

VIRGINIA TAX
ANNUAL REPORT
FISCAL YEAR 2021

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

The Honorable Ralph S. Northam, Governor

The Honorable K. Joseph Flores, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

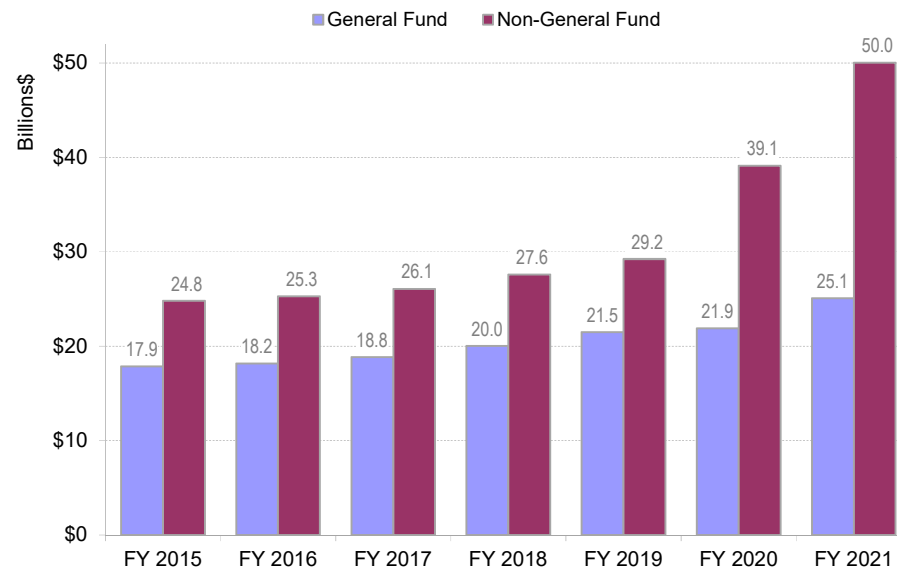
	FY 2020	FY 2021	2020/2021 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$21,903,571,000	\$25,083,803,000	14.52%
Non-General Fund	\$39,119,584,000	\$50,027,817,000	27.88%
Total Commonwealth Collections	\$61,023,155,000	\$75,111,620,000	23.09%
By the Department of Taxation*			
General Fund	\$20,943,678,000	\$23,992,451,000	14.56%
Non-General Fund	1,293,829,000	1,567,818,000	21.18%
Total Department Collections	\$22,237,507,000	\$25,560,269,000	14.94%
By Other Agencies			
General Fund	\$959,893,000	\$1,091,352,000	13.70%
Non-General Fund	37,825,755,000	48,459,999,000	28.11%
Total from Other Agencies	\$38,785,648,000	\$49,551,351,000	27.76%

Notes:

1. The Fiscal Year runs from July 1 through June 30.
2. Cardinal, Revenue Status Report is the data source for net revenue collections.

*Includes all taxes administered by the Department of Taxation.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Department of Taxation General Fund Expenditures

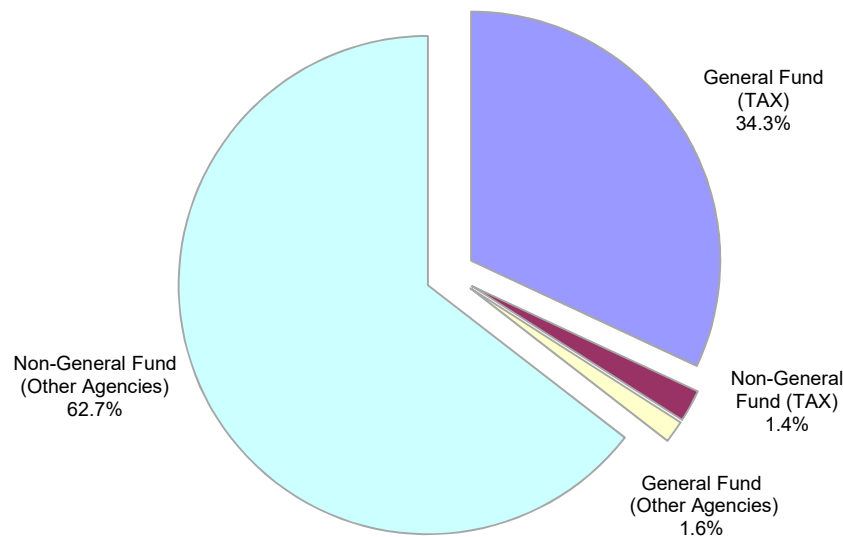
Budget Programs	FY 2020 Expenditures	FY 2021 Expenditures
Revenue Administrative Services	\$46,141,802	\$49,790,482
Research Services	4,532,078	4,206,599
Tax Value Assistance to Localities [#]	530,985	597,142
Administrative and Support Services	50,055,447	45,005,356
Total	\$101,260,311	\$99,599,580

Cost per \$100 of collections **\$0.46** **\$0.39**

Note:

[#] The Department of Taxation 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. Expenditures on behalf of SLEAC were \$223,900 in FY 2020 and were \$93,079 in FY 2021.

Revenue Collections by the Commonwealth of Virginia, FY 2021



Net Revenue Collections After Refunds by Tax Type

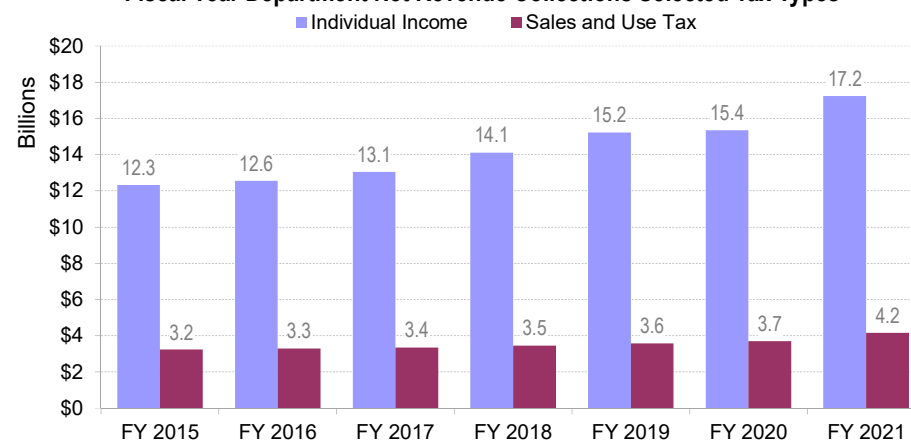
Taxes Administered by the Department of Taxation

Revenues	FY 2020	FY 2021	2021/2020 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank Franchise (less credits) ⁵	\$25,949,000	\$29,336,000	13.05%
Corporate Income Tax	1,011,650,000	1,515,692,000	49.82%
Individual Income	15,351,592,000	17,237,352,000	12.28%
Estate Tax	80,000	810,000	912.50%
Recordation and deeds of conveyance	467,121,000	656,756,000	40.60%
Suits, wills and administration	6,588,000	7,769,000	17.93%
State sales, use, and vending (GF part)	3,706,817,000	4,166,182,000	12.39%
Watercraft sales and use	6,772,000	9,398,000	38.78%
Rolling Stock Tax	6,521,000	6,051,000	-7.21%
Insurance Premiums License Tax	360,588,000	363,105,000	0.70%
Total Department GF Revenues	\$20,943,678,000	\$23,992,451,000	14.56%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$7,557,000	\$7,253,000	-4.02%
Cigarette Tax	131,950,000	\$234,194,000	77.49%
Other Tobacco Products	21,688,000	\$52,438,000	141.78%
Egg excise	208,000	\$195,000	-6.25%
Forest products	2,455,000	\$2,400,000	-2.24%
Peanut excise	366,000	\$353,000	-3.55%
Soybeans	935,000	\$1,363,000	45.78%
State Sales & Use Tax (transportation funds) ⁶	1,123,440,000	\$1,264,050,000	12.52%
Tire tax	3,214,000	\$2,893,000	-9.99%
Corn excise	460,000	\$435,000	-5.43%
Small grains tax	143,000	\$205,000	43.36%
Sheep	12,000	\$13,000	8.33%
Litter tax	878,000	\$1,597,000	81.89%
Soft drink excise	217,000	\$233,000	7.37%
Cotton	218,000	\$114,000	-47.71%
Apple	88,000	\$82,000	-6.82%
Total Department Non-GF Revenues	\$1,293,829,000	\$1,567,818,000	21.18%
Aggregate (All Funds)	\$22,237,507,000	\$25,560,269,000	14.94%

Notes:

- As reported in these tables, individual income tax includes individual and fiduciary income tax, individual estimated income tax, and employer income tax withholding.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.
- Rolling Stock Tax includes Railroad and Car line company taxes.
- Cardinal, Revenue Status Report is the data source for net revenue collections except for:
Bank Franchise revenue is the total as reported in Table 5.3
- Starting in FY 2021, state transportation SUT revenues have been consolidated in the Commonwealth Transportation Fund per legislation; The prior-year amount has been revised to reconcile with the FY 2021 amount

Fiscal Year Department Net Revenue Collections Selected Tax Types



Collection of Revenues Administered by the Department, FY 2021

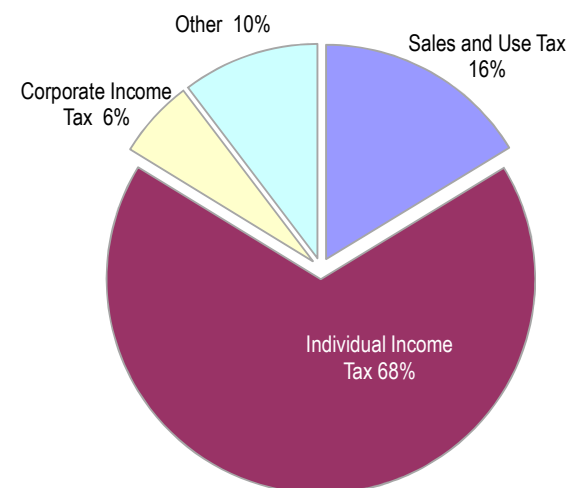
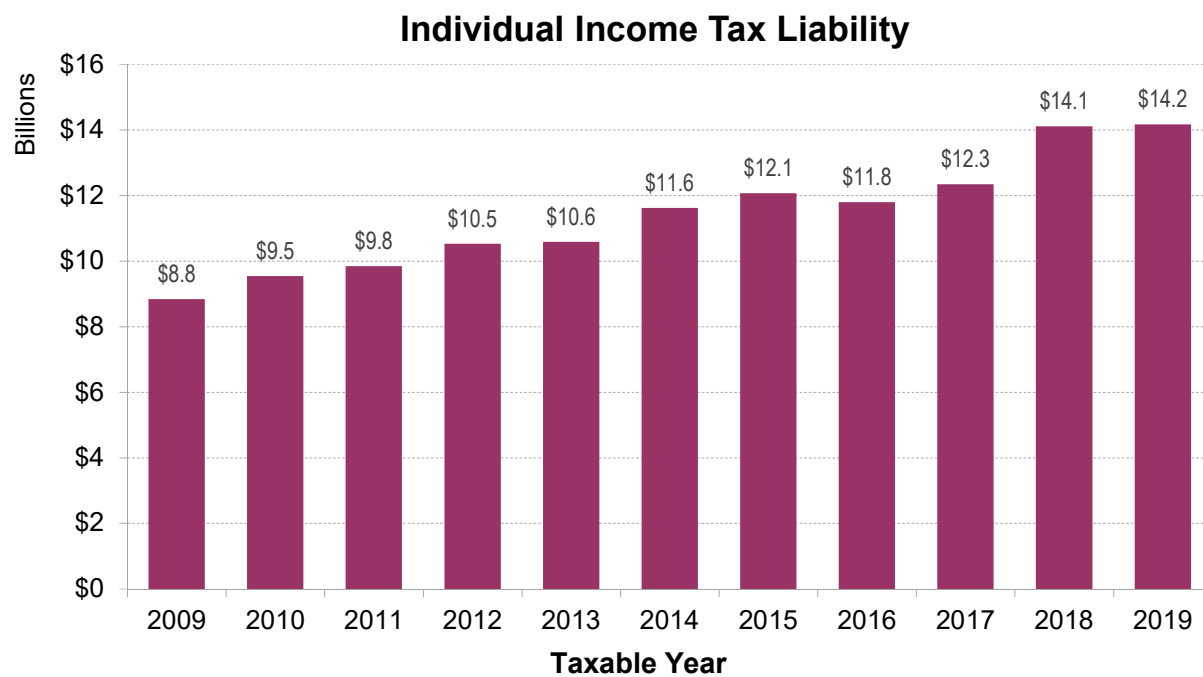


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
2009	\$8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685
2014	11,623,977,320
2015	12,071,058,964
2016	11,800,977,145
2017	12,342,418,241
2018	14,112,424,788
2019	14,172,033,141



Note:

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

Table 1.2**Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2019**

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	\$25,555,992	\$277,857,122	\$8,125,068,677	\$589,262,969	\$8,714,331,646	\$4,846,042	\$97,019	2.00 %
\$1,000 to \$1,999	85,440,211	71,591,994	114,206,630	184,061,914	298,268,545	12,074,814	241,576	2.00 %
\$2,000 to \$2,999	146,737,742	72,352,671	110,433,677	208,553,634	318,987,311	16,235,066	324,725	2.00 %
\$3,000 to \$3,999	201,398,472	71,010,133	105,088,602	227,575,854	332,664,457	19,068,388	392,446	2.06 %
\$4,000 to \$4,999	250,720,021	69,634,067	92,583,158	239,716,312	332,299,470	21,426,311	475,162	2.22 %
\$5,000 to \$5,999	294,594,066	68,097,613	75,600,678	235,008,777	310,609,455	22,314,071	535,653	2.40 %
\$6,000 to \$6,999	342,425,344	68,600,102	88,122,319	233,954,400	322,076,719	24,149,739	648,872	2.69 %
\$7,000 to \$7,999	382,792,439	67,672,259	74,331,980	228,307,765	302,639,745	24,986,146	737,850	2.95 %
\$8,000 to \$8,999	430,210,212	68,790,461	68,501,869	241,689,592	310,191,461	25,545,748	810,759	3.17 %
\$9,000 to \$9,999	476,802,656	70,009,030	68,449,819	228,405,428	296,855,247	26,354,493	884,744	3.36 %
\$10,000 to \$10,999	551,229,282	76,466,919	75,763,818	242,838,796	318,602,614	27,503,464	965,280	3.51 %
\$11,000 to \$11,999	601,778,609	77,544,410	72,154,090	242,021,557	314,175,647	40,351,623	1,386,090	3.44 %
\$12,000 to \$12,999	640,348,706	76,798,589	64,391,414	239,006,355	303,397,769	287,056,156	9,143,485	3.19 %
\$13,000 to \$13,999	662,371,140	76,130,790	59,278,584	230,041,436	289,320,020	302,846,321	10,265,674	3.39 %
\$14,000 to \$14,999	738,264,529	85,299,974	71,793,270	240,742,726	312,535,996	345,334,800	12,221,246	3.54 %
\$15,000 to \$19,999	4,216,174,247	403,784,177	407,172,968	1,154,788,021	1,561,960,989	2,118,555,657	82,573,497	3.90 %
\$20,000 to \$24,999	5,205,527,998	395,961,152	364,496,591	1,137,171,364	1,501,667,955	2,878,067,180	121,567,650	4.22 %
\$25,000 to \$29,999	6,056,103,520	385,060,162	408,863,566	1,090,643,631	1,499,507,196	3,896,438,148	173,503,218	4.45 %
\$30,000 to \$34,999	6,653,692,755	364,586,361	460,955,137	1,024,943,326	1,485,898,463	4,486,692,988	209,495,429	4.67 %
\$35,000 to \$39,999	6,854,809,990	330,139,726	446,583,822	923,020,482	1,369,604,305	4,796,127,946	230,771,245	4.81 %
\$40,000 to \$44,999	7,001,650,777	301,280,668	417,690,445	838,843,908	1,256,534,353	5,026,236,263	247,309,382	4.92 %
\$45,000 to \$49,999	7,031,125,359	273,852,876	466,168,232	756,729,635	1,222,897,867	5,181,315,824	258,637,133	4.99 %
\$50,000 to \$74,999	33,073,307,700	1,064,289,741	2,230,949,111	2,833,772,816	5,064,721,927	25,911,069,067	1,327,208,949	5.12 %
\$75,000 to \$99,999	30,351,452,974	785,430,926	2,261,292,775	1,931,308,244	4,192,601,019	25,224,504,456	1,326,938,493	5.26 %
\$100,000 and Over	204,108,259,643	2,377,161,966	16,934,016,668	3,959,962,893	20,893,979,561	183,033,918,092	10,154,897,564	5.55 %
Total	\$316,382,774,383	\$7,979,403,888	\$33,663,957,899	\$19,462,371,836	\$53,126,329,736	\$263,753,018,803	\$14,172,033,141	5.37 %

Notes:

1. The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for taxable income \$5,001 to \$17,000; and 5.75% for taxable income over \$17,000.
2. Exemption and deduction amounts for nonresidents include the full amount before the Virginia allocable portion is computed.
3. Tax liability is before any tax credits but after the spouse tax adjustment.
4. Average tax rate is computed by dividing total tax liability by the total taxable income.
5. All revenue generated by the Individual Income Tax is deposited to the General Fund.
6. Exemptions claimed includes personal, age, blind and dependent exemptions.
7. Total deductions represents standard and itemized deduction and does not include other deductions in Va. Code § 58.1-322.03.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2019

Adjusted Gross Income Classes		Single Returns	Married Filing Joint	Married Filing Separately	Total Number of Returns
\$999 and Below		99,160	50,644	13,275	163,079
\$1,000 to \$1,999		47,837	6,689	2,245	56,771
\$2,000 to \$2,999		50,868	5,964	1,945	58,777
\$3,000 to \$3,999		50,095	5,604	1,946	57,645
\$4,000 to \$4,999		48,544	5,443	1,786	55,773
\$5,000 to \$5,999		46,756	5,175	1,698	53,629
\$6,000 to \$6,999		45,740	5,236	1,761	52,737
\$7,000 to \$7,999		44,203	5,247	1,617	51,067
\$8,000 to \$8,999		43,820	5,179	1,640	50,639
\$9,000 to \$9,999		43,207	5,324	1,676	50,207
\$10,000 to \$10,999		45,126	5,675	1,722	52,523
\$11,000 to \$11,999		44,680	5,916	1,732	52,328
\$12,000 to \$12,999		43,642	5,981	1,669	51,292
\$13,000 to \$13,999		41,444	5,960	1,666	49,070
\$14,000 to \$14,999		42,556	6,692	1,654	50,902
\$15,000 to \$19,999		197,725	34,823	8,653	241,201
\$20,000 to \$24,999		182,751	39,958	8,775	231,484
\$25,000 to \$29,999		170,119	41,102	9,242	220,463
\$30,000 to \$34,999		153,086	42,549	9,411	205,046
\$35,000 to \$39,999		131,787	42,293	8,931	183,011
\$40,000 to \$44,999		114,021	42,470	8,460	164,951
\$45,000 to \$49,999		98,223	41,994	7,971	148,188
\$50,000 to \$74,999		306,590	204,546	27,280	538,416
\$75,000 to \$99,999		142,723	192,784	14,430	349,937
\$100,000 and Over		178,717	684,755	23,359	886,831
Total:		2,413,420	1,498,003	164,544	4,075,967

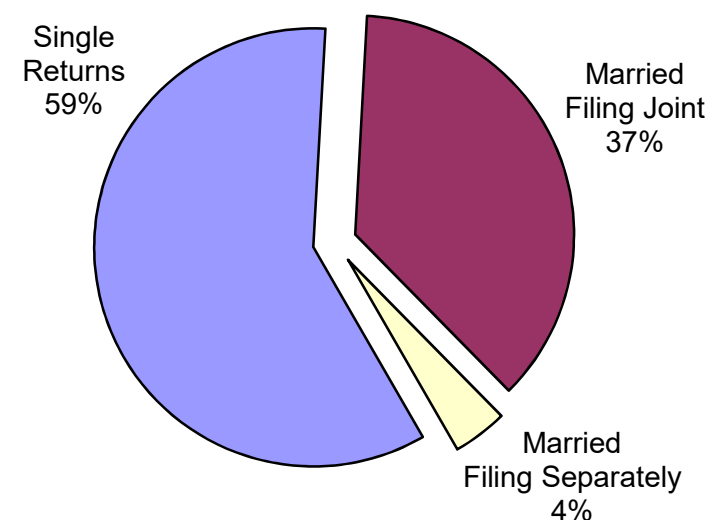


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2019

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and Below		163,079	212,305	61,465	49,305	408	323,483
\$1,000 to \$1,999		56,771	63,216	11,647	7,252	104	82,219
\$2,000 to \$2,999		58,777	64,583	11,167	7,154	106	83,010
\$3,000 to \$3,999		57,645	63,147	11,129	7,096	100	81,472
\$4,000 to \$4,999		55,773	61,164	11,347	7,114	92	79,717
\$5,000 to \$5,999		53,629	58,739	11,516	7,636	116	78,007
\$6,000 to \$6,999		52,737	57,957	12,286	8,033	94	78,370
\$7,000 to \$7,999		51,067	56,274	12,736	8,236	111	77,357
\$8,000 to \$8,999		50,639	55,830	13,669	8,671	114	78,284
\$9,000 to \$9,999		50,207	55,540	14,868	9,075	101	79,584
\$10,000 to \$10,999		52,523	58,212	18,769	9,321	103	86,405
\$11,000 to \$11,999		52,328	58,278	19,195	9,884	115	87,472
\$12,000 to \$12,999		51,292	57,314	18,951	10,258	120	86,643
\$13,000 to \$13,999		49,070	55,085	19,896	10,836	102	85,919
\$14,000 to \$14,999		50,902	57,651	27,093	10,905	112	95,761
\$15,000 to \$19,999		241,201	276,366	120,590	55,701	639	453,296
\$20,000 to \$24,999		231,484	271,833	114,679	55,607	535	442,654
\$25,000 to \$29,999		220,463	262,194	113,382	53,315	553	429,444
\$30,000 to \$34,999		205,046	248,167	107,566	49,670	480	405,883
\$35,000 to \$39,999		183,011	225,918	94,810	45,891	436	367,055
\$40,000 to \$44,999		164,951	208,038	84,212	42,109	385	334,744
\$45,000 to \$49,999		148,188	190,850	74,601	38,388	365	304,204
\$50,000 to \$74,999		538,416	745,678	282,437	150,496	1,298	1,179,909
\$75,000 to \$99,999		349,937	544,835	220,917	100,485	713	866,950
\$100,000 and Over		886,831	1,576,312	777,853	250,070	1,536	2,605,771
Total:		4,075,967	5,585,486	2,266,781	1,012,508	8,838	8,873,613

