	312,876,440	11,875,968,237
2012	9,026,723,920	2,715,569,603	204,875,154	12,053,117	341,667,055	12,300,888,849
2013	9,257,434,511	2,624,241,057	226,116,101	12,371,699	345,116,084	12,465,279,452
Average Ta	ax Rates per \$100 of <i>i</i>	Assessed Value				
2009	\$0.90	\$3.52	\$1.78	\$1.00	\$0.80	\$1.07
2010	0.93	3.54	2.01	0.98	0.81	1.11
2011	0.93	3.57	2.12	1.06	0.81	1.11
2012	0.95	3.55	2.06	1.07	0.85	1.14
2013	0.96	3.58	2.10	1.05	0.83	1.14

Table 6.1Assessed Values, Levies Assessed, and Average Tax Rates

Note:

1. Average Tax Rate is the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

### Table 6.2 Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2013

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,853,331,900	\$1,582,803,200	\$2,022,403,600	\$3,875,735,500	\$3,605,206,800	\$18,601,886	2013
Albemarle	7,737,746,500	5,720,495,200	9,109,110,800	16,846,857,300	14,829,606,000	113,594,782	2013
Alleghany	324,889,400	246,096,300	773,250,300	1,098,139,700	1,019,346,600	6,829,622	2013
Amelia	477,931,700	401,930,000	640,893,500	1,118,825,200	1,042,823,500	4,901,270	2013
Amherst	1,104,277,200	825,675,500	1,574,180,600	2,678,457,800	2,399,856,100	12,959,223	2013
Appomattox	565,007,089	565,007,089	748,751,100	1,313,758,189	1,313,758,189	7,554,110	2013
Arlington	24,885,275,100	24,885,275,100	41,514,250,800	66,399,525,900	66,399,525,900	652,707,340	2013
Augusta	3,909,003,500	2,514,552,520	4,202,661,000	8,111,664,500	6,717,213,520	34,257,786	2013
Bath	465,606,300	403,326,000	502,848,000	968,454,300	906,174,000	4,349,635	2013 - 2014
Bedford	3,915,939,200	2,711,237,900	4,896,427,013	8,812,366,213	7,607,664,913	38,038,325	2013
Bland	411,735,500	222,683,400	251,564,800	663,300,300	474,248,200	2,608,365	2013
Botetourt	1,286,667,427	937,293,827	2,321,066,075	3,607,733,502	3,258,359,902	23,460,191	2013
Brunswick	721,788,800	721,788,800	561,860,642	1,283,649,442	1,283,649,442	6,033,152	2013
Buchanan	459,736,074	459,736,074	1,448,082,629	1,907,818,703	1,907,818,703	8,203,620	2013
Buckingham	754,450,200	754,450,200	713,346,806	1,467,797,006	1,467,797,006	6,458,307	2013
Campbell	1,286,071,152	1,024,562,330	2,591,784,200	3,877,855,352	3,616,346,530	19,166,637	2013
Caroline	1,164,975,944	976,546,488	1,529,969,000	2,694,944,944	2,506,515,488	18,046,912	2013
Carroll	1,059,218,500	871,823,016	1,274,847,400	2,334,065,900	2,146,670,416	14,597,359	2013
Charles City	404,279,202	404,279,202	380,189,813	784,469,015	784,469,015	5,491,283	2013
Charlotte	473,420,307	473,420,307	436,571,863	909,992,170	909,992,170	4,367,962	2013 - 2014
Chesterfield	8,747,883,900	8,557,437,001	21,194,920,500	29,942,804,400	29,752,357,501	282,647,396	2013
Clarke	1,359,352,200	958,883,996	1,240,194,800	2,599,547,000	2,199,078,796	13,854,196	2013
Craig	218,884,000	218,884,000	266,159,900	485,043,900	485,043,900	2,619,237	2013
Culpeper	1,990,251,527	1,483,843,827	2,476,969,300	4,467,220,827	3,960,813,127	32,874,749	2013
Cumberland	439,196,960	352,604,910	512,184,800	951,381,760	864,789,710	5,880,570	2013
Dickenson	427,518,992	427,518,992	1,062,542,600	1,490,061,592	1,490,061,592	7,897,326	2013
Dinwiddie	1,019,383,276	748,245,780	1,458,938,300	2,478,321,576	2,207,184,080	18,305,971	2013
Essex	733,945,800	591,892,381	660,944,654	1,394,890,454	1,252,837,035	10,523,831	2013
Fairfax	74,581,949,645	74,427,138,790	132,646,006,010	207,227,955,655	207,073,144,800	2,246,743,621	2013
Fauquier	6,287,224,100	4,494,818,600	5,248,504,400	11,535,728,500	9,743,323,000	95,484,565	2013

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2013

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$906,404,200	\$722,870,400	\$807,055,900	\$1,713,460,100	\$1,529,926,300	\$7,649,632	2013
Fluvanna	1,023,027,600	720,406,800	1,588,878,700	2,611,906,300	2,309,285,500	18,358,820	2013
Franklin	3,158,178,100	2,716,482,854	3,808,209,600	6,966,387,700	6,524,692,454	35,233,339	2013
Frederick	3,251,285,100	2,791,047,614	4,875,208,300	8,126,493,400	7,666,255,914	44,847,597	2013
Giles	450,661,300	316,310,300	755,332,200	1,205,993,500	1,071,642,500	5,786,870	2013
Gloucester	1,642,788,400	1,516,350,200	2,688,560,500	4,331,348,900	4,204,910,700	27,474,292	2013
Goochland	2,313,381,336	1,753,079,234	2,301,010,808	4,614,392,144	4,054,090,042	21,486,677	2013
Grayson	1,064,825,600	1,064,825,600	604,844,900	1,669,670,500	1,669,670,500	8,181,385	2013
Greene	951,692,902	662,174,502	1,111,457,963	2,063,150,865	1,773,632,465	12,770,154	2013
Greensville	367,875,000	348,894,400	344,322,700	712,197,700	693,217,100	3,882,016	2013
Halifax	1,098,521,792	1,017,962,250	1,488,462,341	2,586,984,133	2,506,424,591	11,529,553	2013
Hanover	4,409,323,800	3,767,193,600	7,772,328,200	12,181,652,000	11,539,521,800	93,470,127	2013
Henrico	8,589,871,300	8,393,054,500	22,383,057,400	30,972,928,700	30,776,111,900	267,752,174	2013
Henry	782,190,900	750,215,000	2,126,579,800	2,908,770,700	2,876,794,800	14,038,759	2013
Highland	455,664,132	455,664,132	224,967,700	680,631,832	680,631,832	2,518,338	2013
Isle of Wight	1,780,711,300	1,388,761,800	2,727,361,100	4,508,072,400	4,116,122,900	30,047,697	2013 - 2014
James City	3,290,132,100	3,147,062,600	7,920,693,800	11,210,825,900	11,067,756,400	85,221,724	2013 - 2014
King and Queen	457,687,800	457,687,800	384,071,000	841,758,800	841,758,800	4,545,498	2013
King George	1,157,893,660	964,783,762	1,629,149,800	2,787,043,460	2,593,933,562	13,747,848	2013
King William	812,289,000	652,281,800	1,031,933,827	1,844,222,827	1,684,215,627	13,305,303	2013
Lancaster	1,202,740,300	1,170,722,200	1,323,891,600	2,526,631,900	2,494,613,800	12,473,069	2013
Lee	298,001,200	298,001,200	580,072,005	878,073,205	878,073,205	5,716,257	2013
Loudoun	21,993,370,190	20,034,882,850	36,839,463,974	58,832,834,164	56,874,346,824	685,335,879	2013
Louisa	2,332,459,200	1,720,611,300	2,350,451,000	4,682,910,200	4,071,062,300	26,461,905	2013
Lunenburg	434,972,400	434,972,400	413,253,400	848,225,800	848,225,800	3,223,258	2013
Madison	1,412,542,300	750,605,800	835,625,400	2,248,167,700	1,586,231,200	10,627,749	2013
Mathews	791,939,350	791,939,350	885,240,260	1,677,179,610	1,677,179,610	7,882,744	2013
Mecklenburg	1,669,121,900	1,669,121,900	2,134,328,900	3,803,450,800	3,803,450,800	14,453,113	2013 - 2014
Middlesex	1,121,697,600	1,048,906,800	1,084,310,100	2,206,007,700	2,133,216,900	10,239,441	2013
Montgomery	2,177,643,300	1,987,924,400	5,058,738,200	7,236,381,500	7,046,662,600	62,715,297	2013

