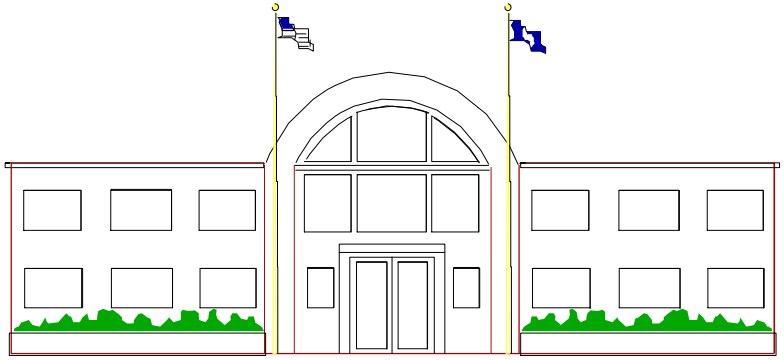
VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT
FISCAL YEAR 2002



VIRGINIA DEPARTMENT of TAXATION

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ANNUAL REPORT

FISCAL YEAR 2002

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

The Honorable Mark R. Warner, Governor

The Honorable John M. Bennett, Secretary of Finance

Kenneth W. Thorson, Tax Commissioner

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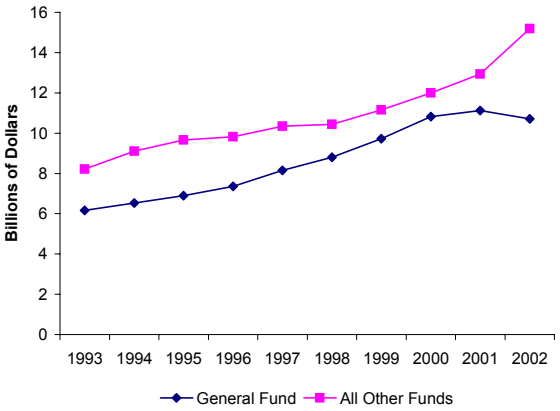
Net Revenue Collections

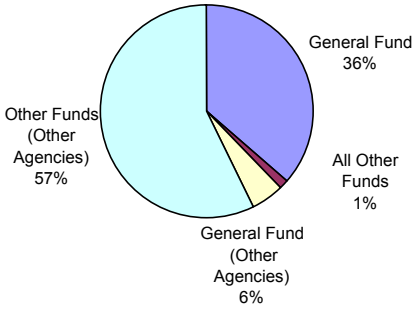
	FY 2001	FY 2002	2002/2001 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	$11,134,476,000	$10,710,786,258	-3.81%
All Other Funds	12,929,453,000	15,191,274,040	17.49%
Total Commonwealth Collections	$24,063,929,000	$25,902,060,298	7.64%
By the Department of Taxation*			
General Fund	$10,049,367,000	$9,412,815,000	-6.33%
All Other Funds	428,040,000	362,761,000	-15.25%
Total Department Collections	$10,477,407,000	$9,775,576,000	-6.70%
By Other Agencies			
General Fund	$1,085,109,000	$1,297,971,258	19.62%
All Other Funds	12,501,413,000	14,828,513,040	18.61%
Total from Other Agencies	$13,586,522,000	$16,126,484,298	18.69%

* Includes various miscellaneous taxes.
Note: Fiscal Year runs July 1 through June 30

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2002



Department of Taxation General Fund Expenditures

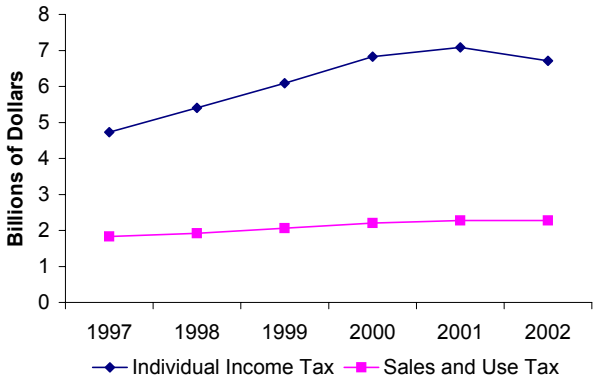
Budget Programs	FY 2001 Expenditures	FY 2002 Expenditures
Revenue Administrative Services	$38,039,752	$37,496,159
Research Services	899,224	1,309,060
Tax Value Assistance to Localities	554,719	560,754
Administrative and Support Services	18,826,329	18,111,511
Total	$58,320,024	$57,477,484
Cost per $100 of collections	$0.56	$0.59

The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above.
FY 2001 expenditures on behalf of SLEAC were $52,034.
FY 2002 expenditures on behalf of SLEAC were $65,612.
Also excluded are expenditures for the Federal Retirees Settlement Program.

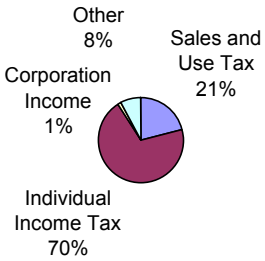
Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation

Revenues	FY 2001	FY 2002	2002/2001 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	$4,624,000	$10,161,000	119.74%
Corporation income	363,757,000	290,215,000	-20.22%
Individual income*	7,087,017,000	6,710,771,000	-5.31%
Estate (inheritance, gift, and estate)	126,839,000	133,661,000	5.38%
Recordation and deeds of conveyance	162,533,000	208,872,000	28.51%
Suits, wills and administration	5,089,000	5,015,000	-1.45%
State sales, use, and vending (GF part)	2,272,954,000	2,028,331,000	-10.76%
Tobacco products	15,074,000	15,023,000	-0.34%
Watercraft sales and use	5,847,000	5,348,000	-8.53%
Railroad companies	4,966,000	4,751,000	-4.33%
Car line companies	667,000	667,000	0.00%
Total Department GF Revenues	$10,049,367,000	$9,412,815,000	-6.33%
All Other Funds Revenues			
Aircraft sales and use	$3,401,000	$6,832,000	100.88%
Egg excise	148,000	149,000	0.68%
Forest products	1,711,000	1,619,000	-5.38%
Peanut excise	300,000	317,000	5.67%
Soybeans	324,000	346,000	6.79%
Transportation sales tax (SF part)	387,637,000	322,139,000	-16.90%
Misc. Revenues (Transp. District)	65,000	64,000	-1.54%
Tire tax	2,645,000	2,561,000	-3.18%
Sales tax on fuel	30,359,000	27,295,000	-10.09%
Corn excise	275,000	287,000	4.36%
Small grains tax	131,000	135,000	3.05%
Sheep	23,000	20,000	-13.04%
Litter tax	743,000	743,000	0.00%
Soft drink excise	138,000	102,000	-26.09%
Cotton	140,000	152,000	8.57%
Total Department Other Fund Revenues	$428,040,000	$362,761,000	-15.25%
Aggregate (All Funds)	$10,477,407,000	$9,775,576,000	-6.70%

Fiscal Year Department Net Revenue Collections
Selected Tax Sources



Collection of Revenues Administered by the Department, FY 2002



*Individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding
The recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.
Note that these revenues do not include the local sales tax, and interest and penalties collected.
Figures may not sum to totals because of rounding.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1989	$2,761,909,448
1990	2,940,613,060
1991	2,979,396,790
1992	3,301,358,532
1993	3,469,210,307
1994	3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036

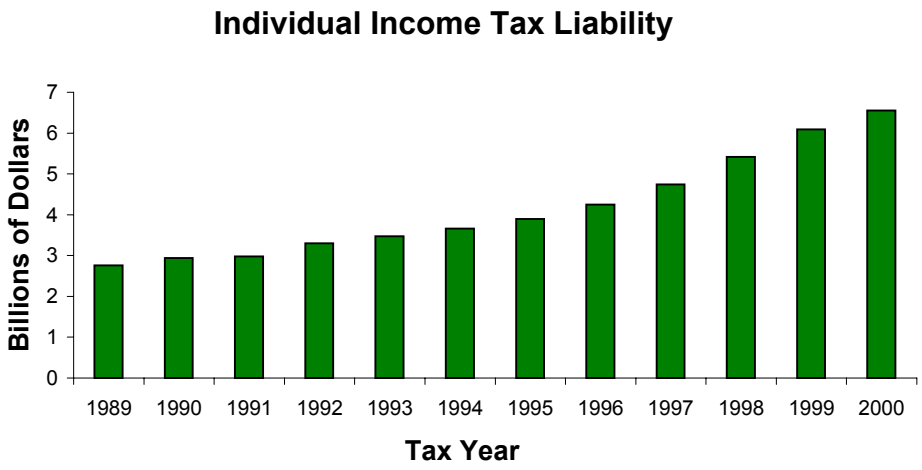


Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Taxable Income, Total Tax Liability, Average Tax Rate, and Total Deductions
Taxable Year 2000

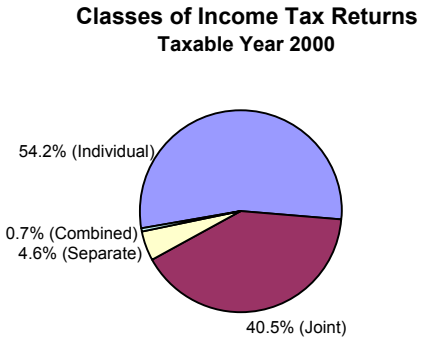
Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed ($)	Total Taxable Income	Total Tax Liability	Average Tax Rate	Itemized Deductions Claimed ($)	Standard Deductions Claimed ($)	Total Deductions Claimed ($)
Dollars										
0	to	999	$23,284,150	$237,300,682	$2,542,465	$50,905	2.00%	$143,491,657	$432,255,822	$575,747,479
1,000	to	1,999	91,204,497	56,184,015	6,391,161	127,835	2.00%	18,583,082	134,239,379	152,822,461
2,000	to	2,999	163,851,979	63,123,232	9,164,211	183,317	2.00%	21,613,897	153,295,198	174,909,095
3,000	to	3,999	228,965,914	65,196,304	11,137,313	226,704	2.04%	22,459,908	159,852,702	182,312,610
4,000	to	4,999	286,588,680	65,554,691	15,649,534	335,457	2.14%	24,813,281	158,192,274	183,005,555
5,000	to	5,999	351,218,877	69,697,193	106,130,564	2,231,979	2.10%	34,725,734	162,231,228	196,956,962
6,000	to	6,999	394,736,686	69,323,859	147,257,018	3,169,848	2.15%	39,720,364	155,529,847	195,250,211
7,000	to	7,999	438,090,002	69,160,908	185,336,677	4,267,509	2.30%	43,684,712	151,273,675	194,958,387
8,000	to	8,999	469,864,038	69,111,852	224,380,255	5,536,842	2.47%	51,262,132	143,012,005	194,274,137
9,000	to	9,999	513,153,021	71,238,204	263,125,381	7,123,695	2.71%	53,132,644	141,136,166	194,268,810
10,000	to	10,999	555,563,974	71,154,547	303,221,903	8,988,552	2.96%	57,598,219	138,226,004	195,824,223
11,000	to	11,999	591,428,834	70,208,382	339,750,655	10,796,599	3.18%	59,875,823	134,149,585	194,025,408
12,000	to	12,999	636,986,893	71,051,914	380,563,535	12,757,026	3.35%	61,792,195	133,360,037	195,152,232
13,000	to	13,999	682,925,784	71,260,523	422,877,298	14,806,154	3.50%	65,632,135	133,213,281	198,845,416
14,000	to	14,999	725,370,643	71,124,588	461,471,511	16,734,119	3.63%	68,897,051	131,694,800	200,591,851
15,000	to	19,999	4,217,086,389	348,961,619	2,871,956,467	111,949,095	3.90%	392,431,744	627,396,259	1,019,828,003
20,000	to	24,999	4,813,823,765	318,824,846	3,486,976,657	146,538,140	4.20%	477,176,368	531,035,511	1,008,211,879
25,000	to	29,999	5,217,346,874	289,453,784	3,918,402,446	174,511,862	4.45%	563,057,871	439,665,251	1,002,723,122
30,000	to	34,999	5,431,377,775	262,842,424	4,169,312,059	192,624,818	4.62%	864,822,843	357,250,935	1,222,073,778
35,000	to	39,999	5,458,681,490	242,016,912	4,238,202,533	200,112,482	4.72%	681,604,122	287,243,698	968,847,820
40,000	to	44,999	5,452,291,208	225,712,744	4,274,921,448	204,795,233	4.79%	708,021,195	233,147,158	941,168,353
45,000	to	49,999	5,372,329,186	209,894,363	4,244,662,404	205,684,492	4.85%	719,281,490	186,279,782	905,561,272
50,000	to	74,999	25,003,466,883	835,000,800	20,109,713,205	1,001,737,208	4.98%	3,532,264,307	460,080,660	3,992,344,967
75,000	to	99,999	18,864,746,701	489,777,087	15,472,924,337	799,307,869	5.17%	3,501,516,596	106,782,224	3,608,298,820
100,000	and	Over	70,063,816,656	735,643,140	61,950,951,750	3,427,620,296	5.53%	7,273,620,258	50,180,935	7,323,801,193
TOTALS			**$156,048,200,899**	**$5,148,818,613**	**$127,617,022,787**	**$6,552,218,036**	**5.13%**	**$19,481,079,628**	**$5,740,724,416**	**$25,221,804,044**

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

All revenue is deposited to the state General Fund.

Average tax rate is the total tax liability divided by the total taxable income.

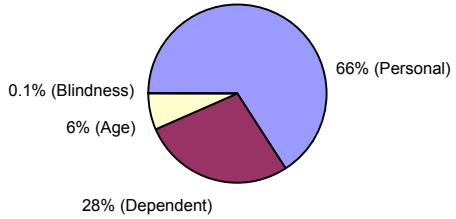
Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2000



Adjusted Gross Income Classes	Individual Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
Dollars					
999 and Below	88,453	64,288	9,516	208	162,465
1,000 to 1,999	50,632	6,359	3,226	68	60,285
2,000 to 2,999	55,654	6,578	3,252	89	65,573
3,000 to 3,999	55,476	6,600	3,282	102	65,460
4,000 to 4,999	53,697	6,608	3,360	97	63,762
5,000 to 5,999	53,708	6,782	3,330	121	63,941
6,000 to 6,999	50,429	6,977	3,240	117	60,763
7,000 to 7,999	47,901	7,338	3,108	136	58,483
8,000 to 8,999	44,350	7,653	3,117	189	55,309
9,000 to 9,999	42,576	8,117	3,114	203	54,010
10,000 to 10,999	41,436	8,208	3,065	213	52,922
11,000 to 11,999	39,905	8,251	3,049	235	51,440
12,000 to 12,999	39,017	8,607	3,082	263	50,969
13,000 to 13,999	38,644	8,657	3,035	257	50,593
14,000 to 14,999	37,789	9,020	2,946	278	50,033
15,000 to 19,999	178,686	46,255	15,217	1,380	241,538
20,000 to 24,999	150,535	48,440	13,965	1,474	214,414
25,000 to 29,999	125,184	50,895	12,625	1,406	190,110
30,000 to 34,999	101,934	53,981	10,275	1,245	167,435
35,000 to 39,999	79,870	56,945	7,653	1,328	145,796
40,000 to 44,999	61,908	59,508	5,879	1,172	128,467
45,000 to 49,999	47,236	60,506	4,446	1,037	113,225
50,000 to 74,999	119,751	273,021	10,996	4,081	407,849
75,000 to 99,999	41,016	172,068	3,644	2,330	219,058
100,000 and Over	38,358	266,895	4,112	3,481	312,846
TOTALS	**1,684,145**	**1,258,557**	**142,534**	**21,510**	**3,106,746**

Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2000

Classes of Income Tax Returns
Taxable Year 2000



Adjusted Gross Income Classes	Total Number Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
Dollars						
999 and Below	162,465	227,796	14,577	99,288	1,196	342,857
1,000 to 1,999	60,285	66,947	6,400	8,183	147	81,677
2,000 to 2,999	65,573	72,447	8,750	8,157	153	89,507
3,000 to 3,999	65,460	72,358	10,647	7,907	131	91,043
4,000 to 4,999	63,762	70,635	11,904	7,780	179	90,498
5,000 to 5,999	63,941	71,006	15,296	8,474	147	94,923
6,000 to 6,999	60,763	67,994	17,317	8,168	168	93,647
7,000 to 7,999	58,483	66,079	19,005	7,706	163	92,953
8,000 to 8,999	55,309	63,256	20,827	8,059	145	92,287
9,000 to 9,999	54,010	62,444	23,732	8,153	198	94,527
10,000 to 10,999	52,922	61,465	24,782	7,674	179	94,100
11,000 to 11,999	51,440	60,025	25,073	7,308	165	92,571
12,000 to 12,999	50,969	59,925	25,935	7,152	188	93,200
13,000 to 13,999	50,593	59,599	26,449	6,928	169	93,145
14,000 to 14,999	50,033	59,409	26,460	6,746	120	92,735
15,000 to 19,999	241,538	289,495	131,822	29,818	749	451,884
20,000 to 24,999	214,414	264,637	120,537	24,432	653	410,259
25,000 to 29,999	190,110	242,655	106,887	20,411	518	370,471
30,000 to 34,999	167,435	222,889	94,588	17,626	453	335,556
35,000 to 39,999	145,796	204,271	88,680	15,027	335	308,313
40,000 to 44,999	128,467	189,275	84,450	12,668	280	286,673
45,000 to 49,999	113,225	174,909	80,135	10,983	233	266,260
50,000 to 74,999	407,849	685,345	333,385	36,413	862	1,056,005
75,000 to 99,999	219,058	393,571	205,625	18,373	394	617,963
100,000 and Over	312,846	583,406	309,240	35,796	626	929,068
TOTALS	**3,106,746**	**4,391,838**	**1,832,503**	**429,230**	**8,551**	**6,662,122**

Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2000

County	Adjusted Gross Income: $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
Accomack	$4,558,420	$13,789,063	$23,464,934	$32,517,811	$24,692,971	$22,575,007	$41,418,288	$38,757,969	$68,706,923	$34,866,112	$71,215,414	$376,562,912
Albemarle	7,860,413	19,501,502	28,188,196	40,335,434	46,144,021	52,044,127	115,910,956	113,372,263	283,296,668	236,238,050	1,415,643,154	2,358,534,784
Alleghany	1,405,514	3,477,056	5,701,600	7,129,533	8,614,074	8,036,908	20,226,056	21,683,154	56,887,889	29,632,286	33,940,087	196,734,157
Amelia	1,148,583	3,316,165	5,588,309	6,765,207	8,812,653	10,058,383	18,223,938	18,324,140	40,180,019	22,428,129	25,940,948	160,786,474
Amherst	3,361,782	9,175,397	14,439,950	21,292,948	23,460,359	24,854,553	49,674,622	47,914,896	107,183,472	52,311,910	60,202,905	413,872,794
Appomattox	1,715,194	4,243,887	7,260,253	10,255,368	10,554,973	11,880,754	22,321,697	21,019,162	46,914,135	24,541,686	25,642,755	186,349,864
Arlington	15,219,055	50,889,828	86,509,195	118,191,890	140,961,911	173,185,381	418,259,967	435,352,258	955,573,365	762,384,599	3,813,165,280	6,969,692,729
Augusta	6,742,696	18,150,904	28,371,136	38,355,062	47,602,589	56,280,340	113,272,941	121,047,471	278,217,569	147,795,091	237,410,449	1,093,246,248
Bath	698,999	1,491,386	2,916,295	4,539,702	5,847,797	4,748,346	8,952,082	9,244,667	15,559,421	8,681,233	18,154,105	80,834,033
Bedford	5,934,337	15,675,434	23,927,928	36,330,971	41,676,433	42,826,886	94,896,257	103,921,397	254,359,507	164,689,431	326,460,531	1,110,699,112
Bland	597,450	1,762,325	3,035,972	3,734,315	4,115,815	5,020,414	10,447,469	11,372,047	19,737,685	7,464,109	8,317,432	75,605,033
Botetourt	3,136,314	7,529,471	11,231,034	16,690,805	19,632,858	21,112,630	44,599,444	50,886,723	138,087,045	96,113,777	166,824,606	575,844,707
Brunswick	1,798,594	5,537,706	9,385,029	12,819,374	13,348,099	15,364,432	23,808,895	18,305,242	35,110,772	15,059,106	24,253,095	174,790,344
Buchanan	2,885,579	8,000,150	12,456,468	13,170,826	14,841,422	16,110,648	30,651,803	29,996,294	48,585,955	19,287,611	43,778,631	239,765,387
Buckingham	1,444,337	3,921,362	6,704,465	10,103,143	11,697,872	13,789,744	20,010,380	17,679,097	31,772,040	12,871,447	20,991,156	150,985,043
Campbell	5,221,924	14,721,978	23,017,983	33,673,778	39,506,664	42,096,398	80,730,195	81,658,681	185,275,328	99,481,034	124,075,830	729,459,793
Caroline	2,314,220	6,837,339	10,437,352	16,340,144	17,332,536	20,218,474	39,629,601	34,691,876	81,239,548	43,769,198	49,514,764	322,325,052
Carroll	2,989,809	9,163,963	15,045,047	21,379,766	21,887,009	21,642,912	46,435,127	47,145,322	68,393,872	19,769,549	32,236,206	306,088,582
Charles City	748,573	2,075,734	3,479,964	5,667,384	6,489,342	6,537,625	12,539,506	11,227,637	23,824,564	16,808,472	27,666,514	117,065,315
Charlotte	1,410,754	4,058,580	6,680,610	10,688,293	10,536,292	10,249,921	17,301,487	14,414,760	28,083,662	10,609,647	15,087,500	129,121,506
Chesterfield	28,907,261	66,008,209	85,814,593	113,733,793	144,796,102	174,489,752	401,022,265	429,205,500	1,174,719,729	1,010,750,814	2,460,297,868	6,089,745,886
Clarke	1,221,676	3,201,947	4,626,249	6,556,459	8,226,021	8,988,550	19,301,361	20,288,350	48,297,295	45,299,901	152,071,041	318,078,850
Craig	478,836	1,351,544	2,057,623	3,274,483	4,267,910	4,107,387	8,636,081	9,958,571	18,609,958	6,765,935	8,373,306	67,881,634
Culpeper	3,533,535	10,051,951	14,856,119	19,362,605	23,477,624	26,342,325	49,768,970	52,939,076	126,060,464	95,613,886	177,265,942	599,272,497
Cumberland	700,760	2,735,347	4,436,093	6,092,337	7,333,212	7,661,828	13,384,680	10,848,329	22,667,153	9,879,546	16,376,624	102,115,909
Dickenson	1,695,188	5,287,759	7,889,192	8,386,051	9,008,578	10,749,011	20,084,615	19,619,082	30,347,512	8,673,454	12,475,898	134,216,340
Dinwiddie	2,292,957	6,359,982	10,002,888	16,023,066	19,158,721	20,736,950	40,193,657	38,838,839	89,379,556	51,470,559	55,369,083	349,826,258
Essex	1,126,992	3,516,359	5,861,435	7,402,671	8,815,119	8,654,078	16,591,007	13,103,226	27,977,546	16,973,452	28,966,779	138,988,664
Fairfax	92,171,578	238,177,410	325,539,062	427,165,361	523,968,597	611,057,365	1,457,055,644	1,556,774,257	3,936,271,247	3,842,238,909	25,144,994,525	38,155,413,955
Fauquier	5,577,331	13,792,096	19,013,103	25,008,678	29,795,213	34,718,293	81,149,962	84,147,453	236,069,296	229,154,529	1,022,916,150	1,781,342,104

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2000

County	$0 to $4,999	$5,000 to $9,999	$10,000 to $14,999	$15,000 to $19,999	$20,000 to $24,999	$25,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $74,999	$75,000 to $99,999	$100,000 and Over	Total Adjusted Gross Income
Floyd	$1,340,208	$4,587,343	$6,219,879	$9,053,253	$10,605,590	$11,314,085	$24,749,520	$24,129,797	$42,563,460	$15,953,530	$20,326,433	$170,843,098
Fluvanna	1,788,351	4,807,229	7,696,188	10,926,421	13,991,128	16,340,347	32,217,182	34,141,768	84,166,006	46,266,304	64,960,078	317,301,002
Franklin	5,576,625	13,607,542	23,727,574	36,193,671	42,523,639	38,834,694	74,199,692	73,976,632	149,608,899	76,283,751	194,026,935	728,559,654
Frederick	6,793,266	17,158,661	25,386,978	33,339,984	43,955,354	49,350,689	106,016,372	111,250,439	269,342,706	167,700,794	327,090,090	1,157,385,333
Giles	1,769,259	5,101,085	8,044,651	11,427,706	13,065,257	13,641,238	30,701,676	27,859,711	56,925,219	23,027,918	25,519,335	217,083,055
Gloucester	3,986,041	10,679,903	16,486,858	21,302,742	22,677,254	23,585,309	53,127,974	56,399,521	135,995,876	78,264,921	126,136,439	548,642,838
Goochland	1,606,678	4,457,684	6,060,513	8,395,438	11,103,242	10,670,376	23,402,172	23,436,926	66,258,907	53,731,757	436,053,519	645,177,212
Grayson	2,089,580	5,455,947	9,153,217	14,594,479	14,089,849	14,121,914	29,703,830	24,729,396	36,992,428	9,708,932	21,020,205	181,659,777
Greene	1,365,527	3,662,541	5,881,381	8,777,446	11,597,627	12,268,540	26,055,402	27,766,755	71,328,493	35,453,203	38,325,039	242,481,954
Greensville	1,320,018	4,011,569	6,141,221	9,609,501	10,801,961	12,971,758	18,217,840	14,146,485	26,171,340	8,685,263	16,102,359	128,179,315
Halifax	4,006,109	12,142,686	19,108,273	29,485,890	32,194,471	32,705,769	50,819,359	47,685,439	96,856,958	40,377,792	67,798,320	433,181,066
Hanover	9,354,752	21,076,024	27,915,080	37,910,983	47,252,885	54,470,965	120,327,852	127,636,888	407,048,134	388,156,271	821,528,789	2,062,678,623
Henrico	27,236,452	71,267,565	103,710,181	147,369,490	192,307,773	224,434,099	483,936,643	447,886,740	1,035,900,865	831,547,935	2,863,107,692	6,428,705,435
Henry	7,376,480	20,410,849	35,448,598	53,377,700	55,387,887	51,136,079	93,881,627	87,165,050	154,919,435	58,605,907	135,491,918	753,201,530
Highland	249,319	852,657	1,497,408	1,767,638	2,012,925	1,922,000	3,664,296	3,186,750	6,619,836	2,402,743	8,308,545	32,484,117
Isle of Wight	3,282,492	9,168,344	13,057,538	18,140,137	20,717,396	19,079,379	43,659,176	47,934,430	127,422,319	88,340,413	142,767,566	533,569,190
James City	6,364,618	15,941,999	21,726,877	29,270,382	30,826,665	30,394,313	69,057,018	73,320,571	199,589,722	177,295,945	719,676,398	1,373,464,508
King and Queen	1,718,112	4,642,628	7,021,485	8,629,293	11,050,624	10,762,403	22,927,398	24,022,036	70,020,634	54,184,236	96,902,837	311,881,686
King George	718,435	1,961,682	3,147,565	4,838,121	4,731,172	4,893,985	9,942,608	9,570,205	20,695,686	11,355,363	15,601,116	87,455,938
King William	1,256,609	3,332,043	5,311,607	8,036,120	9,049,621	10,416,575	20,590,820	22,918,787	64,491,648	40,016,013	52,419,812	237,839,655
Lancaster	1,556,764	4,271,944	6,905,057	8,357,287	7,941,886	8,914,807	16,042,989	14,864,040	31,353,730	21,180,970	111,528,064	232,917,538
Lee	2,556,864	7,464,371	12,332,950	14,068,138	13,111,157	14,875,041	26,635,767	25,356,705	37,453,792	13,411,276	20,932,982	188,199,043
Loudoun	14,328,719	33,560,721	43,088,345	60,710,866	78,544,290	95,629,296	238,354,199	272,655,279	778,584,897	894,552,129	4,275,893,663	6,785,902,404
Louisa	2,458,415	7,105,546	11,458,611	16,576,379	19,588,824	21,382,785	40,670,608	42,535,779	97,255,293	52,531,615	80,701,156	392,265,011
Lunenburg	1,333,668	4,303,489	7,197,306	9,397,711	9,037,134	9,965,375	15,954,210	14,379,840	27,013,761	10,549,639	25,603,016	134,735,149
Madison	1,435,663	3,869,884	5,856,108	8,290,219	9,362,054	10,187,050	19,411,491	21,096,589	45,748,317	24,793,715	49,211,911	199,263,001
Mathews	1,213,444	3,000,031	3,872,221	5,527,007	5,624,137	5,859,787	12,804,224	15,180,025	31,361,704	17,749,410	66,934,820	169,126,810
Mecklenburg	3,806,095	12,041,964	19,979,217	30,325,364	27,063,429	25,110,040	42,887,790	38,602,962	76,648,581	34,993,473	69,623,225	381,082,140
Middlesex	1,027,656	2,790,037	4,893,684	6,253,875	6,050,949	6,814,950	14,321,795	13,486,148	31,382,305	17,641,616	59,045,576	163,708,591
Montgomery	9,015,333	25,731,003	37,214,465	48,054,279	48,787,670	53,062,225	102,493,025	104,423,670	223,701,571	143,415,647	320,329,819	1,116,228,707

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2000

County	$0 to $4,999	$5,000 to $9,999	$10,000 to $14,999	$15,000 to $19,999	$20,000 to $24,999	$25,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $74,999	$75,000 to $99,999	$100,000 and Over	Total Adjusted Gross Income
Nelson	$1,464,307	$4,350,343	$7,249,180	$10,350,008	$12,095,572	$12,255,005	$21,872,043	$21,769,576	$46,403,843	$28,097,621	$79,261,957	$245,169,455
New Kent	1,249,093	3,409,104	4,505,645	5,830,725	8,107,474	9,171,643	19,630,628	23,487,225	70,096,002	56,447,620	70,671,219	272,606,378
Northampton	1,934,698	4,908,026	8,717,048	10,594,467	9,762,987	8,238,599	15,347,831	12,611,787	22,947,100	10,900,788	41,228,565	147,191,896
Northumberland	1,537,230	4,532,363	6,865,894	8,700,050	8,590,955	8,578,113	17,066,977	15,930,889	35,497,270	20,079,689	78,802,023	206,181,453
Nottoway	1,664,047	4,957,858	9,234,128	9,659,829	10,138,239	11,414,445	19,596,588	18,623,209	35,645,393	18,848,286	26,535,068	166,317,090
Orange	2,610,639	7,948,439	11,981,711	17,241,172	20,739,006	22,445,230	44,003,967	44,100,309	101,183,459	55,915,345	133,868,947	462,038,224
Page	2,528,320	8,148,846	12,900,185	18,788,207	20,258,984	19,185,914	38,497,133	40,255,913	65,334,570	27,310,488	41,198,768	294,407,328
Patrick	2,012,276	5,366,882	9,763,728	14,717,239	16,790,165	16,236,325	32,987,207	29,290,395	43,296,604	15,407,134	27,330,132	213,198,087
Pittsylvania	6,916,040	20,654,887	31,922,406	46,282,022	57,281,493	53,541,733	100,129,163	104,082,910	218,820,753	96,488,311	156,265,364	892,385,082
Powhatan	1,813,162	4,852,919	6,398,784	9,121,692	11,850,912	13,351,421	30,531,553	33,643,715	102,004,134	85,643,647	151,094,477	450,306,416
Prince Edward	1,742,096	5,664,326	9,289,737	11,546,292	11,663,853	13,081,725	21,247,817	20,310,555	39,621,189	20,281,258	47,821,279	202,270,127
Prince George	3,033,132	8,197,824	10,531,539	14,356,066	17,121,780	17,352,552	34,476,646	41,186,203	114,658,223	90,530,786	140,163,559	491,608,310
Prince William	26,882,092	69,933,521	95,905,583	125,285,618	156,016,519	187,400,990	451,089,707	474,369,673	1,181,607,640	1,130,149,958	2,516,721,234	6,415,362,535
Pulaski	4,015,065	11,053,277	17,938,667	25,972,532	25,727,364	26,106,480	59,094,367	61,050,089	120,091,828	57,170,996	72,000,343	480,221,008
Rappahannock	711,234	2,143,628	2,960,900	4,260,561	5,816,875	5,457,371	11,246,856	12,578,305	27,652,297	19,655,557	77,029,692	169,513,276
Richmond	1,278,609	3,166,428	4,918,949	5,476,644	5,759,379	7,187,461	12,547,400	11,472,080	21,912,009	12,607,360	23,271,617	109,597,936
Roanoke	9,996,646	24,700,451	33,473,771	49,232,651	58,316,403	62,602,595	132,684,720	151,433,553	390,709,750	274,420,299	739,860,383	1,927,431,222
Rockbridge	2,263,404	6,073,234	10,431,683	13,000,532	16,912,093	17,310,576	33,726,450	33,047,196	68,175,219	30,480,971	65,141,615	296,562,973
Rockingham	7,393,321	20,285,933	31,367,563	47,871,253	56,867,421	57,975,740	118,918,373	122,570,603	252,083,302	130,695,461	275,617,307	1,121,646,277
Russell	3,203,229	9,670,764	15,744,688	18,541,429	20,711,080	21,487,461	39,586,586	38,172,219	68,172,839	28,010,275	36,614,551	299,915,121
Scott	2,270,471	7,173,671	11,178,396	14,446,011	16,189,082	16,690,025	38,367,461	35,098,213	53,422,263	19,375,757	31,342,955	245,554,305
Shenandoah	3,769,430	11,313,301	16,916,665	25,550,197	30,845,537	33,133,102	62,734,781	64,874,747	131,032,302	54,283,415	105,638,979	540,092,456
Smyth	4,213,028	11,499,830	17,520,766	23,778,245	30,636,817	30,111,255	50,911,438	50,117,784	83,733,315	26,365,757	49,253,090	378,141,325
Southampton	1,983,474	5,319,474	8,629,792	9,743,592	11,156,092	14,215,102	23,075,839	22,903,393	59,767,284	36,651,042	34,666,271	228,111,355
Spotsylvania	9,380,127	24,020,739	32,966,046	45,157,371	53,682,237	65,089,167	141,383,544	152,740,926	428,652,285	342,173,819	577,906,062	1,873,152,323
Stafford	9,319,821	22,997,466	29,801,628	37,243,332	43,548,727	49,059,627	112,378,815	122,466,254	374,815,469	396,222,860	925,624,144	2,123,478,143
Surry	868,230	2,227,726	3,397,088	4,607,709	4,519,741	5,085,794	9,943,617	9,323,239	21,605,745	10,643,932	17,031,222	89,254,043
Sussex	1,057,812	3,353,995	5,998,834	8,891,248	9,126,633	9,696,830	16,212,567	11,860,584	22,412,539	11,942,685	14,970,122	115,523,849
Tazewell	4,987,032	14,542,614	22,264,825	25,872,283	28,840,264	30,022,424	59,481,203	56,903,244	100,796,645	49,414,059	138,638,069	531,762,662
Warren	3,295,076	9,160,946	13,940,875	19,302,094	23,450,283	24,342,588	53,912,379	58,163,984	134,411,748	79,817,531	109,617,536	529,415,040

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2000

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
Washington	$6,065,220	$17,763,511	$27,067,033	$38,187,476	$42,229,457	$44,577,880	$85,475,348	$82,503,471	$142,593,638	$70,153,106	$204,478,871	$761,095,011
Westmoreland	2,144,967	6,321,025	9,594,841	12,106,951	12,119,501	12,618,933	22,802,373	21,960,217	44,296,157	27,508,226	51,693,379	223,166,570
Wise	4,539,436	12,686,821	17,823,012	22,401,676	23,975,051	26,828,311	50,472,591	51,843,555	95,325,561	44,262,513	64,387,826	414,546,353
Wythe	3,238,488	9,807,854	15,561,930	19,838,745	22,054,430	22,600,541	45,838,631	46,331,010	79,951,482	33,264,512	52,310,585	350,798,208
York	6,529,528	15,378,580	19,530,590	23,669,255	27,214,494	28,126,448	66,286,661	70,568,920	198,155,093	186,474,711	445,242,776	1,087,177,056
Total Counties	**$484,740,993**	**$1,295,853,411**	**$1,907,773,223**	**$2,600,619,952**	**$3,051,773,537**	**$3,383,834,701**	**$7,296,832,768**	**$7,523,129,047**	**$17,977,696,667**	**$14,177,497,718**	**$54,515,896,222**	**$114,215,648,239**

