# 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

| 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 | $\mathbf{\$ 8 6 , 3 6 0 , 0 0 8}$ | $\mathbf{\$ 8 8 , 7 8 1 , 1 5 0}$ |
|  |  |  |
| Cost per $\mathbf{\$ 1 0 0}$ of collections | $\mathbf{\$ 0 . 5 2}$ | $\mathbf{\$ 0 . 5 4}$ |

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


$$
\text { aGeneral Fund } \quad \text { aNon-General Fund }
$$

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 <br> General Fund (GF) Revenues

Bank franchise (state share)
Corporation income
Individual income
Estate (inheritance, gift, and estate)
Recordation and deeds of conveyance Suits, wills and administration
State sales, use, and vending (GF part)
Watercraft sales and use
Rolling Stock Tax
Insurance Premiums License Tax*
Total Department GF Revenues

## Non-General Fund (Non-GF) Revenues

## Aircraft sales and use

Cigarette Tax
Other Tobacco Products
Egg excise
Forest products
Peanut excise
Soybeans
State Sales and Use Tax (TTF)
Tire tax
FY 2013
\$20,202,000

11,339,965,000 -268,000 360,109,000 6,181,000

2014/2013

| $\$ 5,753,000$ | $\$ 2,919,000$ | $-49.26 \%$ |
| ---: | ---: | ---: |
| $169,297,000$ | $161,619,000$ | $-4.54 \%$ |
| $18,577,000$ | $19,007,000$ | $2.31 \%$ |
| 160,000 | 152,000 | $-5.00 \%$ |
| $2,036,000$ | $2,166,000$ | $6.39 \%$ |
| 265,000 | 224,000 | $-15.47 \%$ |
| 895,000 | 811,000 | $-9.39 \%$ |
| $521,180,000$ | $526,570,000$ | $1.03 \%$ |
| $2,544,000$ | $2,611,000$ | $2.63 \%$ |
| $79,820,000$ |  |  |
| 291,000 | 401,000 | $37.80 \%$ |
| 500,000 | 516,000 | $3.20 \%$ |
| 9,000 | 11,000 | $22.22 \%$ |
| 844,000 | 888,000 | $5.21 \%$ |
| 194,000 | 210,000 | $8.25 \%$ |
| 168,000 | 129,000 | $-23.21 \%$ |
| 93,000 | 170,000 | $82.80 \%$ |
|  | $\$ \mathbf{4 1 8 , 4 0 4 , 0 0 0}$ | $-10.49 \%$ |

Yr/Yr
\% Chg
9.64\%
-4.92\%
-0.76\%
173.13\%
-17.77\%
3.95\%
-4.76\%
-23.43\%
-4.75\%
-0.14\%
FY 2014

| $\$ 22,149,000$ | $9.64 \%$ |
| ---: | ---: |
| $757,491,000$ | $-4.92 \%$ |
| $11,253,348,000$ | $-0.76 \%$ |
| 196,000 | $173.13 \%$ |
| $296,103,000$ | $-17.77 \%$ |
| $6,425,000$ | $3.95 \%$ |
| $3,066,456,000$ | $-4.76 \%$ |
| $4,222,000$ | $-23.43 \%$ |
| $6,979,000$ | $-4.75 \%$ |
| $320,421,000$ |  |
| $\$ \mathbf{\$ 1 5 , 7 3 3 , 7 9 0 , 0 0 0}$ | $\mathbf{- 0 . 1 4 \%}$ |

$31 \%$
.00\%

$$
6.39 \%
$$

$$
15.47 \%
$$

$$
1.03 \%
$$

2.63\%

$$
37.80 \%
$$

$$
3.20 \%
$$

$$
\begin{aligned}
& 2.22 \% \\
& 5210 \%
\end{aligned}
$$

$$
8.25 \%
$$

32.80\%

## Fiscal Year Department Net Revenue Collections

 Selected Tax Sources
aIndividual Income Tax ■Sales and Use Tax


## Collection of Revenues Administered by the Department, FY 2014

| Aggregate (All Funds) | $\$ 16,558,182,000$ | $\$ 16,452,194,000$ | $-0.64 \%$ |
| :--- | :--- | :--- | :--- |