### Table 6.2, continued Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2013

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,763,459,240	\$1,074,625,140	\$1,891,177,820	\$3,654,637,060	\$2,965,802,960	\$17,794,818	2013
New Kent	1,007,190,167	931,089,567	1,372,213,511	2,379,403,678	2,303,303,078	19,578,076	2013
Northampton	1,289,533,100	1,075,097,600	1,011,669,000	2,301,202,100	2,086,766,600	14,039,766	2013
Northumberland	1,614,290,900	1,462,269,547	1,659,319,700	3,273,610,600	3,121,589,247	13,110,675	2013
Nottoway	343,237,270	319,396,581	556,422,662	899,659,932	875,819,243	4,116,350	2013
Orange	1,768,715,100	1,373,565,500	2,279,062,400	4,047,777,500	3,652,627,900	26,298,921	2013
Page	1,004,372,300	578,539,900	1,414,544,600	2,418,916,900	1,993,084,500	12,755,741	2013
Patrick	882,182,000	882,182,000	860,670,100	1,742,852,100	1,742,852,100	8,365,690	2013
Pittsylvania	1,727,340,735	1,245,820,535	2,541,142,700	4,268,483,435	3,786,963,235	21,206,994	2013
Powhatan	1,510,034,400	1,189,202,925	1,850,751,700	3,360,786,100	3,039,954,625	27,359,592	2013
Prince Edward	586,683,849	571,116,549	1,013,801,676	1,600,485,525	1,584,918,225	6,656,657	2013
Prince George	925,376,000	745,867,400	1,776,047,800	2,701,423,800	2,521,915,200	20,679,705	2013
Prince William	15,301,019,300		29,718,363,000	45,019,382,300	44,615,568,400	526,909,863	2013
Pulaski	993,635,800	807,451,000	1,868,027,900	2,861,663,700	2,675,478,900	15,785,326	2013
Rappahannock	1,232,176,500	637,609,200	898,609,000	2,130,785,500	1,536,218,200	9,985,418	2013
Richmond	422,888,547	349,796,722	434,740,689	857,629,236	784,537,411	5,256,401	2013
Roanoke	2,056,551,800	1,895,033,500	5,903,138,000	7,959,689,800	7,798,171,500	85,000,069	2013
Rockbridge	1,301,435,406	928,307,106	1,477,547,900	2,778,983,306	2,405,855,006	16,119,229	2013
Rockingham	3,186,373,600	2,178,355,670	5,020,257,300	8,206,630,900	7,198,612,970	46,071,123	2013
Russell	599,156,432	441,317,248	984,688,324	1,583,844,756	1,426,005,572	7,985,631	2013
Scott	421,787,000	421,787,000	762,620,200	1,184,407,200	1,184,407,200	8,172,410	2013
Shenandoah	2,408,120,100	1,746,377,600	2,694,964,000	5,103,084,100	4,441,341,600	23,983,245	2013
Smyth	576,888,462	404,486,526	1,024,610,200	1,601,498,662	1,429,096,726	10,575,316	2013
Southampton	855,826,700	504,695,000	839,210,300	1,695,037,000	1,343,905,300	10,079,290	2013
Spotsylvania	4,674,682,400	4,308,959,911	7,740,592,157	12,415,274,557	12,049,552,068	106,036,058	2013
Stafford	5,261,408,800	4,898,420,722	8,363,729,916	13,625,138,716	13,262,150,638	141,905,012	2013
Surry	461,801,100	461,801,100	422,923,100	884,724,200	884,724,200	6,458,487	2013
Sussex	508,113,700	508,113,700	373,493,875	881,607,575	881,607,575	4,760,681	2013
Tazewell	733,478,500	613,274,000	2,077,676,900	2,811,155,400	2,690,950,900	15,338,420	2013
Warren	1,560,702,800	1,230,786,500	2,577,212,000	4,137,914,800	3,807,998,500	22,467,191	2013