City	$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
Alexandria	$10,949,487	$38,803,915	$65,339,890	$88,453,036	$109,844,993	$129,313,363	$308,558,443	$298,216,595	$632,501,630	$480,312,797	$2,537,721,478	$4,700,015,627
Bedford	846,903	2,626,224	3,699,918	4,942,849	5,598,088	4,646,469	9,525,419	8,169,712	16,266,309	8,272,224	12,707,171	77,301,286
Bristol	4,200,096	12,859,669	19,616,138	25,504,259	29,655,745	27,978,405	44,333,812	34,920,165	55,049,371	28,815,893	63,341,661	346,275,214
Buena Vista	749,727	2,232,768	3,457,277	4,348,512	6,391,438	7,101,927	11,131,195	11,452,496	20,901,387	5,751,929	4,685,435	78,204,091
Charlottesville	5,651,964	17,038,353	22,530,775	35,160,345	36,208,913	36,482,996	69,459,717	54,830,308	113,254,025	70,586,369	347,407,529	808,611,294
Chesapeake	21,923,713	60,337,694	88,204,186	107,784,388	120,171,233	131,286,314	276,230,341	277,795,712	748,357,626	577,690,348	892,269,184	3,302,050,739
Clifton Forge	561,722	1,502,143	2,457,305	3,457,166	3,644,746	2,542,571	5,904,275	6,189,110	9,977,141	6,075,622	7,568,473	49,880,274
Colonial Heights	1,988,780	5,780,887	8,017,674	10,574,879	13,022,315	14,999,405	29,468,628	28,562,960	67,001,312	46,206,028	67,542,065	293,164,933
Covington	844,822	2,402,481	3,860,823	4,243,826	5,314,900	4,684,885	10,544,086	10,865,369	18,081,900	7,753,556	5,475,076	74,071,724
Danville	6,385,577	20,051,433	28,471,949	40,272,064	44,501,254	38,636,651	63,544,059	64,019,310	120,539,921	60,963,898	182,912,844	670,298,960
Emporia	812,348	2,347,129	3,941,144	5,612,554	5,669,618	5,514,769	8,651,693	5,982,530	10,984,355	5,013,292	23,339,046	77,868,478
Fairfax	2,074,671	5,728,471	8,144,268	10,511,614	12,946,696	15,251,669	36,231,474	39,070,855	91,418,260	85,842,129	300,659,960	607,880,067
Falls Church	1,499,863	3,783,420	4,672,576	6,871,377	7,345,893	9,002,230	21,582,434	24,763,706	52,186,332	47,739,071	303,431,360	482,878,262
Franklin	1,230,092	3,463,626	5,177,796	6,160,899	5,986,331	5,803,651	10,575,970	9,315,384	20,281,445	17,450,147	33,297,721	118,743,062
Fredericksburg	2,325,485	7,226,270	10,765,284	13,664,878	17,097,974	18,410,457	34,274,231	27,790,154	56,586,013	39,878,896	131,551,853	359,571,495
Galax	940,117	2,842,386	4,201,464	7,437,886	6,123,627	4,712,073	8,666,153	8,705,271	15,284,262	7,388,731	31,324,716	97,626,686
Hampton	14,779,400	44,102,948	65,791,222	81,821,128	92,276,146	95,484,743	194,548,477	188,756,624	381,424,077	236,073,153	292,680,446	1,687,738,364
Harrisonburg	4,328,171	11,372,621	17,656,684	24,554,051	22,942,877	24,776,538	42,544,291	39,349,825	76,080,850	44,705,765	148,915,420	457,227,093
Hopewell	2,584,772	8,087,054	12,502,989	15,271,040	17,494,153	19,074,067	34,268,391	30,236,286	62,407,309	29,356,255	25,290,421	256,572,737
Lexington	634,348	1,944,399	2,528,746	2,774,851	3,538,429	3,889,855	5,021,027	6,306,880	13,795,204	10,700,375	40,320,491	91,454,605

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2000

City	$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
Lynchburg	$8,244,879	$23,414,604	$36,503,529	$44,346,303	$47,744,282	$48,565,671	$90,572,745	$78,800,905	$167,011,268	$102,715,816	$365,306,810	$1,013,226,812
Manassas	3,355,368	9,243,878	12,185,936	16,278,672	22,199,058	26,786,308	63,676,890	59,210,654	139,471,168	133,838,946	270,954,567	757,201,445
Manassas Park	901,431	2,477,725	3,410,856	5,519,579	6,626,163	8,369,088	18,107,837	19,873,751	46,866,021	34,926,865	43,108,882	190,188,198
Martinsville	2,447,923	6,642,972	10,324,667	14,432,635	15,404,092	13,161,252	19,888,060	17,992,445	33,331,737	19,825,306	77,029,223	230,480,312
Newport News	20,825,374	60,102,687	92,549,042	113,691,246	116,722,445	120,199,139	248,145,812	234,617,834	490,260,257	280,886,731	478,691,063	2,256,691,630
Norfolk	25,753,371	85,525,932	127,789,435	146,530,456	141,983,419	139,816,699	260,038,765	217,080,745	402,827,931	226,780,967	885,549,286	2,659,677,006
Norton	625,652	1,878,046	2,458,124	3,014,408	3,163,390	2,868,662	5,522,359	5,339,331	10,422,197	4,854,284	10,404,501	50,550,954
Petersburg	3,878,893	13,577,681	23,000,442	29,955,821	32,234,102	31,642,319	47,419,763	35,768,863	62,892,002	33,174,722	51,434,488	364,979,096
Poquoson	1,450,999	3,251,375	4,060,526	4,832,345	5,566,196	6,125,181	14,855,479	18,189,754	47,766,368	43,692,499	106,304,702	256,095,424
Portsmouth	10,973,684	35,453,367	54,532,068	63,299,312	67,874,490	71,184,071	138,564,792	123,609,513	248,274,257	122,718,617	153,527,524	1,090,011,695
Radford	1,868,633	4,670,133	6,274,857	6,705,028	7,514,411	8,225,837	16,234,730	15,691,443	33,970,366	18,859,680	46,693,943	166,709,061
Richmond	21,474,417	67,891,517	109,314,144	141,751,519	157,126,967	170,414,561	309,751,877	245,696,336	434,349,441	286,805,415	1,767,691,630	3,712,267,824
Roanoke	11,758,820	35,611,932	57,560,951	81,740,392	90,802,366	82,871,954	150,287,743	131,592,729	243,368,076	115,028,342	354,897,751	1,355,521,056
Salem	2,931,563	7,369,017	11,491,597	16,744,848	20,303,175	20,938,854	36,766,102	38,533,723	89,075,886	53,674,700	125,682,724	423,512,189
Staunton	2,532,413	8,089,903	11,687,959	15,830,196	17,558,355	19,584,991	35,943,764	32,489,414	67,258,276	38,015,845	76,140,099	325,131,215
Suffolk	7,129,009	21,005,299	31,305,181	37,150,856	41,296,461	42,590,187	83,337,128	90,751,620	222,460,207	146,512,262	309,901,943	1,033,440,153
Virginia Beach	47,534,685	130,424,045	190,674,636	247,892,882	269,613,449	292,496,219	598,652,988	569,818,984	1,325,232,825	949,080,274	2,918,983,186	7,540,404,173
Waynesboro	2,265,950	6,511,465	9,941,366	13,417,388	16,548,738	17,539,697	31,463,313	27,450,529	57,386,777	28,931,014	68,921,088	280,377,325
Williamsburg	1,632,956	4,050,755	5,808,269	6,664,039	7,204,890	7,267,398	12,961,479	11,736,875	23,387,919	21,374,667	100,691,964	202,781,211
Winchester	3,178,971	9,396,564	13,832,536	17,582,919	21,471,333	23,093,572	40,048,303	35,182,258	68,114,283	41,096,923	166,441,053	439,438,715
Total Cities	**$266,077,049**	**$791,122,788**	**$1,195,744,229**	**$1,526,802,446**	**$1,674,733,151**	**$1,753,334,698**	**$3,447,304,045**	**$3,184,726,958**	**$6,796,105,991**	**$4,519,370,353**	**$13,830,798,777**	**$38,986,120,485**
Total Counties	**$484,740,993**	**$1,295,853,411**	**$1,907,773,223**	**$2,600,619,952**	**$3,051,773,537**	**$3,383,834,701**	**$7,296,832,768**	**$7,523,129,047**	**$17,977,696,667**	**$14,177,497,718**	**$54,515,896,222**	**$114,215,648,239**
Unassigned	**$43,077,178**	**$80,086,425**	**$88,758,676**	**$89,663,991**	**$87,317,077**	**$80,177,475**	**$145,922,452**	**$116,764,389**	**$229,664,225**	**$167,878,630**	**$1,717,121,657**	**$2,846,432,175**
Aggregate	**$793,895,220**	**$2,167,062,624**	**$3,192,276,128**	**$4,217,086,389**	**$4,813,823,765**	**$5,217,346,874**	**$10,890,059,265**	**$10,824,620,394**	**$25,003,466,883**	**$18,864,746,701**	**$70,063,816,656**	**$156,048,200,899**

Table 1.6

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 2000

	Exemptions		Number of Deductions				Number of Returns by Filing Status		
County	Number	Amount	Standard	Itemized	Total ($)	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	31,012	24,299,237	10,329	3,787	$73,272,190	14,116	8,434	5,129	553
Albemarle	74,457	58,014,212	16,955	16,392	311,414,189	33,347	17,314	14,879	1,154
Alleghany	12,428	9,849,334	3,969	1,447	28,533,562	5,416	2,285	2,979	152
Amelia	10,620	8,440,895	3,066	1,627	28,285,021	4,693	2,338	2,209	146
Amherst	27,867	22,088,784	8,498	4,048	69,389,006	12,546	6,536	5,649	361
Appomattox	13,518	10,741,712	4,368	1,652	32,552,732	6,020	3,038	2,790	192
Arlington	180,822	137,354,450	54,731	49,449	851,290,677	104,180	72,600	27,308	4,272
Augusta	64,839	51,353,013	18,060	10,378	173,314,118	28,438	12,947	14,694	797
Bath	5,182	4,077,999	1,933	486	13,080,463	2,419	1,260	1,129	30
Bedford	60,021	47,348,223	14,811	11,044	181,963,485	25,855	10,986	14,028	841
Bland	5,452	4,316,945	1,937	519	12,108,557	2,456	1,042	1,344	70
Botetourt	30,108	23,871,157	7,172	5,814	94,732,443	12,986	5,453	7,188	345
Brunswick	13,978	11,065,689	4,902	1,476	32,270,300	6,378	3,870	2,221	287
Buchanan	18,741	14,897,979	7,325	939	42,565,982	8,264	3,487	4,624	153
Buckingham	11,626	9,239,140	3,945	1,256	26,227,913	5,201	2,876	2,155	170
Campbell	46,890	37,262,024	14,482	6,495	116,259,561	20,977	10,461	9,898	618
Caroline	20,671	16,383,587	5,913	3,583	58,114,953	9,496	5,301	3,877	318
Carroll	24,687	19,461,064	9,173	2,070	53,778,398	11,243	4,982	5,874	387
Charles City	6,607	5,249,705	1,986	1,189	19,096,292	3,175	1,833	1,217	125
Charlotte	11,144	8,821,250	3,820	1,050	24,723,688	4,870	2,591	2,128	151
Chesterfield	263,463	206,863,352	50,326	63,547	957,076,710	113,873	56,217	53,567	4,089
Clarke	12,297	9,663,304	2,948	2,580	48,587,499	5,528	2,749	2,588	191
Craig	4,717	3,744,948	1,472	587	11,088,728	2,059	901	1,112	46
Culpeper	32,606	25,642,726	8,260	6,031	102,886,561	14,291	7,194	6,619	478
Cumberland	7,433	5,884,117	2,353	959	18,127,784	3,312	1,768	1,409	135
Dickenson	12,085	9,584,368	4,740	506	23,484,117	5,246	2,217	2,947	82
Dinwiddie	21,791	17,304,485	6,226	3,675	59,651,971	9,901	5,385	4,148	368
Essex	9,280	7,356,982	3,020	1,285	23,685,490	4,305	2,528	1,644	133
Fairfax	995,768	771,481,013	190,815	269,530	5,166,878,020	460,345	246,552	192,378	21,415
Fauquier	56,205	44,127,022	11,608	12,972	329,579,132	24,580	11,856	11,819	905

Table 1.6 continued

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 2000

	Exemptions		Number of Deductions				Number of Returns by Filing Status		
County	Number	Amount	Standard	Itemized	Total ($)	Total Returns	Individual	Married Joint	Married Nonjoint
Floyd	12,467	9,901,489	4,184	1,376	$29,003,970	5,560	2,431	2,958	171
Fluvanna	18,511	14,564,296	4,256	3,791	55,297,086	8,047	3,728	4,022	297
Franklin	44,795	35,457,071	14,392	5,839	121,472,085	20,231	9,462	10,128	641
Frederick	61,229	48,027,218	15,418	11,670	190,316,738	27,088	13,233	13,089	766
Giles	15,516	12,269,669	5,525	1,493	34,542,840	7,018	3,265	3,543	210
Gloucester	32,860	25,945,619	8,220	6,263	98,893,450	14,483	6,901	6,929	653
Goochland	16,865	13,344,875	3,620	3,879	86,291,652	7,499	3,451	3,828	220
Grayson	15,005	11,796,724	5,865	1,118	32,434,496	6,983	3,116	3,560	307
Greene	14,483	11,427,214	3,599	2,764	39,481,883	6,363	2,980	3,147	236
Greensville	9,959	7,867,429	3,366	1,324	24,568,962	4,690	2,964	1,401	325
Halifax	32,466	25,784,399	11,455	3,234	73,897,596	14,689	8,002	6,123	564
Hanover	90,166	71,155,853	17,781	20,515	319,551,990	38,296	17,345	19,825	1,126
Henrico	259,107	203,361,773	61,777	59,029	1,023,248,894	120,806	69,973	46,670	4,163
Henry	54,371	43,031,394	19,602	6,026	130,401,553	25,628	13,417	10,978	1,233
Highland	2,282	1,810,378	808	218	6,677,966	1,026	473	533	20
Isle of Wight	29,441	23,229,365	7,146	5,781	93,880,474	12,927	6,137	5,990	800
James City	54,029	41,899,717	10,919	12,475	221,953,551	23,394	11,072	11,229	1,093
King and Queen	15,949	12,457,764	3,955	3,127	47,730,326	7,082	3,533	3,086	463
King George	5,763	4,585,784	1,798	848	14,839,961	2,646	1,444	1,123	79
King William	12,921	10,236,350	3,066	2,606	36,898,225	5,672	2,709	2,776	187
Lancaster	11,984	9,454,601	3,096	2,090	43,622,450	5,186	2,762	2,285	139
Lee	17,247	13,543,790	6,553	1,067	34,850,978	7,620	3,395	3,934	291
Loudoun	188,290	145,194,875	28,624	52,595	986,758,770	81,219	38,129	39,479	3,611
Louisa	23,754	18,823,401	6,610	4,030	66,553,929	10,640	5,307	4,963	370
Lunenburg	10,509	8,258,737	3,704	1,031	23,250,163	4,735	2,647	1,930	158
Madison	11,988	9,384,900	3,605	1,748	31,674,730	5,353	2,563	2,611	179
Mathews	8,995	7,024,869	2,375	1,478	26,977,162	3,853	1,685	2,040	128
Mecklenburg	29,044	22,851,651	10,284	3,125	68,219,955	13,409	7,453	5,290	666
Middlesex	9,133	7,216,897	2,512	1,505	26,990,195	4,017	1,905	1,979	133
Montgomery	62,956	48,810,167	20,418	10,471	178,969,028	30,889	16,829	12,829	1,231

Table 1.6 continued

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 2000

	Exemptions		Number of Deductions				Number of Returns by Filing Status		
County	Number	Amount	Standard	Itemized	Total ($)	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	13,439	10,634,174	4,116	2,029	$38,293,238	6,145	3,126	2,825	194
New Kent	13,429	10,650,741	2,782	3,116	44,567,338	5,898	2,618	3,091	189
Northampton	11,381	9,038,046	3,868	1,334	28,375,512	5,202	3,278	1,792	132
Northumberland	12,390	9,686,796	3,331	2,014	36,873,134	5,345	2,632	2,543	170
Nottoway	12,857	10,206,928	4,341	1,420	28,888,765	5,761	3,253	2,320	188
Orange	25,888	20,382,351	7,000	4,410	78,449,528	11,410	5,578	5,465	367
Page	21,390	16,962,591	7,539	2,308	49,852,329	9,847	5,033	4,538	276
Patrick	16,390	12,794,080	5,903	1,651	36,404,203	7,554	3,397	3,762	395
Pittsylvania	59,689	47,323,700	19,596	7,371	144,872,033	26,967	13,607	12,470	890
Powhatan	20,639	16,355,429	3,950	4,809	73,424,663	8,759	3,623	4,879	257
Prince Edward	14,150	11,209,712	4,549	1,783	34,441,610	6,332	3,661	2,449	222
Prince George	25,183	19,713,140	6,287	4,970	83,673,860	11,257	5,325	5,076	856
Prince William	274,449	213,229,312	52,312	70,008	1,142,841,933	122,320	63,930	51,006	7,384
Pulaski	31,756	25,094,838	10,947	3,866	76,389,623	14,813	7,362	7,006	445
Rappahannock	7,261	5,692,957	1,886	1,379	26,575,231	3,265	1,541	1,597	127
Richmond	7,780	5,953,642	2,380	1,250	19,774,075	3,630	2,053	1,410	167
Roanoke	89,217	70,113,068	20,708	18,700	296,496,346	39,408	18,825	19,454	1,129
Rockbridge	19,269	15,184,666	6,098	2,530	52,157,673	8,628	4,150	4,223	255
Rockingham	68,714	54,309,611	20,627	9,487	413,151,037	30,114	14,583	14,700	831
Russell	24,660	19,553,076	9,229	1,632	51,461,490	10,861	4,548	6,001	312
Scott	19,189	15,001,145	7,179	1,373	40,512,312	8,552	3,398	4,627	527
Shenandoah	34,835	27,512,325	10,676	5,016	91,038,080	15,692	7,881	7,396	415
Smyth	29,953	23,663,495	11,339	2,420	64,593,383	13,759	6,678	6,623	458
Southampton	15,375	12,180,919	4,490	2,330	38,543,421	6,820	3,644	2,891	285
Spotsylvania	93,377	73,037,596	18,350	21,351	326,880,420	39,701	18,833	19,022	1,846
Stafford	87,961	68,298,645	16,308	20,695	399,570,326	37,003	16,909	17,595	2,499
Surry	6,033	4,737,910	1,807	927	17,190,502	2,734	1,502	1,072	160
Sussex	9,004	7,151,873	3,037	1,121	22,255,439	4,158	2,651	1,337	170
Tazewell	36,640	28,768,281	13,061	3,146	82,869,595	16,207	6,993	8,691	523
Warren	30,671	24,197,992	7,902	5,939	93,870,338	13,841	7,256	6,187	398