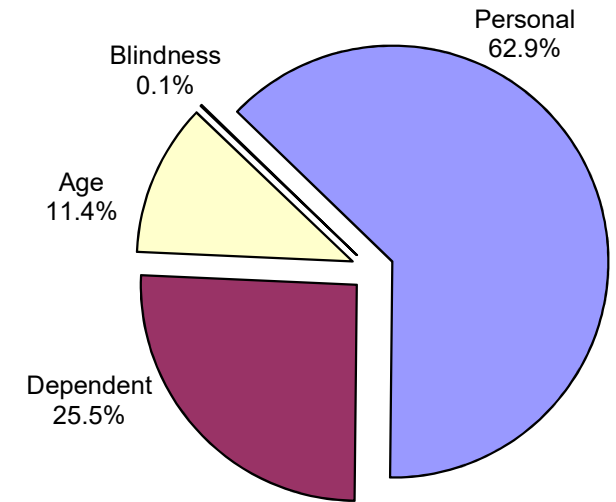


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2019

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Accomack	\$4,870,902	\$12,130,714	\$20,614,239	\$26,526,485	\$33,189,838	\$38,409,666	\$71,007,254	\$60,759,444	\$124,021,309	\$93,716,923	\$275,476,808	\$760,723,582
Albemarle	8,178,541	19,011,741	30,690,101	43,204,683	56,326,036	71,222,068	158,261,701	161,945,887	407,070,741	375,628,824	3,943,772,356	5,275,312,679
Alleghany	1,483,968	4,074,550	6,618,729	9,120,649	12,760,886	13,019,183	27,705,952	26,900,796	60,848,352	50,042,605	124,264,092	336,839,763
Amelia	846,468	2,961,329	5,461,094	7,482,964	8,623,586	10,242,786	26,277,157	23,861,493	55,251,394	48,642,114	141,092,801	330,743,186
Amherst	2,230,890	6,250,217	12,956,048	17,479,065	22,537,982	27,327,711	56,755,351	56,380,694	124,772,607	114,427,116	232,112,118	673,229,799
Appomattox	1,408,820	3,712,153	6,504,421	8,647,956	11,517,501	13,000,177	29,061,066	26,010,302	60,733,589	54,590,168	127,895,151	343,081,304
Arlington	16,143,521	39,668,362	62,478,119	79,451,552	102,950,038	124,036,952	284,945,806	361,264,111	1,274,151,239	1,324,369,801	12,157,818,852	15,827,278,353
Augusta	5,589,991	16,103,506	28,731,561	37,793,132	48,380,810	59,506,652	140,156,335	156,177,191	338,730,455	320,236,489	874,888,973	2,026,295,096
Bath	460,530	1,711,512	2,387,079	3,092,507	4,104,356	4,970,283	9,911,707	9,278,588	18,386,065	15,420,887	50,587,602	120,311,115
Bedford County	6,338,238	17,330,733	27,519,189	37,810,978	49,651,674	54,860,751	132,635,470	132,324,514	312,161,815	297,300,549	1,395,647,805	2,463,581,717
Bland	433,990	1,257,762	2,183,216	2,808,476	3,775,830	4,724,137	10,229,705	10,401,289	24,161,819	18,228,427	41,427,558	119,632,209
Botetourt	2,638,080	6,720,645	10,789,155	15,087,530	18,524,864	21,300,759	52,918,358	58,277,239	135,044,617	134,303,094	600,607,357	1,056,211,696
Brunswick	1,243,043	3,902,058	7,145,094	10,394,840	11,998,935	12,575,873	27,536,919	25,169,975	50,316,760	32,887,026	77,469,915	260,640,436
Buchanan	1,314,014	4,101,157	7,164,524	10,958,520	10,658,595	11,714,175	24,204,756	23,225,928	55,996,238	46,602,570	97,021,988	292,962,465
Buckingham	1,019,642	3,250,138	5,825,856	8,561,566	10,793,715	13,105,852	31,472,936	27,534,384	46,783,256	35,938,202	88,589,590	272,875,137
Campbell	4,315,142	12,614,000	22,968,727	29,948,654	42,098,169	44,498,322	101,049,698	97,510,545	210,959,698	173,114,888	482,985,791	1,222,063,635
Caroline	2,057,194	6,531,713	11,287,740	14,923,581	19,509,640	22,726,611	55,474,957	59,058,755	134,739,004	122,689,945	326,264,262	775,263,404
Carroll	2,650,491	6,919,491	12,428,619	17,568,440	23,246,764	25,689,706	51,772,079	49,229,682	107,899,318	71,863,372	138,025,389	507,293,351
Charles City	466,276	1,482,809	3,041,642	4,239,587	5,245,470	7,187,145	14,598,742	14,167,298	30,253,973	25,768,478	85,870,924	192,322,344
Charlotte	960,321	2,940,400	5,229,490	7,714,926	8,269,936	9,980,952	22,528,046	20,222,250	38,662,793	32,483,071	65,038,966	214,031,152
Chesterfield	24,866,207	68,986,088	115,837,330	154,141,305	196,949,484	236,789,042	566,835,085	627,840,532	1,470,333,757	1,395,435,001	7,531,193,589	12,389,207,420
Clarke	1,199,165	3,140,983	4,628,226	5,964,899	7,652,015	9,553,005	21,928,177	22,651,829	62,977,612	61,083,801	425,124,991	625,904,703
Craig	357,068	1,263,137	1,857,538	2,556,252	3,263,067	4,932,288	9,050,439	9,855,779	20,070,799	18,297,396	36,171,674	107,675,438
Culpeper	3,541,945	9,942,758	17,757,737	24,978,976	30,235,603	36,173,811	77,849,565	86,701,151	198,742,425	200,672,586	848,225,899	1,534,822,457
Cumberland	747,109	2,074,233	4,318,662	5,525,340	7,359,142	8,859,299	20,649,480	18,719,246	33,410,716	25,931,343	56,854,233	184,448,803
Dickenson	969,252	3,311,016	4,792,485	7,288,553	8,045,982	8,453,419	19,981,014	15,594,596	40,200,604	31,359,569	49,350,967	189,347,458
Dinwiddie	1,688,338	5,724,156	10,648,604	15,201,783	18,433,009	22,950,919	56,092,316	53,907,214	116,382,356	99,185,947	244,242,699	644,457,342
Essex	879,095	2,368,018	5,106,953	6,641,064	8,802,464	10,466,816	20,697,248	21,417,179	43,704,042	34,642,105	95,868,372	250,593,355
Fairfax County	82,557,077	203,239,074	319,402,624	397,432,123	490,918,470	556,781,772	1,290,596,764	1,430,481,491	4,098,447,994	4,366,663,435	52,892,496,041	66,129,016,866
Fauquier	5,284,427	13,548,191	20,600,703	26,713,715	34,333,741	39,648,587	96,053,825	99,990,152	270,105,071	278,757,701	2,609,828,581	3,494,864,694
Floyd	\$1,136,284	\$3,441,567	\$5,772,096	\$7,686,299	\$10,442,482	\$11,813,976	\$25,327,481	\$26,986,578	\$58,964,993	\$55,092,775	\$115,245,882	\$321,910,412
Fluvanna	1,729,733	5,146,629	8,368,652	12,142,949	15,821,482	18,417,712	45,632,841	50,455,440	115,037,134	114,444,935	404,566,780	791,764,288
Franklin	4,375,311	12,518,409	21,735,167	26,209,080	37,199,555	43,814,683	95,013,782	94,756,139	202,362,964	172,527,093	606,836,622	1,317,348,805
Frederick	6,994,738	18,795,007	32,483,004	41,857,032	51,222,274	64,362,764	151,085,038	155,456,961	398,130,618	374,965,780	1,685,593,272	2,980,946,489
Giles	1,289,125	4,098,233	6,427,115	10,012,420	11,840,443	13,284,391	29,206,124	31,253,566	70,647,109	62,227,149	120,280,387	360,566,062

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2019

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Gloucester	2,648,643	8,076,651	13,849,626	18,886,022	24,016,711	28,626,525	63,005,803	68,537,820	164,913,941	153,154,571	536,503,656	1,082,219,969
Goochland	1,812,154	4,443,018	6,187,375	8,701,449	10,523,419	14,892,332	32,559,506	36,690,897	90,175,809	90,520,307	1,386,636,759	1,683,143,026
Grayson	1,400,257	3,761,338	6,443,386	9,200,476	12,430,048	14,380,432	28,741,066	25,967,455	51,595,346	37,752,543	64,195,203	255,867,548
Greene	1,235,617	3,959,806	6,716,936	10,013,547	12,256,353	15,079,160	34,753,159	36,239,787	79,248,755	81,509,377	252,882,600	533,895,097
Greensville	970,695	3,420,134	5,539,383	7,554,654	8,262,080	10,009,302	26,737,581	24,096,985	36,120,484	27,133,516	98,718,233	248,563,047
Halifax	2,727,255	8,833,129	15,701,969	20,767,427	26,988,675	30,333,862	64,840,308	61,552,883	114,886,983	87,572,558	227,692,878	661,897,928
Hanover	8,571,492	21,683,900	32,095,157	43,663,499	53,305,428	66,322,555	155,996,477	179,604,783	433,953,546	443,886,455	2,839,524,725	4,278,608,016
Henrico	24,782,538	67,714,454	120,894,282	165,769,013	214,096,896	255,958,581	604,538,389	649,762,163	1,389,909,863	1,181,492,442	7,601,897,798	12,276,816,419
Henry	4,460,721	14,057,162	24,105,334	36,131,539	44,511,903	51,134,082	104,004,230	91,859,044	163,781,895	122,838,626	269,819,190	926,703,725
Highland	195,779	477,336	976,918	1,281,638	1,442,970	2,378,065	3,856,642	4,554,701	9,236,006	6,651,938	19,933,984	50,985,977
Isle of Wight	2,544,244	7,437,552	12,397,660	18,288,425	22,271,882	24,224,324	57,374,019	63,247,582	154,366,275	151,960,112	701,938,926	1,216,051,001
James City	6,130,848	15,739,959	22,954,196	31,616,114	40,823,005	45,562,938	104,037,926	103,032,531	289,873,813	314,416,610	2,210,639,088	3,184,827,027
King and Queen	538,035	1,496,317	2,997,438	4,126,045	4,841,755	6,493,172	13,846,710	16,556,385	30,248,390	23,786,270	72,589,813	177,520,331
King George	1,982,297	5,089,646	8,008,008	10,852,085	13,060,216	14,697,890	32,798,566	36,555,416	95,175,474	104,701,949	581,059,686	903,981,232
King William	1,356,353	3,445,166	5,520,243	8,041,850	11,424,524	13,346,514	28,263,290	35,040,767	84,694,802	82,773,112	214,158,106	488,064,728
Lancaster	882,463	2,597,802	4,937,671	6,476,870	8,914,073	9,700,372	19,034,142	19,058,852	41,438,054	38,270,570	220,783,122	372,093,990
Lee	1,615,447	5,217,226	9,194,812	10,779,688	13,417,596	15,634,292	32,908,184	28,086,954	63,380,285	46,909,216	75,481,005	302,624,706
Loudoun	30,812,029	68,640,664	96,375,706	115,852,677	147,563,731	171,131,181	398,280,190	450,163,570	1,263,869,334	1,414,573,476	19,448,869,762	23,606,132,320
Louisa	2,232,695	6,961,937	11,979,283	18,154,761	23,162,163	28,832,220	67,628,681	67,825,780	154,090,462	137,000,093	517,201,202	1,035,069,277
Lunenburg	740,020	2,485,088	4,570,452	6,739,845	7,850,365	9,345,767	22,480,173	18,585,587	37,622,852	24,456,126	98,968,536	233,844,810
Madison	929,199	2,753,723	4,449,984	6,044,205	8,372,616	9,764,081	24,452,753	23,686,207	52,178,355	46,663,494	180,739,132	360,033,749
Mathews	673,313	1,890,891	3,495,092	4,817,813	6,067,811	6,719,943	14,065,908	16,403,976	37,694,206	34,397,073	144,514,358	270,740,385
Mecklenburg	2,688,105	8,714,526	14,309,088	21,229,425	25,385,418	29,654,672	62,676,489	54,972,162	103,194,510	81,454,436	246,838,467	651,117,300
Middlesex	874,355	2,733,438	4,312,661	6,117,412	7,466,196	9,233,228	18,104,339	18,147,099	40,137,653	36,658,847	194,256,258	338,041,486
Montgomery	7,976,051	22,383,388	31,067,936	41,980,242	60,128,246	65,756,862	126,502,459	130,669,452	283,242,930	274,648,854	1,660,780,040	2,705,136,461
Nelson	\$1,393,013	\$3,704,314	\$5,803,871	\$8,896,359	\$11,678,116	\$14,085,277	\$30,710,785	\$27,993,122	\$61,321,871	\$52,336,022	\$228,727,661	\$446,650,413
New Kent	1,378,127	3,738,874	6,601,626	9,099,004	11,688,843	14,600,285	34,414,659	39,618,331	103,123,157	100,360,557	488,721,246	813,344,710
Northampton	1,374,158	3,762,451	6,492,712	8,581,048	10,236,912	12,769,957	22,352,171	18,528,729	39,584,405	30,273,748	129,213,624	283,169,916
Northumberland	918,072	3,166,271	4,740,248	6,764,259	9,717,426	10,332,237	20,913,906	20,865,497	49,892,912	44,668,203	187,879,155	359,858,186
Nottoway	1,031,094	3,325,192	6,392,054	8,504,994	10,730,629	13,694,648	25,763,639	24,082,800	43,761,273	35,715,514	91,027,453	264,029,289
Orange	2,573,340	7,687,465	13,335,084	17,611,997	24,056,219	29,871,471	68,921,234	68,353,775	163,264,487	153,977,178	527,482,234	1,077,134,482
Page	1,903,529	5,894,861	10,121,497	13,419,312	16,697,312	20,960,182	46,704,840	42,359,396	89,411,118	81,153,474	162,158,384	490,783,905
Patrick	1,250,630	3,847,351	7,192,703	10,636,835	13,635,465	15,020,689	33,792,180	27,415,734	56,247,780	43,071,664	91,832,842	303,943,873
Pittsylvania	4,774,112	14,446,317	26,590,320	35,735,570	43,001,637	51,474,406	117,843,116	109,149,630	230,827,497	193,634,315	449,224,111	1,276,701,030
Powhatan	1,951,799	5,116,102	8,675,705	11,023,023	14,787,904	18,236,313	41,535,534	47,490,201	120,609,848	127,844,380	1,094,672,174	1,491,942,984

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2019

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total
												Adjusted Gross Income
Prince Edward	1,474,234	4,625,633	8,211,938	11,990,984	13,735,501	16,537,249	37,459,700	31,161,569	60,934,645	49,518,430	130,358,563	366,008,446
Prince George	2,490,088	6,957,883	11,661,148	16,288,876	18,972,908	23,193,880	53,809,943	57,369,519	129,291,480	114,351,374	439,945,165	874,332,262
Prince William	33,169,878	91,699,623	151,098,788	198,958,365	237,231,301	276,539,661	644,512,249	714,377,345	1,857,668,476	1,796,023,021	11,268,877,697	17,270,156,405
Pulaski	2,213,462	7,593,489	13,843,353	17,592,677	24,261,406	25,921,569	63,999,781	60,500,007	132,009,216	108,986,597	256,518,725	713,440,281
Rappahannock	535,588	1,360,213	2,629,960	3,502,345	4,407,608	4,656,798	11,979,368	11,988,759	27,548,281	28,454,894	198,232,417	295,296,231
Richmond	2,173,287	4,180,974	6,246,633	6,422,054	7,625,479	8,576,306	19,791,272	17,360,149	35,681,651	30,900,872	116,499,535	255,458,211
Roanoke	8,007,435	20,590,722	34,283,170	45,984,928	60,477,708	73,214,650	169,336,728	181,108,691	417,714,052	391,271,066	1,666,363,414	3,068,352,564
Rockbridge	1,930,546	5,304,922	8,187,000	12,167,279	14,922,283	17,931,201	39,417,376	39,046,996	86,285,259	73,865,566	249,015,143	548,073,571
Rockingham	6,132,104	18,211,236	30,077,350	39,960,256	54,062,215	66,941,052	154,145,429	155,190,733	345,982,215	314,858,458	1,100,580,492	2,286,141,539
Russell	1,771,932	5,482,915	9,719,819	13,465,256	16,443,342	16,821,461	39,088,912	39,179,706	82,857,012	67,223,475	139,632,320	431,686,149
Scott	1,837,819	5,942,590	9,026,189	12,088,198	15,435,974	15,473,499	35,103,900	33,763,530	73,714,871	53,573,148	101,713,606	357,673,324
Shenandoah	3,207,486	9,565,888	17,659,629	23,971,626	30,100,097	38,275,150	88,932,551	91,767,953	197,429,977	161,973,673	453,263,405	1,116,147,436
Smyth	2,351,290	7,336,771	14,032,494	18,150,459	20,248,746	23,931,007	52,772,216	53,976,931	102,962,669	71,682,884	144,443,682	511,889,148
Southampton	1,245,269	4,151,076	7,107,196	9,472,872	11,485,492	13,692,377	32,819,820	33,798,564	72,010,385	60,949,070	162,609,820	409,341,941
Spotsylvania	9,752,331	28,423,829	47,829,400	63,057,032	77,596,405	83,749,327	201,700,080	215,179,535	533,373,251	536,113,371	2,659,159,620	4,455,934,179
Stafford	10,340,382	28,089,052	43,477,370	59,278,675	70,631,649	80,585,579	173,577,049	196,035,059	514,972,675	557,373,169	3,701,768,603	5,436,129,262
Surry	595,083	1,616,155	3,045,769	4,570,010	4,463,016	5,783,422	13,221,894	12,962,931	29,354,295	24,882,865	58,251,314	158,746,754
Sussex	669,673	2,086,364	4,420,152	5,098,192	7,177,792	7,788,218	18,350,906	16,461,478	28,956,770	23,930,367	58,217,551	173,157,464
Tazewell	3,003,202	8,860,775	15,816,817	21,187,264	26,104,319	30,011,444	64,775,419	57,960,506	127,317,920	106,805,228	292,280,786	754,123,680
Warren	3,020,147	8,692,631	14,556,330	20,248,676	25,964,847	31,276,674	66,271,497	73,614,404	164,505,146	166,427,233	571,048,021	1,145,625,605
Washington	\$5,729,782	\$14,341,193	\$25,407,288	\$32,754,384	\$40,556,191	\$46,667,956	\$101,899,005	\$99,618,928	\$204,664,572	\$166,610,162	\$564,208,580	\$1,302,458,043
Westmoreland	1,312,983	4,182,313	8,443,046	11,473,019	13,837,559	15,249,738	33,182,935	32,869,866	71,364,304	63,652,441	206,474,660	462,042,863
Wise	2,832,440	8,730,896	14,406,396	18,522,494	22,246,211	26,051,416	48,909,456	45,927,626	109,690,171	84,883,425	174,611,456	556,811,985
Wythe	2,277,210	6,897,630	11,348,955	16,910,563	20,539,244	23,022,789	52,490,778	52,661,677	110,261,836	84,458,462	184,412,819	565,281,964
York	5,247,127	12,731,954	19,353,570	24,185,083	31,424,989	36,226,401	82,340,033	90,788,446	238,159,361	250,008,253	1,607,117,628	2,397,582,847
Total Counties	\$444,914,193	\$1,196,632,661	\$1,968,677,719	\$2,607,828,568	\$3,281,450,665	\$3,834,778,888	\$8,738,830,521	\$9,247,195,181	\$22,788,248,097	\$21,976,536,297	\$158,871,904,721	\$234,956,997,510

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2019

City	\$0 to \$4,999	\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total
		\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Adjusted Gross
												Income
Alexandria	\$11,797,459	\$31,137,289	\$52,304,767	\$66,558,725	\$84,160,122	\$96,862,263	\$216,909,599	\$263,515,553	\$785,821,649	\$801,460,825	\$6,882,316,103	\$9,292,844,353
Bristol	3,400,398	8,558,507	13,311,382	17,222,890	21,264,924	21,823,520	43,882,525	39,454,923	67,438,924	43,774,776	97,235,617	377,368,387
Buena Vista	680,243	1,940,307	3,037,799	3,789,202	5,197,916	5,514,124	12,195,365	10,665,771	22,087,826	15,907,114	21,905,410	102,921,077
Charlottesville	4,882,663	11,437,525	18,133,562	24,109,478	29,939,942	38,030,779	76,983,645	76,007,881	165,643,965	128,629,895	1,073,615,644	1,647,414,978
Chesapeake	18,551,687	51,101,268	87,098,301	117,570,590	141,452,195	166,877,023	379,230,470	408,402,925	949,947,568	873,594,772	3,766,227,612	6,960,054,412
Colonial Heights	1,272,147	4,583,769	7,851,408	10,354,813	13,218,553	17,723,671	38,811,040	37,808,751	79,065,518	63,136,946	148,307,538	422,134,155
Covington	768,703	1,900,016	3,235,646	4,757,616	5,238,525	5,708,199	12,070,884	11,176,384	23,040,134	14,517,274	25,039,060	107,452,442
Danville	4,376,809	14,052,010	27,055,719	32,711,782	38,296,466	41,368,816	79,448,030	67,133,866	130,297,330	85,394,474	279,133,647	799,268,949
Emporia	671,844	2,055,900	3,272,347	4,726,007	4,026,758	4,572,464	11,301,064	9,817,629	12,615,254	6,957,703	17,872,810	77,889,782
Fairfax	3,260,398	7,595,391	10,526,573	13,185,206	14,512,362	16,972,090	38,258,414	39,259,097	108,816,125	107,613,295	1,027,274,325	1,387,273,274
Falls Church	1,423,657	3,207,118	3,512,117	4,997,128	5,620,983	6,731,149	14,673,546	18,337,306	59,144,855	65,689,292	992,770,103	1,176,107,255
Franklin	750,468	2,419,964	4,304,066	6,078,116	6,507,929	7,350,168	15,187,497	13,815,461	26,421,734	16,460,681	45,622,110	144,918,195
Fredericksburg	2,478,184	6,788,137	12,241,866	16,969,041	20,663,710	22,034,970	49,952,355	50,029,082	104,312,060	80,374,925	589,604,510	955,448,841
Galax	745,604	2,162,322	3,842,310	5,614,281	6,223,879	6,973,262	12,311,761	10,956,802	22,565,060	15,737,511	34,564,252	121,697,044
Hampton	9,642,240	31,383,978	57,620,301	76,005,453	96,477,588	110,320,811	244,789,767	242,932,943	523,840,378	395,099,851	994,889,220	2,783,002,530
Harrisonburg	4,033,492	11,601,175	18,234,832	23,970,174	32,304,541	38,217,949	86,066,037	79,107,067	138,199,959	104,415,077	300,776,113	836,926,416
Hopewell	1,707,776	6,672,734	12,793,573	16,324,401	19,849,254	23,044,778	49,261,049	41,618,768	78,325,971	47,500,082	82,560,628	379,659,013
Lexington	594,460	1,343,612	1,524,851	2,960,520	3,045,951	4,032,519	8,265,869	8,220,165	18,712,943	17,704,319	116,017,318	182,422,527
Lynchburg	7,979,528	20,062,334	36,452,148	48,053,202	60,013,999	65,666,615	135,958,636	121,804,692	241,070,976	187,431,247	773,564,366	1,698,057,743
Manassas	2,811,610	9,443,934	17,602,687	23,835,903	28,832,447	32,309,294	73,110,088	82,455,396	201,779,390	166,176,287	616,431,980	1,254,789,017
Manassas Park	\$1,235,732	\$3,731,648	\$7,208,217	\$10,048,837	\$12,583,842	\$13,682,411	\$31,420,046	\$35,746,991	\$88,164,473	\$76,399,848	\$218,824,811	\$499,046,855
Martinsville	1,557,428	4,573,527	7,675,889	10,905,417	13,153,206	15,634,981	25,702,957	21,002,061	37,680,912	22,521,611	89,390,742	249,798,731
Newport News	13,627,533	42,919,641	82,914,731	111,398,927	131,462,613	152,809,441	334,321,163	321,033,849	684,553,903	526,484,618	1,447,260,601	3,848,787,019
Norfolk	16,540,019	55,695,822	104,356,974	141,901,340	165,845,126	188,205,926	376,304,544	346,412,721	694,397,181	507,660,790	2,176,726,377	4,774,046,821
Norton	480,083	1,177,582	2,471,959	2,962,553	3,706,258	4,168,328	7,370,600	6,995,293	12,278,483	11,575,833	20,934,823	74,121,795
Petersburg	2,845,812	10,041,511	20,312,068	26,340,573	31,739,202	34,055,363	70,721,968	58,023,619	89,213,365	50,713,519	81,727,433	475,734,433
Poquoson	834,981	2,236,570	3,183,770	3,997,999	5,439,512	5,777,697	14,812,959	17,289,349	46,374,541	49,947,123	334,882,381	484,776,880
Portsmouth	5,799,102	22,837,097	45,945,575	60,950,962	73,601,045	84,127,435	177,116,459	181,004,394	368,267,955	262,265,824	517,748,441	1,799,664,290
Radford	1,438,629	3,994,557	6,469,166	8,193,236	8,555,695	10,247,332	20,898,483	19,584,974	42,466,614	38,154,126	115,334,690	275,337,501
Richmond	18,290,371	58,052,931	109,525,744	145,834,648	170,996,444	206,507,586	437,506,522	439,458,670	802,346,260	536,481,229	4,776,272,230	7,701,272,634
Roanoke	8,877,150	27,242,967	49,523,585	68,177,933	85,819,584	103,806,117	219,419,704	189,629,160	330,740,297	221,920,851	941,448,630	2,246,605,976
Salem	2,162,088	6,159,747	10,173,659	13,378,920	18,084,495	21,708,992	50,381,768	49,906,434	101,827,707	87,448,845	369,379,319	730,611,974
Staunton	2,052,793	6,203,031	10,848,134	16,393,258	18,465,029	23,302,177	54,101,298	55,440,585	108,214,290	86,093,622	242,352,426	623,466,643
Suffolk	6,185,987	19,302,452	34,409,767	47,398,508	54,302,824	64,726,509	139,090,879	143,822,605	338,356,768	318,809,665	1,426,072,172	2,592,478,136
Virginia Beach	34,770,198	96,398,152	160,911,051	222,003,187	276,382,998	322,704,654	725,930,585	803,512,092	1,801,466,419	1,582,420,285	8,439,477,980	14,465,977,599
Waynesboro	1,711,144	5,649,350	9,486,431	12,892,863	16,874,959	21,546,965	48,476,157	48,236,324	95,610,757	67,007,747	170,066,841	497,559,538
Williamsburg	2,104,345	4,415,818	6,101,307	8,012,515	10,386,889	9,927,782	21,230,953	22,361,357	45,889,097	37,430,516	204,986,119	372,846,698
Winchester	2,844,064	7,539,702	12,350,511	17,071,477	19,556,443	25,395,156	57,621,403	54,754,524	109,691,141	80,789,154	376,989,911	764,603,487
Total Cities	\$205,186,831	\$607,619,398	\$1,077,824,795	\$1,447,657,679	\$1,753,804,205	\$2,040,469,316	\$4,411,096,090	\$4,446,735,461	\$9,556,687,782	\$7,801,701,551	\$39,835,604,291	\$73,184,387,400
Total Counties	444,914,193	1,196,632,661	1,968,677,719	2,607,828,568	3,281,450,665	3,834,778,888	8,738,830,521	9,247,195,181	22,788,248,097	21,976,536,297	158,871,904,721	234,956,997,510
Unassigned*	59,751,414	122,572,658	147,489,752	160,687,999	170,273,128	180,855,316	358,576,134	338,845,494	728,371,820	573,215,126	5,400,750,632	8,241,389,473
Aggregate	709,852,439	1,926,824,717	3,193,992,266	4,216,174,247	5,205,527,998	6,056,103,520	13,508,502,745	14,032,776,137	33,073,307,700	30,351,452,974	204,108,259,643	316,382,774,383