## Table 6.2, continued Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2013

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,880,745,300	\$1,207,378,100	\$2,658,683,200	\$4,539,428,500	\$3,866,061,300	\$24,356,186	2013
Westmoreland	1,212,313,900	1,079,223,300	1,433,351,100	2,645,665,000	2,512,574,400	11,149,841	2013
Wise	494,632,475	491,582,297	1,388,336,080	1,882,968,555	1,879,918,377	10,715,535	2013
Wythe	1,070,343,800	810,175,413	1,436,127,600	2,506,471,400	2,246,303,013	9,883,733	2013
York	3,357,906,392	3,329,131,592	5,376,634,000	8,734,540,392	8,705,765,592	65,423,828	2013
Total Counties	\$285,460,238,332	\$258,079,089,929	\$466,042,646,993	\$751,502,885,325	\$724,121,736,922	\$6,656,417,019	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$13,647,762,614	\$13,647,762,614	\$20,424,946,070	\$34,072,708,684	\$34,072,708,684	\$353,674,716	2013
Bristol	278,127,900	278,127,900	756,471,600	1,034,599,500	1,034,599,500	10,449,455	2013
Buena Vista	83,976,400	83,839,100	286,126,000	370,102,400	369,965,100	3,958,627	2013 - 2014
Charlottesville	1,472,340,100	1,472,340,100	3,808,680,900	5,281,021,000	5,281,021,000	50,169,700	2013
Chesapeake	8,142,826,461	8,142,826,461	14,233,693,400	22,376,519,861	22,376,519,861	234,953,459	2013 - 2014
Colonial Heights	549,269,000	549,269,000	1,053,928,200	1,603,197,200	1,603,197,200	18,276,448	2013
Covington	53,383,900	53,383,900	220,337,400	273,721,300	273,721,300	1,888,677	2013 - 2014
Danville	320,450,100	319,099,400	1,926,355,800	2,246,805,900	2,245,455,200	16,391,823	2013 - 2014
Emporia	64,636,100	64,636,100	300,890,300	365,526,400	365,526,400	3,110,697	2013
Fairfax	2,168,364,200	2,168,364,200	3,172,269,100	5,340,633,300	5,340,633,300	56,610,713	2013
Falls Church	2,140,390,600	2,140,390,600	1,709,179,200	3,849,569,800	3,849,569,800	50,236,886	2013
Franklin	161,326,500	155,569,431	420,441,500	581,768,000	576,010,931	5,213,567	2013 - 2014
Fredericksburg	1,577,514,000	1,542,586,200	2,018,507,600	3,596,021,600	3,561,093,800	26,352,094	2013 - 2014
Galax	87,905,700	87,905,700	364,203,000	452,108,700	452,108,700	3,119,550	2013
Hampton	3,270,951,100	3,254,176,300	7,222,445,400	10,493,396,500	10,476,621,700	129,910,109	2013 - 2014
Harrisonburg	1,320,297,900	1,269,410,700	2,593,451,036	3,913,748,936	3,862,861,736	24,336,029	2013 - 2014
Hopewell	325,830,900	325,830,900	978,761,600	1,304,592,500	1,304,592,500	14,089,599	2013
Lexington	169,143,700	169,143,700	398,620,300	567,764,000	567,764,000	4,712,441	2013 - 2014
Lynchburg	1,063,251,500	1,055,915,600	3,926,539,300	4,989,790,800	4,982,454,900	55,305,249	2013 - 2014
Manassas	1,672,205,700	1,672,205,700	2,418,357,800	4,090,563,500	4,090,563,500	56,981,550	2013 - 2014

### Table 6.2, continued Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2013

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$439,592,000	\$439,592,000	\$770,816,900	\$1,210,408,900	\$1,210,408,900	\$19,971,747	2013 - 2014
Martinsville	128,828,700	128,828,700	512,691,300	641,520,000	641,520,000	6,813,583	2013 - 2014
Newport News	4,101,538,400	4,101,538,400	9,894,578,986	13,996,117,386	13,996,117,386	170,752,632	2013 - 2014
Norfolk	5,847,188,800		11,710,010,400	17,557,199,200	17,557,199,200	201,907,791	2013 - 2014
Norton	60,335,100	60,335,100	159,581,950	219,917,050	219,917,050	1,759,336	2013
Petersburg	407,752,500	338,908,800	1,437,220,100	1,844,972,600	1,776,128,900	23,977,740	2013 - 2014
Poquoson	664,399,800	664,399,800	828,624,530	1,493,024,330	1,493,024,330	14,482,336	2013 - 2014
Portsmouth	2,068,609,182	2,068,609,182	4,965,892,915	7,034,502,097	7,034,502,097	89,338,177	2013 - 2014
Radford	163,809,700	161,893,390	621,809,000	785,618,700	783,702,390	5,956,138	2013
Richmond	5,245,194,000	5,245,194,000	14,177,706,000	19,422,900,000	19,422,900,000	233,074,800	2013
Roanoke	1,476,802,700	1,476,802,700	5,382,082,400	6,858,885,100	6,858,885,100	81,620,733	2013 - 2014
Salem	491,368,700	491,368,700	1,509,381,300	2,000,750,000	2,000,750,000	23,608,850	2013 - 2014
Staunton	438,139,075	419,818,582	1,363,816,052	1,801,955,127	1,783,634,634	16,944,529	2013
Suffolk	3,347,405,100	2,846,963,600	5,785,236,000	9,132,641,100	8,632,199,600	88,911,656	2013 - 2014
Virginia Beach	23,040,637,761	22,724,669,061	25,974,394,500	49,015,032,261	48,699,063,561	452,901,291	2013 - 2014
Waynesboro	621,388,300	607,496,000	1,069,770,400	1,691,158,700	1,677,266,400	13,418,131	2013
Williamsburg	565,128,400	565,128,400	1,122,083,600	1,687,212,000	1,687,212,000	9,617,108	2013 - 2014
Winchester	1,046,973,500	1,043,528,300	1,716,421,700	2,763,395,200	2,759,950,000	26,219,525	2013
Total Cities	\$88,725,046,093	\$87,685,047,121	\$157,236,323,539	\$245,961,369,632	\$244,921,370,660	\$2,601,017,492	
<b>Total Counties</b>	\$285,460,238,332	\$258,079,089,929	\$466,042,646,993	\$751,502,885,325	\$724,121,736,922	\$6,656,417,019	
Aggregate	\$374,185,284,425	\$345,764,137,050	\$623,278,970,532	\$997,464,254,957	\$969,043,107,582	\$9,257,434,511	

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.

2. Levies shown do not include penalties and interest collected.

3. Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).