Table 1.6 continued

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 2000

	Exemptions		Number of Deductions				Number of Returns by Filing Status		
County	Number	Amount	Standard	Itemized	Total ($)	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	47,777	37,375,552	16,445	5,592	$117,938,529	22,037	9,711	10,875	1,451
Westmoreland	15,814	12,422,667	4,650	2,419	42,226,076	7,069	3,998	2,847	224
Wise	31,151	24,610,371	11,664	2,208	65,880,183	13,872	6,075	7,330	467
Wythe	25,644	20,233,495	8,720	2,988	59,761,447	11,708	5,605	5,782	321
York	49,682	38,540,938	10,327	11,535	179,624,875	21,862	9,888	10,126	1,848
Total Counties	**4,561,437**	**$3,566,329,047**	**1,117,080**	**954,016**	**$17,552,989,147**	**2,071,096**	**1,068,457**	**916,837**	**85,802**
City									
Alexandria	123,766	93,021,938	37,002	35,188	$627,193,126	72,190	51,399	17,302	3,489
Bedford	5,879	4,637,863	1,987	736	14,112,276	2,723	1,636	998	89
Bristol	23,593	17,489,989	9,960	3,090	51,985,444	13,050	5,888	3,498	3,664
Buena Vista	5,937	4,682,461	2,171	649	13,780,329	2,820	1,538	1,202	80
Charlottesville	35,682	27,012,737	12,664	6,758	119,456,210	19,422	13,119	5,379	924
Chesapeake	181,679	141,932,743	39,131	41,479	618,408,565	80,610	40,279	33,704	6,627
Clifton Forge	3,960	3,137,829	1,445	363	8,480,994	1,808	1,009	751	48
Colonial Heights	17,259	13,612,978	4,761	3,039	47,988,085	7,800	4,296	3,280	224
Covington	5,765	4,536,404	2,242	476	11,963,547	2,718	1,562	1,086	70
Danville	43,362	34,025,554	15,358	5,627	117,125,767	20,985	12,748	6,526	1,711
Emporia	5,229	4,077,298	1,819	711	13,436,651	2,530	1,712	633	185
Fairfax	20,889	16,047,823	4,723	5,458	91,309,009	10,181	5,747	3,978	456
Falls Church	13,262	9,767,653	3,107	3,567	63,864,503	6,674	3,981	2,304	389
Franklin	7,627	5,981,191	2,293	1,238	20,729,395	3,531	2,204	1,134	193
Fredericksburg	17,231	13,105,377	5,855	3,081	57,095,738	8,936	5,849	2,619	468
Galax	6,450	5,018,137	2,389	669	15,180,994	3,058	1,609	1,236	213
Hampton	109,069	85,428,210	30,933	20,364	1,077,104,872	51,297	29,846	17,737	3,714
Harrisonburg	26,693	20,591,548	8,980	3,966	73,837,168	12,946	8,205	4,338	403
Hopewell	19,386	15,277,116	6,474	2,567	45,785,779	9,041	5,624	3,041	376
Lexington	4,536	3,442,091	1,301	828	14,968,939	2,129	1,236	807	86

Table 1.6 continued

Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality

Taxable Year 2000

	Exemptions		Number of Deductions				Number of Returns by Filing Status		
City	Number	Amount	Standard	Itemized	Total ($)	Total Returns	Individual	Married Joint	Married Nonjoint
Lynchburg	56,180	43,683,146	18,040	8,580	$167,979,970	26,620	16,332	9,277	1,011
Manassas	34,608	26,820,880	7,129	8,219	126,974,535	15,348	8,590	6,144	614
Manassas Park	10,113	7,932,721	2,018	2,405	36,958,080	4,423	2,383	1,856	184
Martinsville	14,879	11,671,083	5,145	1,992	41,535,453	7,137	4,445	2,297	395
Newport News	143,591	111,891,141	41,745	25,875	410,819,013	67,620	39,887	22,295	5,438
Norfolk	161,393	125,736,131	52,703	26,316	501,958,897	79,019	51,594	21,132	6,293
Norton	3,644	2,863,323	1,475	271	7,607,801	1,746	944	730	72
Petersburg	28,239	22,320,427	9,700	4,170	75,522,851	13,870	10,274	3,031	565
Poquoson	11,878	9,344,474	2,302	2,662	42,767,215	4,964	2,130	2,622	212
Portsmouth	80,103	63,211,134	23,453	13,754	217,859,717	37,207	23,115	11,791	2,301
Radford	9,813	7,628,810	3,428	1,491	25,896,193	4,919	2,903	1,854	162
Richmond	152,720	118,551,786	50,767	30,102	574,509,967	80,869	59,702	18,118	3,049
Roanoke	83,683	65,547,807	28,109	13,479	236,124,203	41,588	26,633	13,403	1,552
Salem	23,447	18,479,163	6,698	4,129	70,533,323	10,827	5,824	4,679	324
Staunton	20,229	15,941,396	6,503	3,088	57,389,844	9,591	5,496	3,815	280
Suffolk	58,328	45,959,887	14,343	11,336	185,617,778	25,679	13,197	10,559	1,923
Virginia Beach	356,097	276,738,096	85,243	81,765	1,306,261,954	167,008	89,423	62,029	15,556
Waynesboro	18,232	14,365,052	5,660	2,602	45,791,038	8,262	4,619	3,398	245
Williamsburg	9,049	6,708,032	2,703	1,907	34,267,087	4,610	2,787	1,542	281
Winchester	23,010	17,772,083	7,623	3,553	66,197,832	11,176	6,942	3,823	411
Total Cities	**1,976,490**	**$1,535,993,512**	**569,382**	**387,550**	**$7,336,380,142**	**956,932**	**576,707**	**315,948**	**64,277**
Total Counties	**4,561,437**	**$3,566,329,047**	**1,117,080**	**954,016**	**$17,552,989,147**	**2,071,096**	**1,068,457**	**916,837**	**85,802**
Unassigned	**124,195**	**$46,496,054**	**37,078**	**41,640**	**$332,434,755**	**78,718**	**38,981**	**25,772**	**12,729**
Aggregate	**6,662,122**	**$5,148,818,613**	**1,723,540**	**1,383,206**	**$25,221,804,044**	**3,106,746**	**1,684,145**	**1,258,557**	**162,808**

Table 1.7

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 2000

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	$286,979,067	$32,817,990	$19,909,972	$85,242,589	$149,008,516	$13,551,107
Albemarle	2,000,576,934	85,820,748	54,652,178	283,896,500	1,576,207,508	105,999,746
Alleghany	161,602,623	13,186,478	8,288,419	41,981,854	98,145,872	7,902,538
Amelia	126,017,799	11,731,140	7,342,071	36,434,026	70,510,562	6,059,730
Amherst	327,182,422	31,285,987	19,583,407	96,383,186	179,929,842	15,615,246
Appomattox	146,542,919	14,320,489	8,964,149	43,471,154	79,787,127	6,949,047
Arlington	5,993,236,322	286,929,227	184,625,794	975,544,495	4,546,136,806	317,411,218
Augusta	881,256,900	71,301,943	45,046,100	229,890,798	535,018,059	42,995,296
Bath	65,022,435	5,878,331	3,743,083	18,476,970	36,924,051	3,136,014
Bedford	891,818,848	65,347,040	41,331,523	212,122,494	573,017,791	44,193,503
Bland	60,455,765	6,030,474	3,783,731	18,647,897	31,993,663	2,845,440
Botetourt	462,384,524	32,585,436	20,684,378	107,241,204	301,873,506	22,994,699
Brunswick	134,670,238	15,440,322	9,530,931	43,705,533	65,993,452	6,308,972
Buchanan	186,844,257	19,204,673	11,675,273	53,832,682	102,131,629	8,933,859
Buckingham	118,166,641	12,705,077	7,967,459	38,085,055	59,409,050	5,559,637
Campbell	584,168,461	52,446,254	32,958,277	164,463,151	334,300,779	28,157,782
Caroline	251,262,799	23,884,838	15,039,801	74,110,612	138,227,548	12,055,290
Carroll	239,059,449	26,993,700	16,759,478	78,957,791	116,348,480	10,984,426
Charles City	93,939,858	8,042,731	5,074,441	25,310,657	55,512,029	4,603,395
Charlotte	98,735,604	11,452,356	7,072,705	32,744,763	47,465,780	4,572,647
Chesterfield	4,952,977,520	292,963,866	186,157,329	979,366,783	3,494,489,542	253,345,206
Clarke	262,403,404	13,815,178	8,738,332	45,556,820	194,293,074	13,639,237
Craig	53,912,756	5,167,657	3,263,129	16,452,820	29,029,150	2,551,277
Culpeper	476,665,836	35,854,569	22,530,818	113,319,498	304,960,951	23,723,885
Cumberland	79,667,486	8,274,217	5,114,980	24,422,572	41,855,717	3,780,035
Dickenson	104,173,208	12,189,729	7,426,409	33,967,916	50,589,154	4,832,356
Dinwiddie	276,523,403	24,986,493	15,753,413	79,142,573	156,640,924	13,369,889
Essex	109,844,654	10,513,976	6,548,025	31,122,230	61,660,423	5,297,837
Fairfax	32,283,786,396	1,230,398,651	787,073,313	4,178,879,449	26,087,434,983	1,728,145,447
Fauquier	1,420,646,851	63,259,491	40,259,719	212,233,309	1,104,894,332	74,884,715

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 2000

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	$134,703,317	$13,743,915	$8,570,553	$41,969,185	$70,419,664	$6,327,994
Fluvanna	250,107,675	20,568,098	13,079,061	66,701,008	149,759,508	12,207,272
Franklin	581,317,867	49,474,537	31,029,350	152,122,088	348,691,892	28,288,877
Frederick	927,036,814	68,560,065	43,275,177	222,020,843	593,180,729	46,068,738
Giles	173,916,843	17,179,209	10,810,637	53,117,318	92,809,679	8,215,236
Gloucester	429,730,820	35,960,198	22,418,886	110,177,161	261,174,575	21,027,595
Goochland	548,718,177	19,031,904	12,132,406	63,367,844	454,186,023	29,441,283
Grayson	141,307,776	16,535,492	10,223,615	47,787,150	66,761,519	6,466,809
Greene	193,423,466	16,484,051	10,454,575	53,857,828	112,627,012	9,344,735
Greensville	96,958,959	11,611,606	7,124,741	32,583,677	45,638,935	4,537,016
Halifax	340,633,789	35,714,590	22,077,632	104,654,415	178,187,152	16,103,811
Hanover	1,681,980,730	97,632,429	62,084,402	329,587,219	1,192,676,680	85,763,731
Henrico	5,273,130,978	310,314,388	197,335,667	1,025,015,208	3,740,465,715	271,633,194
Henry	590,858,561	62,250,526	38,617,604	180,186,472	309,803,959	27,856,608
Highland	24,726,320	2,385,236	1,486,932	6,864,880	13,989,272	1,182,730
Isle of Wight	421,132,490	32,578,843	20,389,584	102,387,322	265,776,741	20,864,295
James City	1,119,050,785	58,679,741	36,820,993	186,049,177	837,500,874	58,172,992
King and Queen	252,924,055	18,140,005	11,491,000	57,940,025	165,353,025	12,675,085
King George	69,313,178	6,464,587	4,032,012	19,556,135	39,260,444	3,346,749
King William	192,307,506	14,585,758	9,237,328	47,490,431	120,993,989	9,488,957
Lancaster	185,171,197	12,047,939	7,423,528	34,918,724	130,781,006	9,469,426
Lee	144,250,643	17,511,966	10,605,463	47,002,687	69,130,527	6,639,302
Loudoun	5,658,763,757	221,192,510	142,598,190	780,788,293	4,514,184,764	301,195,790
Louisa	311,076,481	26,917,551	17,008,700	84,822,266	182,327,964	15,122,120
Lunenburg	106,218,699	11,193,617	6,914,242	31,136,367	56,974,473	5,052,320
Madison	160,199,591	13,259,568	8,293,179	41,259,724	97,387,120	7,835,841
Mathews	138,113,040	9,020,463	5,624,456	27,437,288	96,030,833	7,002,802
Mecklenburg	297,240,203	32,219,746	19,818,510	89,967,395	155,234,552	14,060,334
Middlesex	132,704,276	9,478,079	5,924,891	29,059,682	88,241,624	6,655,936
Montgomery	899,366,257	75,395,959	46,764,143	225,540,484	551,665,671	44,156,945

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 2000

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Nelson	$199,384,536	$15,158,925	$9,521,522	$46,693,855	$128,010,234	$9,929,051
New Kent	218,812,659	15,192,890	9,655,133	51,088,381	142,876,255	10,879,186
Northampton	113,214,610	11,742,325	7,110,589	30,438,555	63,923,141	5,456,954
Northumberland	164,341,159	12,320,825	7,565,433	35,546,497	108,908,404	8,242,608
Nottoway	131,015,788	13,610,380	8,437,798	38,760,754	70,206,856	6,214,608
Orange	368,240,866	28,498,130	17,938,528	89,728,877	232,075,331	18,251,768
Page	232,514,238	24,292,740	15,197,194	72,293,381	120,730,923	10,946,485
Patrick	167,610,249	18,388,683	11,474,815	54,816,408	82,930,343	7,793,618
Pittsylvania	711,276,099	66,831,517	41,623,257	202,622,739	400,198,586	34,125,508
Powhatan	362,845,440	22,687,963	14,432,314	76,811,337	248,913,826	18,315,868
Prince Edward	159,590,479	15,352,752	9,479,510	43,807,586	90,950,631	7,709,309
Prince George	390,877,551	28,343,867	17,770,483	89,695,256	255,067,945	19,488,627
Prince William	5,062,082,013	323,985,857	205,866,391	1,077,077,821	3,455,151,944	257,497,443
Pulaski	385,171,655	36,536,743	22,947,777	111,677,744	214,009,391	18,378,495
Rappahannock	138,764,725	8,185,128	5,179,075	26,349,811	99,050,711	7,129,015
Richmond	85,740,263	8,403,002	5,139,518	23,898,675	48,299,068	4,134,767
Roanoke	1,576,403,758	98,595,080	62,409,683	322,094,377	1,093,304,618	79,941,945
Rockbridge	233,835,900	21,187,521	13,298,078	65,455,313	133,894,988	11,262,553
Rockingham	899,016,208	75,328,263	47,469,707	238,249,008	537,969,230	43,722,610
Russell	235,295,032	25,523,883	15,721,096	72,966,453	121,083,600	11,019,914
Scott	194,353,218	20,735,054	12,800,397	60,766,287	100,051,480	9,144,944
Shenandoah	428,701,800	39,051,951	24,595,948	121,943,432	243,110,469	20,632,148
Smyth	297,593,275	32,474,043	20,124,197	95,332,351	149,662,684	13,839,632
Southampton	180,547,440	16,693,182	10,338,062	50,311,616	103,204,580	8,726,006
Spotsylvania	1,480,536,983	102,609,224	65,066,592	337,741,030	975,120,137	74,286,321
Stafford	1,659,621,014	96,084,976	60,882,211	317,578,204	1,185,075,623	85,105,787
Surry	68,779,395	6,658,828	4,122,272	19,409,842	38,588,453	3,313,435
Sussex	87,926,264	10,227,693	6,356,567	28,924,306	42,417,698	4,125,186
Tazewell	428,536,739	38,540,050	23,785,975	111,165,151	255,045,563	20,822,805
Warren	416,497,709	34,850,828	21,991,725	111,066,545	248,588,611	20,392,728

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 2000

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	$615,187,111	$54,142,789	$33,570,578	$161,310,190	$366,163,554	$29,959,563
Westmoreland	173,215,379	16,496,873	10,142,720	46,912,259	99,663,527	8,402,345
Wise	330,810,040	33,044,691	20,323,061	95,631,160	181,811,128	15,786,530
Wythe	276,781,839	28,227,936	17,500,724	83,250,899	147,802,280	13,035,381
York	874,374,479	55,147,195	34,538,404	176,216,352	608,472,528	44,431,754
Total Counties	**$93,956,405,542**	**$5,316,113,424**	**$3,364,943,428**	**$17,258,008,129**	**$68,017,340,561**	**$4,853,048,896**

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	$3,997,379,540	$197,702,695	$126,722,483	$658,320,050	$3,014,634,312	$211,593,743
Bedford	60,139,727	6,436,079	3,927,763	18,360,236	31,415,649	2,847,077
Bristol	279,964,005	32,646,597	19,606,626	87,682,343	140,028,439	13,316,970
Buena Vista	60,945,305	6,948,484	4,314,236	21,150,110	28,532,475	2,800,002
Charlottesville	669,995,623	47,963,356	29,724,849	141,950,112	450,357,306	34,128,088
Chesapeake	2,560,319,590	203,619,965	126,998,530	627,348,670	1,602,352,425	126,702,302
Clifton Forge	39,590,897	4,141,533	2,547,496	11,912,608	20,989,260	1,882,772
Colonial Heights	234,855,058	19,304,670	12,061,191	60,534,151	142,955,046	11,564,128
Covington	59,009,597	6,505,107	4,005,129	19,027,862	29,471,499	2,779,301
Danville	528,560,236	50,184,980	30,684,100	141,238,215	306,452,941	25,841,344
Emporia	61,231,520	6,141,684	3,727,367	16,164,577	35,197,892	3,000,402
Fairfax	503,339,675	26,859,277	17,160,361	89,758,368	369,561,669	26,232,702
Falls Church	410,575,591	17,530,186	11,171,837	58,931,791	322,941,777	21,867,875
Franklin	93,408,309	8,487,690	5,153,915	23,448,629	56,318,075	4,594,692
Fredericksburg	292,668,541	22,515,269	14,036,383	68,126,596	187,990,293	14,749,951
Galax	78,852,624	7,324,055	4,470,753	20,043,219	47,014,597	3,837,925
Hampton	1,295,203,319	127,302,380	78,618,708	374,527,643	714,754,588	62,482,898
Harrisonburg	368,129,131	31,673,223	19,503,194	91,111,043	225,841,671	18,181,857
Hopewell	199,335,198	21,930,473	13,537,512	63,939,136	99,928,077	9,435,363
Lexington	74,335,023	5,096,033	3,137,592	15,119,428	50,981,970	3,777,076

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 2000

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
Lynchburg	$814,223,830	$64,602,316	$39,906,322	$187,738,320	$521,976,872	$40,711,531
Manassas	604,711,754	40,624,863	25,813,931	134,545,918	403,727,042	30,629,972
Manassas Park	145,624,268	11,673,385	7,429,181	38,570,285	87,951,417	7,169,797
Martinsville	180,889,234	16,646,515	10,119,229	45,966,560	108,156,930	8,882,157
Newport News	1,752,020,617	167,596,749	103,113,042	485,042,396	996,268,430	85,147,796
Norfolk	2,061,328,747	190,959,218	115,495,793	510,383,436	1,244,490,300	101,997,846
Norton	40,772,424	4,095,076	2,465,150	11,374,046	22,838,152	1,957,630
Petersburg	271,679,461	33,848,279	20,660,926	90,804,978	126,365,278	12,776,749
Poquoson	205,424,570	12,411,898	7,812,815	40,774,094	144,425,763	10,440,578
Portsmouth	825,177,134	90,072,747	55,164,350	253,891,901	426,048,136	39,313,985
Radford	134,810,049	11,720,214	7,148,665	33,721,655	82,219,515	6,604,021
Richmond	3,051,859,457	201,888,033	125,417,698	595,045,349	2,129,508,377	157,683,410
Roanoke	1,072,338,238	102,081,118	63,388,031	297,661,423	609,207,666	52,172,385
Salem	339,365,619	26,616,165	16,782,424	83,559,731	212,407,299	16,773,936
Staunton	256,995,956	23,290,174	14,441,370	70,073,824	149,190,588	12,480,370
Suffolk	811,256,337	63,761,583	39,515,382	191,042,253	516,937,119	40,256,405
Virginia Beach	5,998,304,688	420,986,923	261,897,528	1,276,485,365	4,038,934,872	304,000,687
Waynesboro	224,240,821	20,237,550	12,608,161	61,392,040	130,003,070	10,904,239
Williamsburg	164,223,237	10,900,905	6,657,115	31,239,828	115,425,389	8,436,725
Winchester	360,203,720	27,251,938	16,934,631	81,564,386	234,452,765	18,142,968
Total Cities	**$31,183,288,670**	**$2,391,579,385**	**$1,483,881,769**	**$7,129,572,575**	**$20,178,254,941**	**$1,568,099,655**
Total Counties	**93,956,405,542**	**5,316,113,424**	**3,364,943,428**	**17,258,008,129**	**68,017,340,561**	**4,853,048,896**
Unassigned	**2,477,328,575**	**157,934,919**	**87,472,953**	**359,333,075**	**1,872,587,628**	**131,069,837**
Aggregate	**$127,617,022,787**	**$7,865,627,728**	**$4,936,298,150**	**$24,746,913,779**	**$90,068,183,130**	**$6,552,218,388**

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

Beginning with taxable year 1995, figures for localities are not comparable to those for prior years due to a change in the methodology for assigning tax returns to counties and cities.