Sales tax on fuel**
Corn excise
Small grains tax
Sheep
Litter tax
Soft drink excise
Cotton
Apple
Total Department Non-GF Revenues
$\$ 16,558,182,000 \$ 16,452,194,000$
$-0.64 \%$

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

| 2000 | $\$ 6,552,218,036$ |
| :--- | ---: |
| 2001 | $6,371,012,545$ |
| 2002 | $6,437,586,719$ |
| 2003 | $6,816,462,132$ |
| 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

| Adjusted Gross Income Classes |  |  | Total Adjusted Gross Income | Exemptions Claimed (\$) | Itemized Deductions Claimed (\$) | Standard Deductions Claimed (\$) | Total Deductions Claimed (\$) | Total Taxable Income | Total Tax Liability | Average Tax 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:
. 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.
3. 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.

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

| Adjusted Gross Income Classes |  |  | Single Returns | $\begin{array}{r} \hline \text { Married } \\ \text { Joint } \\ \text { Returns } \\ \hline \end{array}$ | Married Nonjoint Returns | Total Number of Returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$999 | and | Below | 92,027 | 46,610 | 11,012 | 149,649 |
| \$1,000 | to | \$1,999 | 43,592 | 6,380 | 2,205 | 52,177 |
| \$2,000 | to | \$2,999 | 48,203 | 5,752 | 2,077 | 56,032 |
| \$3,000 | to | \$3,999 | 49,138 | 5,712 | 1,953 | 56,803 |
| \$4,000 | to | \$4,999 | 48,361 | 5,763 | 1,936 | 56,060 |
| \$5,000 | to | \$5,999 | 47,817 | 5,770 | 1,864 | 55,451 |
| \$6,000 | to | \$6,999 | 47,202 | 5,712 | 1,886 | 54,800 |
| \$7,000 | to | \$7,999 | 46,180 | 5,912 | 1,803 | 53,895 |
| \$8,000 | to | \$8,999 | 46,179 | 6,133 | 1,839 | 54,151 |
| \$9,000 | to | \$9,999 | 49,338 | 6,648 | 1,873 | 57,859 |
| \$10,000 | to | \$10,999 | 46,205 | 6,808 | 1,974 | 54,987 |
| \$11,000 | to | \$11,999 | 45,024 | 7,120 | 1,869 | 54,013 |
| \$12,000 | to | \$12,999 | 43,506 | 7,449 | 1,854 | 52,809 |
| \$13,000 | to | \$13,999 | 43,618 | 8,009 | 1,799 | 53,426 |
| \$14,000 | to | \$14,999 | 42,090 | 8,271 | 1,815 | 52,176 |
| \$15,000 | to | \$19,999 | 199,188 | 45,223 | 9,228 | 253,639 |
| \$20,000 | to | \$24,999 | 171,631 | 50,504 | 9,053 | 231,188 |
| \$25,000 | to | \$29,999 | 147,802 | 50,460 | 9,011 | 207,273 |
| \$30,000 | to | \$34,999 | 127,650 | 51,338 | 8,606 | 187,594 |
| \$35,000 | to | \$39,999 | 107,372 | 50,185 | 8,053 | 165,610 |
| \$40,000 | to | \$44,999 | 89,628 | 49,395 | 7,276 | 146,299 |
| \$45,000 | to | \$49,999 | 75,458 | 48,554 | 6,388 | 130,400 |
| \$50,000 | to | \$74,999 | 225,849 | 235,238 | 20,238 | 481,325 |
| \$75,000 | to | \$99,999 | 101,757 | 204,049 | 10,590 | 316,396 |
| \$100,000 | and | Over | 110,602 | 540,236 | 14,765 | 665,603 |
| Total: |  |  | 2,095,417 | 1,463,231 | 140,967 | 3,699,615 |



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

| Adjusted Gross Income Classes |  |  | Total Number of Returns | Personal | Dependent | Age | Blindness | Total Number 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 |
| \$50,000 | to | \$74,999 | 481,325 | 719,238 | 300,956 | 114,605 | 1,203 | 1,136,002 |
| \$75,000 | to | \$99,999 | 316,396 | 522,486 | 236,640 | 68,629 | 736 | 828,491 |
| \$100,000 | and | Over | 665,603 | 1,209,585 | 650,387 | 136,363 | 1,284 | 1,997,619 |
| Total: |  |  | 3,699,615 | 5,174,079 | 2,357,531 | 761,398 | 9,200 | 8,302,208 |