4. The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

5. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Accomack	\$3,875,735,500	\$502,215,700	\$187,115,800	\$689,331,500	\$4,565,067,000	15.10%	\$3,598,861
Albemarle	16,846,857,300	2,902,472,200	1,022,256,700	3,924,728,900	20,771,586,200	18.89%	30,063,423
Alleghany	1,098,139,700	187,426,200	112,068,300	299,494,500	1,397,634,200	21.43%	2,006,613
Amelia	1,118,825,200	24,644,300	53,356,400	78,000,700	1,196,825,900	6.52%	366,603
Amherst	2,678,457,800	173,846,000	337,285,100	511,131,100	3,189,588,900	16.02%	2,760,108
Appomattox	1,313,758,189	88,693,600	86,087,900	174,781,500	1,488,539,689	11.74%	1,004,994
Arlington	66,399,525,900	6,930,616,700	996,074,600	7,926,691,300	74,326,217,200	10.66%	77,919,375
Augusta	8,111,664,500	495,430,900	595,581,900	1,091,012,800	9,202,677,300	11.86%	5,236,861
Bath	968,454,300	247,074,800	42,884,200	289,959,000	1,258,413,300	23.04%	1,391,803
Bedford	8,812,366,213	215,300,700	290,550,300	505,851,000	9,318,217,213	5.43%	2,529,255
Bland	663,300,300	101,742,600	29,687,900	131,430,500	794,730,800	16.54%	722,868
Botetourt	3,607,733,502	199,090,000	170,739,300	369,829,300	3,977,562,802	9.30%	2,662,771
Brunswick	1,283,649,442	208,693,100	58,870,300	267,563,400	1,551,212,842	17.25%	1,257,548
Buchanan	1,907,818,703	262,567,981	60,160,621	322,728,602	2,230,547,305	14.47%	1,387,733
Buckingham	1,467,797,006	144,660,400	85,883,200	230,543,600	1,698,340,606	13.57%	1,014,392
Campbell	3,877,855,352	210,190,201	148,129,400	358,319,601	4,236,174,953	8.46%	1,899,094
Caroline	2,694,944,944	432,770,800	187,690,200	620,461,000	3,315,405,944	18.71%	4,467,319
Carroll	2,334,065,900	153,301,300	63,568,800	216,870,100	2,550,936,000	8.50%	1,474,717
Charles City	784,469,015	57,289,100	14,886,000	72,175,100	856,644,115	8.43%	505,226
Charlotte	909,992,170	12,574,539	60,737,878	73,312,417	983,304,587	7.46%	351,900
Chesterfield	29,942,804,400	1,491,395,100	447,667,400	1,939,062,500	31,881,866,900	6.08%	18,421,094
Clarke	2,599,547,000	69,746,600	136,124,700	205,871,300	2,805,418,300	7.34%	1,296,989
Craig	485,043,900	95,033,000	32,796,600	127,829,600	612,873,500	20.86%	690,280
Culpeper	4,467,220,827	213,767,100	273,270,300	487,037,400	4,954,258,227	9.83%	4,042,410
Cumberland	951,381,760	45,086,030	74,847,640	119,933,670	1,071,315,430	11.19%	815,549
Dickenson	1,490,061,592	90,216,516	62,952,600	153,169,116	1,643,230,708	9.32%	811,796
Dinwiddie	2,478,321,576	228,650,400	186,670,200	415,320,600	2,893,642,176	14.35%	3,281,033
Essex	1,394,890,454	26,931,600	68,570,700	95,502,300	1,490,392,754	6.41%	802,219
Fairfax	207,227,955,655	13,028,362,900	2,838,463,820	15,866,826,720	223,094,782,375	7.11%	172,155,070
Fauquier	11,535,728,500	680,649,200	326,305,900	1,006,955,100	12,542,683,600	8.03%	9,868,160

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt I	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Floyd	\$1,713,460,100	\$75,684,200	\$27,164,000	\$102,848,200	\$1,816,308,300	5.66%	\$514,241
Fluvanna	2,611,906,300	154,823,800	164,669,400	319,493,200	2,931,399,500	10.90%	2,539,971
Franklin	6,966,387,700	92,616,300	415,031,100	507,647,400	7,474,035,100	6.79%	2,741,296
Frederick	8,126,493,400	162,675,000	698,392,900	861,067,900	8,987,561,300	9.58%	5,037,247
Giles	1,205,993,500	76,672,800	75,435,000	152,107,800	1,358,101,300	11.20%	821,382
Gloucester	4,331,348,900	202,731,400	118,305,900	321,037,300	4,652,386,200	6.90%	2,086,742
Goochland	4,614,392,144	87,197,100	156,801,700	243,998,800	4,858,390,944	5.02%	1,293,194
Grayson	1,669,670,500	126,439,100	99,739,100	226,178,200	1,895,848,700	11.93%	1,108,273
Greene	2,063,150,865	125,809,800	115,111,000	240,920,800	2,304,071,665	10.46%	1,734,630
Greensville	712,197,700	145,790,800	28,899,900	174,690,700	886,888,400	19.70%	978,268
Halifax	2,586,984,133	216,941,523	259,609,109	476,550,632	3,063,534,765	15.56%	2,144,478
Hanover	12,181,652,000	1,020,233,300	325,252,100	1,345,485,400	13,527,137,400	9.95%	10,898,432
Henrico	30,972,928,700	2,035,423,900	1,324,425,800	3,359,849,700	34,332,778,400	9.79%	29,230,692
Henry	2,908,770,700	192,288,500	344,347,000	536,635,500	3,445,406,200	15.58%	2,618,781
Highland	680,631,832	56,999,600	18,486,400	75,486,000	756,117,832	9.98%	279,298
Isle of Wight	4,508,072,400	107,874,800	197,836,100	305,710,900	4,813,783,300	6.35%	2,231,690
James City	11,210,825,900	621,089,400	154,609,700	775,699,100	11,986,525,000	6.47%	5,972,883
King and Queen	841,758,800	20,795,800	31,538,500	52,334,300	894,093,100	5.85%	282,605
King George	2,787,043,460	829,890,600	54,457,100	884,347,700	3,671,391,160	24.09%	4,687,043
King William	1,844,222,827	45,497,478	65,539,855	111,037,333	1,955,260,160	5.68%	877,195
Lancaster	2,526,631,900	42,678,000	68,294,800	110,972,800	2,637,604,700	4.21%	554,864
Lee	878,073,205	139,816,200	81,355,300	221,171,500	1,099,244,705	20.12%	1,439,827
Loudoun	58,832,834,164	4,065,469,900	1,224,374,910	5,289,844,810	64,122,678,974	8.25%	63,742,630
Louisa	4,682,910,200	43,310,400	112,707,200	156,017,600	4,838,927,800	3.22%	1,014,114
Lunenburg	848,225,800	39,193,500	46,277,800	85,471,300	933,697,100	9.15%	324,791
Madison	2,248,167,700	220,587,400	171,882,600	392,470,000	2,640,637,700	14.86%	2,629,549
Mathews	1,677,179,610	39,275,800	31,825,400	71,101,200	1,748,280,810	4.07%	334,176
Mecklenburg	3,803,450,800	244,550,200	178,775,800	423,326,000	4,226,776,800	10.02%	1,608,639
Middlesex	2,206,007,700	32,397,600	79,510,300	111,907,900	2,317,915,600	4.83%	537,158
Montgomery	7,236,381,500	650,839,500	2,072,657,600	2,723,497,100	9,959,878,600	27.34%	24,239,124
mentgeniory	.,_00,001,000	000,000,000	2,012,001,000	2,120,101,100	0,000,010,000	27.0170	21,200,124