Table 1.8
Set-Off Debt Transferred to Agencies

Set-Off Debt is a program that sets-off an overpayment amount on a taxpayer's return against the accounts receivable due to any agency of the Commonwealth (Chapter 44, Sections 2.1-726:735 of the Code of Virginia). Amounts include set-offs against income tax refunds and lottery winnings.

	Taxable Year 1996		Taxable Year 1997		Taxable Year 1998		Taxable Year 1999		Taxable Year 2000	
	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount	Number of Payments	Dollar Amount
State Agencies	80,803	$6,428,274	101,691	$6,836,053	160,086	$8,575,453	94,727	$7,695,490	89,599	$8,376,412
Circuit Courts	4,540	385,878	5,892	491,024	7,460	559,741	5,272	497,984	4,801	535,753
District Courts	17,801	1,073,488	19,134	1,165,531	18,881	1,090,312	17,702	1,154,285	14,458	1,086,227
Counties	59,463	5,845,571	62,905	5,865,946	89,769	6,629,872	64,150	6,090,396	69,718	7,268,017
Cities	39,034	2,642,892	52,749	3,202,822	71,239	3,851,693	37,983	2,728,335	37,965	2,951,596
Towns	1,927	90,454	2,362	103,328	3,643	114,942	2,256	93,288	2,455	129,884
Social Services	2,292	174,009	2,954	187,869	4,188	213,677	2,541	204,833	2,403	269,015
IRS	10,703	2,089,711	8,353	1,667,827	0	0	0	0	0	0
Total	**216,563**	**$18,730,276**	**256,040**	**$19,520,402**	**355,266**	**$21,035,690**	**224,631**	**$18,464,611**	**221,399**	**$20,616,905**

Under separate authority, the Internal Revenue Service (IRS) receives refund matches for prior year taxes due through this program.
"District Courts" includes juvenile, domestic, and combined courts collections
Administrative costs are no longer charged for Social Services Agencies (beginning TY 1994).

Table 1.9
Refund Match Totals

Refund Match is a program that matches an overpayment amount on a taxpayer's return to any outstanding individual income tax account the taxpayer has with the Department of Taxation, through an automatic process.

Taxable Year	Total
1995	$13,626,045
1996	15,043,419
1997	13,974,064
1998	14,823,675
1999	14,444,378
2000	17,362,529

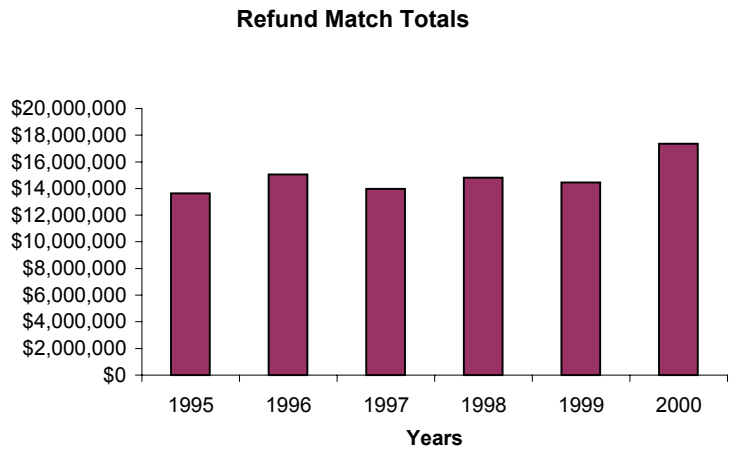


Table 1.10
Refund Check-Offs

Contributions to the Nongame Wildlife Program, Housing Program, Open Space Recreation and Conservation Fund, Family And Children's Trust Fund (FACT), Elderly and Disabled Transportation Fund, the U.S. Olympics Committee, Arts Foundation, Chesapeake Bay Restoration, the Community Policing Fund, and the Historic Resources Fund are voluntary and are not limited to a dollar amount.

	Taxable Year 1996		Taxable Year 1997		Taxable Year 1998		Taxable Year 1999		Taxable Year 2000	
Program/Fund	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**
Virginia Democratic Party *	3,676	$37,701	1,877	$23,655	1,945	$25,591	1,656	$23,743	1,221	$21,458
Virginia Republican Party *	2,835	29,013	1,422	18,611	1,454	19,974	1,255	17,510	880	16,370
Virginia Reform Party			111	871	10	194	0	0	3	50
Virginia Nongame Wildlife Program	19,446	260,829	9,881	163,454	9,287	156,194	8,716	151,902	6,477	132,067
Virginia Housing Program	181	2,479	2,667	29,596	2,961	37,286	2,506	33,756	1,347	26,763
Virginia Open Space Recreation and Conservation Fund	10,779	114,180	4,342	52,920	4,138	51,232	3,905	52,215	2,362	44,278
Virginia Family and Children's Trust Fund (FACT)	9,285	88,611	3,588	40,988	3,306	42,227	3,224	42,304	1,627	31,182
Virginia Elderly and Disabled Transportation Fund	222	2,496	4,113	47,445	4,263	54,421	4,203	60,353	2,633	51,131
United States Olympic Committee	6,794	56,790	3,220	33,304	2,338	24,284	2,470	30,065	1,442	23,058
Community Policing Fund	5,837	52,645	2,042	21,179	1,838	19,478	1,434	15,888	499	9,090
Virginia Arts Foundation			2,410	25,964	2,668	30,077	2,077	25,706	1,120	20,358
Chesapeake Bay Restoration			6,913	98,161	6,673	100,191	7,192	116,956	4,038	81,797
Historic Resources Fund					2,160	22,298	1,607	17,290	602	10,380
State Forests							3,050	34,880	1,754	25,811
Uninsured Medical Fund							2,136	26,976	961	18,666
Humanities & Public Policy							540	4,666	185	3,341
Center for Government Studies							331	3,759	126	2,020
Law & Economics Center							342	4,839	164	2,941
Jamestown-Yorktown									428	6,958
Total	**59,055**	**$644,745**	**42,586**	**$556,148**	**43,041**	**$583,447**	**46,644**	**$662,807**	**27,869**	**$527,719**

* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together (section 58.1-346 sets the limit at $25 per individual and to $25 for each spouse on a joint return).

NOTES:

The Virginia Housing Program and the Virginia Elderly and Disabled Transportation Fund expired December 31, 1995 and were re-enacted beginning January 1, 1997.

The Historic Resources Fund was new on the 1998 return.

The Virginia Chesapeake Bay Restoration allows contributions greater than the amount of refund.

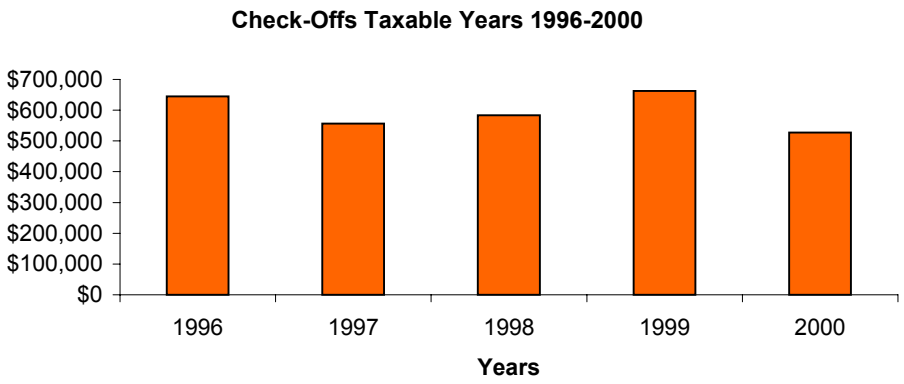


Table 2.1
Corporate Income Tax Liability

Fiscal Year	Liability
1990	$338,618,526
1991	299,466,177
1992	319,581,876
1993	231,958,874
1994	361,608,041
1995	292,171,323
1996	374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473
2000	420,300,957
2001	493,421,870
2002	389,557,346

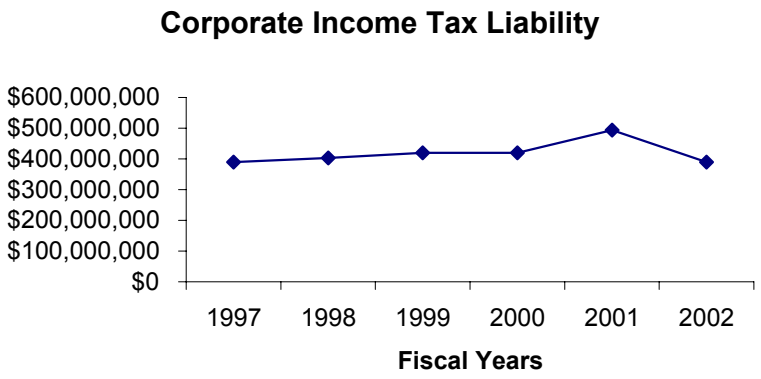


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability
Based on corporate tax returns filed during Fiscal Year 2002

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 500S	500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
Up to $24,999	81,482	68,367	93.3%	$117,686,545	1.8%	$7,063,546	1.8%
$25,000 to $49,999	0	3,524	2.2%	127,281,998	1.9%	7,636,920	2.0%
$50,000 to $99,999	0	2,767	1.7%	193,769,317	2.9%	11,626,159	3.0%
$100,000 to $499,999	0	2,947	1.8%	644,834,813	9.6%	38,690,089	9.9%
$500,000 to $999,999	0	619	0.4%	440,164,797	6.6%	26,409,888	6.8%
$1,000,000 to $1,999,999	0	365	0.2%	506,279,819	7.6%	30,376,789	7.8%
$2,000,000 to $9,999,999	0	379	0.2%	1,616,454,944	24.2%	96,987,297	24.9%
$10,000,000 and Over	0	85	0.1%	2,978,579,850	44.5%	178,714,791	45.9%
Total before adjustments	81,482	79,053	100.0%	$6,625,052,083	99.0%	$397,505,480	102.0%
Departmental adjustments	64	4,727		65,096,056	1.0%	(7,948,134)	-2.0%
Total	**81,482**	**79,053**	**100%**	**$6,690,148,139**	**100%**	**$389,557,346**	**100%**

The tax rate is 6% of the corporation's Virginia taxable income.
Some columns may not match totals due to rounding.
Corporations reporting negative taxable incomes are set to zero in this table. Also, S-Corporations report all taxable income on individual returns.

Table 2.3

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

Based on corporate tax returns filed during Fiscal Year

	FY 1998	FY 1999	FY 2000	FY2001	FY 2002
Reported Corporate Taxable Income From Virginia Sources		**Number of Corporate Returns**			
Up to $24,999	137,758	140,455	139,393	136,503	149,849
$25,000 to $49,999	3,544	3,844	3,604	3,446	3,524
$50,000 to $99,999	2,789	2,999	2,992	2,774	2,767
$100,000 to $499,999	2,930	3,157	3,058	2,895	2,947
$500,000 to $999,999	581	627	595	610	619
$1,000,000 to $1,999,999	362	390	419	385	365
$2,000,000 to $9,999,999	377	379	389	386	379
$10,000,000 and Over	87	97	86	86	85
Total before adjustments	148,428	151,948	150,536	147,085	160,535
Departmental Adjustments	4,043	5,545	5,068	3,543	4,791
Total Number of Corporate Returns	**148,428**	**151,948**	**150,536**	**147,085**	**160,535**
Reported Corporate Taxable Income From Virginia Sources		**CoporateTaxable Income**			
Up to $24,999	$122,774,492	$126,989,797	$123,068,854	$118,935,653	$117,686,545
$25,000 to $49,999	127,325,239	138,380,352	130,850,061	123,712,212	127,281,998
$50,000 to $99,999	195,798,295	210,202,668	210,391,313	194,828,698	193,769,317
$100,000 to $499,999	636,773,728	685,639,258	664,124,636	627,657,000	644,834,813
$500,000 to $999,999	408,844,152	442,760,025	415,858,936	435,826,472	440,164,797
$1,000,000 to $1,999,999	503,075,344	544,207,035	587,044,896	538,183,097	506,279,819
$2,000,000 to $9,999,999	1,568,789,527	1,581,707,739	1,583,940,098	1,609,103,162	1,616,454,944
$10,000,000 and Over	3,220,271,270	3,490,435,149	3,397,580,952	4,736,989,550	2,978,579,850
Total before adjustments	$6,783,652,047	$7,220,322,023	$7,112,859,746	$8,385,235,844	$6,625,052,083
Departmental adjustments	79,499,773	(282,879,559)	(104,674,673)	(411,761,405)	65,096,056
Total Corporate Taxable Income	**$6,863,151,820**	**$6,937,442,464**	**$7,008,185,073**	**$7,008,185,073**	**$6,690,148,139**
Reported Corporate Taxable Income From Virginia Sources		**Corporate Tax Liability**			
Up to $24,999	$7,407,407	$7,619,392	$7,384,134	$7,137,202	$7,063,546
$25,000 to $49,999	7,643,057	8,302,822	7,851,004	7,442,733	7,636,920
$50,000 to $99,999	11,757,213	12,616,938	12,623,479	11,689,722	11,626,159
$100,000 to $499,999	38,210,953	41,138,356	39,847,479	37,659,420	38,690,089
$500,000 to $999,999	24,530,649	26,565,602	24,951,536	26,149,588	26,409,888
$1,000,000 to $1,999,999	30,184,521	32,652,422	35,222,694	32,290,986	30,376,789
$2,000,000 to $9,999,999	94,127,372	94,902,464	95,036,406	96,546,190	96,987,297
$10,000,000 and Over	193,216,276	209,426,109	202,785,930	284,219,373	178,714,791
Total before adjustments	$407,077,448	$433,224,105	$425,702,662	$503,115,215	$397,505,480
Departmental adjustments	(3,663,479)	(13,464,631)	(5,401,705)	9,693,345	(7,948,134)
Total Corporate Tax Liability	**$403,413,969**	**$419,759,473**	**$420,300,957**	**$493,421,870**	**$389,557,346**

*The Number of Returns includes S Corporations, while taxable income and tax liability include only C Corporations.

Table 3.1

State and Local Retail Sales and Use Tax Net Revenue Collections

The state tax rate is three and one half percent. The local tax rate is one percent in all cities and counties of Virginia.

	State Sales and Use Tax			Local	
Fiscal Year	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Total State and Local
1996	$1,721,965,000	$288,437,000	$2,010,402,000	$581,227,000	$2,591,629,000
1997	1,826,761,000	307,186,000	2,133,947,000	618,188,000	2,752,135,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	3,115,372,000

Not included above are sales and use tax on aircraft and on watercraft shown separately in Table 4.1, and the sales and use tax on motor vehicles administered by the Department of Motor Vehicles.

Two-sevenths of the 3.5% state tax is returned to localities for education, based on each locality's school-age population.

One-seventh of the 3.5% is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

The balance of the 3.5% state tax remains in the General Fund.

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.