Table 1.5
Virginia Adjusted Gross Income by Localitylincome Level
Taxable Year 2012

|  | Adjusted Gross In |  |  |  |  |  |  |  |  |  |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | $\$ 100,000$ and Over | Adjusted Gross $\qquad$ 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 |

Table 1.5, continued
Virginia Adjusted Gross Income by LocalitylIncome Level
Taxable Year 2012

| County | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | $\$ 100,000$ and Over | Total <br> 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 |

Table 1.5, continued
Virginia Adjusted Gross Income by LocalitylIncome Level
Taxable Year 2012

| County | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | \$100,000 and Over | Total <br> 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 |

Table 1.5, continued
Virginia Adjusted Gross Income by Localitylincome Level
Taxable Year 2012

| County | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 100,000 \\ & \text { and Over } \end{aligned}$ | $\qquad$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |


| City | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | $\$ 100,000$ and Over | Total <br> Adjusted Gross 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 | 1,913,349 | 3,334,001 | 4,270,886 | 4,875,736 | 5,076,512 | 11,217,195 | 9,578,993 | 20,158,733 | 14,338,619 | 27,040,200 | 102,416,077 |
| 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 |

Table 1.5, continued
Virginia Adjusted Gross Income by Localitylincome Level
Taxable Year 2012

| City | \$0 to \$4,999 | $\begin{gathered} \$ 5,000 \text { to } \\ \$ 9,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10,000 \text { to } \\ \$ 14,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 15,000 \text { to } \\ \$ 19,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 20,000 \text { to } \\ \$ 24,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 25,000 \text { to } \\ \$ 29,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 30,000 \text { to } \\ \$ 39,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 40,000 \text { to } \\ \$ 49,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 74,999 \\ \hline \end{gathered}$ | $\begin{gathered} \$ 75,000 \text { to } \\ \$ 99,999 \\ \hline \end{gathered}$ | \$100,000 and Over | Total <br> Adjusted Gross 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 | \$1,041,947,089 |
| 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 | 238,472,426 |
| 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 | 3,852,350,971 |
| 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 | 436,830,237 |
| 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 | 415,302,365 |
| 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 | 1,599,276,923 |
| 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 | 220,090,156 |
| 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 | 610,013,930 |
| 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 | 2,015,269,487 |
| 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 | 11,853,276,291 |
| 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 | 384,282,882 |
| 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 | 643,480,191 |
| 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 | \$59,182,927,082 |
| 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 |
| $\underline{\text { Unassigned* }}$ | \$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 | \$5,576,969,059 |
| 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

Table 1.6
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2012

| Exemptions |  |  | Deductions |  |  |  | Filing Status |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Number | Amount | Standard | Itemized | Amount | Total Returns | Individual | Married Joint | Married 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 |

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2012

| Exemptions |  |  | Deductions |  |  |  | Filing Status |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Number | Amount | Standard | Itemized | Amount | Total Returns | Individual | Married Joint | Married 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 |

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2012

| Exemptions |  |  | Deductions |  |  |  | Filing Status |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Number | Amount | Standard | Itemized | Amount | Total Returns | Individual | Married Joint | Married 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 |

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2012

| Exemptions |  |  | Deductions |  |  |  | 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 |
| Exemptions |  |  | Deductions |  |  |  | Filing Status |  |  |
|  |  |  |  |  |  |  |  |  |  |
| City | Number | Amount | Standard | Itemized | Amount | Total Returns | Individual | $\begin{gathered} \text { Married } \\ \text { Joint } \end{gathered}$ | Married 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 |

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2012

| Exemptions |  |  | Deductions |  |  |  | Filing Status |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| City | Number | Amount | Standard | Itemized | Amount | Total Returns | Individual | Married Joint | Married 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.