Note:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

* 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
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2019

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Accomack	42,608	\$38,635,524	16,970	2,054	\$262,014,690	19,024	11,413	6,888	723
Albemarle	114,205	102,792,351	40,465	9,489	602,218,834	49,954	27,886	20,556	1,512
Alleghany	16,523	14,983,728	6,840	379	60,800,265	7,219	3,885	3,111	223
Amelia	13,849	12,604,430	5,560	520	49,290,212	6,080	3,351	2,545	184
Amherst	30,988	28,149,647	12,880	829	102,155,536	13,709	7,836	5,556	317
Appomattox	16,483	15,004,445	6,598	421	53,000,308	7,019	3,769	3,038	212
Arlington	240,008	214,926,551	101,058	31,604	1,566,890,008	132,662	90,689	36,772	5,201
Augusta	81,827	74,224,508	32,602	2,844	288,469,515	35,446	18,721	15,865	860
Bath	5,172	4,680,230	2,283	146	24,630,352	2,429	1,425	931	73
Bedford	85,159	76,990,454	32,201	3,774	333,003,946	35,975	17,889	17,159	927
Bland	5,690	5,161,093	2,355	98	18,561,759	2,453	1,203	1,169	81
Botetourt	36,380	32,928,694	13,494	1,711	138,202,576	15,205	7,345	7,496	364
Brunswick	13,947	12,675,106	5,905	479	46,457,802	6,384	4,228	1,930	226
Buchanan	15,831	14,448,476	6,429	178	55,958,139	6,607	3,225	3,247	135
Buckingham	13,748	12,510,052	5,774	360	44,210,429	6,134	3,733	2,187	214
Campbell	54,522	49,567,824	22,884	1,315	177,019,210	24,199	13,696	9,864	639
Caroline	30,348	27,655,449	12,206	1,672	113,938,411	13,878	8,411	5,010	457
Carroll	28,166	25,518,091	11,935	371	94,004,912	12,306	6,389	5,521	396
Charles City	7,102	6,445,653	3,013	347	26,959,031	3,360	2,058	1,187	115
Charlotte	11,654	10,600,361	4,759	263	38,179,912	5,022	2,888	2,002	132
Chesterfield	375,350	340,746,507	137,293	26,831	1,515,111,997	164,124	94,038	64,915	5,171
Clarke	16,673	15,069,912	5,859	1,446	73,860,812	7,305	3,921	3,176	208
Craig	5,122	4,649,679	2,114	113	16,974,884	2,227	1,144	1,032	51
Culpeper	53,295	48,463,075	19,416	3,570	208,755,399	22,986	12,937	9,383	666
Cumberland	9,417	8,550,860	3,863	297	31,659,814	4,160	2,432	1,572	156
Dickenson	11,182	10,198,967	4,599	81	47,990,363	4,680	2,358	2,216	106
Dinwiddie	27,245	24,836,534	11,085	1,268	96,922,406	12,353	7,569	4,375	409
Essex	11,160	10,119,249	4,558	524	43,611,998	5,082	3,182	1,726	174
Fairfax	1,209,236	1,095,381,947	389,903	155,208	7,596,743,929	545,111	304,931	220,072	20,108
Fauquier	78,822	71,591,496	25,373	8,680	493,194,334	34,053	18,171	14,872	1,010
Floyd	15,277	\$13,818,393	6,191	340	\$54,249,861	6,531	3,259	3,118	154
Fluvanna	28,106	25,399,452	10,863	1,281	101,238,301	12,144	6,391	5,345	408
Franklin	55,080	49,794,920	21,731	1,847	194,995,674	23,578	12,377	10,539	662
Frederick	99,701	90,242,743	37,524	6,090	410,484,455	43,614	23,948	18,364	1,302
Giles	16,949	15,357,082	7,131	290	52,452,206	7,421	4,063	3,159	199

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2019

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Gloucester	39,326	35,615,260	15,761	1,852	148,860,394	17,613	9,557	7,511	545
Goochland	27,533	24,817,299	9,016	2,587	154,735,178	11,603	5,594	5,681	328
Grayson	14,653	13,271,636	6,231	216	46,233,263	6,447	3,307	2,897	243
Greene	20,425	18,549,090	7,995	904	75,249,584	8,899	4,808	3,815	276
Greensville	11,325	10,339,072	4,684	483	48,998,825	5,167	3,539	1,371	257
Halifax	33,030	30,015,554	13,997	773	103,857,446	14,770	9,089	5,120	561
Hanover	120,017	109,048,193	43,008	8,640	499,330,312	51,648	27,192	23,116	1,340
Henrico	341,839	310,424,286	134,739	24,589	1,453,193,865	159,328	100,809	53,405	5,114
Henry	50,108	45,593,130	21,612	955	167,475,532	22,567	13,782	8,083	702
Highland	2,591	2,319,696	991	60	10,730,730	1,051	472	547	32
Isle of Wight	40,416	36,571,260	14,535	2,968	166,306,471	17,503	9,175	7,674	654
James City	88,082	78,709,752	29,055	7,252	521,824,761	36,307	18,461	16,696	1,150
King and Queen	7,229	6,566,237	3,026	268	24,724,740	3,294	1,944	1,222	128
King George	27,781	25,175,318	9,860	2,179	114,379,280	12,039	6,414	5,107	518
King William	18,646	17,015,736	7,472	814	66,131,564	8,286	4,493	3,488	305
Lancaster	12,704	11,337,317	4,443	957	79,608,187	5,400	3,130	2,104	166
Lee	18,046	16,423,167	7,451	184	52,386,717	7,635	4,008	3,386	241
Loudoun	455,725	415,358,635	125,971	64,002	2,694,990,933	189,973	94,425	89,577	5,971
Louisa	37,894	34,361,278	14,783	1,927	151,634,972	16,710	9,076	7,115	519
Lunenburg	10,431	9,442,213	4,268	235	33,703,540	4,503	2,724	1,645	134
Madison	13,645	12,368,763	5,253	630	51,432,640	5,883	3,120	2,611	152
Mathews	9,802	8,805,980	3,719	457	37,198,985	4,176	2,156	1,874	146
Mecklenburg	31,885	28,851,470	13,080	1,049	136,272,791	14,129	8,649	4,995	485
Middlesex	11,484	10,318,609	4,434	540	43,641,381	4,974	2,762	2,079	133
Montgomery	79,620	71,875,742	34,624	3,700	306,424,064	38,324	22,883	14,189	1,252
Nelson	16,967	\$15,276,769	6,695	750	\$64,722,138	7,445	4,139	3,105	201
New Kent	25,319	22,945,667	8,959	1,866	114,198,383	10,825	5,266	5,216	343
Northampton	12,634	11,360,841	5,154	570	44,680,317	5,724	3,660	1,881	183
Northumberland	14,147	12,653,967	4,962	830	54,746,286	5,792	3,133	2,469	190
Nottoway	13,253	12,042,941	5,510	372	44,799,617	5,882	3,713	1,982	187
Orange	40,065	36,265,253	15,271	2,215	154,162,004	17,486	9,704	7,225	557
Page	23,752	21,592,557	10,003	568	76,681,887	10,571	6,031	4,306	234
Patrick	16,246	14,707,630	6,787	275	51,269,008	7,062	3,756	3,109	197
Pittsylvania	60,339	54,896,889	24,913	1,593	200,657,368	26,506	15,016	10,635	855
Powhatan	33,327	30,217,029	11,489	2,364	139,533,100	13,853	6,551	6,913	389

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2019

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Prince Edward	17,364	15,700,684	7,457	550	59,400,147	8,007	5,140	2,588	279
Prince George	32,966	29,880,157	12,891	1,767	135,165,851	14,658	8,415	5,616	627
Prince William	489,488	446,480,167	161,644	55,755	2,437,375,622	217,399	127,016	82,518	7,865
Pulaski	31,404	28,521,413	13,678	645	100,768,355	14,323	8,151	5,816	356
Rappahannock	8,024	7,223,470	2,832	677	39,509,064	3,509	1,868	1,526	115
Richmond	14,125	12,859,056	5,067	1,121	101,553,265	6,188	3,385	2,462	341
Roanoke	105,921	95,692,382	41,278	4,761	386,724,612	46,039	25,060	19,752	1,227
Rockbridge	22,818	20,567,982	9,133	801	81,377,870	9,934	5,405	4,280	249
Rockingham	88,034	79,884,888	34,526	3,393	331,515,793	37,919	20,379	16,635	905
Russell	22,306	20,356,935	9,316	249	68,337,866	9,565	4,753	4,597	215
Scott	19,968	18,089,478	8,412	251	63,094,243	8,663	4,382	3,878	403
Shenandoah	46,703	42,320,811	19,050	1,779	163,523,763	20,829	12,095	8,214	520
Smyth	27,313	24,851,022	11,786	395	86,385,996	12,181	6,837	5,042	302
Southampton	17,974	16,344,962	7,179	727	62,098,693	7,906	4,543	3,073	290
Spotsylvania	142,876	129,893,700	51,456	11,272	597,315,597	62,728	35,695	25,136	1,897
Stafford	154,896	140,670,966	50,363	16,291	750,692,165	66,654	36,281	27,892	2,481
Surry	7,197	6,532,073	2,933	324	25,892,651	3,257	1,870	1,268	119
Sussex	8,329	7,577,216	3,463	395	29,662,466	3,858	2,549	1,193	116
Tazewell	36,565	33,171,776	15,005	586	113,146,325	15,591	8,054	7,147	390
Warren	41,141	37,428,312	16,501	2,305	157,727,708	18,806	11,144	7,086	576
Washington	57,713	\$52,341,298	23,961	1,500	\$212,147,471	25,461	13,207	11,005	1,249
Westmoreland	18,851	17,002,892	7,389	1,032	85,309,169	8,421	5,134	2,988	299
Wise	29,864	27,223,235	12,539	382	89,934,995	12,921	6,974	5,569	378
Wythe	27,394	24,873,036	11,750	516	87,939,495	12,266	6,805	5,082	379
York	69,432	62,480,368	24,419	5,041	290,867,910	29,460	14,967	13,430	1,063
Total Counties	6,195,777	\$5,617,825,995	2,237,493	518,859	\$29,726,455,636	2,756,352	1,553,408	1,111,840	91,104

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2019

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Alexandria	165,371	\$148,757,246	65,818	22,888	\$1,067,564,442	88,706	59,539	24,899	4,268
Bristol	23,178	21,052,994	10,665	439	83,307,187	11,104	6,417	3,466	1,221
Buena Vista	6,011	5,418,363	2,662	114	18,910,574	2,776	1,691	1,022	63
Charlottesville	40,337	36,326,629	19,053	2,743	209,284,515	21,796	15,147	5,848	801
Chesapeake	239,905	217,694,592	90,256	18,396	1,007,568,436	108,652	63,507	40,170	4,975
Colonial Heights	18,523	16,797,917	7,859	732	62,020,346	8,591	5,693	2,691	207
Covington	6,113	5,569,856	2,809	66	23,825,830	2,875	1,877	928	70
Danville	41,071	37,356,597	18,114	1,293	142,442,281	19,407	13,581	4,941	885
Emporia	5,132	4,694,007	2,236	181	16,620,235	2,417	1,867	459	91
Fairfax	32,563	29,554,178	11,304	4,089	200,515,133	15,393	8,949	5,795	649
Falls Church	18,175	16,331,008	5,759	2,476	128,961,852	8,235	4,614	3,249	372
Franklin	7,903	7,181,659	3,220	340	27,986,706	3,560	2,470	947	143
Fredericksburg	27,384	24,823,549	11,661	2,070	128,366,113	13,731	9,431	3,810	490
Galax	6,977	6,341,165	3,019	144	32,755,532	3,163	1,963	1,099	101
Hampton	119,028	107,859,993	51,878	6,495	448,594,778	58,373	40,053	15,839	2,481
Harrisonburg	37,617	34,196,202	17,325	1,123	134,826,712	18,448	12,813	5,241	394
Hopewell	20,786	18,978,042	9,428	635	65,291,558	10,063	7,533	2,246	284
Lexington	5,778	5,147,847	2,203	367	32,079,039	2,570	1,550	948	72
Lynchburg	69,176	62,589,616	30,979	2,562	260,784,842	33,541	22,413	10,158	970
Manassas	43,822	40,078,957	16,959	3,782	191,091,205	20,741	13,401	6,635	705
Manassas Park	17,945	\$16,446,057	7,241	1,444	\$73,508,855	8,685	5,723	2,661	301
Martinsville	13,309	12,108,655	5,903	366	47,249,017	6,269	4,393	1,607	269
Newport News	161,474	146,656,361	71,549	7,856	596,181,424	79,405	55,200	21,111	3,094
Norfolk	181,630	164,878,633	82,809	9,963	886,974,244	92,772	65,901	22,396	4,475
Norton	4,071	3,715,369	1,825	66	13,473,462	1,891	1,163	666	62
Petersburg	27,407	24,938,602	13,112	1,253	95,881,815	14,365	11,815	2,072	478
Poquoson	13,275	11,993,937	4,421	1,073	58,537,291	5,494	2,678	2,667	149
Portsmouth	84,044	76,527,808	36,512	4,628	395,764,606	41,140	29,517	9,908	1,715
Radford	11,259	10,230,568	5,460	270	50,898,685	5,730	3,807	1,746	177
Richmond	190,288	172,809,878	92,646	13,452	1,061,206,966	106,098	81,273	21,297	3,528
Roanoke	91,193	82,825,575	42,724	3,088	331,009,268	45,812	32,887	11,575	1,350
Salem	26,640	24,136,808	11,035	1,099	97,902,648	12,134	7,315	4,522	297
Staunton	25,674	23,176,185	11,408	780	89,783,318	12,188	7,688	4,100	400
Suffolk	88,671	80,574,146	32,731	7,363	393,723,395	40,094	23,844	14,419	1,831
Virginia Beach	434,711	393,573,940	173,251	32,068	1,962,950,471	205,319	124,800	71,244	9,275
Waynesboro	21,768	19,765,388	9,742	619	72,640,963	10,361	6,855	3,237	269
Williamsburg	13,564	12,097,642	5,872	947	63,320,852	6,819	4,504	2,058	257
Winchester	27,870	25,186,002	12,261	1,375	108,852,204	13,636	9,357	3,849	430
Total Cities	2,369,643	2,148,391,970	1,003,709	158,645	10,682,656,799	1,162,354	773,229	341,526	47,599
Total Counties	6,195,777	\$5,617,825,995	2,237,493	518,859	\$29,726,455,636	2,756,352	1,553,408	1,111,840	91,104
Unassigned*	308,193	\$213,185,922	118,996	38,265	\$12,717,217,300	157,261	86,783	44,637	25,841
Aggregate	8,873,613	\$7,979,403,888	3,360,198	715,769	\$53,126,329,736	4,075,967	2,413,420	1,498,003	164,544

Notes:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

* 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 1.7**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2019**

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	\$578,212,368	\$39,232,667	\$25,050,152	\$127,756,805	\$386,172,744	\$29,550,150
Albemarle	4,485,918,820	118,911,796	78,765,467	443,685,263	3,844,556,294	244,695,857
Alleghany	257,812,413	15,016,673	9,848,880	53,434,382	179,512,479	13,246,947
Amelia	257,720,051	13,699,633	9,070,737	49,693,461	185,256,220	13,357,629
Amherst	515,081,630	30,484,680	20,211,829	110,588,061	353,797,060	26,355,419
Appomattox	262,054,501	15,089,308	9,985,115	54,470,399	182,509,679	13,437,320
Arlington	14,083,021,876	341,677,596	225,769,870	1,294,109,228	12,221,465,182	774,917,119
Augusta	1,587,433,502	79,782,751	52,953,951	293,903,133	1,160,793,668	82,419,605
Bath	90,139,772	5,033,059	3,309,156	17,737,981	64,059,576	4,659,085
Bedford	1,986,776,379	79,845,201	52,971,126	295,426,894	1,558,533,158	105,285,890
Bland	91,037,114	5,254,255	3,471,460	19,190,422	63,120,977	4,656,846
Botetourt	849,732,740	33,910,114	22,523,662	126,635,954	666,663,010	44,962,893
Brunswick	191,753,981	13,571,305	8,910,712	46,442,841	122,829,123	9,713,941
Buchanan	221,599,624	13,164,466	8,714,822	47,047,537	152,672,799	11,369,951
Buckingham	204,875,671	13,443,887	8,915,904	47,984,843	134,531,037	10,412,894
Campbell	945,709,770	53,308,425	35,356,689	193,252,680	663,791,976	48,654,820
Caroline	613,333,051	32,259,541	21,439,334	118,726,738	440,907,438	31,884,450
Carroll	370,581,606	25,038,055	16,518,012	88,985,006	240,040,533	18,639,683
Charles City	152,119,882	7,570,122	5,015,044	27,606,500	111,928,216	7,968,401
Charlotte	159,506,022	10,429,913	6,866,525	36,539,883	105,669,701	8,105,125
Chesterfield	10,223,852,410	390,809,804	259,512,160	1,449,862,377	8,123,668,069	545,217,671
Clarke	525,048,071	16,995,748	11,232,446	63,426,097	433,393,781	28,303,380
Craig	81,326,323	4,748,315	3,150,492	17,552,624	55,874,892	4,150,792
Culpeper	1,241,265,304	53,695,794	35,648,656	197,885,920	954,034,934	65,589,352
Cumberland	138,115,452	9,053,039	5,976,635	32,293,706	90,792,072	7,020,644
Dickenson	140,356,651	9,222,852	6,095,713	33,040,157	91,997,929	7,087,387
Dinwiddie	499,927,777	28,371,188	18,808,115	102,995,282	349,753,191	25,827,409
Essex	189,535,696	11,256,792	7,438,822	40,081,143	130,758,939	9,767,412
Fairfax	57,227,937,416	1,336,894,756	886,047,455	5,026,428,852	49,978,566,354	3,142,599,152
Fauquier	2,907,262,439	81,907,642	54,360,260	307,719,857	2,463,274,680	157,969,785
Floyd	245,227,446	13,808,518	9,169,587	50,606,347	171,642,994	12,561,364
Fluvanna	636,829,627	28,243,239	18,760,213	105,208,796	484,617,379	33,469,787
Franklin	1,026,838,264	50,481,875	33,471,547	183,819,504	759,065,338	53,565,528
Frederick	2,429,489,659	101,400,459	67,242,040	375,835,141	1,885,012,018	128,568,648
Giles	278,006,936	15,922,410	10,555,979	58,342,766	193,185,780	14,258,109

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2019

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
Gloucester	\$862,126,186	\$40,413,727	\$26,844,007	\$148,781,258	\$646,087,194	\$45,153,807
Goochland	1,480,239,372	27,458,987	18,226,917	103,885,449	1,330,668,019	81,907,366
Grayson	186,896,657	12,916,291	8,522,366	46,174,154	119,283,847	9,382,842
Greene	423,772,050	20,819,664	13,812,144	76,768,121	312,372,121	22,076,812
Greensville	189,231,960	11,141,691	7,231,978	37,455,982	133,402,310	9,845,072
Halifax	502,951,289	31,409,993	20,731,099	110,489,385	340,320,812	25,780,106
Hanover	3,565,681,935	121,479,722	80,675,853	455,622,209	2,907,904,152	191,011,152
Henrico	10,251,749,273	377,682,388	250,638,390	1,390,557,899	8,232,870,596	549,916,312
Henry	684,202,016	47,188,402	31,154,493	165,938,480	439,920,642	34,559,041
Highland	35,420,119	2,017,965	1,330,272	7,218,133	24,853,749	1,821,946
Isle of Wight	978,268,101	40,881,447	27,099,719	150,684,361	759,602,574	51,755,371
James City	2,615,195,345	84,623,288	56,131,595	314,725,097	2,159,715,365	140,744,052
King and Queen	139,094,367	7,316,326	4,851,552	26,683,269	100,243,220	7,248,013
King George	753,497,769	29,194,637	19,296,449	107,686,185	597,320,498	40,152,842
King William	390,089,419	19,550,176	12,946,164	72,426,292	285,166,787	20,276,659
Lancaster	287,515,573	11,545,078	7,637,847	41,111,070	227,221,578	15,325,847
Lee	222,264,248	15,109,013	9,975,503	53,291,102	143,888,630	11,199,110
Loudoun	20,344,951,568	469,340,231	311,538,368	1,783,916,956	17,780,156,014	1,115,290,968
Louisa	825,353,780	39,135,876	26,019,557	144,736,029	615,462,318	43,211,080
Lunenburg	181,302,921	9,613,218	6,362,136	33,879,303	131,448,264	9,459,174
Madison	286,250,430	13,203,430	8,760,025	48,870,688	215,416,287	15,005,698
Mathews	210,881,019	9,105,577	6,040,919	33,295,683	162,438,840	11,126,104
Mecklenburg	491,082,349	29,623,601	19,491,603	103,038,936	338,928,209	25,279,979
Middlesex	270,548,914	10,470,238	6,933,192	37,836,147	215,309,338	14,433,748
Montgomery	2,276,906,633	84,936,335	56,129,571	309,231,810	1,826,608,917	121,798,869
Nelson	350,379,004	16,159,597	10,695,323	58,789,271	264,734,813	18,407,061
New Kent	662,911,071	25,914,418	17,191,520	97,237,881	522,567,252	35,133,729
Northampton	216,475,851	11,743,940	7,712,396	40,166,749	156,852,765	11,287,046
Northumberland	271,869,069	12,318,075	8,155,538	44,344,720	207,050,736	14,316,473
Nottoway	198,906,786	12,718,099	8,416,219	44,828,632	132,943,836	10,162,475
Orange	856,294,517	40,719,958	26,975,367	149,880,071	638,719,121	44,905,649
Page	372,712,612	22,864,012	15,187,842	82,940,480	251,720,278	19,001,332
Patrick	224,632,415	14,480,572	9,586,256	51,654,707	148,910,880	11,392,163
Pittsylvania	969,976,326	56,796,733	37,641,834	204,109,209	671,428,550	49,812,172
Powhatan	1,291,134,639	32,882,409	21,864,139	123,777,155	1,112,610,936	70,394,294

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality****Taxable Year 2019**