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt I	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Nelson	\$3,654,637,060	\$91,242,600	\$124,524,100	\$215,766,700	\$3,870,403,760	5.57%	\$1,294,600
New Kent	2,379,403,678	134,420,900	327,599,100	462,020,000	2,841,423,678	16.26%	3,927,170
Northampton	2,301,202,100	194,596,200	354,438,300	549,034,500	2,850,236,600	19.26%	3,693,904
Northumberland	3,273,610,600	27,040,900	69,526,300	96,567,200	3,370,177,800	2.87%	405,582
Nottoway	899,659,932	152,651,678	69,697,525	222,349,203	1,122,009,135	19.82%	1,045,041
Orange	4,047,777,500	295,200,200	102,016,000	397,216,200	4,444,993,700	8.94%	2,859,957
Page	2,418,916,900	230,426,400	168,601,300	399,027,700	2,817,944,600	14.16%	2,553,777
Patrick	1,742,852,100	33,813,100	97,685,300	131,498,400	1,874,350,500	7.02%	631,192
Pittsylvania	4,268,483,435	146,471,900	338,612,100	485,084,000	4,753,567,435	10.20%	2,716,470
Powhatan	3,360,786,100	136,090,000	177,248,300	313,338,300	3,674,124,400	8.53%	2,820,045
Prince Edward	1,600,485,525	74,615,400	279,344,600	353,960,000	1,954,445,525	18.11%	1,486,632
Prince George	2,701,423,800	2,067,093,700	111,473,400	2,178,567,100	4,879,990,900	44.64%	17,864,250
Prince William	45,019,382,300	2,272,271,200	1,376,029,700	3,648,300,900	48,667,683,200	7.50%	43,086,434
Pulaski	2,861,663,700	541,932,710	106,104,600	648,037,310	3,509,701,010	18.46%	3,823,420
Rappahannock	2,130,785,500	111,213,300	34,911,200	146,124,500	2,276,910,000	6.42%	949,809
Richmond	857,629,236	66,092,139	46,666,022	112,758,161	970,387,397	11.62%	755,480
Roanoke	7,959,689,800	604,532,600	408,638,900	1,013,171,500	8,451,805,700	11.29%	11,043,569
Rockbridge	2,778,983,306	163,028,400	165,396,900	328,425,300	3,107,408,606	10.57%	2,200,450
Rockingham	8,206,630,900	334,177,900	821,445,000	1,155,622,900	9,362,253,800	12.34%	7,395,987
Russell	1,583,844,756	109,377,800	94,323,500	203,701,300	1,787,546,056	11.40%	1,140,727
Scott	1,184,407,200	95,701,800	148,102,300	243,804,100	1,428,211,300	17.07%	1,708,604
Shenandoah	5,103,084,100	459,873,700	184,798,200	644,671,900	5,747,756,000	11.22%	3,481,228
Smyth	1,601,498,662	137,021,700	178,415,300	315,437,000	1,916,935,662	16.46%	2,334,234
Southampton	1,695,037,000	153,859,300	140,696,000	294,555,300	1,989,592,300	14.80%	2,209,165
Spotsylvania	12,415,274,557	651,335,300	173,059,100	824,394,400	13,239,668,957	6.23%	7,254,671
Stafford	13,625,138,716	852,484,900	765,496,900	1,617,981,800	15,243,120,516	10.61%	17,312,405
Surry	884,724,200	48,169,200	58,143,600	106,312,800	991,037,000	10.73%	776,083
Sussex	881,607,575	203,773,000	64,716,400	268,489,400	1,150,096,975	23.34%	1,449,843
Tazewell	2,811,155,400	323,224,600	177,745,100	500,969,700	3,312,125,100	15.13%	2,855,527
Warren	4,137,914,800	256,893,000	361,401,000	618,294,000	4,756,208,800	13.00%	3,647,935

	Fair Market Value	Fair Market	Fair Market Value Tax Exempt Real Estate			Tax Exempt to	Taxes Lost Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Washington	\$4,539,428,500	\$251,479,400	\$385,084,000	\$636,563,400	\$5,175,991,900	12.30%	\$4,010,349
Westmoreland	2,645,665,000	64,898,500	83,604,800	148,503,300	2,794,168,300	5.31%	712,816
Wise	1,882,968,555	389,634,800	452,190,815	841,825,615	2,724,794,170	30.90%	4,798,406
Wythe	2,506,471,400	207,763,800	148,387,000	356,150,800	2,862,622,200	12.44%	1,567,064
York	8,734,540,392	5,412,314,676	482,184,800	5,894,499,476	14,629,039,868	40.29%	44,297,164
Total Counties	\$751,502,885,325	\$58,730,749,971	\$26,872,905,495	\$85,603,655,466	\$836,585,485,191	10.23%	\$739,419,268

	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	Total FMV (Real Estate and	Tax Exempt to	Taxes Lost Due to
City	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Alexandria	\$34,072,708,684	\$4,060,430,122	\$1,163,706,489	\$5,224,136,611	\$39,296,845,295	13.29%	\$54,226,538
Bristol	1,034,599,500	117,354,400	104,246,700	221,601,100	1,256,200,600	17.64%	2,238,171
Buena Vista	370,102,400	41,478,800	77,723,700	119,202,500	489,304,900	24.36%	1,275,467
Charlottesville	5,281,021,000	502,421,400	515,195,200	1,017,616,600	6,521,286,100	16.16%	9,667,358
Chesapeake	22,376,519,861	743,317,100	1,373,724,500	2,117,041,600	24,493,561,461	8.64%	22,228,937
Colonial Heights	1,603,197,200	59,813,000	66,796,400	126,609,400	1,729,806,600	7.32%	1,443,347
Covington	273,721,300	53,399,800	61,251,200	114,651,000	388,372,300	29.52%	791,092
Danville	2,246,805,900	323,080,700	184,436,400	507,517,100	2,754,323,000	18.43%	3,704,875
Emporia	365,526,400	33,022,300	135,695,800	168,718,100	534,244,500	31.58%	1,434,104
Fairfax	5,340,633,300	205,063,600	289,727,100	494,790,700	5,835,424,000	8.48%	5,244,781
Falls Church	3,849,569,800	160,142,300	140,260,100	300,402,400	4,149,972,200	7.24%	3,920,251
Franklin	581,768,000	41,953,500	67,878,100	109,831,600	691,599,600	15.88%	988,484
Fredericksburg	3,596,021,600	517,567,900	281,031,200	798,599,100	4,394,620,700	18.17%	5,909,633
Galax	452,108,700	35,156,400	24,569,200	59,725,600	511,834,300	11.67%	412,107
Hampton	10,493,396,500	2,907,937,400	529,305,500	3,437,242,900	13,930,639,400	24.67%	42,621,812
Harrisonburg	3,913,748,936	1,005,550,700	274,579,200	1,280,129,900	5,193,878,836	24.65%	8,064,818
Hopewell	1,304,592,500	155,991,400	39,665,600	195,657,000	1,500,249,500	13.04%	2,113,096
Lexington	567,764,000	297,394,500	312,605,800	610,000,300	1,177,764,300	51.79%	5,063,002
Lynchburg	4,989,790,800	427,253,400	967,270,200	1,394,523,600	6,384,314,400	21.84%	15,479,212
Manassas	4,090,563,500	523,525,400	154,994,400	678,519,800	4,769,083,300	14.23%	9,451,781