Table 1.7
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2012

| 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 |

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2012

| 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 |

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2012

| 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 |

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2012

| County | $\begin{array}{c}\text { Total Net } \\ \text { Taxable Income }\end{array}$ | $\begin{array}{c}\text { Amount Taxed } \\ \text { at 2\% Rate }\end{array}$ | $\begin{array}{c}\text { Amount Taxed } \\ \text { at 3\% Rate }\end{array}$ | $\begin{array}{c}\text { Amount Taxed } \\ \text { at 5\% Rate }\end{array}$ | $\begin{array}{c}\text { Amount Taxed } \\ \text { at 5.75\% Rate }\end{array}$ |
| :--- | ---: | ---: | ---: | ---: | ---: |
| Washington |  |  |  |  |  |
| Total Income |  |  |  |  |  |
| Tax Liability |  |  |  |  |  |$]$


| City | Total Net <br> 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 |

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality Taxable Year 2012

| 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

| Type of Participants | 2009 |  | 2010 |  | 2011 |  | 2012 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of Payments | Amount | Number of Payments | Amount | Number of Payments | Amount | Number of 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 | $17,368,777$ |

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.

Refund Match Totals


Table 1.10
Voluntary Contributions by Taxable Year

| Program/ Fund | 2010 |  | 2011 |  | 2012 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 efund, 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 incluaded.

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

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 2.1
Corporate 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 From Virginia Sources | Number of Corporate Returns Form $502^{\dagger}$ <br> Form 500 |  | Percent of Total | Taxable Income | Percent of Total | Tax Assessed | Percent of 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.
$\dagger$ 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 seq. | 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 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 |
| § 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 |
| § 58.1-433.1 | Virginia Coal Employment and Production Incentive Tax Credit | 1999 (effective 2001) | Corporate Only | * | 6,714,625 |
| § 58.1-339.8 | Low-Income Taxpayer Credit | 2000 (effective 2000) | Individual Only | 361,832 | 131,038,155 |
| §§ 58.1-339.10 \& 58.1-439.12 | Riparian Forest Buffer Protection for Waterways Tax Credit | 2000 (effective 2000) | Individual and Corporate | 78 | 156,049 |
| § 58.1-339.9 | Rent Reductions Tax Credit | 2000 (effective 2000) | Individual and Corporate | - | 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. Some credits may

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

|  | State Sales and Use Tax |  |  |  |  |  |  | Subtotal State | Local |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal Year | General Fund | Transportation Trust Fund | Highway <br> Maintenance Operating Fund | Intercity Passenger Rail Operating Fund | Commonwealth <br> Mass <br> Transit Fund | Northern Virginia Region | Hampton Roads Region |  | Local Option | Public Education SOQ I <br> Real Estate Property Tax Relief | Total <br> 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 $1 \% \operatorname{tax}$ 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

| County | Share of State Tax | Local Option | Total Amount |
| :---: | :---: | :---: | :---: |
| Accomack | \$4,194,995 | \$3,842,095 | \$8,037,090 |
| Albemarle | 12,901,275 | 13,609,638 | 26,510,912 |
| Alleghany | 2,148,132 | 889,288 | 3,037,420 |
| Amelia | 1,686,183 | 619,049 | 2,305,232 |
| Amherst | 4,246,323 | 2,471,275 | 6,717,598 |
| Appomattox | 2,005,247 | 1,314,204 | 3,319,451 |
| Arlington | 17,517,989 | 38,773,159 | 56,291,148 |
| Augusta | 9,615,611 | 4,861,068 | 14,476,679 |
| Bath | 548,651 | 940,097 | 1,488,748 |
| Bedford | 10,360,556 | 4,958,004 | 15,318,560 |
| Bland | 776,851 | 231,212 | 1,008,063 |
| Botetourt | 4,735,323 | 2,552,529 | 7,287,852 |
| Brunswick | 2,029,523 | 2,317,675 | 4,347,199 |
| Buchanan | 2,711,349 | 1,834,308 | 4,545,657 |
| Buckingham | 1,957,387 | 687,450 | 2,644,837 |
| Campbell | 7,149,803 | 4,670,242 | 11,820,045 |
| Caroline | 3,954,310 | 1,683,526 | 5,637,836 |
| Carroll | 3,657,442 | 1,758,740 | 5,416,182 |
| Charles City | 827,485 | 911,816 | 1,739,301 |
| Charlotte | 1,763,868 | 585,924 | 2,349,792 |
| Chesterfield | 50,423,175 | 43,075,355 | 93,498,530 |
| Clarke | 2,014,957 | 980,695 | 2,995,652 |
| Craig | 708,876 | 147,842 | 856,719 |
| Culpeper | 7,002,063 | 7,106,722 | 14,108,784 |
| Cumberland | 1,337,987 | 365,980 | 1,703,967 |
| Dickenson | 1,965,710 | 983,960 | 2,949,671 |
| Dinwiddie | 3,864,140 | 1,611,284 | 5,475,424 |
| Essex | 1,507,923 | 1,842,451 | 3,350,374 |
| Fairfax | 154,168,844 | 167,720,431 | 321,889,275 |
| Fauquier | 10,141,373 | 8,081,751 | 18,223,124 |
| Floyd | 2,035,766 | 779,796 | 2,815,562 |
| Fluvanna | 3,492,361 | 1,362,755 | 4,855,116 |
| Franklin | 6,936,863 | 4,215,773 | 11,152,635 |
| Frederick | 11,934,373 | 12,148,984 | 24,083,357 |
| Giles | 2,208,476 | 1,559,938 | 3,768,415 |