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
Prince Edward	276,102,500	17,222,261	11,398,819	60,862,643	186,618,777	14,140,779
Prince George	691,187,431	33,225,311	21,941,139	120,325,881	515,695,101	36,241,421
Prince William	14,195,619,476	529,579,973	351,526,374	1,967,148,446	11,347,364,682	759,477,856
Pulaski	553,257,685	31,564,577	20,928,045	115,075,490	385,689,573	28,436,954
Rappahannock	242,649,141	7,774,996	5,150,693	28,804,750	200,918,702	13,100,426
Richmond	204,410,998	12,446,158	7,629,251	37,976,609	146,358,980	10,622,818
Roanoke	2,476,400,188	103,680,889	68,695,185	383,676,813	1,920,347,301	130,889,027
Rockbridge	424,052,065	21,165,129	14,032,780	76,968,865	311,885,291	22,077,892
Rockingham	1,803,355,397	85,547,892	56,790,879	316,181,221	1,344,835,404	94,182,251
Russell	328,377,038	20,114,949	13,340,222	72,924,433	221,997,434	16,706,158
Scott	267,242,180	17,596,964	11,540,420	61,831,318	176,273,477	13,533,685
Shenandoah	870,144,418	46,816,398	31,088,069	171,650,561	620,589,391	45,026,472
Smyth	380,114,979	25,165,267	16,698,495	89,800,507	248,450,710	19,173,802
Southampton	315,430,438	17,709,171	11,692,097	63,494,645	222,534,524	16,278,258
Spotsylvania	3,637,608,241	148,839,240	98,904,764	550,414,957	2,839,449,281	193,127,038
Stafford	4,503,266,672	161,830,001	107,463,646	602,826,602	3,631,146,422	241,239,555
Surry	121,935,482	7,307,613	4,798,202	25,675,292	84,154,374	6,276,763
Sussex	130,099,784	8,502,813	5,609,458	29,626,057	86,361,456	6,652,424
Tazewell	581,628,016	32,369,972	21,420,953	116,442,248	411,394,843	29,995,716
Warren	924,358,429	43,829,162	29,087,607	161,860,209	689,581,451	48,564,343
Washington	1,020,979,226	54,789,781	35,853,102	192,230,089	738,106,253	53,001,213
Westmoreland	357,235,905	18,574,059	12,319,469	66,296,070	260,046,306	18,660,590
Wise	421,945,304	26,644,720	17,646,252	94,803,665	282,850,667	21,462,835
Wythe	431,500,688	26,293,851	17,408,173	94,943,222	292,855,442	22,008,770
York	1,996,184,336	68,472,089	45,291,612	254,346,611	1,628,074,025	107,097,574
Total Counties	\$196,721,291,843	\$6,479,374,227	\$4,293,202,425	\$23,996,536,655	\$161,952,178,536	\$10,606,799,425

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2019

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$8,116,079,153	\$221,518,254	\$146,028,766	\$824,293,330	\$6,924,238,803	\$444,350,157
Bristol	282,945,500	23,005,174	14,643,903	73,574,096	171,722,327	14,176,350
Buena Vista	74,362,734	5,557,552	3,674,201	19,611,329	45,519,652	3,703,339
Charlottesville	1,397,448,525	49,624,718	32,551,713	177,707,252	1,137,564,842	75,377,679
Chesapeake	5,599,090,316	253,993,219	168,060,380	923,883,805	4,253,152,912	295,132,466
Colonial Heights	322,195,596	19,442,736	12,886,244	70,330,689	219,535,928	16,570,608
Covington	78,319,351	5,925,429	3,857,529	20,069,327	48,467,066	3,928,765
Danville	603,801,286	40,158,156	26,311,123	132,716,584	404,615,423	31,045,837
Emporia	55,712,639	4,962,422	3,212,168	15,851,504	31,686,545	2,772,444
Fairfax	1,178,512,989	35,692,761	23,310,078	128,838,960	990,671,189	63,990,988
Falls Church	1,031,222,727	20,193,460	13,254,385	75,295,831	922,479,052	57,079,027
Franklin	105,227,982	7,627,779	4,984,887	25,607,432	67,007,883	5,334,388
Fredericksburg	800,965,122	31,860,586	21,011,901	114,365,675	633,726,961	42,921,058
Galax	89,928,853	6,462,676	4,225,483	22,081,611	57,159,083	4,528,537
Hampton	2,136,575,636	131,691,698	87,137,697	467,588,233	1,450,158,007	110,002,846
Harrisonburg	648,367,440	40,682,110	26,901,656	144,967,993	435,815,681	33,204,233
Hopewell	279,235,007	22,249,252	14,715,141	76,103,457	166,167,157	14,021,407
Lexington	141,950,232	5,538,062	3,608,091	19,733,510	113,070,569	7,572,456
Lynchburg	1,330,423,790	71,641,548	47,248,847	251,203,947	960,329,448	69,314,659
Manassas	1,013,337,828	50,611,768	33,512,997	183,655,096	745,557,967	53,169,345
Manassas Park	401,811,266	21,109,890	14,025,428	77,292,112	289,383,837	20,979,167
Martinsville	185,473,142	12,992,868	8,517,372	43,608,428	120,354,473	9,462,388
Newport News	3,002,807,623	181,499,279	120,139,454	641,051,791	2,060,117,099	155,030,289
Norfolk	3,769,208,715	207,512,050	136,858,761	719,305,795	2,705,532,109	197,120,534
Norton	55,719,868	3,983,952	2,628,259	13,658,669	35,448,988	2,805,442
Petersburg	336,268,419	30,497,604	20,130,034	100,998,475	184,642,306	16,682,932
Poquoson	400,420,476	13,132,829	8,721,240	49,394,601	329,171,806	21,492,532
Portsmouth	1,356,435,699	93,969,068	62,218,472	328,627,037	871,621,122	69,128,289
Radford	219,100,421	12,401,648	8,177,792	43,713,745	154,807,236	11,327,366
Richmond	6,562,573,385	246,796,843	162,642,380	868,892,144	5,284,242,017	354,084,272
Roanoke	1,776,793,536	101,439,521	67,064,055	356,955,323	1,251,334,637	92,351,775
Salem	584,388,129	27,115,146	17,954,209	98,888,538	440,430,236	30,681,911
Staunton	484,475,507	27,038,369	17,946,608	98,026,275	341,464,255	25,053,556
Suffolk	2,060,392,240	93,553,357	61,883,436	336,872,592	1,568,082,855	108,662,313
Virginia Beach	11,875,230,532	478,515,349	316,524,629	1,741,773,967	9,338,416,587	633,092,879
Waynesboro	385,511,935	23,640,134	15,694,325	85,929,510	260,247,965	19,762,318
Williamsburg	295,533,673	13,744,047	8,958,208	47,586,291	225,245,126	15,634,633
Winchester	619,053,474	30,538,401	20,101,014	108,741,382	459,672,677	32,594,561
Total Cities	\$59,656,900,742	\$2,667,919,714	\$1,761,322,864	\$9,528,796,337	\$45,698,861,826	\$3,164,143,746
Total Counties	\$196,721,291,843	\$6,479,374,227	\$4,293,202,425	\$23,996,536,655	\$161,952,178,536	\$10,606,799,425
Unassigned*	\$7,374,826,218	\$274,251,150	\$169,967,034	\$881,537,517	\$6,049,070,516	\$401,089,970
Aggregate	\$263,753,018,803	\$9,421,545,092	\$6,224,492,324	\$34,406,870,509	\$213,700,110,878	\$14,172,033,141

Notes:

1. Totals in Table 1.7 may not match totals in previous tables due to minor variations in rounding.

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

3. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

* 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 1.8
Set-Off Debt Transferred to Agencies by Taxable Year

Type of Participants	2016		2017		2018		2019	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	121,162	\$24,280,577	120,722	\$24,645,554	183,835	\$29,014,380	118,572	\$25,116,361
Circuit Courts	5,100	1,051,244	4,335	912,678	5,840	1,095,441	6,625	1,439,198
District Courts	19,576	2,767,049	16,294	2,252,685	19,788	2,601,853	37,262	5,244,448
Juvenile and Domestic Courts	2,004	301,750	1,698	258,734	2,272	309,898	2,314	351,093
Combined Courts	2,397	330,057	2,005	279,659	2,226	286,306	3,919	548,833
IRS	17,344	7,908,810	16,476	8,252,959	27,635	8,688,269	6,781	2,487,296
Counties	123,561	20,367,294	129,680	22,036,179	151,382	20,855,570	124,032	19,866,833
Cities	95,201	15,480,482	113,498	18,806,390	149,958	20,369,802	114,900	17,605,023
Towns	7,120	657,878	6,767	608,096	8,267	686,460	6,190	516,369
Social Services	1,404	388,093	1,282	352,987	1,732	373,367	1,379	404,823
US Treasury			3,275	1,213,098	27,894	8,682,639	17,215	5,057,115
TOTAL	394,869	\$73,533,234	416,032	\$79,619,019	580,829	\$92,963,986	439,189	\$78,637,392

Note:

1. The Set-Off Debt program applies an overpayment amount on a taxpayer's return against accounts receivable due to an agency of the Commonwealth.
2. Effective beginning with Taxable Year 2017, Virginia entered into an agreement with U.S. Treasury to offset tax payments to collect nontax debts owed to the United States.

Table 1.9
Refund Match Totals

Tax Year	Total
2009	\$17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020
2015	19,206,044
2016	16,359,793
2017	17,431,562
2018	16,204,020
2019	17,428,289

Note:

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

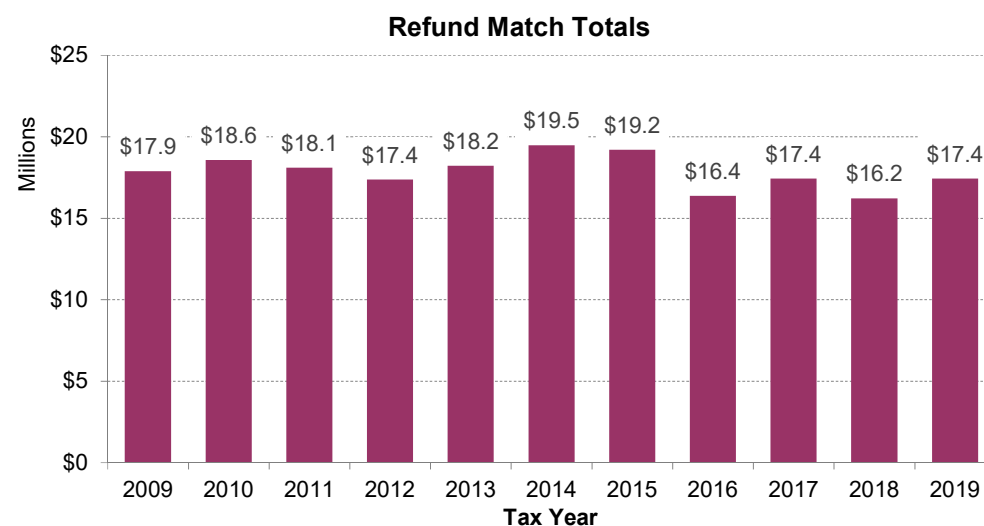


Table 1.10
Voluntary Contributions by Year

Program/ Fund	2017		2018		2019	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	2,226	\$48,940	1,681	\$32,623	2,890	\$56,720
Virginia Republican Party*	646	13,399	641	12,070	1,051	19,979
Virginia Nongame Wildlife Program	3,601	87,144	3,282	74,492	5,012	108,344
Virginia Housing Program	1,808	43,610	1,701	34,906	3,108	66,220
Virginia Open Space Recreation and Conservation Fund	2,105	45,028	1,762	34,553	2,501	47,135
Virginia Family and Children's Trust Fund (FACT)	1,230	28,944	1,213	25,354	1,455	30,982
Virginia Elderly and Disabled Transportation Fund	3,077	68,659	2,598	52,934	4,157	85,910
United States Olympic Committee ^{ff}	2	70	0	0	1	10
Community Policing Fund ^{ff}	1	20	0	0	1	10
Virginia Arts Foundation	2,458	49,534	2,143	41,121	3,120	54,682
Chesapeake Bay Restoration	3,164	83,670	3,285	82,045	3,872	91,735
Historic Resources Fund ^{ff}	3	120	0	0	0	0
State Forests Fund	1,942	36,737	2,171	38,664	2,691	48,423
Uninsured Medical Catastrophe Fund ^{ff}	7	82	6	84	0	0
Children of America Finding Hope**	1	50	998	17,151	1,651	32,091
Public School Foundations	1,334	43,953	1,273	37,615	1,599	50,294
Home Energy Assistance ^{ff}	20	304	6	423	5	140
War Memorial & National D-Day Memorial ^{ff}	1	25	0	0	0	0
Spay and Neuter Fund	2,170	46,050	1,831	37,981	2,410	47,490
Tuition Assistance Grant Fund ^{ff}	4	155	0	0	1	10
Virginia Federation of Humane Societies	1,600	33,485	1,246	24,994	1,922	36,849
Cancer Centers	1,902	42,383	1,679	37,630	2,659	57,834
Martin Luther King, Jr. Living History Public Policy Center Fund ^{ff}	5	295	0	0	0	0
Virginia Military Family Relief Fund	1,804	44,190	1,796	38,477	2,224	51,727
Public Libraries Foundations	1,635	43,002	1,565	40,105	2,634	64,875
Celebrating Special Children, Inc. ^{ff}	2	36	0	0	0	0
Virginia College Saving Plan (Virginia 529)	983	648,929	949	599,363	1,024	637,077
VDA Medicare Part D Counseling Fund [^]	384	5,535	339	3,940	8	236
Community Foundations [^]	144	3,641	134	2,876	25	2,541
Virginia Foundation of Community College Education [^]	678	13,667	655	11,081	23	654
Middle Peninsula Chesapeake Bay Public Access Authority [^]	297	3,809	323	4,350	12	144
Breast and Cervical Cancer Prevention Treatment Fund [^]	1,149	21,961	1,097	18,277	20	369
Virginia Aquarium and Marine Science Center [^]	953	15,759	982	14,017	22	1,065
Virginia Capitol Preservation Foundation [^]	136	1,481	134	3,315	3	36
Office of the Secretary of Veteran Affairs and Homeland Security [^]	1,604	31,516	1,518	28,170	33	1,047
Federation of Virginia Food Banks [^]	2,789	72,060	2,811	71,122	4,269	136,939
Total	41,865	1,578,245	39,819	1,419,732	50,403	1,731,565

Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.
2. Contributions are reported by taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2019 are from all returns processed in calendar year 2020. The majority of returns processed in calendar year 2020 are for TY 2019; however, some returns from previous taxable years maybe included.
3. Effective January 1, 2014, the General Assembly enacted legislation that allowed an individual to designate their individual income tax refund, or a portion thereof, to be deposited into one or more Virginia College Savings Plan accounts (Virginia 529).

* Contributions to political parties are limited to \$25 (\$50 on a joint return), see Va. Code § 58.1-344.3 (B) (3).

^{ff} These organizations were removed from the 2016 Virginia Individual Income Tax return with the exception of 'Home Energy Assistance,' which was removed from the 2017 tax return. Amounts reported for 2019 represent contributions made on returns filed for prior years and processed in the 2020 calendar year.

** This organization was removed from the 2016 Virginia Individual Income Tax return and was added back to the 2018 Virginia Individual Income Tax return.

[^] These organizations were added to 2016 Virginia Individual Income Tax return.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887
2016	764,948,014
2017	826,960,822
2018	861,897,138
2019	943,390,661
2020	1,011,649,618
2021	1,515,692,111

Notes:

1. Revenue represents net tax collections by fiscal year.
2. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for Corporate Income Tax revenue. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for Corporate Income Tax revenue.

Corporate Income Tax Collections

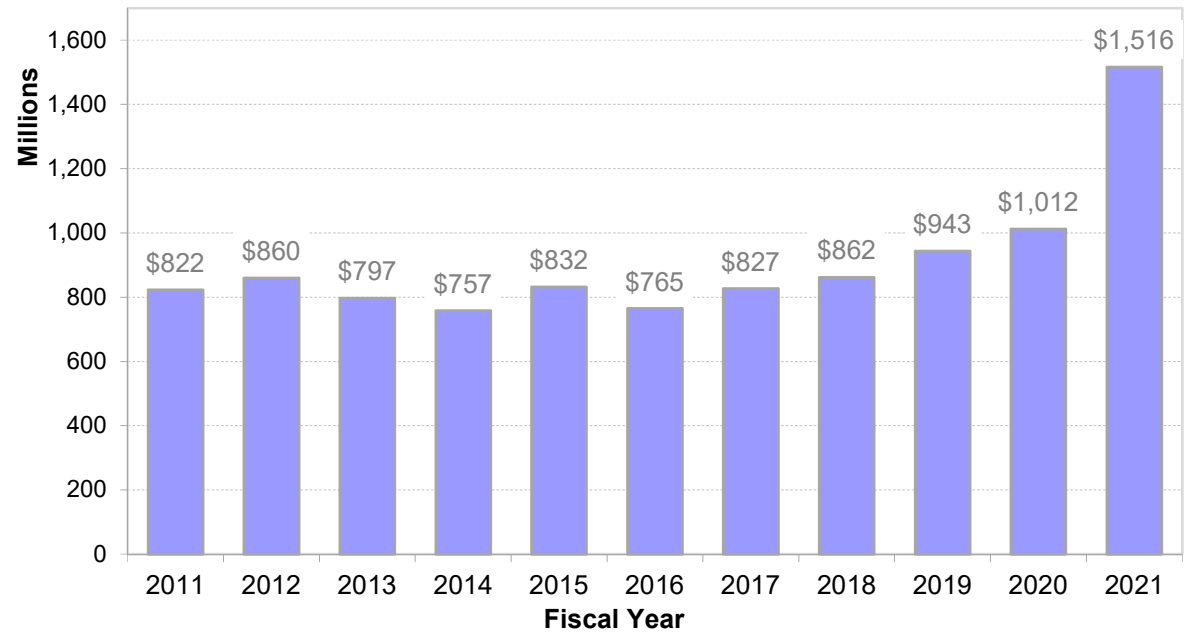


Table 2.2**Number of Corporate Returns, Taxable Income, and Tax Liability**

Based on Corporate Income Tax returns filed for Taxable Year 2019*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
\$0 or less	43,335	62.7%	\$0	0.0%	\$22,572,191	1.9%
\$1 to \$24,999	14,529	21.0%	93,512,361	0.5%	5,623,229	0.5%
\$25,000 to \$49,999	2,702	3.9%	97,096,034	0.5%	5,850,218	0.5%
\$50,000 to \$99,999	2,328	3.4%	166,059,481	0.9%	10,311,878	0.9%
\$100,000 to \$499,999	3,629	5.3%	817,456,275	4.3%	49,130,867	4.2%
\$500,000 to \$999,999	924	1.3%	649,612,571	3.4%	39,076,314	3.3%
\$1,000,000 to \$1,999,999	642	0.9%	905,836,103	4.8%	54,395,463	4.6%
\$2,000,000 to \$9,999,999	727	1.1%	3,106,310,264	16.3%	186,734,235	15.8%
\$10,000,000 and Over	246	0.4%	13,205,696,264	69.4%	807,999,702	68.4%
Total before adjustments	69,062	100.0%	\$19,041,579,353	100.0%	\$1,181,694,097	100.0%
Departmental adjustments			-39,436,492	-0.2%	-3,972,252	-0.3%
Total Tax Assessment			\$19,002,142,862	100.0%	\$1,177,721,845	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 that 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.
5. Pass-through entities such as S corporations, partnerships and limited liability companies generally file Form 502. Any income flows through to owners of each pass-through entity and they report all taxable income on their tax returns.

* 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 2019. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

Table 3.1
Fiscal Year Individual and Corporate Income Tax, Insurance Premium License Tax and Bank Franchise Tax Credits
Returns Processed During Fiscal Year 2021

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, Corporate, Insurance and Bank	3,707	\$13,698,497
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	0	0
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	137	294,554
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide & Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	56	95,982
§ 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	224	262,020
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	24	2,229,683
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	21	9,307,526
§ 58.1-439.1	Clean Fuel Vehicle & Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	0	0
§ 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, Corporate, Insurance and Bank	648	92,599,007
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	277	601,319
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	0	0
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	52	2,200,142
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	261	473,285
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	394	4,152,754
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	54	114,424
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	5,156	69,131,016
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	51	1,804
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	192	823,412
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	*	594,862
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	379,740	132,286,475
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	131	397,529
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	90	198,200
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	475
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	10	37,796
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	19	101,974
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	*	5,788,912
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	37	127,804
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	15	86,938
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	300	2,577,023
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	13	16,923
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	34	1,835,085
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	0	0
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	1,448	9,682,665
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	34	12,015,062
§ 58.1-439.12:12	Food Crop Donation Tax Credit	2016 (effective 2017)	Individual and Corporate	25	39,018
§ 58.1-439.6:1	Worker Training Tax Credit	2018 (effective 2019)	Individual, Corporate, Insurance and Bank	4	121,285

Notes:

1. Number of returns and amounts are for income tax returns processed during FY2021 regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.

* Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2021.

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

Fiscal Year	State Sales and Use Tax											Subtotal State	Local		Total State and Local
	General Fund	Commonwealth Transportation Fund ¹⁴	Transportation Trust Fund ¹⁴	Highway Maintenance Operating Fund ^{13 14}	Intercity Passenger Rail Operating Fund ¹⁴	Commonwealth Mass Transit Fund ¹⁴	Northern Virginia Region	Hampton Roads Region	Historic Triangle	Central VA Region	Additional Tax Certain Localities ¹⁵		Local Option	Public Education SOQ / Real Estate Property Tax Relief	
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		492,018,000	191,217,000	41,908,000	62,864,000	203,933,000	107,424,000				4,165,820,000	1,094,794,000	334,030,000	5,594,644,000
2015	3,235,444,000		590,709,000	277,880,000	50,520,000	75,746,000	246,324,000	129,918,000				4,606,541,000	1,143,330,000	352,406,000	6,102,277,000
2016	3,295,853,000		599,055,000	276,849,000	49,877,000	74,782,000	237,314,000	126,537,000				4,660,267,000	1,188,704,000	355,547,000	6,204,518,000
2017	3,354,561,000		615,572,000	277,061,000	51,043,000	76,683,000	251,601,000	131,472,000				4,757,993,000	1,213,929,000	365,878,000	6,337,800,000
2018	3,458,249,000		618,387,000	292,518,000	53,159,000	79,742,000	256,443,000	137,059,000				4,895,557,000	1,243,480,000	376,561,000	6,515,598,000
2019	3,580,355,000		649,451,000	301,429,000	54,797,000	82,165,000	263,031,000	139,640,000	20,358,000			5,091,226,000	1,292,804,000	392,605,000	6,776,635,000
2020	3,706,817,000	-	678,024,000	304,875,000	56,216,000	84,325,000	268,748,000	142,864,000	22,731,000			5,264,600,000	1,358,988,000	406,044,000	7,029,632,000
2021	4,166,182,000	1,264,050,000	-	-	-	-	286,170,000	168,804,000	22,969,000	89,337,000	2,689,000	6,000,201,000	1,477,201,000	458,363,000	7,935,765,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.
4. 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.
5. 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.
6. On January 1, 2000, the state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% and then reduced to 1.5% on July 1, 2005.
7. Effective July 1, 2013, the state tax was increased from 4% to 4.3%. Of the 0.3% increase, 0.175% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.
8. A new state tax of 0.7% was imposed on localities in Northern Virginia region and Hampton Roads region effective July 1, 2013, and in the Central Virginia region effective October 1, 2020.
9. Effective July 1, 2018, a new state tax of 1.0% was imposed on sales made in the Historic Triangle Region in the City of Williamsburg and the counties of James City and York, with the exception of food purchased for human consumption.
10. Effective FY 2010, dealers with annual taxable sales above a \$1 million threshold are required to make a June payment equal to 90% of their sales and use tax liability for the previous June. For the payment due June 2021, the threshold was \$10 million of annual taxable sales.
11. Prior to FY 2017, the Commonwealth Accounting and Reporting System (CARS) was the data source for net revenue collections. Effective with FY 2017, the Revenue Status Report from the Cardinal financial system is the data source for net revenue collections.
12. Effective July 1, 2019, the sales and use tax was extended to include remote sellers without a physical presence in the state. States were given the ability to do so by the U.S. Supreme Court's "Wayfair" decision of June 21, 2018
13. For FY 2020 and prior years, the HMO fund amounts have been adjusted to include all SUT revenue deposited in the HMO fund; for this reason, the HMOF numbers reported in prior years may differ.
14. Starting in FY 2021, state transportation SUT revenues have been consolidated in the Commonwealth Transportation Fund per legislation
15. Certain localities have statutory authority to levy an additional sales and use tax of up to one percent. Halifax County imposed this new tax effective July 1, 2020 and Henry County imposed the tax effective April 1, 2021.