					Total FMV		Taxes Lost
<b>Cit</b> y	Fair Market Value		Value Tax Exempt F		(Real Estate and	Tax Exempt to	Due to
City	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Manassas Park	\$1,210,408,900	\$137,053,000	\$2,666,400	\$139,719,400	\$1,350,128,300	10.35%	\$2,305,370
Martinsville	641,520,000	44,737,600	85,638,000	130,375,600	771,895,600	16.89%	1,384,719
Newport News	13,996,117,386	3,025,895,200	746,786,100	3,772,681,300	17,768,798,686	21.23%	46,026,712
Norfolk	17,557,199,200	9,233,136,200	1,390,331,500	10,623,467,700	28,180,666,900	37.70%	122,169,879
Norton	219,917,050 33,087,000 619,200 33,706,200 253,623,250 13.2		13.29%	269,650			
Petersburg	1,844,972,600	171,656,700	206,196,800	377,853,500	2,222,826,100	17.00%	5,101,022
Poquoson	1,493,024,330	40,728,950	63,093,000	103,821,950	1,596,846,280	6.50%	1,007,073
Portsmouth	7,034,502,097	4,888,908,832	559,230,550	5,448,139,382	12,482,641,479	43.65%	69,191,370
Radford	785,618,700	278,479,900	27,141,900	305,621,800	1,091,240,500	28.01%	2,322,726
Richmond	19,422,900,000	4,685,272,000	1,374,045,000	6,059,317,000	25,482,217,000	23.78%	72,711,804
Roanoke	6,858,885,100	1,400,176,600	527,393,600	1,927,570,200	8,786,455,300	21.94%	22,938,085
Salem	2,000,750,000	245,173,900	230,485,900	475,659,800	2,476,409,800	19.21%	5,612,786
Staunton	1,801,955,127	208,305,010	147,999,976	356,304,986	2,158,260,113	16.51%	3,384,897
Suffolk	9,132,641,100	713,475,500	308,696,100	1,022,171,600	10,154,812,700	10.07%	10,528,367
Virginia Beach	49,015,032,261	5,516,226,387	1,556,604,700	7,072,831,087	56,087,863,348	12.61%	65,777,329
Waynesboro	1,691,158,700	117,136,300	170,199,100	287,335,400	1,978,494,100	14.52%	2,298,683
Williamsburg	1,687,212,000	107,546,000	795,518,000	903,064,000	2,590,276,000	34.86%	5,147,465
Winchester	2,763,395,200	122,448,100	660,387,000	782,835,100	3,546,230,300	22.08%	7,436,933
Total Cities	\$245,961,369,632	\$43,181,297,301	\$15,617,695,615	\$58,798,992,916	\$304,983,011,048	19.28%	\$641,893,737
Total Counties	\$751,502,885,325	\$58,730,749,971	\$26,872,905,495	\$85,603,655,466	\$836,585,485,191	10.23%	\$739,419,268
Aggregate	\$997,464,254,957	\$101,912,047,272	\$42,490,601,110	\$144,402,648,382	\$1,141,568,496,239	12.65%	\$1,381,313,005

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.

2. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

#### Table 6.4

	Tangible Persona	I Property	Machinery and	d Tools	Merchants'	Capital	Public Service Co	orporations
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$362,290,971	\$11,997,645	\$22,708,994	\$844,775	\$0	\$0	\$301,090,873	\$2,556,472
Albemarle	938,943,715	39,874,199	14,086,350	602,896	0	0	330,871,488	2,556,472
Alleghany	66,585,453	3,755,296	123,008,996	7,319,035	0	0	119,287,211	803,277
Amelia	81,927,120	3,183,663	2,550,475	25,505	0	0	43,228,958	206,997
Amherst	234,285,920	7,719,878	91,682,335	1,833,647	7,195,285	284,214	109,020,871	593,291
Appomattox	85,983,771	3,598,418	961,437	44,226	13,250,117	132,501	92,411,412	561,052
Arlington	2,213,050,573	110,652,529	3,151,631	157,582	0	0	801,422,110	8,189,898
Augusta	630,856,230	14,187,322	174,573,180	3,316,890	0	0	300,944,330	1,551,141
Bath	55,169,760	194,726	749,700	2,624	0	0	1,495,398,310	7,176,368
Bedford	779,580,212	17,121,111	201,571,627	2,418,859	0	0	266,593,790	1,336,052
Bland	61,494,603	1,321,590	22,028,638	196,055	18,517,645	135,179	68,896,271	378,938
Botetourt	328,948,120	8,514,940	175,392,638	3,157,067	0	0	218,475,707	1,582,691
Brunswick	108,211,580	3,624,793	13,789,120	468,830	14,602,910	175,235	63,772,289	300,527
Buchanan	274,535,357	4,973,130	363,102,846	7,080,506	4,738,581	94,772	99,428,826	428,822
Buckingham	108,528,516	3,777,964	7,216,720	209,285	17,311,230	173,112	647,182,004	2,847,601
Campbell	357,751,065	14,336,655	164,990,259	5,362,184	0	0	269,437,638	1,447,088
Caroline	264,983,874	9,642,811	11,748,310	410,890	0	0	448,681,941	3,313,201
Carroll	268,081,720	4,015,560	50,667,085	658,673	8,744,845	201,132	107,876,756	736,772
Charles City	66,821,108	2,287,726	4,302,865	107,571	1,038,516	29,078	82,706,969	578,949
Charlotte	92,290,773	3,271,442	6,428,450	192,854	817,174	26,150	63,909,257	306,764
Chesterfield	2,673,975,236	92,084,312	217,339,970	2,177,736	0	0	1,361,645,513	13,004,488
Clarke	135,779,100	5,926,274	15,221,505	190,246	0	0	64,243,208	404,732
Craig	34,637,005	956,053	2,040,191	44,884	285,556	9,995	14,212,421	88,771
Culpeper	548,515,006	17,505,924	72,417,675	1,448,354	0	0	258,417,645	2,225,576
Cumberland	67,100,942	2,662,790	2,237,038	83,888	0	0	89,893,094	622,334
Dickenson	140,947,280	2,391,523	138,065,664	2,512,795	942,912	99,006	111,570,429	604,000
Dinwiddie	276,814,438	12,174,227	19,115,504	630,812	0	0	153,809,681	1,218,775
Essex	97,452,862	3,264,533	1,071,575	37,505	2,091,590	78,435	42,119,195	356,830
Fairfax	13,766,384,809	534,985,268	53,438,301	2,442,130	0	0	3,381,663,212	36,990,139
Fauquier	760,955,124	30,073,565	11,060,918	255,166	0	0	661,631,726	6,570,013