| County | Share of State Tax | Local Option | Total Amount |
| :---: | :---: | :---: | :---: |
| Gloucester | \$5,075,195 | \$3,784,694 | \$8,859,889 |
| Goochland | 2,698,863 | 2,561,803 | 5,260,667 |
| Grayson | 1,821,438 | 437,913 | 2,259,351 |
| Greene | 2,745,336 | 1,648,508 | 4,393,844 |
| Greensville | 1,242,962 | 560,019 | 1,802,981 |
| Halifax | 4,852,544 | 3,438,509 | 8,291,053 |
| Hanover | 15,735,393 | 18,440,835 | 34,176,229 |
| Henrico | 43,779,019 | 57,663,206 | 101,442,225 |
| Henry | 6,509,595 | 3,832,105 | 10,341,699 |
| Highland | 243,460 | 116,059 | 359,519 |
| Isle of Wight | 4,870,578 | 2,422,657 | 7,293,235 |
| James City | 8,974,016 | 10,059,411 | 19,033,427 |
| King and Queen | 858,698 | 181,700 | 1,040,398 |
| King George | 3,685,187 | 2,039,966 | 5,725,152 |
| King William | 2,357,604 | 1,020,158 | 3,377,762 |
| Lancaster | 1,157,647 | 1,649,996 | 2,807,642 |
| Lee | 3,182,314 | 1,364,792 | 4,547,107 |
| Loudoun | 55,295,834 | 61,006,944 | 116,302,778 |
| Louisa | 4,276,842 | 3,031,803 | 7,308,645 |
| Lunenburg | 1,498,213 | 441,469 | 1,939,681 |
| Madison | 1,774,966 | 860,865 | 2,635,830 |
| Mathews | 1,068,170 | 428,577 | 1,496,747 |
| Mecklenburg | 3,916,161 | 3,043,708 | 6,959,869 |
| Middlesex | 1,058,459 | 914,147 | 1,972,607 |
| Montgomery | 8,409,411 | 11,001,415 | 19,410,826 |
| Nelson | 1,754,851 | 1,045,908 | 2,800,759 |
| New Kent | 2,614,936 | 1,302,745 | 3,917,681 |
| Northampton | 1,448,272 | 1,226,809 | 2,675,081 |
| Northumberland | 1,226,315 | 674,691 | 1,901,005 |
| Nottoway | 1,921,319 | 1,384,259 | 3,305,578 |
| Orange | 4,557,757 | 2,712,174 | 7,269,931 |
| Page | 3,148,327 | 1,700,555 | 4,848,882 |
| Patrick | 2,173,102 | 1,111,774 | 3,284,876 |
| Pittsylvania | 8,170,114 | 2,107,835 | 10,277,949 |
| Powhatan | 4,090,259 | 2,111,487 | 6,201,746 |