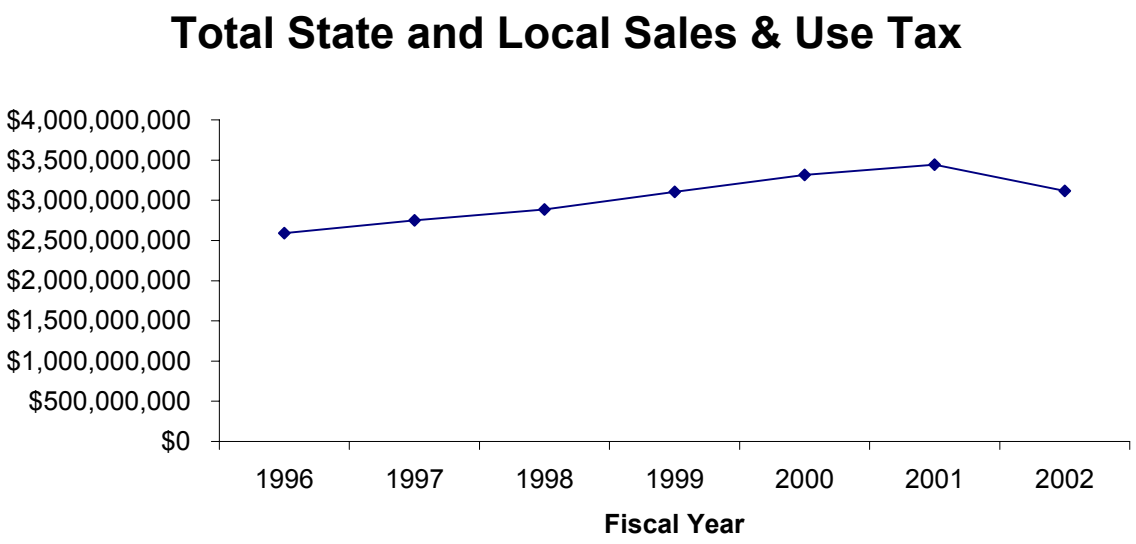


Table 3.2

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

The business category reflects the principal business activity as reported by the taxpayer.
Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

Category	1996	1997	1998	1999	2000	2001
Apparel	$4,533,328,500	$2,902,324,715 *	$3,039,503,697	$3,294,167,428	$3,502,780,852	$3,433,932,880
Clothing	3,940,155,000	2,282,839,133	2,388,837,778	2,621,495,579	2,795,952,335	2,748,173,200
Automotive	2,944,525,800	2,965,910,054	3,044,267,551	3,240,189,647	3,296,615,183	3,470,235,894
Food	16,588,877,600	17,055,467,212	17,379,459,468	18,515,404,028	19,014,175,851	19,378,297,949
Groceries	9,442,415,300	9,507,302,347	9,605,352,813	10,183,576,152	10,120,571,755	10,356,805,011
Restaurants	6,275,776,300	6,653,474,327	6,969,397,245	7,473,294,802	7,989,014,059	8,120,240,029
Furniture	3,818,403,300	4,058,440,499	4,470,492,002	5,187,977,893	5,255,491,781	5,006,441,268
General Merchandise	7,366,098,100	9,818,718,387 *	10,545,569,602	10,892,017,291	12,693,329,215	12,471,539,049
Lumber	5,445,004,900	5,839,571,484	5,915,943,722	6,275,698,980	6,441,307,782	6,777,799,727
Fuel	471,852,800	441,462,645	415,515,539	447,937,796	532,995,419	458,375,863
Machinery	2,572,766,100	2,574,188,360	2,800,318,375	3,014,312,486	3,427,290,804	3,111,732,098
Miscellaneous	7,941,711,300	9,066,419,870	9,997,809,640	10,610,759,692	11,732,292,528	12,051,221,915
Hotel and Motels	1,852,685,300	2,015,075,065	2,163,885,408	2,258,433,381	2,392,111,664	2,156,980,526
Alcoholic Beverage	247,112,600	251,287,102	278,537,133	277,719,072	298,094,540	341,634,683
Other Unidentifiable	140,893,500	58,935,622	62,509,226	53,957,703	75,095,639	67,097,336
Total	**$53,923,259,800**	**$57,047,801,015**	**$60,113,811,363**	**$64,068,575,397**	**$68,661,581,258**	**$68,725,289,188**

*In 1997, there was a significant drop in apparel and increase in general merchandise, as some businesses changed their classification from apparel to general merchandise.

Groceries includes chain and non-chain groceries, meats, and seafood sales.

Restaurants includes restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.

Table 3.3
Sales Tax Distribution by Locality, FY 2002
One percent of state sales and use tax is distributed among counties and cities based on school age population of the locality.
One percent local option is returned to the counties and cities based on the point of sale

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	$3,868,442	$2,448,328	$6,316,770	Gloucester	$4,510,333	$2,396,525	$6,906,858
Albemarle	8,293,300	9,788,370	18,081,670	Goochland	1,470,725	1,209,801	2,680,526
Alleghany	1,806,560	703,919	2,510,478	Grayson	1,574,398	479,686	2,054,084
Amelia	1,230,291	462,226	1,692,518	Greene	1,600,868	683,998	2,284,865
Amherst	3,173,611	1,993,818	5,167,429	Greensville	1,004,747	247,682	1,252,429
Appomattox	1,511,532	689,932	2,201,465	Halifax	4,290,304	2,476,889	6,767,192
Arlington	13,012,634	27,173,210	40,185,844	Hanover	10,452,238	12,320,542	22,772,780
Augusta	7,274,215	3,499,037	10,773,253	Henrico	28,633,641	43,584,095	72,217,735
Bath	499,616	740,889	1,240,505	Henry	6,281,600	4,009,431	10,291,031
Bedford	5,743,382	2,172,735	7,916,117	Highland	233,816	73,925	307,741
Bland	659,538	168,066	827,604	Isle of Wight	3,380,406	1,685,113	5,065,519
Botetourt	3,284,453	1,678,901	4,963,354	James City	5,483,096	6,637,456	12,120,553
Brunswick	1,786,156	592,275	2,378,431	King and Queen	585,643	191,290	776,933
Buchanan	2,558,190	1,355,287	3,913,477	King George	1,944,974	868,651	2,813,625
Buckingham	1,333,413	432,857	1,766,270	King William	1,506,018	730,691	2,236,709
Campbell	5,666,179	2,935,826	8,602,005	Lancaster	1,048,863	1,172,672	2,221,535
Caroline	2,421,430	955,614	3,377,044	Lee	2,489,810	1,000,814	3,490,623
Carroll	2,811,307	1,243,677	4,054,984	Loudoun	18,802,338	32,214,849	51,017,187
Charles City	800,710	187,314	988,024	Louisa	2,991,081	1,077,525	4,068,606
Charlotte	1,387,456	441,952	1,829,408	Lunenburg	1,379,184	317,218	1,696,402
Chesterfield	34,577,751	28,346,258	62,924,009	Madison	1,271,650	682,242	1,953,893
Clarke	1,334,516	737,287	2,071,803	Mathews	837,657	302,203	1,139,860
Craig	520,020	102,925	622,945	Mecklenburg	3,046,777	2,702,055	5,748,832
Culpeper	3,878,368	4,301,148	8,179,516	Middlesex	1,036,732	685,028	1,721,760
Cumberland	1,151,434	275,620	1,427,053	Montgomery	7,221,276	7,728,604	14,949,880
Dickenson	1,803,251	551,070	2,354,321	Nelson	1,465,210	712,622	2,177,833
Dinwiddie	2,450,105	760,288	3,210,393	New Kent	1,592,045	622,195	2,214,239
Essex	1,114,486	1,482,508	2,596,994	Northampton	1,691,306	984,015	2,675,321
Fairfax	104,242,245	128,450,315	232,692,560	Northumberland	1,027,357	516,589	1,543,945
Fauquier	5,609,379	5,139,167	10,748,546	Nottoway	1,652,153	1,024,368	2,676,521
Floyd	1,119,449	442,604	1,562,053	Orange	2,558,190	1,674,015	4,232,205
Fluvanna	1,901,961	546,436	2,448,397	Page	2,378,968	1,356,068	3,735,036
Franklin	4,655,365	3,502,635	8,158,000	Patrick	1,632,852	621,287	2,254,139
Frederick	6,847,942	5,348,071	12,196,014	Pittsylvania	6,297,592	1,893,745	8,191,337
Giles	1,779,539	1,106,012	2,885,550	Powhatan	2,351,947	859,306	3,211,252

Table 3.3 continued
Sales Tax Distribution by Locality, FY 2002

County	Share of State Tax	Local Option	Total Amount
Prince Edward	$1,919,608	$2,219,137	$4,138,744
Prince George	3,547,497	1,131,667	4,679,164
Prince William	33,108,129	33,748,327	66,856,456
Pulaski	3,495,108	2,397,319	5,892,428
Rappahannock	838,208	326,567	1,164,776
Richmond	839,863	1,047,608	1,887,470
Roanoke	9,597,486	6,845,419	16,442,905
Rockbridge	1,911,887	1,764,321	3,676,208
Rockingham	7,769,971	3,826,289	11,596,260
Russell	3,555,217	1,240,112	4,795,329
Scott	2,580,248	1,235,027	3,815,275
Shenandoah	3,608,708	2,755,449	6,364,157
Smyth	3,494,557	1,881,787	5,376,344
Southampton	2,397,166	358,349	2,755,515
Spotsylvania	11,109,570	9,788,277	20,897,847
Stafford	13,024,766	6,428,425	19,453,192
Surry	740,050	169,579	909,629
Sussex	1,037,834	538,217	1,576,052
Tazewell	4,202,071	4,541,566	8,743,637
Warren	3,407,979	2,105,503	5,513,482
Washington	5,545,410	4,859,293	10,404,703
Westmoreland	1,716,121	650,849	2,366,970
Wise	4,432,027	2,720,184	7,152,211
Wythe	2,914,980	2,811,187	5,726,167
York	7,241,679	4,828,956	12,070,636
Total Counties	**$511,870,165**	**$476,719,185**	**$988,589,350**

City	Share of State Tax	Local Option	Total Amount
Alexandria	$7,195,909	$20,453,336	$27,649,245
Bedford	555,313	847,502	1,402,815
Bristol	1,406,756	3,281,466	4,688,222
Buena Vista	689,316	315,670	1,004,986
Charlottesville	3,875,611	7,764,102	11,639,713
Chesapeake	26,148,242	24,470,197	50,618,439
Colonial Heights	1,791,119	5,661,303	7,452,422
Covington	$516,160	$1,225,626	$1,741,786
Danville	5,743,382	6,386,469	12,129,851
Emporia	635,825	1,123,633	1,759,459
Fairfax	1,846,264	8,982,860	10,829,124
Falls Church	1,082,502	3,423,491	4,505,993
Franklin	982,138	1,243,959	2,226,096
Fredericksburg	1,790,016	8,247,515	10,037,531
Galax	604,944	1,720,217	2,325,161
Hampton	17,259,373	11,525,058	28,784,431
Harrisonburg	2,343,675	8,207,478	10,551,152
Hopewell	2,464,994	1,634,958	4,099,953
Lexington	350,724	622,318	973,042
Lynchburg	6,926,248	11,181,593	18,107,841
Manassas	4,012,371	4,819,679	8,832,050
Manassas Park	1,236,909	1,474,133	2,711,041
Martinsville	1,938,357	1,814,096	3,752,453
Newport News	23,713,026	17,763,833	41,476,860
Norfolk	26,160,926	25,545,025	51,705,950
Norton	581,231	1,325,536	1,906,767
Petersburg	3,680,948	2,992,653	6,673,601
Poquoson	1,436,535	395,232	1,831,767
Portsmouth	11,695,213	4,300,170	15,995,383
Radford	890,045	816,826	1,706,871
Richmond	19,454,707	13,552,283	33,006,990
Roanoke	8,875,634	17,213,857	26,089,491
Salem	2,531,169	4,983,037	7,514,206
Staunton	2,077,875	3,470,688	5,548,562
Suffolk	8,530,425	4,834,402	13,364,827
Virginia Beach	51,984,362	40,190,434	92,174,796
Waynesboro	1,855,639	2,274,058	4,129,698
Williamsburg	422,964	3,974,583	4,397,547
Winchester	2,227,870	8,123,061	10,350,931
Total Cities	**$257,514,719**	**$288,182,334**	**$545,697,053**
Total Counties	**$511,870,165**	**$476,719,185**	**$988,589,350**
Aggregate	**$769,384,884**	**$764,901,519**	**$1,534,286,403**

Table 3.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality
Deposits of July through June

Locality	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Arlington County	$1,561,366	$1,451,085	$1,824,694	$2,147,801	$1,696,679
Fairfax County	8,644,735	8,003,912	10,147,126	12,220,788	10,317,126
Loudoun County	1,695,063	1,777,522	2,578,247	3,435,724	3,523,686
Alexandria City	1,184,801	1,166,180	1,461,740	1,989,471	1,642,736
Fairfax City	698,577	626,097	853,483	916,236	782,841
Falls Church City	283,563	269,630	339,615	485,428	438,293
Northern Virginia Transportation Commission	$14,068,105	$13,294,426	$17,204,905	$21,195,447	$18,401,361
Prince William County	3,193,846	3,089,697	4,036,162	5,089,169	5,326,125
Stafford County	1,122,932	1,007,505	1,481,823	1,667,215	1,945,912
Fredericksburg City	445,877	523,424	602,964	1,135,151	632,758
Manassas City	594,907	493,387	821,593	878,760	630,588
Manassas Park City	90,460	84,605	283,055	393,715	358,710
Potomac and Rappahannock Transportation Commission	$5,448,021	$5,198,619	$7,225,597	$9,164,010	$8,894,093
Aggregate	**$19,516,126**	**$18,493,045**	**$24,430,502**	**$30,359,457**	**$27,295,454**

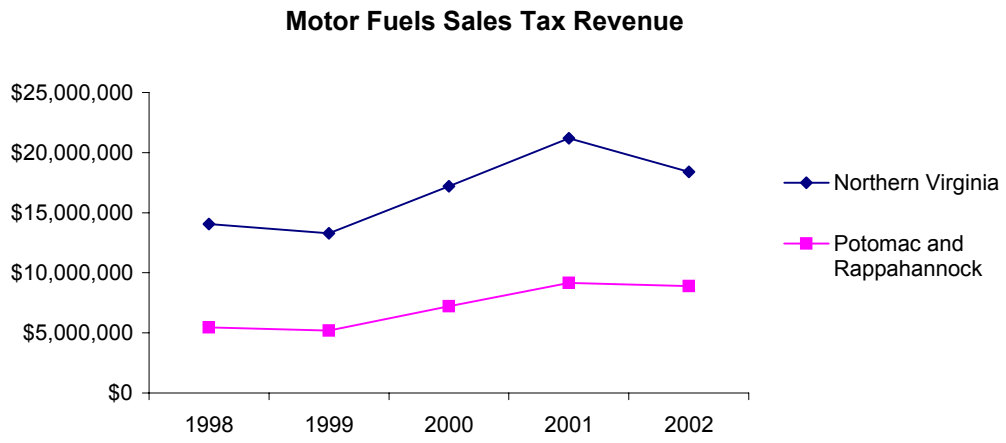


Table 4.1
Aircraft and Watercraft Sales and Use Tax
Net Revenue Collections

Fiscal Year	Aircraft	Watercraft
1991	$2,691,200	$2,293,400
1992	1,746,700	2,178,200
1993	2,674,800	2,310,600
1994	2,688,200	2,864,700
1995	3,153,000	3,000,000
1996	3,021,000	3,506,000
1997	1,986,000	3,259,000
1998	3,549,000	3,704,000
1999	4,958,000	5,122,000
2000	4,083,000	5,409,000
2001	3,401,000	5,847,000
2002	6,832,000	5,348,000

The sales and use tax rate for aircraft is 2 percent of the sales price.
The sales and use tax rate for watercraft is 2 percent of the purchase price.

Table 4.2
Estate Tax
Net Revenue Collections

Fiscal Year	Collections
1991	$46,882,800
1992	48,790,900
1993	47,895,000
1994	82,996,000
1995	77,676,000
1996	69,398,000
1997	92,163,000
1998	122,304,000
1999	154,079,000
2000	150,121,000
2001	126,839,000
2002	133,661,000

The estate tax is equal to the credit for State Death Taxes allowable under federal estate tax laws.

Table 4.3
Miscellaneous Taxes
Net Revenue Collections

Fiscal Year	Recordation, Deeds	Suits and Wills	Tobacco Excise	Egg Promotion	Forest Products	Peanut Excise	Soybean
1991	$68,620,500	$3,241,000	$15,293,500	$182,800	$1,395,400	$311,800	$274,300
1992	80,222,300	3,434,700	15,151,900	187,200	1,368,900	292,900	354,600
1993	96,081,000	3,499,900	14,788,900	199,700	1,533,900	233,300	438,200
1994	111,244,200	3,681,800	14,881,000	183,700	1,650,800	169,500	379,000
1995	81,274,100	3,432,900	15,811,000	161,000	1,774,000	300,000	363,000
1996	91,381,000	4,098,000	15,950,000	149,000	1,650,000	307,000	415,000
1997	98,693,000	4,747,000	16,035,000	141,000	1,707,000	318,000	539,000
1998	122,325,000	4,491,000	15,728,000	172,000	1,921,000	277,000	331,000
1999	152,447,000	5,425,000	15,376,000	144,000	1,805,000	312,000	305,000
2000	141,332,000	4,957,000	15,208,000	160,000	1,906,000	317,000	279,000
2001	162,533,000	5,089,000	15,074,000	148,000	1,711,000	300,000	324,000
2002	208,872,000	5,015,000	15,023,000	149,000	1,619,000	317,000	346,000

The recordation tax is 15 cents on every $100 value of property conveyed. Localities may impose a tax equal to one-third of the state tax.
The state tax on deeds is 50 cents per $500. The tax on suits is $5 for debts under $50,000, $15 for debts of $50,001 to $100,000, and $25 for debts over $100,000.
The tax on wills is 10 cents per $100, or fraction of $100, for estates exceeding $5,000, including the first $5,000. There is no tax on estates not exceeding $5,000.
The tobacco tax is 1.25 mills per cigarette. Localities may impose additional levies. The peanut tax is 10 cents per 100 pounds.
The egg excise tax is 5 cents per 30 dozen cases for shell eggs, and 11 cents per 100 pounds of liquid eggs.
The soybean assessment rate is one-half of one percent of the net market value per bushel.

Table 4.4

Bank Franchise Tax Assessment Statement - Taxable Year 2001

Assessment Items	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	$6,159,656,545	$99,671,639,064	$105,831,295,609
Capital before Virginia modifications	4,810,987,099	63,151,066,790	67,962,053,889
Capital attributable to Virginia	4,187,930,268	5,890,503,122	10,078,433,390
Deductions of assessed value of real estate otherwise taxed in this state	576,711,782	1,261,227,279	1,837,939,061
Deductions of book value of tangible personal property otherwise taxed in this state	0	387,889,230	387,889,230
Reserve for loan losses included in undivided profits or capital reserves	277,462,152	3,468,392,911	3,745,855,063
Other Additions	0	2,328,000	2,328,000
Other deductions: (Total)	1,626,131,598	39,991,293,185	41,617,424,783
(a) U. S. obligations	305,771,145	2,215,397,095	2,521,168,240
(b) Retained earnings and surplus of non-banking subsidiaries	1,310,298,918	23,094,455,649	24,404,754,567
(c) Miscellaneous deductions	10,061,535	14,681,440,441	14,691,501,976
Net taxable capital	$3,611,218,486	$4,241,386,613	$7,852,605,099
Total Tax Assessment	$23,019,445	$42,224,278	$65,243,723
Local Tax Credit (Local Tax Assessment)	18,415,556	33,779,422	52,194,978
	4,603,889	8,444,856	13,048,745
State Tax Credits			
Neighborhood Assistance Act Credit	95,586	219,744	315,330
Enterprise Zone and Major Business Facility Job Tax Credits	0	46,074	46,074
Historic Rehabilitation Tax Credit	206,620	2,319,539	2,526,159
Total State Tax Assessment	**$4,301,683**	**$5,859,498**	**$10,161,181**

Total state tax assessed is net of local and state tax credits.
Total state tax assessed includes taxes from foreign branches.
Some columns may not match totals due to rounding.

Table 4.5

Bank Franchise Tax Net Revenue Collections

Tax on net taxable capital of banks and trust companies is $1 per $100 of taxable value on January 1 of each year, with proration for new banks.
Any county, city, or town may impose a tax not to exceed 80 percent of the state rate of taxation, with a credit allowed against the state tax.