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$109,262,511	\$2,986,883	\$9,580,910	\$148,504	\$2,008,722	\$70,305	\$52,179,669	\$266,434
Fluvanna	187,082,238	7,690,061	636,444	12,729	6,452,964	267,798	501,948,833	4,022,964
Franklin	541,588,869	11,903,639	91,386,941	639,709	62,536,824	675,398	160,408,641	874,778
Frederick	830,026,418	36,495,491	262,611,334	5,252,227	0	0	341,244,054	2,081,265
Giles	177,907,350	3,274,646	331,472,131	3,347,868	21,314,565	172,648	177,566,434	969,423
Gloucester	457,967,094	12,468,743	8,218,191	242,437	0	0	155,588,000	1,017,266
Goochland	266,270,460	10,595,723	8,208,165	370,806	0	0	119,954,347	637,036
Grayson	97,260,543	1,630,457	9,188,748	160,803	664,730	44,537	41,073,315	201,259
Greene	117,688,875	5,575,629	3,440,516	86,013	0	0	57,338,030	401,366
Greensville	63,461,092	2,923,726	26,121,840	1,044,874	0	0	52,062,838	330,485
Halifax	237,979,106	7,703,029	109,754,900	1,382,912	0	0	979,521,030	4,444,413
Hanover	1,352,714,525	41,926,116	46,235,020	1,650,590	51,996,270	987,931	592,067,720	4,803,118
Henrico	3,694,753,613	115,927,406	197,310,432	1,977,253	0	0	942,099,742	8,278,932
Henry	405,162,402	5,757,259	287,966,102	4,261,898	0	0	150,385,098	736,336
Highland	20,873,261	459,938	14,610	146	364,385	3,644	15,923,499	60,348
Isle of Wight	376,118,695	14,132,268	570,206,065	3,991,443	0	0	142,459,577	1,069,920
James City	709,040,782	27,998,140	143,456,556	5,738,262	0	0	233,973,337	1,804,578
King and Queen	74,854,338	2,489,251	18,834,615	207,181	4,367,467	28,389	26,982,342	145,705
King George	215,139,625	6,751,737	6,376,115	159,403	0	0	253,987,845	1,349,350
King William	124,048,845	4,510,626	114,575,046	2,577,939	0	0	50,244,201	396,929
Lancaster	138,533,483	2,508,074	433,350	6,587	10,992,013	109,920	44,789,060	225,966
Lee	150,961,628	2,811,555	36,979,868	739,597	5,611,004	79,115	61,492,523	403,424
Loudoun	5,124,133,182	195,774,251	65,772,182	2,178,415	0	0	1,932,358,348	20,134,503
Louisa	335,517,625	6,197,540	18,075,150	343,428	73,863,120	480,110	2,550,898,600	16,588,890
Lunenburg	83,525,908	2,805,004	14,174,109	255,134	5,896,290	70,755	44,843,992	170,407
Madison	119,267,596	4,031,411	3,868,023	64,596	20,983,241	108,456	44,805,961	300,200
Mathews	121,696,475	3,324,797	0	0	0	0	22,833,852	107,485
Mecklenburg	302,404,381	9,305,079	85,464,853	564,068	54,893,378	395,234	245,176,214	922,988
Middlesex	100,480,599	3,220,358	0	0	0	0	42,272,477	202,908
Montgomery	615,927,418	15,183,097	122,801,871	2,234,994	36,729,220	1,120,241	225,447,415	2,015,116

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$150,986,884	\$4,229,082	\$803,040	\$10,038	\$0	\$0	\$103,605,195	\$662,087
New Kent	178,825,901	6,528,436	906,954	13,604	0	0	119,604,949	1,016,845
Northampton	117,316,000	3,516,090	4,145,000	82,900	0	0	47,390,300	318,842
Northumberland	106,898,806	3,641,754	5,838,228	210,176	4,719,329	47,193	47,390,300	189,349
Nottoway	86,769,945	3,129,616	12,695,868	171,394	0	0	89,665,023	434,434
Orange	301,765,271	10,332,277	30,302,947	554,847	38,623,768	154,495	152,786,162	1,106,355
Page	205,814,414	7,769,402	21,969,240	439,385	0	0	86,081,033	581,151
Patrick	164,524,594	2,608,106	35,330,203	604,146	0	0	53,613,576	257,943
Pittsylvania	171,273,120	10,972,687	37,504,820	1,687,717	9,049,900	248,873	362,833,814	2,148,518
Powhatan	302,354,309	9,530,040	10,131,710	364,742	0	0	88,634,309	800,940
Prince Edward	181,329,823	7,811,026	910,900	38,258	57,029,250	399,205	89,731,651	399,550
Prince George	245,239,142	9,981,496	39,313,969	589,710	0	0	136,030,775	1,115,452
Prince William*	0	0	0	0	0	0	1,501,930,954	17,737,805
Pulaski	294,310,999	6,761,399	210,926,747	3,163,901	0	0	136,668,245	813,787
Rappahannock	59,031,764	2,474,986	0	0	0	0	51,478,437	334,610
Richmond	59,069,450	1,177,668	3,485,854	349	1,736,997	60,795	54,624,892	409,293
Roanoke	770,757,770	26,225,486	64,604,220	1,938,127	0	0	257,160,510	2,861,280
Rockbridge	201,998,985	8,341,137	14,786,263	377,050	0	0	146,349,769	980,543
Rockingham	726,824,968	18,056,897	354,922,240	9,050,521	137,076,620	1,192,567	239,744,504	1,560,892
Russell	328,718,015	5,174,867	108,908,730	2,178,175	6,149,783	39,974	248,953,988	1,409,236
Scott	147,929,205	1,867,273	25,881,444	186,346	16,435,840	118,338	115,134,608	800,162
Shenandoah	378,680,430	12,934,453	76,547,248	2,411,238	47,705,535	286,233	209,304,337	1,143,686
Smyth	215,737,399	4,802,974	130,064,027	2,015,992	55,251,679	221,007	124,002,508	93,619
Southampton	186,517,085	6,948,491	15,622,731	374,946	10,617,374	53,087	142,020,892	1,076,128
Spotsylvania	869,307,877	53,636,639	31,368,066	784,201	0	0	309,857,492	2,809,029
Stafford	809,426,834	45,765,140	0	0	188,474,930	946,449	397,757,005	4,271,359
Surry	49,611,326	1,888,075	2,192,651	21,927	0	0	1,825,261,560	13,341,262
Sussex	70,077,093	3,233,912	51,669,805	1,255,576	17,213,368	172,134	101,998,982	583,766
Tazewell	439,183,000	8,328,956	150,614,300	3,012,286	25,187,000	957,106	177,691,147	1,041,918
Warren	421,789,580	15,325,130	55,861,890	724,366	0	0	532,156,930	3,207,995

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$556,412,302	\$9,241,162	\$181,534,105	\$2,813,779	\$0	\$0	\$190,675,256	\$1,210,736
Westmoreland	164,696,450	4,331,090	5,188,100	77,822	10,857,430	43,218	57,448,480	256,605
Wise	443,100,535	6,226,303	245,443,160	3,460,749	35,271,400	1,005,244	1,430,905,045	8,159,626
Wythe	274,952,716	5,821,531	162,229,686	2,433,445	66,516,587	372,492	198,369,106	878,655
York	659,613,620	22,932,647	2,197,135	87,885	0	0	426,543,896	3,210,302
Total Counties	\$53,375,376,792	\$1,889,984,028	\$6,673,785,365	\$125,008,878	\$1,176,127,344	\$12,371,699	\$32,585,175,759	\$251,725,582