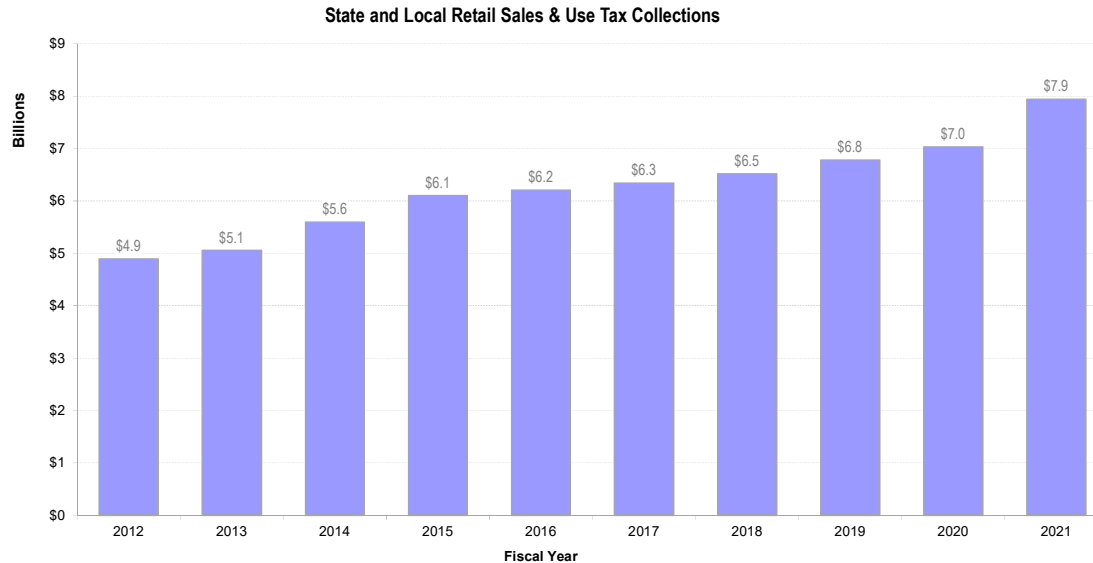


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2016	2017	2018	2019	2020
11 Agriculture	\$236,428,402	\$248,072,607	\$258,214,491	\$273,542,329	\$297,824,816
21-22 Mining and Utilities	716,489,992	786,200,361	733,503,953	782,912,377	798,224,472
23 Construction	3,090,199,390	3,179,148,036	1,528,641,552	1,575,312,559	1,490,906,809
31-33 Manufacturing	4,270,364,566	4,644,849,072	4,664,340,240	4,823,802,281	4,337,055,737
42 Wholesale Trade	6,447,657,391	6,980,772,632	7,491,164,691	7,677,482,671	7,865,485,373
44-45 Retail Trade	60,885,515,374	60,933,912,762	63,650,484,515	63,653,520,267	66,155,588,674
442 Furniture and Home Furnishings Stores	2,216,264,489	2,236,965,490	2,130,068,742	2,168,336,133	2,015,670,231
444 Building Material and Garden Equipment and Supplies Dealers	4,552,185,948	4,668,220,968	6,541,106,925	6,736,742,934	7,963,067,603
445 Food and Beverage Stores	17,610,607,151	17,802,669,235	18,260,313,945	18,109,540,317	20,749,265,268
448 Clothing and Clothing Accessories Stores	5,017,295,547	4,960,521,827	5,037,699,750	4,974,648,367	3,639,826,980
452 General Merchandise Stores	17,163,435,010	17,057,160,048	17,184,985,659	17,146,456,723	17,526,539,796
48-49 Transportation and Warehousing	217,522,848	227,218,174	233,258,397	226,048,609	181,618,866
51 Information	1,066,385,652	1,122,804,878	1,220,788,292	1,142,018,521	928,058,380
52 Finance and Insurance	125,527,340	136,553,035	154,414,967	175,805,119	309,129,674
53 Real Estate, Rental, and Leasing	1,542,849,074	1,578,113,758	1,528,238,084	1,671,730,849	1,394,555,102
54 Professional, Scientific, and Technical Services	1,110,720,704	1,080,516,636	1,098,467,483	1,076,660,664	974,841,350
55 Management of Companies and Enterprises	107,488,543	128,612,736	132,268,769	175,358,145	162,627,657
56 Administrative, Support, Waste Management, and Remediation Services	313,510,223	318,631,326	326,602,085	345,429,360	321,491,679
61 Educational Services	121,809,793	114,432,109	93,635,761	75,544,873	46,319,582
62 Health Care and Social Assistance	346,898,800	340,921,008	347,932,775	316,098,309	327,389,507
71 Arts, Entertainment, and Recreation	577,465,570	615,427,279	625,631,010	699,339,072	448,061,930
72 Accommodation And Food Services	17,601,356,777	17,987,523,834	18,613,515,472	19,470,592,932	15,095,152,204
722 Food Services and Drinking Places	14,015,309,950	14,249,840,628	14,760,752,957	15,486,302,505	12,971,669,114
81 Other Services	2,375,808,522	2,453,829,305	2,556,759,876	2,600,028,077	2,356,797,691
92 Public Administration	18,787,903	21,157,757	21,356,590	22,167,798	13,337,609
Not Categorized	567,981,977	842,409,724	795,927,505	996,283,232	853,837,721
Total	\$101,740,768,841	\$103,741,107,029	\$106,075,146,508	\$107,779,678,044	\$104,358,304,833

Notes:

1. The current classifications are based on NAICS codes. Prior to 2005, different business classification codes were used. 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 that do not reflect growth during the period covered by the table.
4. Not all sales are subject to the Retail Sales and Use Tax. Numerous sales are excluded or exempted.

Table 4.3**Local Sales Tax Distribution - Fiscal Year 2021**

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$5,267,393	\$5,725,169	\$10,992,562	Gloucester	\$6,124,507	\$6,202,050	\$12,326,557	Prince Edward	\$2,991,991	\$3,838,598	\$6,830,589
Albemarle	17,315,390	19,226,732	36,542,123	Goochland	3,615,516	4,013,943	7,629,459	Prince George	6,439,993	4,163,155	10,603,147
Alleghany	2,433,610	1,164,911	3,598,521	Grayson	2,135,807	655,978	2,791,785	Prince William	98,286,199	79,076,030	177,362,229
Amelia	2,219,564	1,130,603	3,350,167	Greene	3,828,631	2,905,513	6,734,144	Pulaski	4,883,971	5,125,360	10,009,331
Amherst	5,066,376	3,824,929	8,891,305	Greensville	1,534,617	857,477	2,392,094	Rappahannock	1,050,687	853,903	1,904,590
Appomattox	2,656,032	1,750,330	4,406,361	Halifax	5,768,074	4,406,597	10,174,671	Richmond	1,274,039	1,802,619	3,076,658
Arlington	30,808,664	38,272,894	69,081,558	Hanover	20,097,988	27,680,861	47,778,849	Roanoke	15,871,976	14,174,892	30,046,868
Augusta	11,849,772	7,735,743	19,585,515	Henrico	59,080,417	74,114,237	133,194,654	Rockbridge	3,270,251	3,399,490	6,669,741
Bath	543,491	604,106	1,147,597	Henry	8,330,112	5,566,463	13,896,575	Rockingham	14,501,151	10,142,937	24,644,088
Bedford	13,127,534	8,663,416	21,790,950	Highland	238,243	171,280	409,522	Russell	4,246,486	2,277,215	6,523,701
Bland	798,485	444,015	1,242,500	Isle of Wight	6,378,571	3,970,656	10,349,227	Scott	3,362,383	1,975,496	5,337,879
Botetourt	5,416,294	3,466,109	8,882,404	James City	12,718,985	11,026,784	23,745,770	Shenandoah	7,289,662	5,656,523	12,946,185
Brunswick	2,185,130	1,187,827	3,372,957	King and Queen	1,006,016	325,108	1,331,124	Smyth	4,905,376	2,913,059	7,818,435
Buchanan	3,134,378	1,835,023	4,969,401	King George	5,326,953	3,693,437	9,020,390	Southampton	2,830,060	974,399	3,804,459
Buckingham	2,509,922	997,694	3,507,616	King William	3,133,447	1,746,269	4,879,716	Spotsylvania	27,093,570	23,880,634	50,974,204
Campbell	8,955,498	6,979,450	15,934,948	Lancaster	1,367,102	2,424,432	3,791,535	Stafford	32,007,321	19,998,406	52,005,728
Caroline	5,356,734	3,221,951	8,578,684	Lee	3,718,817	1,868,604	5,587,421	Surry	921,328	661,191	1,582,520
Carroll	4,467,047	2,672,694	7,139,741	Loudoun	91,787,576	96,266,700	188,054,276	Sussex	1,396,883	1,163,418	2,560,301
Charles City	883,172	1,333,673	2,216,846	Louisa	5,715,959	5,555,533	11,271,492	Tazewell	6,562,836	6,986,424	13,549,260
Charlotte	2,040,882	874,019	2,914,901	Lunenburg	1,797,056	654,821	2,451,877	Warren	6,907,171	6,410,133	13,317,305
Chesterfield	67,373,304	62,047,867	129,421,171	Madison	2,241,899	1,436,814	3,678,713	Washington	8,138,401	9,096,081	17,234,482
Clarke	2,473,627	1,780,092	4,253,719	Mathews	1,184,698	761,718	1,946,416	Westmoreland	2,615,084	1,601,172	4,216,255
Craig	786,386	264,553	1,050,939	Mecklenburg	4,647,590	6,685,893	11,333,483	Wise	6,094,727	3,769,724	9,864,451
Culpeper	10,146,711	9,756,384	19,903,095	Middlesex	1,394,091	1,463,627	2,857,718	Wythe	4,685,746	5,200,255	9,886,001
Cumberland	1,559,744	735,339	2,295,083	Montgomery	12,273,211	14,669,451	26,942,663	York	13,636,591	11,911,656	25,548,247
Dickenson	2,360,090	945,225	3,305,314	Nelson	2,216,772	1,834,402	4,051,174	Total Counties	\$1,064,720,621	\$968,693,896	\$2,033,414,517
Dinwiddie	4,706,220	2,496,517	7,202,737	New Kent	3,701,134	2,548,628	6,249,763				
Essex	1,641,640	2,467,031	4,108,671	Northampton	1,893,842	2,083,417	3,977,258				
Fairfax	212,985,072	200,399,119	413,384,191	Northumberland	1,460,166	1,089,094	2,549,260				
Fauquier	13,475,591	13,220,702	26,696,293	Nottoway	2,410,344	1,833,133	4,243,477				
Floyd	2,552,731	1,290,079	3,842,810	Orange	6,016,554	4,882,041	10,898,595				
Fluvanna	4,337,689	2,340,970	6,678,659	Page	3,824,909	2,707,641	6,532,550				
Franklin	8,856,851	6,743,669	15,600,520	Patrick	2,594,610	1,588,400	4,183,009				
Frederick	16,145,583	18,270,685	34,416,268	Pittsylvania	10,004,324	3,599,001	13,603,324				
Giles	2,850,534	2,115,112	4,965,646	Powhatan	4,601,058	4,366,490	8,967,549				

Table 4.3, continued**Local Sales Tax Distribution - Fiscal Year 2021**

City	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Alexandria	\$19,538,677	\$31,472,127	\$51,010,804	Harrisonburg	6,693,125	15,127,657	21,820,782	Roanoke	16,558,784	23,532,683	40,091,468
Bristol	2,771,430	4,662,773	7,434,203	Hopewell	4,441,920	2,355,958	6,797,877	Salem	4,121,781	7,749,615	11,871,397
Buena Vista	1,052,548	480,325	1,532,872	Lexington	651,444	1,209,805	1,861,249	Staunton	3,541,996	5,028,136	8,570,131
Charlottesville	5,471,202	11,754,705	17,225,907	Lynchburg	11,787,420	18,219,863	30,007,283	Suffolk	17,587,136	15,612,908	33,200,044
Chesapeake	47,210,171	50,425,393	97,635,564	Manassas	8,336,626	11,004,721	19,341,347	Virginia Beach	77,904,367	77,907,866	155,812,232
Colonial Heights	\$3,250,707	\$8,486,849	\$11,737,556	Manassas Park	3,382,857	2,544,514	5,927,372	Waynesboro	3,879,816	6,320,313	10,200,129
Covington	981,820	1,621,741	2,603,561	Martinsville	2,424,304	2,317,100	4,741,404	Williamsburg	1,414,565	4,162,571	5,577,136
Danville	7,005,819	10,176,836	17,182,654	Newport News	30,870,086	30,197,856	61,067,941	Winchester	4,815,104	10,537,057	15,352,161
Emporia	1,088,843	1,829,034	2,917,877	Norfolk	34,133,822	38,749,187	72,883,009				
Fairfax	3,817,464	12,457,458	16,274,922	Norton	732,410	1,727,929	2,460,339				
Falls Church	2,986,407	6,503,320	9,489,727	Petersburg	4,758,336	4,361,383	9,119,719	Total Cities	\$410,963,658	\$508,507,128	\$919,470,786
Franklin	1,585,802	2,124,555	3,710,357	Poquoson	2,384,286	942,669	3,326,956	Total Counties	\$1,064,720,621	\$968,693,896	\$2,033,414,517
Fredericksburg	4,246,486	13,731,351	17,977,837	Portsmouth	16,157,681	10,134,668	26,292,349				
Galax	1,256,357	2,748,019	4,004,376	Radford	1,762,622	1,306,148	3,068,770	Aggregate	\$1,475,684,279	\$1,477,201,024	\$2,952,885,303
Hampton	22,150,038	19,526,628	41,676,666	Richmond	28,209,401	39,455,407	67,664,808				

Note:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Estate Tax	Watercraft Tax	Rolling Stock Tax	Insurance Premiums License Tax
2010	\$275,338,000	\$5,635,000	\$5,671,000	\$3,618,000	\$6,223,000	-
2011	276,572,000	6,176,000	2,713,000	3,477,000	5,985,000	-
2012	307,149,000	6,254,000	298,000	3,676,000	6,880,000	-
2013	360,109,000	6,181,000	-268,000	5,514,000	7,327,000	-
2014	296,103,000	6,425,000	196,000	4,222,000	6,979,000	\$320,421,000
2015	331,713,000	6,419,000	98,000	4,493,000	7,089,000	300,641,000
2016	354,104,000	6,364,000	222,000	4,688,000	6,538,000	339,081,000
2017	378,757,000	6,521,000	8,202,000	3,597,000	6,346,000	340,910,000
2018	380,183,000	6,415,000	932,000	7,365,000	6,469,000	337,947,000
2019	372,107,000	6,738,000	191,000	5,681,000	6,444,000	382,018,000
2020	467,121,000	6,588,000	80,000	6,772,000	6,521,000	360,588,000
2021	656,756,000	7,769,000	810,000	9,398,000	6,051,000	363,105,000

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. Effective July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. 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. The estate tax was 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 estates of individuals who died on or after July 1, 2007. In general, estates owing the tax have nine months to file a return. Therefore, the last returns were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension. The estate tax includes inheritance, estate and gift.

4. 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.

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

6. 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. Prior to Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates were 2.25%, 1.00%, and 0.75% for insurance companies. After Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. The figures above represent the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of Assembly.

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

Fiscal Year	Tire Recycling	Egg Excise	Peanut Excise	Soybean Excise	Cigarette Tax	Other Tobacco Products	Aircraft Tax
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
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000
2016	2,871,000	183,000	320,000	1,036,000	159,286,000	19,455,000	6,056,000
2017	2,769,000	207,000	265,000	1,058,000	151,117,000	20,081,000	4,273,000
2018	2,795,000	201,000	357,000	1,159,000	139,202,000	21,181,000	12,015,000
2019	3,060,000	205,000	309,000	1,050,000	129,451,000	21,838,000	12,577,000
2020	3,214,000	208,000	366,000	935,000	131,950,000	21,688,000	7,557,000
2021	2,893,000	195,000	353,000	1,363,000	234,194,000	52,438,000	7,253,000

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 revenue from this tax are deposited into the Virginia Egg Fund.
3. Prior to July 1, 2010, the peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax was imposed at the rate of 30 cents per 100 pounds. Effective July 1, 2021, the peanut excise tax was reduced to the rate of 25 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. Effective September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, the tax on cigarette was imposed at a rate of 30 cents per pack of 20 cigarettes. Effective July 1, 2020, the tax on cigarettes was imposed at a rate of 60 cents per pack of 20 cigarettes. All revenue from the Cigarette Tax is deposited into the Virginia Health Care Fund.
6. Prior to July 1, 2020, other tobacco products were taxed at 10 percent of the sales price charged by the wholesale dealer. Beginning July 1, 2020, other tobacco products are taxed at 20 percent of the sales price charged by the wholesale dealer. Also, effective July 1, 2020 liquid nicotine products are taxed at a rate of \$0.066 per milliliter. Beginning January 1, 2021, the tax is imposed on heated tobacco products at the rate of 2.25 cents per stick. All revenues from this tax are deposited into the Virginia Health Care Fund.
7. The Aircraft Sales and Use Tax is imposed at a rate of 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.

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

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
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
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000
2016	401,000	126,000	291,000	2,221,000	219,000	906,000	11,000	116,000
2017	451,000	88,000	167,000	2,583,000	174,000	1,004,000	12,000	99,000
2018	395,000	173,000	173,000	2,695,000	169,000	1,109,000	12,000	121,000
2019	398,000	178,000	179,000	2,604,000	175,000	664,000	12,000	90,000
2020	460,000	218,000	143,000	2,455,000	217,000	878,000	12,000	88,000
2021	435,000	114,000	205,000	2,400,000	233,000	1,597,000	13,000	82,000

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, the cotton assessment was imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund.

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. Legislation effective July 1, 2020 changed the litter tax to \$20 per establishment operated by a manufacturer, wholesaler or retailer. An additional annual tax of \$30 per establishment is to be paid by businesses making or distributing certain product categories (i.e., groceries, soft drinks/carbonated beverages, and beer). A penalty of \$100 plus an amount equal to the tax due is imposed on all delinquent taxes.

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 2021

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$688,301,552,711	\$523,052,545,049	\$1,211,354,097,760
Addition for reserve for loan losses	31,556,453,220	17,958,878,486	49,515,331,706
Other additions	(2,460,591,806)	0	(2,460,591,806)
a. U.S. obligations	43,062,644,599	19,001,961,980	62,064,606,579
b. Retained earnings and surplus of subsidiaries included in gross capital	277,175,595,497	148,180,812,131	425,356,407,628
c. Goodwill	79,733,889,062	95,871,982,372	175,605,871,434
d. Other deductions (total)		2,617,000,000	2,617,000,000
Capital before Virginia modifications	317,425,284,967	275,339,667,052	592,764,952,019
Capital attributable to Virginia	17,688,822,198	14,872,122,365	32,560,944,562
Deductions of assessed value of real estate otherwise taxed in this state	1,878,761,668	1,937,809,942	3,816,571,610
Deductions of book value of tangible personal property otherwise taxed in this state	763,811,351	841,605,742	1,605,417,093
Net taxable capital	\$15,046,249,179	\$12,092,706,681	\$27,138,955,859
Total Tax Assessment	\$58,332,400	\$100,154,727	\$158,487,128
Local Tax Credit (local Tax Assessment)	46,665,920	80,123,781	126,789,702
State Tax Credits:			
Neighborhood Assistance Act Tax Credit	16,975	292,170	309,145
Enterprise Zone Tax Credit	0	0	0
Major Business Facility Job Tax Credit	1,638,000	0	1,638,000
Historic Rehabilitation Tax Credit	310,149	0	310,149
Worker Retraining Tax Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	104,000	104,000
Total State Tax Assessment	\$9,701,356	\$19,634,776	\$29,336,132

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2016	\$21,142,000
2017	23,068,000
2018	23,724,800
2019	29,641,360
2020	25,949,060
2021	29,336,130

Bank Franchise Tax Collections

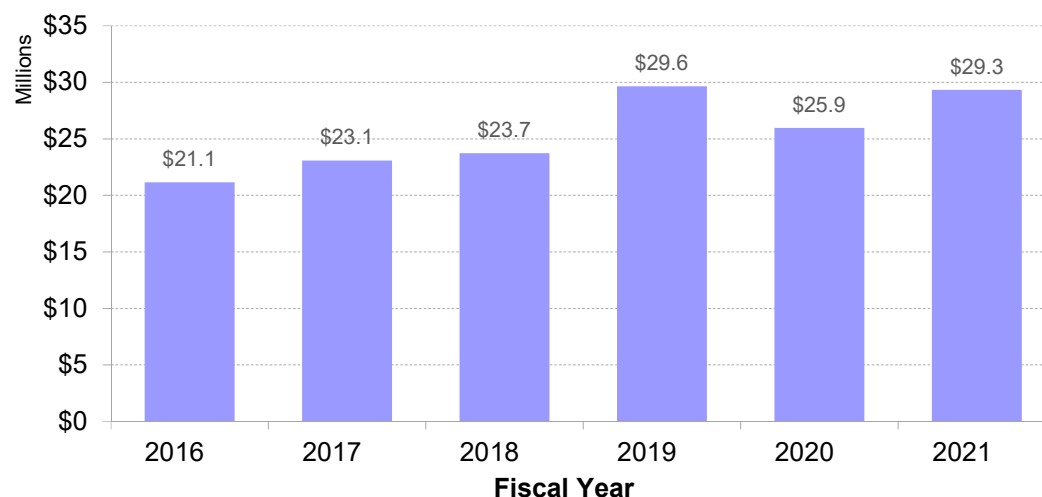


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Accomack	\$936,339	\$916,005	\$1,023,735	\$1,085,445	\$1,609,351
Albemarle	7,023,476	7,310,467	6,783,831	7,677,069	10,783,141
Alleghany	215,504	184,886	203,069	291,457	322,369
Amelia	319,417	343,580	365,923	410,505	560,960
Amherst	613,572	608,205	604,216	777,235	989,744
Appomattox	271,537	329,293	312,322	428,932	542,059
Arlington	23,803,234	21,160,588	20,140,025	22,966,292	31,465,024
Augusta	2,058,251	2,055,633	2,172,761	2,555,789	3,846,710
Bath	106,983	1,219,904	114,320	99,800	180,721
Bedford	2,872,650	2,970,564	2,831,337	3,621,183	5,303,107
Bland	84,151	71,337	76,614	69,992	124,373
Botetourt	1,155,290	1,198,287	1,237,799	1,384,787	1,881,262
Brunswick	219,097	568,170	238,212	338,736	372,659
Buchanan	110,529	142,705	211,318	221,787	185,410
Buckingham	238,958	276,950	262,685	360,368	433,155
Campbell	1,271,165	1,075,193	1,193,787	1,599,313	2,290,164
Caroline	1,152,437	1,002,241	1,027,898	1,286,026	1,975,227
Carroll	462,427	513,755	504,441	563,956	830,617
Charles City	123,237	173,996	178,513	225,086	320,141
Charlotte	171,114	174,389	180,718	222,550	308,542
Chesterfield	15,675,317	17,478,977	18,302,321	21,225,125	30,462,586
Clarke	826,079	679,723	757,347	882,198	1,503,084
Craig	106,270	105,853	117,564	99,354	169,734
Culpeper	2,317,758	2,101,620	2,219,809	2,676,410	3,948,395
Cumberland	171,445	186,255	229,777	302,179	311,021
Dickenson	422,395	188,805	76,371	562,231	91,031
Dinwiddie	545,299	592,965	736,016	907,140	1,040,011
Essex	305,796	269,413	360,528	345,444	551,733
Fairfax	87,579,693	85,641,788	82,100,502	106,314,702	145,339,963
Fauquier	4,614,538	4,763,660	4,622,956	6,240,756	9,271,175
Floyd	\$307,361	\$300,159	\$350,742	\$391,112	\$576,547
Fluvanna	949,367	971,906	851,679	1,166,850	1,855,747
Franklin	1,819,747	1,805,768	1,802,646	2,343,147	3,891,050
Frederick	4,368,271	4,827,371	4,966,022	5,458,785	7,978,902
Giles	235,698	260,574	255,777	297,824	433,026