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2014

| County | Share of State Tax | Local Option | Total <br> 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 |
| Spotsylvania | 20,676,027 | 15,644,708 | 36,320,735 |
| Stafford | 23,162,643 | 11,713,541 | 34,876,184 |
| Surry | 898,234 | 504,560 | 1,402,794 |
| Sussex | 1,204,119 | 846,898 | 2,051,017 |
| Tazewell | 5,491,365 | 5,869,633 | 11,360,998 |
| Warren | 5,442,812 | 4,914,337 | 10,357,149 |
| Washington | 6,509,595 | 7,112,815 | 13,622,410 |
| Westmoreland | 2,019,119 | 883,905 | 2,903,024 |
| Wise | 5,093,923 | 3,059,187 | 8,153,110 |
| Wythe | 3,695,591 | 3,856,220 | 7,551,811 |
| York | 10,742,739 | 9,427,972 | 20,170,711 |
| Total Counties | \$783,017,198 | \$709,559,060 | \$1,492,576,257 |
| City | Share of <br> State Tax | Local <br> Option | Total <br> Amount |
| Alexandria | \$11,820,619 | \$25,545,529 | \$37,366,148 |
| Bristol | 2,103,740 | 3,642,296 | 5,746,037 |
| Buena Vista | 838,583 | 375,851 | 1,214,433 |
| Charlottesville | 3,422,999 | 10,675,660 | 14,098,659 |
| Chesapeake | 35,133,778 | 35,230,283 | 70,364,060 |


| City | Share of State Tax | Local Option | Total 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 |

Table 5.1
Other Taxes Net Revenue Collections - General Fund

| Fiscal Year | Recordation <br> \& Deeds | Suits <br> \& Wills | Tobacco <br> Excise | Estate <br> Tax | Watercraft <br> Tax | Rolling <br> Stock Tax | Insurance Premiums <br> License Tax |
| :---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 2004 | $\$ 331,364,000$ | $\$ 5,315,000$ | $\$ 16,118,000$ | $\$ 149,648,000$ | $\$ 6,540,000$ | $\$ 5,216,000$ | $\$ 0$ |
| 2005 | $572,25,000$ | $5,481,000$ | $6,329,000$ | $149,962,000$ | $7,101,000$ | $5,208,000$ | 0 |
| 2006 | $669,81,000$ | $5,851,000$ | 0 | $160,407,000$ | $7,693,000$ | $4,967,000$ | 0 |
| 2007 | $561,046,000$ | $6,181,000$ |  | 0 | $152,864,000$ | $7,084,000$ | $5,284,000$ |
| 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 | $6,006,000$ | $4,612,000$ | $6,151,000$ |
| 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.

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

| Fiscal Year | Tire Recycling | Egg <br> Promotion | Peanut Excise | Soybean | Cigarette Tax | Other Tobacco 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 |

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 | $\begin{gathered} \hline \text { Cotton } \\ \text { Tax } \\ \hline \end{gathered}$ | 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
Bank Franchise Tax Collections

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



Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

| County | Fiscal Year 2010 | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 | $\begin{array}{r}\text { Fiscal Year } \\ 2014 \\ \hline\end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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

| County | Fiscal Year 2010 | $\begin{array}{r} \text { Fiscal Year } \\ 2011 \\ \hline \end{array}$ | Fiscal Year 2012 | $\begin{array}{r} \text { Fiscal Year } \\ 2013 \\ \hline \end{array}$ | $\begin{array}{r} \text { Fiscal Year } \\ 2014 \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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

| County | Fiscal Year 2010 | Fiscal Year 2011 | $\begin{array}{r} \text { Fiscal Year } \\ 2012 \\ \hline \end{array}$ | Fiscal Year 2013 | $\begin{array}{r} \text { Fiscal Year } \\ 2014 \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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

| County | Fiscal Year 2010 | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 | Fiscal Year 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 |
| City | $\begin{array}{r} \text { Fiscal Year } \\ 2010 \\ \hline \end{array}$ | $\begin{array}{r} \text { Fiscal Year } \\ 2011 \\ \hline \end{array}$ | $\begin{array}{r} \hline \text { Fiscal Year } \\ 2012 \\ \hline \end{array}$ | Fiscal Year 2013 | Fiscal Year 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, continued