Fiscal Year	State Taxes
1996	$8,401,000
1997	8,804,000
1998	8,435,000
1999	13,339,000
2000	12,304,000
2001	4,624,000
2002	10,161,000

Table 4.6

Recordation Tax and Deeds of Conveyance Revenue Collections

The state recordation tax rate is 15 cents on every $100 or fraction thereof of the consideration or the actual value of the property conveyed, whichever is greater. The rate of the tax, when the consideration or value exceeds $100, is 50 cents for each $500 or fraction thereof. Localities may impose an additional tax equal to one-third of the state tax. The state tax on deeds (grantor's tax) is 50 cents per $500, and revenues are shared between the state and the locality.

County	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Accomack	$252,289	$333,762	$331,297	$334,605	$465,717
Albemarle	1,810,046	2,245,804	2,145,385	2,282,723	2,882,692
Alleghany	91,291	113,056	83,153	110,263	136,343
Amelia	121,006	174,086	153,481	113,284	154,606
Amherst	247,131	296,763	281,203	357,296	342,148
Appomattox	93,184	117,946	105,456	100,976	126,831
Arlington	4,779,920	6,496,867	5,325,754	6,471,855	8,421,107
Augusta	757,744	944,102	833,380	914,599	1,092,390
Bath	44,812	53,241	100,414	74,728	174,144
Bedford	884,080	1,141,239	1,092,446	1,137,961	1,435,654
Bland	27,220	42,938	38,845	45,644	41,316
Botetourt	473,504	530,005	508,774	526,219	717,818
Brunswick	101,133	128,432	136,598	127,971	128,617
Buchanan	55,001	68,548	65,515	57,552	77,902
Buckingham	91,402	109,615	107,839	90,695	117,197
Campbell	422,102	568,822	410,832	526,870	580,379
Caroline	234,935	245,801	277,854	224,625	363,501
Carroll	194,377	259,994	223,864	255,830	285,473
Charles City	57,983	77,242	109,753	69,159	101,689
Charlotte	79,773	78,819	95,071	74,371	116,771
Chesterfield	4,908,316	6,354,386	5,216,709	5,484,974	8,022,459
Clarke	213,974	277,712	285,216	313,246	438,812
Craig	34,085	48,364	36,078	40,466	54,141
Culpeper	558,984	590,924	536,796	745,821	952,949
Cumberland	78,453	120,106	88,823	94,165	83,538
Dickenson	34,905	44,858	39,184	49,623	52,312
Dinwiddie	232,346	285,363	252,323	230,244	291,225
Essex	106,781	107,695	134,125	101,241	135,855
Fairfax	29,110,178	37,912,358	34,629,765	40,706,671	52,110,154
Fauquier	1,317,470	1,582,671	1,493,890	1,722,246	2,633,594
Floyd	96,033	129,789	132,782	135,422	167,157
Fluvanna	275,354	342,618	369,454	415,765	584,528
Franklin	675,542	849,176	745,130	848,461	1,164,748
Frederick	975,342	1,117,430	1,169,256	1,302,530	1,792,655
Giles	97,484	134,215	115,930	114,651	149,919
Gloucester	417,779	491,353	431,975	467,701	611,167
Goochland	407,217	501,128	560,271	595,468	796,046
Grayson	99,841	125,504	169,139	144,297	190,804
Greene	230,092	250,333	247,615	271,451	331,636
Greensville	46,917	56,154	61,963	99,213	57,655

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Halifax	$249,114	$312,409	$266,735	$327,494	$399,523
Hanover	2,001,262	2,136,849	1,921,918	2,160,294	2,944,757
Henrico	5,393,800	6,990,110	5,951,156	6,733,644	7,355,749
Henry	382,383	543,295	349,270	359,680	417,904
Highland	27,446	35,937	23,434	31,040	50,660
Isle of Wight	423,419	495,070	489,756	516,740	700,661
James City	1,604,545	1,911,911	2,040,941	1,774,157	2,315,157
King and Queen	56,427	69,291	126,298	57,551	75,986
King George	258,217	292,826	215,214	251,113	407,454
King William	210,374	191,970	247,603	183,340	234,351
Lancaster	227,520	278,712	269,264	280,974	330,917
Lee	92,554	95,585	119,553	100,740	139,683
Loudoun	6,901,623	9,685,824	11,176,111	14,516,313	16,600,940
Louisa	351,858	380,700	468,403	489,960	615,625
Lunenburg	69,170	83,050	83,630	102,260	89,927
Madison	119,725	152,447	139,477	142,232	185,780
Mathews	154,525	149,312	166,363	173,254	171,614
Mecklenburg	289,810	345,114	356,182	319,221	409,097
Middlesex	175,116	197,414	227,771	202,629	268,870
Montgomery	914,546	1,068,246	979,624	1,150,978	1,343,824
Nelson	250,724	268,396	284,457	314,956	400,635
New Kent	246,022	228,126	236,130	287,944	466,931
Northampton	116,381	161,529	198,678	250,431	305,266
Northumberland	200,822	258,472	234,070	251,639	323,027
Nottoway	92,607	109,147	114,165	96,090	95,623
Orange	333,125	447,547	468,081	484,400	673,640
Page	170,233	195,455	180,189	214,301	259,262
Patrick	124,921	167,737	138,076	136,691	144,682
Pittsylvania	429,227	503,531	404,080	537,952	643,965
Powhatan	374,237	430,959	402,004	420,771	618,626
Prince Edward	127,974	147,208	164,443	128,344	188,332
Prince George	316,879	447,878	392,989	476,803	488,117
Prince William	6,237,344	7,705,454	7,990,189	10,791,718	16,677,054
Pulaski	274,985	349,458	372,061	345,725	372,173
Rappahannock	121,291	170,604	169,493	160,740	241,721
Richmond	60,250	88,206	90,457	66,412	80,013
Roanoke	1,392,990	1,574,219	1,458,241	1,599,558	1,864,897
Rockbridge	209,098	314,424	262,417	288,625	434,810
Rockingham	952,610	997,716	985,893	1,078,538	1,347,079
Russell	104,427	169,737	133,933	139,914	172,412

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Scott	$89,348	$120,300	$119,398	$124,955	$168,327
Shenandoah	410,389	535,995	467,416	518,181	680,828
Smyth	169,921	180,011	202,741	218,491	265,482
Southampton	138,041	151,444	122,984	156,422	196,124
Spotsylvania	1,940,011	2,473,105	2,301,323	2,463,629	3,746,826
Stafford	1,989,748	2,348,069	2,133,179	2,852,312	3,957,260
Surry	47,376	57,986	46,733	65,292	77,404
Sussex	60,056	74,444	66,931	87,527	98,412
Tazewell	241,982	305,585	334,441	281,542	374,106
Warren	393,899	477,875	488,972	575,144	771,315
Washington	471,895	608,284	540,969	562,268	685,090
Westmoreland	191,364	222,767	194,996	216,254	301,822
Wise	176,916	191,427	170,086	155,269	172,764
Wythe	208,001	288,729	223,392	265,728	346,835
York	1,207,148	1,347,575	1,205,235	1,457,605	1,956,306
Total Counties	**$90,511,702**	**$114,884,685**	**$108,060,885**	**$125,726,672**	**$163,039,290**

City	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Alexandria	$3,333,883	$5,121,193	$4,268,682	$5,090,202	$6,450,994
Bedford	61,740	70,432	53,612	60,131	64,802
Bristol	183,060	299,547	240,419	217,037	224,339
Buena Vista	44,504	48,565	52,352	49,309	54,983
Charlottesville	462,770	591,860	578,570	546,967	722,060
Chesapeake	3,372,356	4,122,755	3,571,028	3,902,718	4,791,482
Clifton Forge	20,987	22,108	22,561	20,165	*
Colonial Heights	236,008	284,898	220,740	255,904	326,990
Covington	47,964	69,711	39,991	57,645	32,969
Danville	394,696	369,860	347,158	372,499	431,741
Emporia	29,896	79,385	56,794	42,532	70,157
Fairfax	256,255	140,902	421,670	506,971	429,346
Falls Church	323,193	366,204	272,662	250,433	345,207
Franklin	63,970	107,545	94,245	74,076	56,963
Fredericksburg	287,883	341,133	380,331	346,960	467,332
Galax	61,224	74,184	80,315	61,392	60,146
Hampton	1,326,911	1,514,125	1,152,396	1,719,123	1,721,839
Harrisonburg	678,244	518,995	525,775	437,828	646,125
Hopewell	183,116	175,628	135,380	172,576	223,748
Lexington	67,940	74,876	67,212	68,943	80,391

Table 4.6 continued

Recordation Tax and Deeds of Conveyance Revenue Collections

City	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
Lynchburg	$695,217	$718,076	$781,182	$799,208	$976,284
Manassas	376,354	308,906	292,499	252,756	370,324
Manassas Park	175,641	127,731	153,381	151,417	102,502
Martinsville	117,258	216,804	126,664	123,339	219,786
Newport News	1,900,938	2,209,509	1,445,134	2,165,238	2,571,599
Norfolk	2,142,663	2,691,771	2,205,748	2,303,685	3,079,164
Norton	17,836	27,359	33,641	20,859	31,749
Petersburg	211,593	281,042	298,840	234,756	276,846
Poquoson	144,795	190,045	180,901	162,949	218,393
Portsmouth	945,690	1,089,715	928,906	984,883	1,255,973
Radford	99,529	151,869	116,331	128,089	208,203
Richmond	2,869,060	2,647,500	2,742,295	2,954,468	3,667,895
Roanoke	1,208,267	1,281,535	1,240,066	1,278,048	1,473,750
Salem	315,442	333,403	290,288	378,135	424,339
Staunton	340,219	305,254	259,012	277,546	332,226
Suffolk	891,177	1,375,174	1,133,908	1,329,943	1,785,249
Virginia Beach	7,218,519	8,381,681	7,633,522	8,094,324	10,611,342
Waynesboro	193,488	217,326	234,194	226,763	274,298
Williamsburg	210,850	258,973	235,962	311,605	245,606
Winchester	316,700	390,778	428,271	462,604	523,540
Total Cities	**$31,827,835**	**$37,598,357**	**$33,342,636**	**$36,894,026**	**$45,850,680**
Total Counties	**$90,511,702**	**$114,884,685**	**$108,060,885**	**$125,726,672**	**$163,039,290**
Aggregate	**$122,339,538**	**$152,483,042**	**$141,403,521**	**$162,620,698**	**$208,889,970**

The tax is deposited into the state General Fund. Beginning in January 1994, the Department of Accounts distributes $10 million per quarter of the state revenue from the recordation tax and the grantor's tax back to the localities, or for certain localities, deposits revenues into the Northern Virginia Transportation Fund.

* Clifton Forge is no longer a city; the town of Clifton Forge is included in Alleghany County.

Table 5.1
Assessed Values, Levies Assessed, and Average Tax Rates

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
* 1994	$304,193,415,580	$30,672,512,153	$5,801,343,825	$491,486,965	$22,246,839,439	$363,405,597,962
* 1995	314,762,613,711	35,778,398,772	6,173,666,397	602,766,477	22,933,155,932	380,250,601,289
* 1996	326,244,133,064	39,407,360,347	6,943,053,463	619,419,617	23,301,462,481	396,515,428,972
* 1997	340,575,933,456	41,440,045,808	7,378,914,817	636,001,597	23,958,533,524	413,989,429,202
* 1998	357,933,576,243	44,192,544,427	8,372,295,368	677,016,100	24,278,814,303	435,454,246,441
1999	377,609,745,833	47,746,947,423	9,177,732,121	736,112,916	25,459,493,264	460,730,031,557
2000	404,571,768,890	52,842,420,797	9,608,877,913	777,508,625	27,194,732,245	494,995,308,470
2001	441,699,249,890	55,202,531,447	9,670,590,005	808,208,251	26,999,337,787	534,379,917,380
Levies Assessed						
* 1994	$3,092,197,008	$1,059,094,748	$141,183,093	$7,985,343	$201,148,122	$4,501,608,314
* 1995	3,200,438,551	1,216,178,045	145,517,252	9,581,328	206,361,094	4,778,076,270
* 1996	3,376,183,301	1,342,735,862	152,035,041	9,019,914	212,959,796	5,092,933,914
* 1997	3,522,144,461	1,398,416,289	161,385,485	9,185,760	219,566,825	5,310,698,820
* 1998	3,713,078,612	1,485,891,746	173,136,750	9,708,163	216,199,619	5,598,014,890
* 1999	3,934,599,496	1,595,348,355	191,563,304	9,905,240	236,436,942	5,967,853,337
2000	4,227,289,006	1,790,248,453	204,733,619	10,745,692	237,473,474	6,470,490,244
2001	4,635,836,074	2,042,108,038	210,911,046	10,881,571	267,282,057	7,167,018,787
Average Tax Rates per $100 of Assessed Value						
1994	1.02	3.45	2.43	1.62	0.90	1.24
1995	1.02	3.40	2.36	1.59	0.90	1.26
1996	1.03	3.41	2.19	1.46	0.91	1.28
1997	1.03	3.37	2.19	1.44	0.92	1.28
1998	1.04	3.36	2.07	1.43	0.89	1.29
1999	1.04	3.34	2.09	1.35	0.93	1.30
2000	1.04	3.39	2.13	1.38	0.87	1.31
2001	1.05	3.70	2.18	1.35	0.99	1.34

* Data in these years was revised to reflect corrections to data made by local Commissioners of the Revenue and Assessors.
Average Tax Rate is the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 5.2

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2001

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	$565,071,700	$518,244,300	$771,265,300	$1,336,337,000	$1,289,509,600	$9,869,417	2001
Albemarle	2,987,266,950	2,036,946,350	4,738,753,850	7,726,020,800	6,775,700,200	50,140,181	2001
Alleghany	181,053,900	141,086,900	563,043,600	744,097,500	704,130,500	4,650,774	2001
Amelia	312,066,300	312,066,300	337,323,200	649,389,500	649,389,500	2,926,647	2001
Amherst	326,449,700	280,439,800	771,904,800	1,098,354,500	1,052,344,600	7,366,412	2001
Appomattox	175,286,400	175,286,400	324,170,350	499,456,750	499,456,750	3,995,654	2001
Arlington	8,178,517,600	8,178,517,600	15,330,696,500	23,509,214,100	23,509,214,100	240,498,743	2001
Augusta	1,337,762,500	973,032,470	2,596,090,700	3,933,853,200	3,569,123,170	20,700,914	2001
Bath	186,319,300	186,319,300	272,487,900	458,807,200	458,807,200	2,294,036	2001/2002
Bedford	1,212,440,431	946,328,931	2,432,785,294	3,645,225,725	3,379,114,225	23,653,799	2001
Bland	95,489,900	66,886,670	112,130,876	207,620,776	179,017,546	1,235,221	2001
Botetourt	641,591,100	494,311,000	1,205,090,800	1,846,681,900	1,699,401,800	11,895,813	2001
Brunswick	270,225,800	270,225,800	342,828,230	613,054,030	613,054,030	3,065,270	2001
Buchanan	622,403,400	622,403,400	816,133,053	1,438,536,453	1,438,536,453	7,048,829	2001
Buckingham	255,644,017	255,644,017	280,898,660	536,542,677	536,542,677	3,111,948	2001
Campbell	505,361,859	431,744,537	1,386,488,022	1,891,849,881	1,818,232,559	10,363,926	2001
Caroline	419,312,395	347,895,259	629,734,400	1,049,046,795	977,629,659	7,342,200	2001
Carroll	375,990,900	375,990,900	659,047,300	1,035,038,200	1,035,038,200	6,624,244	2001
Charles City	208,845,700	208,845,700	202,839,200	411,684,900	411,684,900	3,375,816	2001
Charlotte	199,614,510	199,614,510	268,833,840	468,448,350	468,448,350	3,044,938	2001
Chesterfield	4,026,713,624	3,915,082,823	10,889,833,200	14,916,546,824	14,804,916,023	159,893,093	2001
Clarke	442,376,274	286,199,332	537,618,179	979,994,453	823,817,511	7,579,122	2001
Craig	121,525,800	121,525,800	128,770,200	250,296,000	250,296,000	1,451,717	2001
Culpeper	704,807,100	542,785,800	1,206,392,300	1,911,199,400	1,749,178,100	15,392,767	2001
Cumberland	152,068,910	149,051,146	256,059,925	408,128,835	405,111,071	3,078,844	2001
Dickenson	358,507,300	358,507,300	427,111,600	785,618,900	785,618,900	4,713,713	2001
Dinwiddie	444,830,013	370,662,997	823,819,100	1,268,649,113	1,194,482,097	9,197,512	2001
Essex	270,067,000	270,067,000	410,186,914	680,253,914	680,253,914	3,945,474	2001
Fairfax	30,850,167,795	30,833,187,975	68,943,223,935	99,793,391,730	99,776,411,910	1,227,249,866	2001
Fauquier	2,245,167,000	1,468,016,300	2,491,516,500	4,736,683,500	3,959,532,800	41,971,048	2001
Floyd	394,858,200	348,986,700	389,840,000	784,698,200	738,826,700	4,137,424	2001
Fluvanna	372,335,500	273,553,470	680,999,500	1,053,335,000	954,552,970	6,777,325	2001
Franklin	1,170,091,876	1,057,830,282	1,688,881,771	2,858,973,647	2,746,712,053	15,106,905	2001
Frederick	1,459,388,600	1,143,550,390	2,322,442,900	3,781,831,500	3,465,993,290	21,142,558	2001
Giles	165,570,000	137,657,200	431,858,500	597,428,500	569,515,700	3,360,143	2001
Gloucester	698,067,440	652,463,050	1,101,594,400	1,799,661,840	1,754,057,450	16,663,546	2001
Goochland	1,079,512,500	842,617,500	1,094,495,200	2,174,007,700	1,937,112,700	13,366,078	2001
Grayson	340,875,946	340,875,946	334,214,420	675,090,366	675,090,366	3,983,033	2001
Greene	308,595,412	181,349,412	531,732,100	840,327,512	713,081,512	5,276,803	2001
Greensville	143,124,450	143,124,450	187,978,020	331,102,470	331,102,470	2,119,056	2001