Table 5.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Gloucester	1,490,108	1,442,470	1,295,330	1,641,573	2,376,066
Goochland	1,548,905	1,473,018	1,721,266	2,498,348	2,927,589
Grayson	280,191	309,880	319,890	363,380	467,611
Greene	621,946	665,860	815,347	919,762	1,325,887
Greensville	94,248	168,236	95,005	101,835	171,728
Halifax	544,528	513,839	420,194	554,098	719,067
Hanover	5,113,773	5,228,012	5,400,252	6,739,040	9,856,129
Henrico	15,806,853	15,008,362	15,947,562	19,671,754	24,630,987
Henry	503,635	574,025	484,790	574,127	960,304
Highland	82,588	79,330	49,290	89,085	145,279
Isle of Wight	1,759,876	1,600,881	1,547,334	1,959,225	3,098,199
James City	5,294,812	4,654,519	3,995,300	5,282,265	8,005,280
King and Queen	150,748	174,800	147,799	177,906	251,197
King George	1,053,012	1,080,524	1,015,847	1,538,334	2,252,648
King William	526,427	633,898	622,618	796,262	1,048,178
Lancaster	616,006	638,175	554,428	806,809	1,362,347
Lee	184,101	182,464	178,436	178,873	290,551
Loudoun	42,303,257	40,425,704	39,688,171	53,157,736	77,452,544
Louisa	1,604,545	1,673,683	1,757,393	2,198,232	3,488,528
Lunenburg	141,928	221,794	148,869	190,064	221,420
Madison	415,868	342,163	405,910	460,587	817,721
Mathews	393,440	357,288	312,730	388,892	728,834
Mecklenburg	651,825	782,257	913,998	910,756	1,581,307
Middlesex	522,960	762,687	384,710	592,423	941,776
Montgomery	2,670,079	3,455,784	3,078,167	4,494,922	5,220,242
Nelson	\$638,986	\$623,466	\$629,995	\$729,978	\$1,451,601
New Kent	1,148,124	1,302,927	1,189,610	1,467,214	2,237,700
Northampton	573,100	453,247	496,580	583,902	1,240,420
Northumberland	573,511	574,087	555,922	755,410	1,412,853
Nottoway	182,101	247,151	280,243	219,470	304,821
Orange	1,436,476	1,429,921	1,441,702	1,823,121	2,801,676
Page	466,990	496,463	457,028	585,267	879,483
Patrick	225,055	274,494	241,252	387,569	478,786
Pittsylvania	790,561	779,737	892,836	1,075,073	1,326,805
Powhatan	1,386,980	1,362,940	1,487,228	1,972,536	2,455,837

Table 5.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Prince Edward	564,586	569,396	402,026	453,223	672,031
Prince George	780,150	959,713	1,006,179	1,184,889	1,510,834
Prince William	30,064,841	26,344,210	26,801,685	35,560,844	57,077,748
Pulaski	677,949	818,605	679,120	861,117	1,209,775
Rappahannock	449,471	381,833	363,968	436,842	792,559
Richmond	175,842	176,704	205,168	226,954	309,660
Roanoke	3,043,688	3,169,185	3,502,788	3,746,994	5,377,045
Rockbridge	549,987	615,900	546,409	770,962	1,083,679
Rockingham	3,054,562	2,948,389	2,677,531	3,308,695	4,754,630
Russell	247,016	368,312	260,063	338,694	379,173
Scott	269,821	273,739	218,241	278,006	319,019
Shenandoah	1,401,800	1,278,803	1,402,358	1,589,541	2,281,470
Smyth	334,189	389,768	371,162	439,458	491,457
Southampton	327,896	416,032	323,211	412,789	541,911
Spotsylvania	7,774,489	7,300,266	6,988,282	9,502,488	14,511,882
Stafford	9,966,543	9,275,204	9,093,559	12,880,842	19,935,747
Surry	157,536	220,286	240,997	213,988	258,408
Sussex	172,600	157,686	169,532	219,052	284,327
Tazewell	538,806	529,413	551,970	619,202	785,964
Warren	1,605,335	1,642,992	1,584,618	2,053,348	3,248,222
Washington	\$1,381,462	\$1,202,235	\$1,231,828	\$1,529,183	\$1,979,828
Westmoreland	642,968	687,189	748,661	823,366	1,470,104
Wise	301,693	313,486	292,391	446,724	418,525
Wythe	627,436	594,265	510,931	789,535	804,920
York	3,137,749	3,912,805	3,426,231	4,207,436	6,062,373
Total Counties	\$323,500,359	\$317,011,492	\$309,985,516	\$394,179,563	\$563,241,430

Table 5.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

City	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Alexandria	\$13,615,231	\$19,189,002	\$15,829,536	\$19,647,871	\$24,486,952
Bristol	410,393	671,446	436,366	402,796	537,783
Buena Vista	73,487	86,015	103,927	99,939	196,731
Charlottesville	3,091,006	2,044,432	2,448,301	2,810,244	2,912,301
Chesapeake	11,232,453	11,431,326	11,711,128	14,401,492	21,603,249
Colonial Heights	435,121	542,973	504,463	577,848	826,822
Covington	53,365	76,409	88,998	52,182	53,117
Danville	743,505	673,806	510,856	876,367	1,418,132
Emporia	62,314	59,788	159,811	155,400	83,821
Fairfax	1,472,104	1,544,945	1,652,559	1,761,828	3,270,225
Falls Church	1,306,833	1,342,992	1,369,851	1,304,917	2,180,926
Franklin	178,872	142,076	158,255	243,653	241,542
Fredericksburg	1,483,768	1,230,424	1,696,546	1,626,979	2,786,420
Galax	105,377	88,562	99,133	111,115	151,963
Hampton	3,529,583	3,898,628	4,137,073	4,541,385	7,433,562
Harrisonburg	1,329,470	1,208,333	1,442,392	1,355,428	1,565,377
Hopewell	610,358	491,436	630,404	509,235	765,449
Lexington	159,042	147,326	132,509	211,225	264,107
Lynchburg	1,776,285	2,192,495	2,123,539	2,428,911	3,357,043
Manassas	\$2,332,360	\$2,688,583	\$2,586,803	\$2,758,790	\$2,147,459
Manassas Park	638,463	1,102,933	764,771	894,548	876,560
Martinsville	278,063	126,147	171,913	353,097	399,930
Newport News	5,310,605	4,697,436	4,623,860	6,204,196	8,174,003
Norfolk	7,540,899	8,101,584	8,958,525	10,219,945	12,853,021
Norton	80,174	47,697	33,539	34,126	76,757
Petersburg	583,024	724,052	689,506	994,762	1,014,291
Poquoson	556,923	517,640	481,023	656,793	1,173,413
Portsmouth	2,757,642	2,768,361	2,715,464	3,434,801	4,940,638
Radford	272,996	393,002	208,553	508,418	576,193
Richmond	10,032,564	10,745,575	11,089,877	13,287,241	16,775,543
Roanoke	2,528,440	2,728,056	2,734,247	3,350,489	3,969,026
Salem	686,610	877,401	714,536	807,081	1,205,162
Staunton	634,553	789,629	753,257	787,650	1,078,578
Suffolk	3,757,204	4,846,509	4,677,408	6,133,052	9,032,189
Virginia Beach	21,344,156	20,224,603	20,763,271	26,215,391	35,842,657
Waynesboro	619,224	633,189	619,963	881,699	983,061
Williamsburg	710,085	1,118,442	583,809	857,765	751,303
Winchester	1,250,329	990,756	1,054,097	1,168,017	1,462,398
Total Cities	\$103,582,882	\$111,184,008	\$109,460,070	\$132,666,677	\$177,467,703
Total Counties	\$323,500,359	\$317,011,492	\$309,985,516	\$394,179,563	\$563,241,430
Aggregate	\$427,083,241	\$428,195,500	\$419,445,586	\$526,846,240	\$740,709,134

Notes:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
2. Bedford County data now includes data from the City of Bedford.

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2021

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	\$778,702	Lancaster	250,865	Alexandria	\$8,185,819
Albemarle	3,507,700	Lee	318,837	Bristol	459,180
Alleghany	313,668	Loudoun	8,809,146	Buena Vista	238,733
Amelia	192,318	Louisa	263,285	Charlottesville	2,425,304
Amherst	958,681	Lunenburg	156,300	Chesapeake	9,007,910
Appomattox	426,696	Madison	439,924	Colonial Heights	527,060
Arlington	5,692,065	Mathews	339,718	Covington	235,187
Augusta	1,893,277	Mecklenburg	436,895	Danville	2,438,462
Bath	87,425	Middlesex	332,524	Emporia	202,123
Bedford County	1,450,479	Montgomery	771,295	Fairfax City	1,721,477
Bland	79,150	Nelson	358,838	Falls Church	651,219
Botetourt	541,873	New Kent	451,533	Franklin City	420,729
Brunswick	317,119	Northampton	384,683	Fredericksburg	1,348,080
Buchanan	639,585	Northumberland	289,630	Galax	176,941
Buckingham	320,723	Nottoway	263,072	Hampton	6,929,404
Campbell	1,054,584	Orange	1,084,342	Harrisonburg	1,225,541
Caroline	594,263	Page	370,688	Hopewell	638,786
Carroll	766,079	Patrick	370,117	Lexington	243,500
Charles City	117,139	Pittsylvania	1,719,823	Lynchburg	2,569,589
Charlotte	97,300	Powhatan	652,227	Manassas	2,186,339
Chesterfield	11,027,307	Prince Edward	235,802	Manassas Park	\$553,906
Clarke	325,245	Prince George	965,235	Martinsville	688,475
Craig	87,425	Prince William	14,672,488	Newport News	8,823,116
Culpeper	1,541,012	Pulaski	623,910	Norfolk	16,584,553
Cumberland	289,830	Rappahannock	262,711	Norton	159,891
Dickenson	373,717	Richmond County	232,899	Petersburg	1,392,743
Dinwiddie	698,316	Roanoke County	2,984,382	Poquoson	312,331
Essex	266,701	Rockbridge	706,356	Portsmouth	6,287,779
Fairfax County	59,879,458	Rockingham	1,206,637	Radford	565,141
Fauquier	2,192,684	Russell	652,106	Richmond City	15,535,867
Floyd	469,828	Scott	\$587,218	Roanoke City	5,266,212
Fluvanna	634,593	Shenandoah	903,459	Salem	809,395
Franklin County	1,681,416	Smyth	445,794	Staunton	1,058,992
Frederick	1,022,699	Southampton	422,018	Suffolk	2,652,995
Giles	191,642	Spotsylvania	3,569,397	Virginia Beach	19,782,172
Gloucester	1,157,540	Stafford	4,388,683	Waynesboro	982,802
Goochland	647,676	Surry	38,920	Williamsburg	544,415
Grayson	288,305	Sussex	132,756	Winchester	1,618,412
Greene	373,156	Tazewell	455,786		
Greensville	134,233	Warren	674,582	Total Cities	\$125,450,578
Halifax	\$880,074	Washington	1,224,203		
Hanover	3,770,902	Westmoreland	482,008		
Henrico	9,958,922	Wise	760,498		
Henry	1,758,651	Wythe	577,599		
Highland	57,159	York	996,043		
Isle Of Wight	1,009,125				
James City	1,291,133	Total Counties	\$178,800,349		
King And Queen	133,003				
King George	293,068				
King William	271,477				

Table 5.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2021

<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>
Abingdon	\$91,747	Courtland	\$4,503	La Crosse	\$9,257	Round Hill	\$10,582
Accomac	4,072	Crewe	32,116	Lawrenceville	39,215	Rural Retreat	30,224
Alberta	9,232	Culpeper	93,024	Lebanon	61,336	Saint Charles	1,058
Altavista	30,782	Damascus	18,825	Leesburg	1,638,610	Saint Paul	18,261
Amherst	77,467	Dayton	19,310	Louisa	5,429	Saltville	36,461
Appalachia	29,987	Dillwyn	2,954	Lovettsville	10,113	Scottsville	13,399
Appomattox	4,789	Drakes Branch	1,071	Luray	58,515	Shenandoah	21,097
Ashland	206,810	Dublin	70,295	Marion	98,688	Smithfield	179,289
Bedford	106,760	Dumfries	141,747	McKenney	6,899	South Boston	592,298
Berryville	70,733	Edinburg	7,422	Melfa	3,109	South Hill	134,379
Big Stone Gap	144,831	Elkton	39,919	Middleburg	34,328	Stanardsville	2,843
Blacksburg	935,594	Farmville	395,841	Middletown	10,861	Stanley	12,591
Blackstone	13,497	Fincastle	2,149	Mineral	1,363	Stephens City	20,695
Bloxom	4,050	Floyd	352	Monterey	5,216	Strasburg	63,101
Bluefield	33,042	Fries	9,675	Montross	10,560	Stuart	2,402
Boones Mill	2,535	Front Royal	128,982	Mount Jackson	16,984	Tappahannock	48,000
Bowling Green	30,887	Gate City	29,930	Narrows	33,663	Tazewell	20,863
Boyce	1,882	Glade Spring	22,003	New Castle	1,762	Timberville	24,811
Boydton	11,365	Glasgow	15,855	New Market	38,879	Troutville	81,612
Boykins	2,760	Gordonsville	23,068	Newsoms	973	Urbanna	1,686
Bridgewater	69,094	Goshen	5,730	Nickelsville	1,169	Victoria	2,745
Broadnax	7,860	Gretna	19,906	Occoquan	35,114	Vienna	38,838
Broadway	36,129	Grottoes	26,212	Onancock	74,358	Vinton	808,628
Brookneal	14,058	Grundy	15,000	Onley	3,176	Wachapreague	257,431
Buchanan	2,171	Halifax	77,461	Orange	133,812	Wakefield	1,921
Burkeville	1,344	Hamilton	12,467	Painter	1,848	Warrenton	13,444
Cape Charles	35,704	Haymarket	95,268	Parksley	16,296	Warsaw	408,008
Cedar Bluff	28,605	Haysi	11,228	Pearisburg	18,685	Washington	35,675
Charlotte Court House	1,898	Herndon	1,305,071	Pembroke	5,907	Waverly	2,779
Chase City	40,036	Hillsville	13,938	Pennington Gap	35,659	Weber City	24,197
Chatham	56,345	Honaker	11,754	Phenix	1,052	West Point	17,212
Chilhowie	32,316	Hurt	18,007	Pocahontas	13,659	White Stone	65,503
Chincoteague	128,865	Independence	26,009	Port Royal	2,922	Windsor	2,504
Christiansburg	671,815	Iron Gate	12,179	Pound	24,859	Wise	50,558
Clarksville	26,612	Irvington	1,876	Pulaski	343,788	Woodstock	71,214
Cleveland	1,271	Ivor	1,410	Purcellville	121,978	Wytheville	323,356
Clifton	4,424	Jarratt	3,505	Quantico	21,474		
Clifton Forge	71,173	Jonesville	15,196	Remington	14,318	Total Towns	\$12,665,419
Clintwood	55,289	Kenbridge	23,823	Rich Creek	5,933	Total Counties	\$178,800,349
Coeburn	34,959	Keysville	1,794	Ridgeway	14,626	Total Cities	\$125,450,578
Colonial Beach	153,815	Kilmarnock	57,710	Rocky Mount	148,171		
						Aggregate	\$316,916,347

Notes:

1. Communications taxes in Virginia include: 5% Communications Sales tax on telecommunications services, 75¢ State E-911 tax for landline and Voice Over Internet Protocol (VOiP) phones, a wireless E-911 surcharge of \$0.82 and a prepaid wireless E-911 charge of \$0.55, and \$1.20 Landline telephone and cable TV franchise right of way fees
2. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer is responsible for paying a communications use tax.
3. The distributions for FY 2021 were based on collections for May 2020 through April 2021.

Table 5.7**Number of Insurance Returns, Taxable Premium Income, and Tax Liability**

Based on tax returns filed for Taxable Year 2020

Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)					Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
Taxable Premium Income Reported for Virginia	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	493	\$986,756	\$1,804,760	0.32%	1,992	\$1,395,414	\$36,868	0.15%
\$25,000 to \$49,999	32	1,111,633	25,010	0.00%	56	2,039,507	45,890	0.18%
\$50,000 to \$99,999	51	3,686,474	80,062	0.01%	72	5,332,764	119,986	0.48%
\$100,000 to \$499,999	149	41,882,949	910,676	0.16%	165	41,724,286	938,796	3.74%
\$500,000 to \$999,999	86	62,152,933	1,527,659	0.27%	46	34,250,007	770,625	3.07%
\$1,000,000 to \$1,999,999	113	163,046,061	3,625,326	0.64%	34	44,473,823	1,000,660	3.99%
\$2,000,000 to \$9,999,999	274	1,420,738,603	31,655,700	5.56%	42	183,996,785	4,139,927	16.49%
\$10,000,000 and Over	338	24,315,289,367	654,004,800	114.96%	20	643,579,789	14,480,545	57.67%
Total before adjustments	1,536	\$26,008,894,776	\$693,633,993	121.93%	2,427	\$956,792,375	\$21,533,297	85.76%
Departmental adjustments	-16	-625,470,949	-124,750,672	-21.93%	-23	159,190,404	3,576,183	14.24%
Total After Adjustments	1,520	\$25,383,423,827	\$568,883,321	100.0%	2,404	\$1,115,982,779	\$25,109,480	100.0%

Insurance Tax Credits Claimed on Returns Processed during FY 2021

Credit	Amount
Historic Rehabilitation Tax Credit	\$61,426,025
Retaliatory Cost Tax Credit (Refundable)	6,322,902

Notes:

- 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.
- 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).
- 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 for taxable year 2019 were 2.25% and 1.00%. 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%.
- Tax assessed shown is before any credits claimed.
- If a company reports negative taxable premium income, its taxable premium income is treated as zero in this table.
- Some columns may not match totals due to rounding.
- The amount of insurance tax credits reported is for returns processed during FY 2021, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2021 that were greater than zero.

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

Tax Year	Taxable Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2016	1,060,436,113,127	88,866,533,959	10,916,098,010	1,349,538,948	46,266,995,318	1,207,835,279,362
2017	1,091,729,146,412	92,876,379,259	10,937,094,637	1,412,648,166	48,006,343,392	1,244,961,611,867
2018	1,130,944,150,752	97,202,215,738	11,207,635,106	1,360,441,391	50,028,306,681	1,290,742,749,669
2019	1,172,449,791,555	98,726,651,736	11,567,370,428	1,344,289,011	49,209,543,843	1,333,297,646,572
2020	1,218,079,093,525	100,052,236,313	11,991,123,883	1,433,318,097	51,149,852,247	1,382,705,624,064
Levies Assessed						
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
2017	10,820,224,511	3,279,499,566	232,207,934	14,034,595	404,358,032	14,750,324,638
2018	11,239,557,027	3,464,493,882	281,779,148	13,905,356	427,590,254	15,427,325,667
2019	11,654,584,399	3,600,959,729	227,752,597	14,010,086	409,329,417	15,906,636,228
2020	12,096,950,258	3,641,278,531	250,441,105	15,272,309	426,389,897	16,430,332,100
Average Tax Rates per \$100 of Assessed Value						
2016	0.99	3.50	2.02	1.04	0.88	1.18
2017	0.99	3.53	2.12	0.99	0.84	1.18
2018	0.99	3.56	2.51	1.02	0.85	1.20
2019	0.99	3.65	1.97	1.04	0.83	1.19
2020	0.99	3.64	2.09	1.07	0.83	1.19

Note:

1. Average tax rate is computed as 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 2020**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,666,781,200	\$1,555,685,774	\$2,186,578,800	\$3,853,360,000	\$3,742,264,574	\$22,827,814	2020
Albemarle	8,211,619,636	6,662,652,136	13,381,401,283	21,593,020,919	20,044,053,419	171,176,216	2020
Alleghany	331,203,200	253,240,100	795,850,300	1,127,053,500	1,049,090,400	7,658,360	2020
Amelia	518,379,438	457,750,738	787,968,500	1,306,347,938	1,245,719,238	6,353,168	2020
Amherst	1,037,325,500	731,864,600	1,712,314,700	2,749,640,200	2,444,179,300	14,909,494	2020
Appomattox	613,363,500	564,646,398	835,104,419	1,448,467,919	1,399,750,817	8,818,430	2020
Arlington	31,857,912,600	31,857,912,600	49,279,241,300	81,137,153,900	81,137,153,900	821,919,369	2020
Augusta	3,695,995,200	2,175,656,110	5,131,242,200	8,827,237,400	7,306,898,310	46,033,459	2020
Bath	383,209,800	355,770,400	500,181,900	883,391,700	855,952,300	4,279,762	2019-2020
Bedford	4,183,857,000	2,796,334,000	6,165,464,997	10,349,321,997	8,961,798,997	44,808,995	2020
Bland	349,884,200	202,350,000	267,798,200	617,682,400	470,148,200	2,820,889	2020
Botetourt	1,303,255,400	1,014,096,200	2,814,469,900	4,117,725,300	3,828,566,100	30,245,672	2020
Brunswick	698,536,500	698,536,500	613,718,460	1,312,254,960	1,312,254,960	6,954,951	2020
Buchanan	627,570,278	627,570,278	1,573,859,918	2,201,430,196	2,201,430,196	8,585,578	2020
Buckingham	782,390,900	782,390,900	800,764,499	1,583,155,399	1,583,155,399	8,232,408	2020
Campbell	1,376,199,029	1,100,193,411	3,067,127,600	4,443,326,629	4,167,321,011	21,670,069	2020
Caroline	1,172,422,916	992,889,337	1,715,385,300	2,887,808,216	2,708,274,637	22,478,679	2020
Carroll	1,016,863,500	823,912,112	1,336,127,200	2,352,990,700	2,160,039,312	15,012,273	2020
Charles City	420,441,310	420,441,310	432,815,370	853,256,680	853,256,680	6,484,751	2019-2020
Charlotte	525,096,421	525,096,421	484,863,402	1,009,959,823	1,009,959,823	6,261,751	2019-2020
Chesterfield	10,464,371,100	10,292,424,527	31,103,944,300	41,568,315,400	41,396,368,827	393,265,504	2020
Clarke	1,081,906,900	758,630,039	1,325,056,500	2,406,963,400	2,083,686,539	14,794,174	2020
Craig	230,078,100	230,078,100	288,282,900	518,361,000	518,361,000	3,058,330	2020
Culpeper	2,345,568,046	1,844,664,046	3,865,988,600	6,211,556,646	5,710,652,646	35,406,046	2020
Cumberland	443,785,770	348,610,713	515,221,948	959,007,718	863,832,661	6,651,511	2020
Dickenson	396,668,676	396,668,676	878,815,600	1,275,484,276	1,275,484,276	7,652,906	2020
Dinwiddie	1,037,942,074	722,799,792	1,745,076,900	2,783,018,974	2,467,876,692	19,496,226	2020
Essex	711,679,000	620,470,519	685,030,600	1,396,709,600	1,305,501,119	11,227,310	2020
Fairfax	92,447,817,790	92,447,817,790	172,345,826,940	264,793,644,730	264,793,644,730	3,045,126,914	2020
Fauquier	6,087,440,500	4,723,046,400	7,443,191,800	13,530,632,300	12,166,238,200	120,932,408	2020

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2020**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$930,260,900	\$734,544,500	\$958,704,900	\$1,888,965,800	\$1,693,249,400	\$10,159,496	2020
Fluvanna	1,041,517,300	740,870,400	1,959,799,348	3,001,316,648	2,700,669,748	24,981,195	2020
Franklin	3,029,397,000	2,598,223,175	4,505,548,400	7,534,945,400	7,103,771,575	43,333,007	2020
Frederick *	3,842,066,700	3,336,247,300	7,112,106,475	10,954,173,175	10,448,353,775	63,734,958	2019
Giles	453,269,300	342,900,900	815,867,400	1,269,136,700	1,158,768,300	7,531,994	2020
Gloucester	1,758,700,006	1,663,152,626	2,996,712,770	4,755,412,776	4,659,865,396	32,386,065	2020
Goochland	2,755,676,800	2,142,403,000	3,510,727,750	6,266,404,550	5,653,130,750	29,961,593	2020
Grayson	1,043,166,100	1,043,166,100	626,957,200	1,670,123,300	1,670,123,300	9,686,715	2020
Greene	956,044,702	676,559,002	1,409,083,947	2,365,128,649	2,085,642,949	17,102,272	2020
Greensville	317,996,800	303,185,900	315,994,900	633,991,700	619,180,800	4,148,511	2020
Halifax	1,152,671,618	1,146,489,821	1,554,809,223	2,707,480,841	2,701,299,044	13,506,495	2020
Hanover	5,518,374,637	4,839,223,581	11,217,328,210	16,735,702,847	16,056,551,791	130,058,070	2020
Henrico	10,274,355,000	10,081,350,100	32,576,630,100	42,850,985,100	42,657,980,200	371,124,428	2020
Henry	795,415,200	760,660,500	2,174,662,400	2,970,077,600	2,935,322,900	16,291,042	2020
Highland	437,756,400	437,756,400	238,557,700	676,314,100	676,314,100	3,246,308	2020
Isle of Wight	1,728,224,624	1,418,746,124	3,278,949,656	5,007,174,280	4,697,695,780	39,930,414	2019-2020
James City	3,319,242,700	3,194,228,606	9,047,028,950	12,366,271,650	12,241,257,556	102,826,563	2019-2020
King and Queen	495,987,200	495,987,200	414,869,700	910,856,900	910,856,900	4,827,542	2020
King George	1,163,388,343	979,558,323	1,919,429,710	3,082,818,053	2,898,988,033	20,292,916	2020
King William	640,388,500	512,115,900	789,679,380	1,430,067,880	1,301,795,280	11,195,440	2020
Lancaster	1,179,837,500	1,146,200,700	1,499,529,900	2,679,367,400	2,645,730,600	16,668,103	2020
Lee	324,669,300	324,669,300	633,755,682	958,424,982	958,424,982	5,929,775	2020
Loudoun	30,359,164,320	28,554,837,970	61,710,461,330	92,069,625,650	90,265,299,300	934,245,848	2020
Louisa	2,274,056,400	1,742,066,700	3,545,097,900	5,819,154,300	5,287,164,600	38,067,585	2020
Lunenburg	470,817,700	470,817,700	469,704,300	940,522,000	940,522,000	3,573,984	2020
Madison	1,195,923,200	676,724,700	1,091,636,600	2,287,559,800	1,768,361,300	12,555,365	2020
Mathews	716,746,300	716,746,300	917,640,600	1,634,386,900	1,634,386,900	10,541,796	2020
Mecklenburg	1,555,222,600	1,555,222,600	2,978,212,000	4,533,434,600	4,533,434,600	19,040,425	2019-2020
Middlesex	1,125,993,900	1,054,244,800	1,155,888,000	2,281,881,900	2,210,132,800	13,702,823	2020
Montgomery	2,295,029,600	2,100,881,500	6,480,005,600	8,775,035,200	8,580,887,100	76,369,895	2020