## Recordation Tax and Deeds of Conveyance Revenue Collections

| City | $\begin{array}{r} \text { Fiscal Year } \\ 2010 \end{array}$ | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 | Fiscal Year 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 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Accomack | \$1,026,284 | Halifax | \$1,159,887 | Scott | \$773,920 |
| Albemarle | 4,622,946 | Hanover | 4,969,833 | Shenandoah | 1,190,707 |
| Alleghany | 413,397 | Henrico | 13,125,286 | Smyth | 587,531 |
| Amelia | 253,464 | Henry | 2,317,801 | Southampton | 556,197 |
| Amherst | 1,263,487 | Highland | 75,332 | Spotsylvania | 4,704,260 |
| Appomattox | 562,361 | Isle of Wight | 1,329,969 | Stafford | 5,784,031 |
| Arlington | 7,501,814 | James City | 1,701,639 | Surry | 51,295 |
| Augusta | 2,495,230 | King and Queen | 175,292 | Sussex | 174,964 |
| Bath | 115,221 | King George | 386,247 | Tazewell | 600,700 |
| Bedford | 1,911,648 | King William | 357,792 | Warren | 889,060 |
| Bland | 104,315 | Lancaster | 330,625 | Washington | 1,613,430 |
| Botetourt | 714,157 | Lee | 420,210 | Westmoreland | 635,258 |
| Brunswick | 417,944 | Loudoun | 11,609,949 | Wise | 1,002,292 |
| Buchanan | 842,935 | Louisa | 346,994 | Wythe | 761,242 |
| Buckingham | 422,693 | Lunenburg | 205,995 | York | 1,312,727 |
|  |  |  |  | Total Counties | \$235,664,701 |
| Campbell | 1,389,880 | Madison | 579,794 |  |  |
| Caroline | 783,203 | Mathews | 447,729 |  |  |
| Carroll | 1,009,648 | Mecklenburg | 575,802 |  |  |
| Charles City | 154,381 | Middlesex | 438,249 |  |  |
| Charlotte | 128,235 | Montgomery | 1,016,523 |  |  |
|  |  |  |  | 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 |
| Greensville | 176,912 | Russell | 859,439 | Manassas | 2,881,468 |

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 | Dillwy | 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 | McKenney | 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 Wytheville | $\begin{array}{r} 93,856 \\ 426,164 \end{array}$ |
| Cleveland | 1,676 | Ivor | 1,859 | Purcelville | 160,761 |  |  |
| 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 taxabnication 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

| Taxable Premium Income Reported for Virginia | Insurance Premiums License Tax Imposed on Insurance Companies (Form 800) |  |  |  | Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of Returns | Taxable Premium Income | Tax <br> Assessed | Percent of Total (Tax) | Number of Returns | Taxable Premium Income | Tax <br> 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.

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

| Tax <br> 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 Assessed |  |  |  |  |  |  |
| 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 Tax Rates per \$100 of Assessed Value |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: |
| 2009 | $\$ 0.90$ | $\$ 3.52$ | $\$ 1.78$ | $\$ 1.00$ | $\$ 0.80$ |
| 2010 | 0.93 | 3.54 | 2.01 | 0.98 | 0.81 |
| 2011 | 0.93 | 3.57 | 2.12 | 1.06 | 0.81 |
| 2012 | 0.95 | 3.55 | 2.06 | 1.07 | 0.85 |
| 2013 | 0.96 | 3.58 | 2.10 | 1.05 | 0.83 |

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 |

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 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | 14,897,205,400 | 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 | 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 |  |
| 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 |  |
| 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.

Table 6.3
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2013

| County | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV <br> (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 |

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2013

| County | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV <br> (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 |

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2013

| County | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 |

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2013

| County | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV <br> (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 |


| City | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV <br> (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 |

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2013

| City | Fair Market Value Real Estate | Fair Market Value Tax Exempt Real Estate |  |  | Total FMV <br> (Real Estate and Tax Exempt) | Tax Exempt to Total FMV | Taxes Lost Due to Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Government | Non-Government | Total Tax Exempt |  |  |  |
| 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 | 13.29\% | 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 Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2013

| County | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2013

| County | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2013

| County | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2013

| County | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |


| City | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 |

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2013

| City | Tangible Personal Property |  | Machinery and Tools |  | Merchants' Capital |  | Public Service Corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 7.1
Nonprofit Organization Tax Exemption Annual Report

## Fiscal 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 | This and other economic and demographic data may be found <br> on the University of Virginia's Weldon Cooper Center for |
| Richmond, VA 23219 | Public Service (CPS) website at <br> http://www.coopercenter.org/econ/vastat, or contact <br> Customer Service |
| Bill Shobe at (434) 982-5376 or by e-mail at shobe@virginia.edu.  <br> Richmond, VA 23230 Street This report prepared by the <br> (January 12th through May 29th) Virginia Department of Taxation <br> General Mailing Address Office of Tax Policy, Policy Development Division <br> Virginia Department of Taxation Internet: http://www.tax.virginia.gov |  |