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,644,034,692	\$67,475,643	\$11,920,548	\$536,425	\$0	\$0	\$561,192,291	\$5,855,730
Bristol	96,932,184	6,631,953	13,337,028	909,274	0	0	18,414,192	185,983
Buena Vista	31,295,394	1,803,892	7,186,930	305,445	0	0	14,908,769	162,304
Charlottesville	257,878,588	10,799,010	7,615,622	319,856	0	0	138,624,051	1,328,889
Chesapeake	1,909,967,315	75,360,116	87,635,326	2,804,330	0	0	1,016,330,575	10,698,274
Colonial Heights	135,295,495	4,735,342	10,904,035	102,132	0	0	34,427,311	393,665
Covington	28,129,170	1,519,164	75,345,540	4,159,074	0	0	100,018,610	690,128
Danville	358,691,703	10,605,097	89,409,092	1,341,136	0	0	96,530,262	723,780
Emporia	33,865,758	1,628,768	3,983,823	199,191	0	0	21,233,477	200,214
Fairfax	272,040,258	9,164,385	770,006	31,801	0	0	107,541,353	1,270,574
Falls Church	137,655,159	6,241,507	0	0	0	0	22,995,153	300,087
Franklin	64,719,205	2,518,623	3,197,973	63,959	0	0	6,665,698	62,763
Fredericksburg	364,465,437	10,844,077	28,043,994	222,992	0	0	98,288,766	727,551
Galax	36,079,311	795,248	72,099,680	1,081,495	0	0	14,644,537	104,189
Hampton	1,068,806,590	33,553,763	71,512,017	2,376,787	0	0	312,703,418	3,288,025
Harrisonburg	342,237,142	8,718,886	93,473,600	1,869,472	0	0	56,253,213	374,107
Hopewell	134,867,107	4,710,712	156,594,706	4,776,139	0	0	351,611,367	3,800,151
Lexington	35,709,312	1,314,527	68,240	2,900	0	0	17,185,951	144,130
Lynchburg	583,568,867	18,887,550	150,155,930	4,673,953	0	0	205,866,331	2,313,631
Manassas	322,484,060	9,889,490	759,138,325	4,956,248	0	0	73,020,226	1,047,198

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations Assessed Values and Levies by Locality - Tax Year 2013

	Tangible Personal Property		Machinery a	Machinery and Tools		Merchants' Capital		Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies	
Manassas Park	\$114,934,037	\$4,019,880	\$1,361,298	\$47,646	\$0	\$0	\$27,368,963	\$451,588	
Martinsville	91,203,200	2,097,437	7,580,024	140,234	0	0	23,134,418	253,424	
Newport News	1,247,394,993	53,948,439	489,404,373	18,352,664	0	0	514,582,698	5,842,006	
Norfolk	1,624,802,007	64,589,907	136,012,746	5,780,541	0	0	790,463,689	8,857,726	
Norton	32,221,508	578,959 0	5,373,264	99,406	0	0	27,114,992	218,300	
Petersburg*	154,832,607	8,457,225	96,174,577	3,654,622	0	0	0	0	
Poquoson	129,565,090	4,423,851	0	0	0	0	19,456,857	188,732	
Portsmouth	876,772,271	36,759,179	43,705,220	1,311,157	0	0	266,702,358	3,466,537	
Radford	55,295,696	1,341,456	18,942,945	333,396	0	0	23,534,470	178,940	
Richmond	848,075,780	32,591,387	1,042,383,219	29,655,699	0	0	984,239,251	20,477,719	
Roanoke	811,951,082	27,083,550	88,733,690	3,061,312	0	0	400,630,805	4,804,421	
Salem	529,350,266	16,222,467	96,953,246	3,102,503	0	0	41,408,575	488,685	
Staunton	222,888,666	6,082,796	24,745,969	306,849	0	0	64,596,066	617,354	
Suffolk	789,970,135	27,643,197	47,551,960	1,484,723	0	0	326,310,565	3,378,914	
Virginia Beach	4,072,399,673	142,073,098	178,785,239	672	0	0	1,824,326,105	8,687,587	
Waynesboro	106,331,697	5,181,792	35,388,457	1,061,654	0	0	105,923,457	855,547	
Williamsburg	79,351,983	2,762,170	35,850	1,255	0	0	54,143,744	309,742	
Winchester	264,579,074	11,202,483	152,329,260	1,980,280	0	0	67,546,908	641,906	
Total Cities	\$19,910,642,512	\$734,257,029	\$4,107,853,752	\$101,107,223	\$0	\$0	\$8,829,939,472	\$93,390,503	
Total Counties	\$53,375,376,792	\$1,889,984,028	\$6,673,785,365	\$125,008,878	\$1,176,127,344	\$12,371,699	\$32,585,175,759	\$251,725,582	
Aggregate	\$73,286,019,303	\$2,624,241,057	\$10,781,639,116	\$226,116,101	\$1,176,127,344	\$12,371,699	\$41,415,115,231	\$345,116,084	

Notes:

1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.

2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.

3. Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.

4. Some localities exempt certain of these categories from taxation.

5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.

6. Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.

7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.

8. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

\* Complete personal property tax data was not available for this locality.

# Table 7.1Nonprofit Organization Tax Exemption Annual ReportFiscal Year 2014

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations				
Fiscal Year	Amount (\$)			
*2007	\$143,332,331			
2008	213,829,116			
2009	175,364,335			
2010	143,554,117			
2011	150,273,915			
2012	156,945,693			
2013	161,434,468			
**2014	208,366,102			

#### Notes:

\*Legislation enacted in the 2003 Session of the General Assembly simplified the process for nonprofit organizations to qualify for a sales and use tax exemption. Prior to this law change, nonprofit entities needed to obtain legislation granting them an exemption from the General Assembly, unless they qualified under an existing exemption. The Department's estimate of the total annual state and local sales and use tax revenue impact of the nonprofit entity exemption is based on the amounts of exempt purchases reported to the Department by nonprofit entities on their applications for a new or renewed exemption under Va. Code § 58.1-609.11. As many medical related nonprofit organizations enjoyed a grandfathered exemption under Va. Code § 58.1-609.7 until July 1, 2008, the fiscal year 2007 estimate is understated. It does not include the estimated purchases of such organizations that did not apply for a new exemption under 58.1-609.11 prior to July 1, 2007.

\*\*Effective July, 2013, the State and Local Retail Sales and Use tax increased to 5.67%. Prior to July, 2013, the State and Local Retail Sales and Use tax was 5%.

#### **Directory**

#### Virginia Department of Taxation Administration

Main Street Centre 600 East Main Street Richmond, VA 23219

#### **Customer Service**

1957 Westmoreland Street Richmond, VA 23230 (January 12th through May 29th)

#### General Mailing Address

Virginia Department of Taxation P.O. Box 1880 Richmond, VA 23218-1880 This and other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at http://www.coopercenter.org/econ/vastat, or contact Bill Shobe at (434) 982-5376 or by e-mail at shobe@virginia.edu.

This report prepared by the Virginia Department of Taxation Office of Tax Policy, Policy Development Division

Internet: http://www.tax.virginia.gov