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2020**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,283,366,200	\$777,750,683	\$1,712,408,650	\$2,995,774,850	\$2,490,159,333	\$17,929,147	2020
New Kent	1,315,080,346	1,202,843,280	2,132,782,607	3,447,862,953	3,335,625,887	26,351,445	2020
Northampton	994,631,249	873,112,749	1,058,141,800	2,052,773,049	1,931,254,549	16,125,975	2020
Northumberland	1,258,073,200	1,092,313,567	1,687,745,500	2,945,818,700	2,780,059,067	16,402,348	2020
Nottoway	366,717,900	335,204,990	613,396,362	980,114,262	948,601,352	4,553,286	2020
Orange	1,788,839,700	1,319,891,700	3,170,592,700	4,959,432,400	4,490,484,400	32,331,488	2020
Page	1,087,424,100	608,709,150	1,446,639,400	2,534,063,500	2,055,348,550	15,004,044	2020
Patrick	743,519,700	743,519,700	845,093,300	1,588,613,000	1,588,613,000	10,802,568	2020
Pittsylvania	1,925,474,900	1,360,315,900	2,949,465,600	4,874,940,500	4,309,781,500	26,720,645	2020
Powhatan	1,643,945,400	1,309,437,025	2,211,038,000	3,854,983,400	3,520,475,025	30,980,180	2019-2020
Prince Edward	554,273,614	540,594,814	1,006,308,400	1,560,582,014	1,546,903,214	7,889,206	2020
Prince George	928,906,500	793,432,900	2,073,035,106	3,001,941,606	2,866,468,006	24,651,625	2019-2020
Prince William	21,388,571,200	21,031,689,000	44,455,384,100	65,843,955,300	65,487,073,100	736,729,572	2020
Pulaski	902,391,500	749,311,800	1,860,667,450	2,763,058,950	2,609,979,250	20,096,840	2020
Rappahannock	1,204,310,800	627,513,900	971,609,700	2,175,920,500	1,599,123,600	10,714,128	2020
Richmond	421,903,645	354,003,163	472,452,466	894,356,111	826,455,629	5,785,189	2020
Roanoke	2,217,788,100	2,054,072,700	6,939,681,500	9,157,469,600	8,993,754,200	98,031,921	2020
Rockbridge	1,353,579,616	914,816,300	1,752,932,900	3,106,512,516	2,667,749,200	19,741,344	2020
Rockingham	3,302,845,800	2,276,128,600	5,965,074,900	9,267,920,700	8,241,203,500	60,984,906	2020
Russell	595,144,905	431,280,911	1,006,378,761	1,601,523,666	1,437,659,672	9,057,256	2020
Scott	447,829,400	447,829,400	794,157,900	1,241,987,300	1,241,987,300	9,935,898	2020
Shenandoah	2,160,452,530	1,570,015,100	2,901,205,605	5,061,658,135	4,471,220,705	28,615,813	2020
Smyth	582,386,600	407,801,346	1,125,506,900	1,707,893,500	1,533,308,246	11,346,481	2020
Southampton	904,603,300	522,286,900	926,749,300	1,831,352,600	1,449,036,200	12,896,422	2020
Spotsylvania	6,101,637,900	5,735,546,110	10,941,493,300	17,043,131,200	16,677,039,410	134,983,957	2020
Stafford	6,385,083,900	6,089,674,795	12,634,976,400	19,020,060,300	18,724,651,195	181,629,117	2020
Surry	475,399,400	475,399,400	485,594,100	960,993,500	960,993,500	6,823,054	2020
Sussex	501,557,200	501,557,200	396,553,722	898,110,922	898,110,922	5,209,043	2020
Tazewell	742,133,600	615,231,600	2,005,898,600	2,748,032,200	2,621,130,200	15,202,555	2020
Warren	1,715,017,600	1,715,017,600	3,314,332,000	5,029,349,600	5,029,349,600	32,942,240	2020

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2020**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,959,206,324	\$1,244,728,624	\$2,917,004,400	\$4,876,210,724	\$4,161,733,024	\$26,218,918	2020
Westmoreland *	1,197,242,500	1,062,096,260	1,449,842,900	2,647,085,400	2,511,939,160	16,327,605	2019
Wise	488,793,116	485,063,310	1,376,057,500	1,864,850,616	1,861,120,810	12,841,734	2020
Wythe	1,058,364,300	799,053,100	1,558,733,700	2,617,098,000	2,357,786,800	12,732,049	2020
York	3,621,244,149	3,612,534,149	5,937,885,300	9,559,129,449	9,550,419,449	75,925,835	2020
Total Counties	\$332,788,666,328	\$307,453,759,381	\$615,080,915,196	\$947,869,581,524	\$922,534,674,577	\$8,796,677,877	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$17,469,728,543	\$17,469,728,543	\$24,340,072,948	\$41,809,801,491	\$41,809,801,491	\$472,450,757	2020
Bristol	303,574,870	303,574,870	896,793,450	1,200,368,320	1,200,368,320	14,044,309	2020
Buena Vista	71,023,960	70,845,060	257,593,490	328,617,450	328,438,550	3,974,106	2019-2020
Charlottesville	2,586,741,400	2,586,741,400	5,600,388,900	8,187,130,300	8,187,130,300	77,777,738	2020
Chesapeake	9,766,422,100	9,580,798,600	18,295,634,300	28,062,056,400	27,876,432,900	292,702,545	2019-2020
Colonial Heights	603,396,400	603,396,400	1,213,377,500	1,816,773,900	1,816,773,900	21,801,287	2020
Covington	57,225,924	57,225,924	241,889,044	299,114,968	299,114,968	2,392,920	2019-2020
Danville	313,563,500	312,348,900	1,950,610,400	2,264,173,900	2,262,959,300	19,008,858	2019-2020
Emporia	63,991,200	63,991,200	291,610,500	355,601,700	355,601,700	3,378,216	2020
Fairfax City	2,514,346,400	2,514,346,400	3,925,647,900	6,439,994,300	6,439,994,300	69,229,939	2020
Falls Church	2,096,786,000	2,096,786,000	2,353,293,500	4,450,079,500	4,450,079,500	60,298,577	2020
Franklin	152,853,600	147,961,305	418,339,390	571,192,990	566,300,695	5,832,897	2019-2020
Fredericksburg	1,507,284,100	1,477,195,000	2,591,953,600	4,099,237,700	4,069,148,600	34,587,763	2019-2020
Galax	91,943,200	91,943,200	378,517,150	470,460,350	470,460,350	4,328,235	2020
Hampton	3,380,378,700	3,365,049,000	7,808,497,900	11,188,876,600	11,173,546,900	138,551,982	2019-2020
Harrisonburg	1,384,993,100	1,329,558,500	2,987,285,353	4,372,278,453	4,316,843,853	37,124,857	2019-2020
Hopewell	341,650,400	341,650,400	1,038,670,600	1,380,321,000	1,380,321,000	15,597,627	2020
Lexington	171,720,700	171,720,700	403,559,700	575,280,400	575,280,400	6,097,972	2019-2020
Lynchburg	1,289,705,000	1,275,799,600	4,336,870,300	5,626,575,300	5,612,669,900	62,300,636	2019-2020
Manassas	1,761,136,900	1,761,136,900	3,302,609,100	5,063,746,000	5,063,746,000	74,943,441	2019-2020

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2020**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park **	\$489,772,400	\$489,772,400	\$1,135,913,300	\$1,625,685,700	\$1,625,685,700	\$25,198,128	2018 - 2019
Martinsville	126,506,800	126,506,800	511,989,200	638,496,000	638,496,000	6,781,466	2019-2020
Newport News	4,658,073,700	4,658,073,700	11,348,126,000	16,006,199,700	16,006,199,700	195,275,636	2019-2020
Norfolk	6,193,789,400	6,193,789,400	14,882,994,300	21,076,783,700	21,076,783,700	263,459,796	2019-2020
Norton	56,632,700	56,632,700	168,435,400	225,068,100	225,068,100	2,025,613	2020
Petersburg **	417,381,397	410,790,697	1,504,699,352	1,922,080,749	1,915,490,049	25,859,116	2018 - 2019
Poquoson **	665,040,100	665,040,100	937,009,225	1,602,049,325	1,602,049,325	18,263,362	2018 - 2019
Portsmouth **	2,117,952,670	2,117,952,670	5,376,818,732	7,494,771,402	7,494,771,402	97,432,028	2018 - 2019
Radford	184,616,400	182,320,650	706,339,700	890,956,100	888,660,350	6,931,551	2020
Richmond	6,930,013,000	6,930,013,000	20,132,631,000	27,062,644,000	27,062,644,000	324,751,728	2020
Roanoke	1,633,867,600	1,633,867,600	6,328,248,000	7,962,115,600	7,962,115,600	97,137,810	2019-2020
Salem	533,194,900	533,194,900	1,744,471,200	2,277,666,100	2,277,666,100	27,331,993	2019-2020
Staunton	449,532,107	430,756,611	1,619,601,697	2,069,133,804	2,050,358,308	19,478,404	2020
Suffolk	3,533,055,200	3,074,878,700	6,980,072,200	10,513,127,400	10,054,950,900	111,609,955	2019-2020
Virginia Beach	24,684,935,400	24,413,593,800	34,873,616,300	59,558,551,700	59,287,210,100	603,247,363	2019-2020
Waynesboro	610,049,900	597,827,900	1,318,374,900	1,928,424,800	1,916,202,800	17,245,825	2020
Williamsburg	678,557,200	678,557,200	1,318,127,100	1,996,684,300	1,996,684,300	11,980,106	2019-2020
Winchester	1,046,913,590	1,045,213,762	2,163,155,825	3,210,069,415	3,208,369,587	29,837,837	2020
Total Cities	\$100,938,350,461	\$99,860,580,492	\$195,683,838,456	\$296,622,188,917	\$295,544,418,948	\$3,300,272,381	
Total Counties	\$332,788,666,328	\$307,453,759,381	\$615,080,915,196	\$947,869,581,524	\$922,534,674,577	\$8,796,677,877	
Aggregate	\$433,727,016,789	\$407,314,339,873	\$810,764,753,652	\$1,244,491,770,441	\$1,218,079,093,525	\$12,096,950,258	

Notes:

1. The data in this table are as reported by local Commissioners of the Revenue and Assessors to the Virginia Department of Taxation, Property Tax Unit
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. Bedford County data includes data from the City of Bedford, which reverted to a town effective July 1, 2013.

** Did not respond to survey. Used last year's data.

* Errors on surveys. Used previous data on file.

Table 6.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2020**

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			
Accomack	\$3,853,360,000	\$501,405,500	\$221,107,900	\$722,513,400	\$4,575,873,400	15.79%	\$4,407,332
Albemarle	21,593,020,919	3,025,364,491	1,180,388,768	4,205,753,259	25,798,774,178	16.30%	35,917,133
Alleghany	1,127,053,500	186,635,000	102,979,800	289,614,800	1,416,668,300	20.44%	2,114,188
Amelia	1,306,347,938	27,317,100	54,193,100	81,510,200	1,387,858,138	5.87%	415,702
Amherst	2,749,640,200	245,048,800	348,705,500	593,754,300	3,343,394,500	17.76%	3,621,904
Appomattox	1,448,467,919	141,225,200	39,167,300	180,392,500	1,628,860,419	11.07%	1,136,473
Arlington	81,137,153,900	7,563,050,300	1,137,319,000	8,700,369,300	89,837,523,200	9.68%	881,347
Augusta	8,827,237,400	594,613,400	791,285,600	1,385,899,000	10,213,136,400	13.57%	8,731,164
Bath	883,391,700	249,073,800	52,096,200	301,170,000	1,184,561,700	25.42%	1,505,850
Bedford	10,349,321,997	352,097,900	470,872,400	822,970,300	11,172,292,297	7.37%	4,114,852
Bland	617,682,400	132,217,200	29,562,700	161,779,900	779,462,300	20.76%	970,679
Botetourt	4,117,725,300	210,601,500	214,701,000	425,302,500	4,543,027,800	9.36%	3,359,888
Brunswick	1,312,254,960	191,125,200	45,307,500	236,432,700	1,548,687,660	15.27%	1,253,093
Buchanan	2,201,430,196	425,100,724	120,312,483	545,413,207	2,746,843,403	19.86%	2,127,112
Buckingham	1,583,155,399	235,374,300	134,956,100	370,330,400	1,953,485,799	18.96%	1,925,718
Campbell	4,443,326,629	128,427,300	313,053,300	441,480,600	4,884,807,229	9.04%	2,295,699
Caroline	2,887,808,216	450,493,000	184,125,200	634,618,200	3,522,426,416	18.02%	5,267,331
Carroll	2,352,990,700	154,216,000	71,887,800	226,103,800	2,579,094,500	8.77%	1,650,558
Charles City	853,256,680	65,163,200	16,106,000	81,269,200	934,525,880	8.70%	617,646
Charlotte	1,009,959,823	29,985,904	60,032,520	90,018,424	1,099,978,247	8.18%	558,114
Chesterfield	41,568,315,400	2,152,120,900	622,630,900	2,774,751,800	44,343,067,200	6.26%	26,360,142
Clarke	2,406,963,400	69,817,400	122,319,100	192,136,500	2,599,099,900	7.39%	1,181,639
Craig	518,361,000	94,860,100	32,154,700	127,014,800	645,375,800	19.68%	749,387
Culpeper	6,211,556,646	231,498,300	289,174,100	520,672,400	6,732,229,046	7.73%	3,228,169
Cumberland	959,007,718	64,922,480	74,417,370	139,339,850	1,098,347,568	12.69%	1,072,917
Dickenson	1,275,484,276	164,911,600	47,332,600	212,244,200	1,487,728,476	14.27%	1,273,465
Dinwiddie	2,783,018,974	218,447,600	179,958,800	398,406,400	3,181,425,374	12.52%	3,147,411
Essex	1,396,709,600	27,048,300	70,982,600	98,030,900	1,494,740,500	6.56%	843,066
Fairfax	264,793,644,730	15,018,206,700	4,606,603,640	19,624,810,340	284,418,455,070	6.90%	225,685,319
Fauquier	13,530,632,300	672,071,100	281,380,000	953,451,100	14,484,083,400	6.58%	9,477,304

Table 6.3, continued**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2020**

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			
Floyd	\$1,888,965,800	\$100,273,300	\$36,066,700	\$136,340,000	\$2,025,305,800	6.73%	\$818,040
Fluvanna	3,001,316,648	196,044,100	158,407,400	354,451,500	3,355,768,148	10.56%	3,278,676
Franklin	7,534,945,400	106,486,500	411,560,000	518,046,500	8,052,991,900	6.43%	3,160,084
Frederick *	10,954,173,175	201,482,600	963,126,500	1,164,609,100	12,118,782,275	9.61%	7,104,116
Giles	1,269,136,700	76,940,400	72,269,700	149,210,100	1,418,346,800	10.52%	969,866
Gloucester	4,755,412,776	237,769,676	166,297,980	404,067,656	5,159,480,432	7.83%	2,808,270
Goochland	6,266,404,550	180,947,400	147,520,900	328,468,300	6,594,872,850	4.98%	1,740,882
Grayson	1,670,123,300	130,132,800	102,937,800	233,070,600	1,903,193,900	12.25%	1,351,809
Greene	2,365,128,649	127,304,600	130,562,900	257,867,500	2,622,996,149	9.83%	2,114,563
Greensville	633,991,700	542,039,400	29,805,800	571,845,200	1,205,836,900	47.42%	3,831,363
Halifax	2,707,480,841	161,798,227	260,253,405	422,051,632	3,129,532,473	13.49%	2,110,258
Hanover	16,735,702,847	1,168,732,601	445,400,100	1,614,132,701	18,349,835,548	8.80%	13,074,475
Henrico	42,850,985,100	2,406,083,600	1,678,517,200	4,084,600,800	46,935,585,900	8.70%	35,536,027
Henry	2,970,077,600	208,417,600	377,481,400	585,899,000	3,555,976,600	16.48%	3,251,742
Highland	676,314,100	61,065,400	22,198,000	83,263,400	759,577,500	10.96%	399,664
Isle of Wight	5,007,174,280	113,202,600	228,685,400	341,888,000	5,349,062,280	6.39%	2,904,556
James City	12,366,271,650	591,390,600	162,465,900	753,856,500	13,120,128,150	5.75%	6,332,395
King and Queen	910,856,900	25,562,800	41,906,600	67,469,400	978,326,300	6.90%	357,588
King George	3,082,818,053	1,223,772,700	61,541,200	1,285,313,900	4,368,131,953	29.42%	8,997,197
King William	1,430,067,880	40,234,935	43,966,558	84,201,493	1,514,269,373	5.56%	724,133
Lancaster	2,679,367,400	47,658,400	78,365,500	126,023,900	2,805,391,300	4.49%	793,951
Lee	958,424,982	161,214,078	82,507,700	243,721,778	1,202,146,760	20.27%	1,507,907
Loudoun	92,069,625,650	5,525,577,850	1,981,894,580	7,507,472,430	99,577,098,080	7.54%	77,702,340
Louisa	5,819,154,300	64,783,300	129,609,000	194,392,300	6,013,546,600	3.23%	1,399,625
Lunenburg	940,522,000	45,096,900	52,965,200	98,062,100	1,038,584,100	9.44%	372,636
Madison	2,287,559,800	106,971,100	238,330,800	345,301,900	2,632,861,700	13.12%	2,451,643
Mathews	1,634,386,900	14,040,800	7,299,703	21,340,503	1,655,727,403	1.29%	137,646
Mecklenburg	4,533,434,600	229,717,200	237,281,200	466,998,400	5,000,433,000	9.34%	1,961,393
Middlesex	2,281,881,900	34,122,300	78,243,800	112,366,100	2,394,248,000	4.69%	696,670
Montgomery	8,775,035,200	898,147,200	3,111,880,800	4,010,028,000	12,785,063,200	31.36%	35,689,249

Table 6.3, continued**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2020**

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	\$2,995,774,850	\$89,946,900	\$94,814,200	\$184,761,100	\$3,180,535,950	5.81%	\$1,330,280
New Kent	3,447,862,953	298,915,569	158,544,500	457,460,069	3,905,323,022	11.71%	3,613,935
Northampton	2,052,773,049	186,481,100	363,529,900	550,011,000	2,602,784,049	21.13%	4,592,592
Northumberland	2,945,818,700	14,741,100	75,483,500	90,224,600	3,036,043,300	2.97%	532,325
Nottoway	980,114,262	158,503,299	79,950,345	238,453,644	1,218,567,906	19.57%	1,144,577
Orange	4,959,432,400	368,885,100	112,629,900	481,515,000	5,440,947,400	8.85%	3,466,908
Page	2,534,063,500	256,270,600	199,825,500	456,096,100	2,990,159,600	15.25%	3,329,502
Patrick	1,588,613,000	45,312,600	109,915,600	155,228,200	1,743,841,200	8.90%	1,055,552
Pittsylvania	4,874,940,500	168,579,100	443,459,400	612,038,500	5,486,979,000	11.15%	3,794,639
Powhatan	3,854,983,400	124,691,900	173,339,300	298,031,200	4,153,014,600	7.18%	2,622,675
Prince Edward	1,560,582,014	89,637,700	338,494,200	428,131,900	1,988,713,914	21.53%	2,183,473
Prince George	3,001,941,606	2,522,070,700	114,317,200	2,636,387,900	5,638,329,506	46.76%	22,672,936
Prince William	65,843,955,300	2,876,137,900	1,963,512,800	4,839,650,700	70,683,606,000	6.85%	54,446,070
Pulaski	2,763,058,950	543,832,500	95,961,300	639,793,800	3,402,852,750	18.80%	4,926,412
Rappahannock	2,175,920,500	111,095,400	31,360,000	142,455,400	2,318,375,900	6.14%	954,451
Richmond	894,356,111	73,278,696	55,156,083	128,434,779	1,022,790,890	12.56%	899,043
Roanoke	9,157,469,600	675,596,700	455,605,300	1,131,202,000	10,288,671,600	10.99%	12,330,102
Rockbridge	3,106,512,516	213,461,100	191,677,000	405,138,100	3,511,650,616	11.54%	2,998,022
Rockingham	9,267,920,700	330,784,300	857,205,200	1,187,989,500	10,455,910,200	11.36%	8,791,122
Russell	1,601,523,666	130,896,560	101,803,700	232,700,260	1,834,223,926	12.69%	1,466,012
Scott	1,241,987,300	129,833,543	162,744,500	292,578,043	1,534,565,343	19.07%	2,340,624
Shenandoah	5,061,658,135	604,366,300	211,710,800	816,077,100	5,877,735,235	13.88%	5,222,893
Smyth	1,707,893,500	146,852,600	207,066,800	353,919,400	2,061,812,900	17.17%	2,619,004
Southampton	1,831,352,600	163,753,900	154,903,400	318,657,300	2,150,009,900	14.82%	2,836,050
Spotsylvania	17,043,131,200	701,570,400	205,899,400	907,469,800	17,950,601,000	5.06%	7,345,061
Stafford	19,020,060,300	1,031,851,600	929,695,700	1,961,547,300	20,981,607,600	9.35%	19,027,009
Surry	960,993,500	58,923,600	63,625,300	122,548,900	1,083,542,400	11.31%	870,097
Sussex	898,110,922	216,486,800	72,789,300	289,276,100	1,187,387,022	24.36%	1,677,801
Tazewell	2,748,032,200	329,812,300	215,053,800	544,866,100	3,292,898,300	16.55%	3,160,223
Warren	5,029,349,600	410,589,300	452,054,400	862,643,700	5,891,993,300	14.64%	5,650,316

Table 6.3, continued**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2020**

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			
Washington	\$4,876,210,724	\$274,671,500	\$515,954,800	\$790,626,300	\$5,666,837,024	13.95%	\$4,980,946
Westmoreland *	2,647,085,400	67,034,800	67,902,300	134,937,100	2,782,022,500	4.85%	840,949
Wise	1,864,850,616	462,115,300	523,267,300	985,382,600	2,850,233,216	34.57%	6,799,140
Wythe	2,617,098,000	236,401,800	155,273,700	391,675,500	3,008,773,500	13.02%	2,115,048
York	9,559,129,449	4,655,289,400	521,394,600	5,176,684,000	14,735,813,449	35.13%	41,154,638
Total Counties	\$947,869,581,524	\$67,418,123,233	\$33,930,384,735	\$101,348,507,968	\$1,049,218,089,492	9.66%	\$823,259,790

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			
Alexandria	\$41,809,801,491	\$3,941,991,732	\$1,273,331,876	\$5,215,323,608	\$47,025,125,099	11.09%	\$58,933,157
Bristol	1,200,368,320	156,901,350	87,520,500	244,421,850	1,444,790,170	16.92%	2,859,736
Buena Vista	328,617,450	43,255,300	87,951,300	131,206,600	459,824,050	28.53%	1,587,599
Charlottesville	8,187,130,300	1,064,855,800	1,195,194,700	2,260,050,500	10,447,180,800	21.63%	21,470,480
Chesapeake	28,062,056,400	2,105,752,600	1,042,367,500	3,148,120,100	31,210,176,500	10.09%	33,055,261
Colonial Heights	1,816,773,900	70,602,300	63,426,800	134,029,100	1,950,803,000	6.87%	1,608,349
Covington	299,114,968	70,602,300	63,426,800	134,029,100	433,144,068	30.94%	1,608,349
Danville	2,264,173,900	345,829,000	193,638,600	539,467,600	2,803,641,500	19.24%	4,531,528
Emporia	355,601,700	42,040,300	34,268,900	76,309,200	431,910,900	17.67%	724,937
Fairfax City	6,439,994,300	241,035,300	350,466,500	591,501,800	7,031,496,100	8.41%	6,358,644
Falls Church	4,450,079,500	190,574,300	118,461,100	309,035,400	4,759,114,900	6.49%	4,187,430
Franklin	571,192,990	38,997,600	65,437,500	104,435,100	675,628,090	15.46%	1,075,682
Fredericksburg	4,099,237,700	791,868,300	429,376,500	1,221,244,800	5,320,482,500	22.95%	10,380,581
Galax	470,460,350	62,753,000	25,444,900	88,197,900	558,658,250	15.79%	811,421
Hampton	11,188,876,600	3,035,484,100	553,202,600	3,588,686,700	14,777,563,300	24.28%	44,499,715
Harrisonburg	4,372,278,453	1,198,552,230	338,276,400	1,536,828,630	5,909,107,083	26.01%	13,216,726
Hopewell	1,380,321,000	169,936,200	39,909,500	209,845,700	1,590,166,700	13.20%	2,371,256
Lexington	575,280,400	531,387,900	543,230,900	1,074,618,800	1,649,899,200	65.13%	11,390,959
Lynchburg	5,626,575,300	462,701,600	1,357,092,800	1,819,794,400	7,446,369,700	24.44%	20,199,718
Manassas	5,063,746,000	571,514,000	237,596,800	809,110,800	5,872,856,800	13.78%	11,974,840

Table 6.3, continued**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2020**

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			
Manassas Park **	\$1,625,685,700	\$131,520,000	\$2,666,400	\$134,186,400	\$1,759,872,100	7.62%	\$2,079,889
Martinsville	638,496,000	49,198,600	97,526,700	146,725,300	785,221,300	18.69%	1,558,369
Newport News	16,006,199,700	18,124,814,900	823,363,300	18,948,178,200	34,954,377,900	54.21%	231,167,774
Norfolk	21,076,783,700	9,362,472,000	2,341,912,500	11,704,384,500	32,781,168,200	35.70%	146,304,806
Norton	225,068,100	63,260,100	40,260,700	103,520,800	328,588,900	31.50%	931,687
Petersburg **	1,922,080,749	212,048,307	184,754,128	396,802,435	2,318,883,184	17.11%	5,356,833
Poquoson **	1,602,049,325	40,651,900	63,077,000	103,728,900	1,705,778,225	6.08%	1,182,509
Portsmouth **	7,494,771,402	4,972,003,421	563,378,830	5,535,382,251	13,030,153,653	42.48%	71,959,969
Radford	890,956,100	670,174,000	30,402,100	700,576,100	1,591,532,200	44.02%	5,464,494
Richmond	27,062,644,000	6,011,372,000	2,250,431,000	8,261,803,000	35,324,447,000	23.39%	99,141,636
Roanoke	7,962,115,600	1,064,329,900	1,115,859,800	2,180,189,700	10,142,305,300	21.50%	26,598,314
Salem	2,277,666,100	342,704,400	199,441,800	542,146,200	2,819,812,300	19.23%	6,505,754
Staunton **	2,069,133,804	256,336,765	153,955,422	410,292,187	2,479,425,991	16.55%	3,979,834
Suffolk	10,513,127,400	747,181,400	370,483,700	1,117,665,100	11,630,792,500	9.61%	12,406,083
Virginia Beach	59,558,551,700	9,705,359,000	1,716,477,500	11,421,836,500	70,980,388,200	16.09%	116,217,186
Waynesboro	1,928,424,800	116,601,000	201,676,900	318,277,900	2,246,702,700	14.17%	2,864,501
Williamsburg	1,996,684,300	118,622,200	924,575,700	1,043,197,900	3,039,882,200	34.32%	6,259,187
Winchester	3,210,069,415	137,922,500	837,251,675	975,174,175	4,185,243,590	23.30%	9,069,120
Total Cities	\$296,622,188,917	\$67,263,207,605	\$20,017,117,631	\$87,280,325,236	\$383,902,514,153	22.74%	\$1,001,894,315
Total Counties	\$947,869,581,524	\$67,418,123,233	\$33,930,384,735	\$101,348,507,968	\$1,049,218,089,492	9.66%	\$823,259,790
Aggregate	\$1,244,491,770,441	\$134,681,330,838	\$53,947,502,366	\$188,628,833,204	\$1,433,120,603,645	13.16%	\$1,825,154,105

Notes:

1. The data in this table are as reported by local Commissioners of the Revenue and Assessors to the Virginia Department of Taxation, Property Tax Unit
2. Bedford County data includes data from the City of Bedford, which reverted to a town effective July 1, 2013.
3. For a few counties, the data may also include the data for towns that have their own school divisions.

** Did not respond to survey. Used last year's data.

* Errors on surveys. Used previous data on file.

Table 6.4**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2020**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack**	\$375,448,134	\$11,880,295	\$23,821,929	\$886,703	\$0	\$0	\$462,414,985	\$2,867,116
Albemarle	1,221,979,296	48,281,576	19,387,688	829,793	0	0	522,757,821	4,482,113
Alleghany	148,904,867	4,370,249	211,215,719	6,294,228	0	0	178,377,337	1,304,895
Amelia	111,613,131	4,448,935	8,005,025	80,050	0	0	55,281,178	285,079
Amherst	293,808,147	9,658,223	125,669,580	2,513,392	9,578,020	378,332	121,556,726	741,530
Appomattox	158,630,682	5,109,511	3,437,560	115,158	16,031,078	160,311	133,169,228	860,607
Arlington	180,697,600	207,983	0	0	0	0	0	0
Augusta	780,556,010	18,218,917	242,485,670	4,849,713	0	0	458,426,290	2,900,818
Bath	62,539,400	219,127	4,911,200	17,189	0	0	1,385,637,012	6,926,429
Bedford	1,090,743,303	24,284,595	318,561,704	3,822,740	0	0	335,703,653	1,679,614
Bland	69,069,704	1,532,298	26,999,772	240,298	21,122,131	154,192	100,564,605	603,388
Botetourt	360,617,963	9,663,920	260,336,873	4,686,064	0	0	465,470,488	3,693,591
Brunswick	131,987,030	4,579,430	18,357,400	624,152	0	0	1,025,902,873	5,437,636
Buchanan	286,745,057	5,323,493	266,998,235	5,206,466	4,329,322	86,586	160,844,927	631,402
Buckingham	122,945,567	4,636,240	10,824,530	313,911	23,701,060	237,011	641,446,847	3,337,018
Campbell	421,168,998	17,018,470	201,974,946	6,463,198	0	0	449,003,820	2,370,814
Caroline	344,485,897	12,501,937	7,984,910	279,472	0	0	410,095,645	3,480,521
Carroll	303,857,365	6,795,226	56,020,095	1,120,402	33,601,985	231,854	137,843,332	1,013,756
Charles City	90,537,583	3,343,863	6,846,927	205,408	630,926	17,666	159,541,859	1,212,518
Charlotte	112,073,326	4,289,864	18,046,728	541,402	0	0	94,277,236	584,519
Chesterfield	4,431,855,845	159,284,787	533,404,365	5,334,044	0	0	1,783,916,087	16,974,039
Clarke	190,874,546	8,576,383	14,074,437	175,930	0	0	67,261,050	413,655
Craig	40,963,032	1,330,712	2,233,193	49,130	376,207	13,167	476,838	16,689
Culpeper **	950,969,299	29,365,621	95,395,875	1,907,918	0	0	268,521,330	1,760,619
Cumberland	72,558,582	3,070,113	6,244,312	234,162	0	0	129,039,658	1,001,001
Dickenson	192,254,488	3,419,549	83,906,481	1,552,270	899,434	94,441	123,961,172	744,994
Dinwiddie	283,568,379	12,719,702	108,460,487	3,579,196	0	0	246,876,060	1,968,349
Essex	142,735,526	5,525,466	8,679,000	104,148	2,807,625	105,286	44,237,444	380,442
Fairfax	14,847,626,899	674,782,012	22,532,794	1,029,749	0	0	4,295,551,839	49,662,958
Fauquier	973,969,854	43,933,279	283,655,759	6,524,082	0	0	738,721,754	7,342,894

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2020**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$136,913,431	\$3,823,188	\$14,974,542	\$232,105	\$2,264,493	\$79,257	\$70,097,800	\$432,816
Fluvanna	240,595,352	10,397,738	1,516,164	28,807	15,498,762	449,464	502,444,497	4,688,580
Franklin	723,722,517	16,388,992	143,364,143	1,003,549	81,388,745	878,998	197,146,140	1,208,753
Frederick *	1,133,847,750	52,008,093	406,949,415	8,138,988	0	0	405,888,133	2,538,512
Giles	204,165,513	4,027,790	265,367,284	5,360,419	28,787,458	238,936	117,740,566	768,613
Gloucester	518,342,442	13,272,072	9,064,563	267,405	0	0	150,930,560	1,051,022
Goochland	352,831,664	13,886,043	48,520,170	485,202	0	0	166,009,170	895,213
Grayson	130,022,884	2,846,475	13,025,501	227,946	499,532	33,469	53,723,725	311,598
Greene	152,587,099	7,326,305	9,060,129	226,503	0	0	59,271,704	486,028
Greensville	70,401,598	3,302,984	23,433,180	937,327	0	0	1,052,403,857	7,082,913
Halifax	277,587,500	9,899,136	123,365,200	1,554,402	0	0	1,115,564,713	5,575,356
Hanover	1,829,250,084	64,760,773	51,970,578	1,855,350	92,247,764	1,752,708	785,106,439	6,368,895
Henrico **	4,213,909,674	128,827,390	289,496,363	868,489	0	0	1,164,433,236	10,183,007
Henry	488,095,142	7,335,319	343,004,785	5,316,574	0	0	213,466,296	1,186,049
Highland	24,106,847	647,146	120,590	1,206	396,266	3,963	24,063,772	119,299
Isle of Wight	376,683,327	15,941,736	285,002,834	4,987,550	0	0	863,553	38,860
James City	979,858,313	38,817,176	155,735,247	6,229,410	0	0	551,095,928	4,635,219
King and Queen	108,567,998	3,195,044	13,939,247	153,332	6,363,584	41,363	21,107,114	112,136
King George	281,406,342	9,690,936	6,349,464	158,737	0	0	255,843,825	1,796,653
King William	144,027,641	5,229,126	23,087,999	519,480	0	0	45,041,718	388,665
Lancaster	129,855,100	2,474,578	451,850	6,868	12,194,971	121,950	78,250,287	493,711
Lee	172,949,046	3,213,882	28,230,613	564,612	6,058,350	85,423	89,586,213	55,270
Loudoun	13,589,630,547	549,352,546	129,797,946	4,184,743	0	0	3,153,161,735	32,685,525
Louisa	486,155,485	10,935,959	17,778,425	337,790	76,573,660	497,729	2,366,789,607	17,051,894
Lunenburg	105,420,775	3,795,816	19,603,747	352,867	8,241,430	98,897	74,526,314	283,200
Madison	143,522,415	5,042,003	8,153,340	136,161	27,539,360	236,838	52,655,352	373,853
Mathews	134,723,341	4,007,402	0	0	0	0	24,248,498	156,433
Mecklenburg	1,650,616,614	54,954,229	114,424,849	755,204	71,232,351	512,873	366,840,197	1,596,215
Middlesex	248,292,593	3,874,843	0	0	0	0	55,098,470	342,338
Montgomery	853,850,690	21,327,732	171,771,292	3,126,238	56,122,129	1,711,725	284,545,490	2,540,223

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2020**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$206,237,798	\$6,980,182	\$6,311,254	\$78,891	\$0	\$0	\$134,272,340	\$971,249
New Kent	263,976,774	9,685,219	7,194,415	53,958	0	0	181,504,922	1,433,985
Northampton	144,137,300	5,200,564	11,524,800	180,894	0	0	59,628,880	497,901
Northumberland	119,686,583	4,293,950	7,077,078	254,775	4,600,081	46,001	54,223,039	320,038
Nottoway	98,344,753	3,572,621	9,834,461	132,765	0	0	104,349,652	540,460
Orange	350,577,389	12,212,531	48,851,439	894,470	58,507,493	234,030	219,358,231	1,581,719
Page	239,673,070	8,619,436	23,723,080	355,846	0	0	102,142,593	776,970
Patrick	187,775,181	3,042,574	38,629,724	660,568	0	0	64,635,026	440,324
Pittsylvania	193,276,800	13,724,415	37,000,730	1,665,033	13,724,850	377,433	480,163,665	3,085,869
Powhatan	325,965,234	11,711,558	11,078,665	398,832	0	0	100,269,307	900,348
Prince Edward	307,758,479	6,731,551	1,374,000	57,708	62,627,050	438,389	115,288,296	610,268
Prince George	317,764,831	12,738,036	98,618,775	1,479,282	0	0	184,685,926	1,588,299
Prince William **	6,328,961,083	214,809,808	0	0	0	0	1,891,971,137	21,383,491
Pulaski	368,610,820	8,528,742	290,271,558	4,354,073	0	0	0	0
Rappahannock	68,086,136	2,889,811	0	0	0	0	58,581,558	392,496
Richmond	71,955,860	2,636,346	11,370,210	45,481	2,264,830	79,269	87,283,505	672,316
Roanoke	911,083,077	31,766,655	87,348,140	2,489,422	0	0	340,427,300	3,724,871
Rockbridge	228,937,189	10,069,085	18,861,706	480,974	0	0	276,632,910	2,047,084
Rockingham	991,407,790	25,729,275	515,858,500	13,154,392	190,370,620	1,656,224	335,085,495	2,510,014
Russell	366,990,036	6,952,685	59,279,207	1,155,945	8,983,665	58,394	333,599,353	2,109,621
Scott	163,871,500	2,419,262	25,559,661	230,037	13,608,622	97,982	121,473,559	978,549
Shenandoah	483,068,070	18,196,663	97,846,380	3,082,161	51,872,348	311,234	295,495,431	1,911,942
Smyth	247,281,575	5,586,516	124,618,877	1,931,593	73,828,542	295,314	209,258,716	1,548,514
Southampton	215,535,295	9,130,800	50,876,565	1,221,038	15,866,742	79,334	240,273,215	2,141,034
Spotsylvania	1,005,647,024	63,523,105	29,202,942	730,074	0	0	454,443,849	3,740,851
Stafford	1,146,959,670	71,242,684	0	0	185,942,230	929,711	457,272,126	4,435,540
Surry	60,516,360	2,300,762	2,431,696	24,317	0	0	2,049,700,758	14,568,694
Sussex	83,886,581	3,915,619	26,229,432	637,375	13,367,662	133,677	121,833,416	746,151
Tazewell	446,169,285	8,487,463	70,396,500	1,407,930	25,289,540	1,087,450	276,925,696	1,609,861
Warren	558,897,680	221,723	110,506,555	22,654	0	0	996,724,900	66,160

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2020**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$660,946,617	\$10,927,711	\$199,754,342	\$3,096,192	\$0	\$0	\$278,129,804	\$1,767,354
Westmoreland *	190,592,630	5,581,420	5,879,860	88,198	12,182,200	49,904	71,939,940	482,590
Wise	423,500,066	6,705,073	49,042,550	691,500	26,439,853	753,536	1,424,428,336	9,829,313
Wythe	303,108,435	6,778,576	159,253,451	2,388,802	75,355,126	421,989	359,901,645	1,950,575
York	786,248,100	26,996,278	4,314,345	172,574	0	0	420,293,292	3,342,596
Total Counties	\$77,565,160,305	\$2,852,882,929	\$7,948,153,552	\$151,215,382	\$1,433,318,097	\$15,272,309	\$41,397,021,821	\$324,832,901

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,759,334,254	\$7,565,241	\$15,352,366	\$69,086	\$0	\$0	\$639,514,515	\$7,252,634
Bristol	118,036,302	3,056,101	11,008,823	770,618	0	0	21,707,519	253,978
Buena Vista	35,983,511	2,075,807	7,747,000	329,248	0	0	21,643,851	262,586
Charlottesville **	382,105,057	12,716,115	7,827,125	328,739	0	0	152,810,590	1,459,389
Chesapeake	2,349,824,115	92,416,537	94,642,761	3,028,568	0	0	1,034,682,340	10,875,152
Colonial Heights	145,966,747	5,108,836	5,581,577	111,632	0	0	37,751,450	453,017
Covington	54,855,375	1,668,331	124,657,590	3,440,549	0	0	240,961,221	1,927,690
Danville **	350,622,643	11,950,121	112,709,350	1,690,640	0	0	120,928,855	971,843
Emporia	51,545,287	2,570,861	9,674,057	483,703	0	0	22,879,319	217,544
Fairfax City**	355,371,444	12,569,166	968,682	40,007	0	0	119,090,933	1,399,318
Falls Church	158,356,746	7,917,837	0	0	0	0	0	0
Franklin	67,729,504	3,047,828	1,205,332	24,107	0	0	8,390,726	86,538
Fredericksburg	396,802,006	13,491,268	16,251,225	130,010	0	0	657,943	5,665
Galax	51,008,929	1,137,563	74,418,781	1,190,700	0	0	14,307,488	133,339
Hampton	1,091,333,359	46,215,000	85,797,234	2,850,327	0	0	395,655,954	4,921,453
Harrisonburg	443,336,602	12,687,095	129,877,009	2,753,393	0	0	48,885,871	421,098
Hopewell	157,861,548	5,518,998	268,354,358	8,184,808	0	0	371,426,588	4,201,137
Lexington	44,001,871	1,867,151	86,864	3,692	0	0	189,714	8,063
Lynchburg	706,588,807	22,432,588	175,643,050	5,269,292	0	0	234,378,511	2,611,364
Manassas	394,726,840	13,983,311	528,032,440	4,948,396	0	0	107,611,630	1,592,865

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2020**

County	<u>Tangible Personal Property</u>		<u>Machinery and Tools</u>		<u>Merchants' Capital</u>		<u>Public Service Corporations</u>	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park **	\$148,861,685	\$5,208,029	\$1,001,820	\$35,064	\$0	\$0	\$29,893,474	\$463,349
Martinsville	121,108,524	2,785,075	9,271,824	171,529	0	0	26,482,800	287,280
Newport News	1,481,437,647	63,099,597	654,377,924	24,539,172	0	0	349,211,885	4,386,274
Norfolk	726,794,194	27,554,556	206,173,924	6,513,150	0	0	869,407,386	10,027,293
Norton	37,643,626	757,531	4,637,396	96,458	0	0	30,884,551	277,961
Petersburg **	179,256,015	8,717,055	38,823,776	1,475,303	0	0	311,967,873	7,372,264
Poquoson **	162,722,390	4,866,799	0	0	0	0	22,895,189	261,005
Portsmouth	732,639,336	36,622,623	36,345,212	1,090,356	0	0	258,103,971	3,410,114
Radford	65,753,638	1,597,872	18,002,979	316,852	0	0	26,609,808	207,557
Richmond**	1,644,133,094	60,527,462	676,103,593	15,550,383	0	0	969,397,157	11,619,031
Roanoke	942,833,369	31,727,372	106,574,029	3,676,804	0	0	473,460,193	5,823,703
Salem	380,608,309	12,917,114	123,793,514	3,961,392	0	0	64,324,330	772,147
Staunton	282,651,982	8,196,271	38,038,515	471,678	0	0	97,555,028	928,578
Suffolk	1,101,646,200	45,394,894	77,115,800	2,429,148	0	0	413,763,467	4,598,793
Virginia Beach **	4,564,438,531	171,690,393	221,880,258	488,137	0	0	1,965,274,152	9,951,836
Waynesboro	206,700,318	6,701,010	34,311,318	1,115,118	0	0	111,089,319	1,001,003
Williamsburg **	86,814,015	3,023,695	35,850	1,255	0	0	54,685,977	328,116
Winchester	505,642,188	17,012,500	126,646,975	1,646,411	0	0	84,348,848	786,017
Total Cities	\$22,487,076,007	\$788,395,603	\$4,042,970,331	\$99,225,723	\$0	\$0	\$9,752,830,426	\$101,556,996
Total Counties	\$77,565,160,305	\$2,852,882,929	\$7,948,153,552	\$151,215,382	\$1,433,318,097	\$15,272,309	\$41,397,021,821	\$324,832,901
Aggregate	\$100,052,236,313	\$3,641,278,531	\$11,991,123,883	\$250,441,105	\$1,433,318,097	\$15,272,309	\$51,149,852,247	\$426,389,897

Notes:

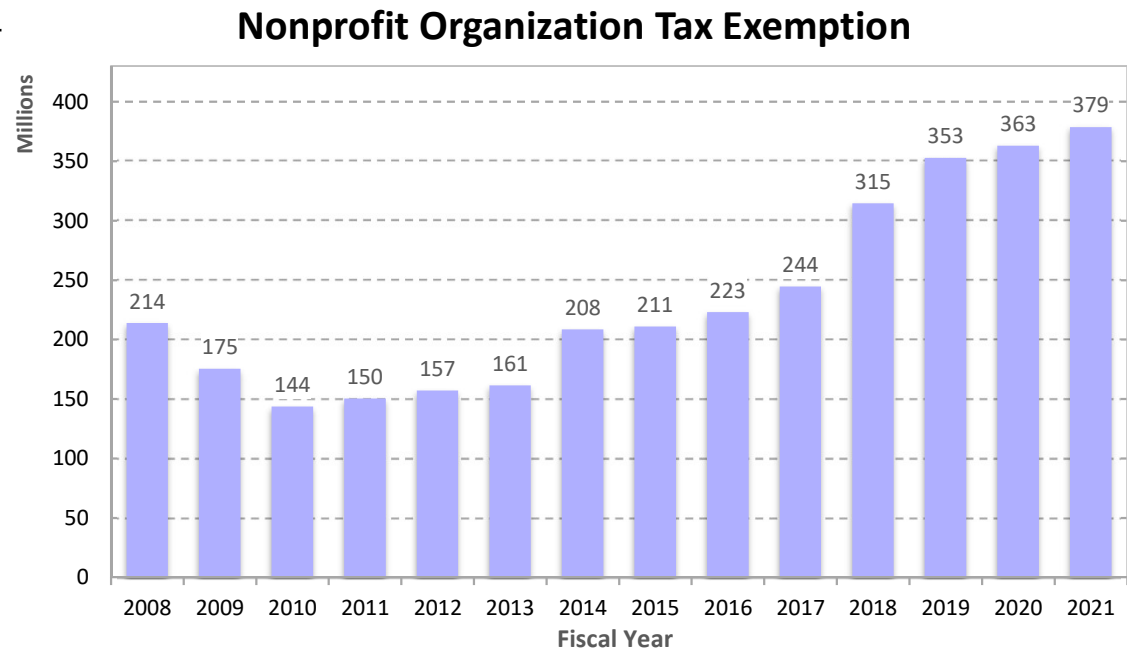
1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
2. Data are based on information provided by local Commissioners of the Revenue and Assessors to the Virginia Department of Taxation, Property Tax Unit
3. Tangible personal property includes motor vehicles, 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. Bedford County data includes data from the City of Bedford, which reverted to a town effective July 1, 2013.

** Did not respond to survey. Used last year's data.

* Errors on surveys. Used previous data on file.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report By Fiscal Year

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations	
Fiscal Year	Amount (\$)
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
2015	210,994,603
2016	223,074,820
2017	244,370,076
2018	314,543,689
2019	352,673,576
2020	362,781,522
2021	378,603,136



Notes:

1. Prior to 2003, 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 annual 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 FY 2007 estimate is understated. It does not include the estimated purchases of such organizations that did not apply for a new exemption under *Va. Code* 58.1-609.11 prior to July 1, 2007.

2. Each Fiscal Year, the State's blended Retail Sales and Use Tax rate is used to calculate the tax expenditure resulting from purchases made by Non-profit organizations. From Fiscal Year 2007 to Fiscal year 2013, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5%. From Fiscal Year 2014 to Fiscal year 2019, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5.67%. In Fiscal Year 2020, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption is 5.69%. In FY 2021, the blended RSUT rate is 5.737%

Directory

Virginia Department of Taxation

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Other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at <http://www.coopercenter.org>, or contact Meredith Gunter at (434) 982-5585 or by e-mail at meredith.gunter@virginia.edu.

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

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