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2001

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	$521,620,146	$521,620,146	$1,004,040,840	$1,525,660,986	$1,525,660,986	$6,102,644	2001
Hanover	2,370,562,400	2,003,938,700	4,644,712,400	7,015,274,800	6,648,651,100	54,518,939	2001
Henrico	4,602,558,600	4,523,316,100	12,254,913,050	16,857,471,650	16,778,229,150	157,810,274	2001
Henry	520,955,000	506,284,700	1,637,575,300	2,158,530,300	2,143,860,000	11,576,844	2001
Highland	161,315,700	161,315,700	116,690,000	278,005,700	278,005,700	1,389,456	2001
Isle of Wight	612,528,800	496,039,400	1,102,514,692	1,715,043,492	1,598,554,092	12,308,800	2001/2002
James City	1,570,225,200	1,514,715,000	3,468,564,400	5,038,789,600	4,983,279,400	43,354,531	2001/2002
King and Queen	177,732,000	177,732,000	160,937,100	338,669,100	338,669,100	2,540,018	2001
King George	342,051,900	282,657,898	574,146,905	916,198,805	856,804,803	6,426,036	2001
King William	270,414,400	216,377,400	502,240,950	772,655,350	718,618,350	5,059,666	2001
Lancaster	501,118,400	496,042,900	660,131,500	1,161,249,900	1,156,174,400	6,705,812	2001
Lee	182,423,700	182,423,700	391,361,623	573,785,323	573,785,323	3,729,605	2001
Loudoun	7,957,775,600	6,728,522,580	13,170,245,280	21,128,020,880	19,898,767,860	228,182,626	2001
Louisa	786,286,700	581,988,500	967,693,800	1,753,980,500	1,549,682,300	10,382,871	2001
Lunenburg	170,661,750	170,661,750	223,706,850	394,368,600	394,368,600	1,971,843	2001
Madison	442,537,700	265,537,900	494,061,100	936,598,800	759,599,000	5,165,273	2001
Mathews	262,109,500	262,109,500	419,239,799	681,349,299	681,349,299	4,973,850	2001
Mecklenburg	588,573,561	588,573,561	960,076,026	1,548,649,587	1,548,649,587	6,659,196	2001
Middlesex	418,548,100	391,116,500	508,530,400	927,078,500	899,646,900	4,948,105	2001
Montgomery	838,579,300	757,120,800	2,390,883,600	3,229,462,900	3,148,004,400	23,454,840	2001
Nelson	460,835,300	372,546,356	747,900,615	1,208,735,915	1,120,446,971	8,067,218	2001
New Kent	409,573,824	373,494,134	586,196,371	995,770,195	959,690,505	7,389,617	2001
Northampton	398,805,200	385,461,200	395,583,900	794,389,100	781,045,100	4,764,375	2001
Northumberland	586,887,736	518,560,993	623,100,394	1,209,988,130	1,141,661,387	6,964,135	2001
Nottoway	181,071,598	170,311,439	336,162,534	517,234,132	506,473,973	2,734,959	2001
Orange	524,511,310	454,282,641	1,042,576,400	1,567,087,710	1,496,859,041	12,723,302	2001
Page	305,982,400	199,929,400	666,499,600	972,482,000	866,429,000	6,411,574	2001
Patrick	237,512,400	237,512,400	432,673,400	670,185,800	670,185,800	3,887,078	2001
Pittsylvania	683,824,000	563,214,100	1,441,762,800	2,125,586,800	2,004,976,900	12,029,861	2001
Powhatan	474,526,200	379,345,700	777,944,500	1,252,470,700	1,157,290,200	10,068,425	2001
Prince Edward	217,179,711	212,661,231	433,242,564	650,422,275	645,903,795	3,810,832	2001
Prince George	428,742,500	345,608,170	892,095,000	1,320,837,500	1,237,703,170	11,758,180	2001
Prince William	5,998,431,200	5,754,603,600	11,825,966,800	17,824,398,000	17,580,570,400	228,547,415	2001
Pulaski	334,716,900	290,130,600	971,583,300	1,306,300,200	1,261,713,900	7,822,626	2001
Rappahannock	445,346,800	197,075,300	385,320,600	830,667,400	582,395,900	5,183,167	2001
Richmond	152,818,420	143,607,510	247,598,780	400,417,200	391,206,290	2,190,755	2001
Roanoke	1,146,177,700	1,054,183,000	3,588,985,800	4,735,163,500	4,643,168,800	52,003,446	2001
Rockbridge	643,877,275	181,390,875	908,064,600	1,551,941,875	1,089,455,475	6,209,896	2001
Rockingham	1,023,930,600	820,708,690	2,367,304,050	3,391,234,650	3,188,012,740	22,634,890	2001
Russell	332,596,240	254,764,610	540,868,482	873,464,722	795,633,092	4,375,982	2001

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2001

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	$236,883,100	$236,883,100	$398,031,500	$634,914,600	$634,914,600	$4,634,877	2001
Shenandoah	696,370,700	577,494,500	1,311,216,300	2,007,587,000	1,888,710,800	12,087,749	2001
Smyth	266,446,355	266,446,355	671,450,405	937,896,760	937,896,760	6,313,240	2001
Southampton	387,650,500	387,650,500	440,789,900	828,440,400	828,440,400	4,970,642	2001
Spotsylvania	1,843,122,000	1,664,673,888	3,676,211,300	5,519,333,300	5,340,885,188	57,147,239	2001
Stafford	1,844,183,720	1,605,667,620	3,692,190,000	5,536,373,720	5,297,857,620	62,514,720	2001
Surry	236,566,800	236,566,800	196,831,100	433,397,900	433,397,900	3,250,484	2001
Sussex	234,519,700	234,519,700	206,185,551	440,705,251	440,705,251	2,644,232	2001
Tazewell	459,477,100	405,512,200	1,105,389,400	1,564,866,500	1,510,901,600	9,065,410	2001
Warren	543,597,400	449,696,100	1,106,551,400	1,650,148,800	1,556,247,500	13,383,729	2001
Washington	996,842,500	734,590,900	1,641,664,400	2,638,506,900	2,376,255,300	13,544,655	2001
Westmoreland	434,339,200	366,942,190	650,792,070	1,085,131,270	1,017,734,260	5,694,897	2001
Wise	310,562,042	310,562,042	741,367,610	1,051,929,652	1,051,929,652	5,470,034	2001
Wythe	322,295,100	279,687,750	686,435,300	1,008,730,400	966,123,050	6,859,474	2001
York	1,364,117,900	1,346,621,500	2,384,898,300	3,749,016,200	3,731,519,800	32,091,070	2001
Total Counties	**$113,268,264,990**	**$103,299,926,846**	**$222,694,815,180**	**$335,963,080,170**	**$325,994,742,026**	**$3,246,122,221**	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	$4,329,866,400	$4,329,866,400	$9,637,445,300	$13,967,311,700	$13,967,311,700	$150,846,966	2001
Bedford	49,258,500	49,258,500	228,369,000	277,627,500	277,627,500	2,109,969	2001/2002
Bristol	145,333,100	145,333,100	579,632,375	724,965,475	724,965,475	7,104,662	2001
Buena Vista	33,070,705	32,609,530	173,469,375	206,540,080	206,078,905	1,957,762	2001/2002
Charlottesville	524,103,300	524,103,300	1,785,165,400	2,309,268,700	2,309,268,700	25,632,883	2001
Chesapeake	3,396,074,499	2,267,410,399	7,131,705,800	10,527,780,299	9,399,116,199	134,698,510	2001/2002
Colonial Heights	255,242,900	255,242,900	661,913,800	917,156,700	917,156,700	11,005,880	2001
Covington	37,178,250	37,178,250	185,710,450	222,888,700	222,888,700	1,582,510	2001/2002
Danville	239,608,000	238,214,800	1,355,151,000	1,594,759,000	1,593,365,800	12,507,984	2001/2002
Emporia	51,328,800	51,328,800	178,418,600	229,747,400	229,747,400	1,929,878	2001
Fairfax	865,448,800	865,448,800	1,622,543,486	2,487,992,286	2,487,992,286	24,382,324	2001
Falls Church	684,898,700	684,898,700	719,555,200	1,404,453,900	1,404,453,900	15,807,329	2001
Franklin	77,573,700	75,043,643	264,391,700	341,965,400	339,435,343	3,054,918	2001/2002
Fredericksburg	394,761,600	382,208,600	874,677,100	1,269,438,700	1,256,885,700	14,248,038	2001/2002
Galax	50,993,000	50,993,000	228,511,000	279,504,000	279,504,000	2,124,230	2001
Hampton	1,405,975,100	1,392,883,900	4,077,436,935	5,483,412,035	5,470,320,835	69,492,576	2001/2002
Harrisonburg	495,224,200	470,716,300	1,326,909,600	1,822,133,800	1,797,625,900	11,145,281	2001/2002
Hopewell	154,534,800	154,534,800	673,224,500	827,759,300	827,759,300	9,270,904	2001
Lexington	80,399,600	80,399,600	238,078,000	318,477,600	318,477,600	2,229,343	2001/2002

Table 5.2 continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2001

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	$506,685,675	$499,243,025	$2,244,348,460	$2,751,034,135	$2,743,591,485	$30,453,879	2001/2002
Manassas	649,897,400	640,520,700	1,676,981,900	2,326,879,300	2,317,502,600	28,737,032	2001
Manassas Park	186,358,700	186,358,700	375,950,100	562,308,800	562,308,800	7,984,785	2001
Martinsville	90,665,800	90,665,800	409,466,400	500,132,200	500,132,200	4,701,243	2001/2002
Newport News	2,031,384,150	2,031,384,150	5,312,311,805	7,343,695,955	7,343,695,955	91,061,830	2001/2002
Norfolk	2,107,500,140	2,107,500,140	6,041,117,460	8,148,617,600	8,148,617,600	114,080,646	2001/2002
Norton	37,803,600	37,803,600	97,757,700	135,561,300	135,561,300	948,929	2001
Petersburg	198,825,700	192,804,400	832,631,800	1,031,457,500	1,025,436,200	14,458,650	2001/2002
Poquoson	283,599,508	283,599,508	448,805,600	732,405,108	732,405,108	8,202,937	2001/2002
Portsmouth	815,995,300	814,815,280	2,251,866,160	3,067,861,460	3,066,681,440	43,546,876	2001/2002
Radford	104,947,800	104,145,160	402,897,600	507,845,400	507,042,760	3,549,299	2001
Richmond	2,185,979,810	2,185,979,810	7,772,068,605	9,958,048,415	9,958,048,415	140,408,494	2001
Roanoke	879,578,300	875,097,800	3,222,445,800	4,102,024,100	4,097,543,600	49,531,597	2001
Salem	294,309,800	294,309,800	953,971,300	1,248,281,100	1,248,281,100	14,729,717	2001/2002
Staunton	201,987,446	200,723,346	766,651,800	968,639,246	967,375,146	9,641,294	2001
Suffolk	1,206,789,100	1,019,576,000	2,177,885,000	3,384,674,100	3,197,461,000	35,215,536	2001/2002
Virginia Beach	8,363,074,086	8,057,952,241	13,886,757,376	22,249,831,462	21,944,709,617	268,039,756	2000/2001
Waynesboro	185,652,500	177,901,920	638,602,750	824,255,250	816,504,670	7,920,095	2001
Williamsburg	325,672,425	325,672,425	582,329,900	908,002,325	908,002,325	4,903,213	2001/2002
Winchester	451,610,400	447,540,700	1,006,083,900	1,457,694,300	1,453,624,600	10,466,097	2001
Total Cities	**$34,379,191,594**	**$32,661,267,827**	**$83,043,240,037**	**$117,422,431,631**	**$115,704,507,864**	**$1,389,713,853**	
Total Counties	**$113,268,264,990**	**$103,299,926,846**	**$222,694,815,180**	**$335,963,080,170**	**$325,994,742,026**	**$3,246,122,221**	
Aggregate	**$147,647,456,584**	**$135,961,194,673**	**$305,738,055,217**	**$453,385,511,801**	**$441,699,249,890**	**$4,635,836,074**	

Data are based on information provided by local Commissioners of the Revenue and Assessors.
Levies shown do not include penalties and interest collected.
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).
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.

Table 5.3

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2001

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	$1,336,337,000	$322,765,200	$62,092,700	$384,857,900	$1,721,194,900	22.36%	$3,005,281
Albemarle	7,726,020,800	1,175,258,100	333,002,400	1,508,260,500	9,234,281,300	16.33%	11,161
Alleghany	744,097,500	168,953,000	77,298,600	246,251,600	990,349,100	24.87%	1,625,261
Amelia	585,329,440	14,435,600	34,634,100	49,069,700	634,399,140	7.73%	245,349
Amherst	1,098,354,500	85,082,400	102,767,200	187,849,600	1,286,204,100	14.60%	1,250,394
Appomattox	499,456,750	16,386,100	44,370,000	60,756,100	560,212,850	10.85%	486,049
Arlington	23,509,214,100	2,863,193,200	359,786,800	3,222,980,000	26,732,194,100	12.06%	32,971,082
Augusta	4,044,804,900	218,275,000	325,576,600	543,851,600	4,588,656,500	11.85%	3,154,339
Bath	458,807,200	131,506,900	34,383,000	165,889,900	624,697,100	26.56%	829,449
Bedford	3,645,225,725	90,592,400	144,464,400	235,056,800	3,880,282,525	6.06%	1,645,390
Bland	207,620,776	30,839,800	10,541,500	41,379,300	249,000,076	16.62%	285,517
Botetourt	1,846,681,900	79,753,900	85,325,200	165,079,100	2,009,722,200	8.21%	1,155,554
Brunswick	613,054,030	142,908,400	28,547,900	171,456,300	784,510,330	21.86%	857,281
Buchanan	1,438,536,453	191,568,848	33,260,008	224,829,356	1,633,365,809	13.76%	1,101,664
Buckingham	536,542,677	78,615,691	41,277,800	119,893,491	656,436,168	18.26%	695,382
Campbell	1,891,849,881	50,717,816	160,071,655	210,789,471	2,102,639,352	10.02%	1,201,501
Caroline	1,049,046,795	207,564,300	39,866,500	247,430,800	1,296,477,595	19.08%	247,430,800
Carroll	1,035,038,200	66,614,800	30,797,800	97,412,600	1,132,450,800	8.60%	623,441
Charles City	411,684,900	40,726,400	8,153,200	48,879,600	460,109,500	10.62%	371,485
Charlotte	468,448,350	7,176,110	41,460,840	48,636,950	517,085,300	9.41%	316,140
Chesterfield	14,916,546,824	872,688,800	185,852,700	1,058,541,500	15,975,088,324	6.63%	11,432,248
Clarke	979,944,453	26,886,900	57,239,600	84,126,500	1,064,070,953	7.91%	773,965
Craig	250,176,100	64,263,900	14,173,111	78,437,011	328,613,111	23.87%	48,630,940
Culpeper	1,911,199,400	53,195,500	94,902,900	148,098,400	2,059,297,800	7.19%	1,303,266
Cumberland	408,128,835	13,819,600	24,496,551	38,316,151	446,444,986	8.58%	3,078,844
Dickenson	785,621,900	68,999,346	44,829,100	113,765,446	899,387,346	12.65%	683,839
Dinwiddie	1,268,649,113	155,180,500	61,020,588	216,201,088	1,484,850,201	14.56%	1,664,748
Essex	680,253,914	15,450,255	43,542,950	58,993,205	739,247,119	7.98%	342,160
Fairfax	99,888,019,385	7,073,906,880	1,172,473,290	8,246,380,170	108,134,399,555	7.63%	102,102,118
Fauquier	4,736,683,500	280,347,500	114,465,900	394,813,400	4,354,346,200	9.07%	4,185,022
Floyd	784,698,200	42,343,500	15,605,400	57,948,900	842,647,100	6.88%	324,515
Fluvanna	1,053,335,000	49,904,600	52,603,600	102,508,200	1,057,061,170	9.70%	727,808
Franklin	2,858,973,638	50,238,200	158,350,500	208,588,700	3,067,562,338	6.80%	1,147,238
Frederick	3,781,831,500	108,449,400	248,711,800	357,161,200	4,138,992,700	8.63%	2,178,683
Giles	596,515,700	27,538,000	62,426,200	89,964,200	687,392,700	13.09%	530,789
Gloucester	1,799,661,840	117,573,700	59,355,300	176,929,000	1,976,590,840	8.95%	1,679,908
Goochland	2,174,007,700	49,553,100	96,357,900	145,911,000	2,319,918,700	6.29%	1,006,785
Grayson	675,090,366	67,134,900	21,507,100	88,642,000	763,732,366	11.61%	522,988
Greene	840,327,512	28,574,400	47,997,000	76,571,400	916,898,912	8.35%	566,628
Greensville	331,102,470	143,903,000	13,446,800	157,349,800	488,452,270	32.21%	1,007,030

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2001

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			
Halifax	$1,525,660,986	$105,804,292	$101,617,199	$207,421,491	$1,730,906,466	11.98%	$829,686
Hanover	7,015,274,800	422,991,900	156,453,700	579,445,600	7,594,720,400	7.63%	4,751,454
Henrico	16,857,471,650	742,369,500	532,382,200	1,274,751,700	18,132,223,350	7.03%	11,986,748
Henry	2,158,530,300	123,743,800	208,709,600	332,453,400	2,490,983,700	13.35%	1,795,248
Highland	278,005,700	33,022,500	10,965,500	43,988,000	321,993,700	13.66%	219,940
Isle of Wight	1,715,043,492	37,951,200	31,608,500	69,559,700	1,784,603,192	3.90%	535,610
James City	5,038,789,600	275,439,100	62,868,800	338,307,900	5,377,097,500	6.29%	2,943,279
King and Queen	338,669,100	6,056,800	17,081,600	23,138,400	361,669,100	6.40%	173,538
King George	916,198,805	667,517,700	13,059,200	680,576,900	1,595,865,705	42.65%	5,104,328
King William	772,655,350	12,597,400	22,730,196	35,327,596	807,992,946	4.37%	19,504,668
Lancaster	1,161,249,900	23,402,900	28,905,300	52,308,200	1,213,558,100	4.31%	303,388
Lee	573,785,323	27,959,200	54,649,600	82,608,800	656,394,123	12.59%	536,957
Loudoun	21,128,020,880	1,124,499,400	670,560,300	1,795,059,700	22,923,080,580	7.83%	19,386,645
Louisa	1,753,980,500	21,454,000	77,881,900	99,335,900	1,853,316,400	5.36%	665,551
Lunenburg	394,368,600	34,448,500	25,352,500	59,801,000	454,169,600	13.17%	299,005
Madison	936,598,800	46,457,700	89,848,400	136,306,100	1,072,904,900	12.70%	926,881
Mathews	681,349,299	5,022,400	22,861,318	27,883,718	709,233,017	3.93%	220,281
Mecklenburg	1,548,649,587	228,784,293	103,119,592	331,903,885	1,880,553,472	17.65%	1,427,187
Middlesex	927,078,500	15,951,400	32,556,300	48,507,700	975,586,200	4.97%	266,792
Montgomery	3,229,462,900	310,215,600	936,878,500	1,247,094,100	4,476,557,000	27.86%	15,452,285
Nelson	1,208,735,915	18,856,900	44,783,512	63,640,412	1,272,376,327	5.00%	458,210
New Kent *	995,770,195	-	-	78,891,000	1,074,661,195	7.34%	607,461
Northampton	794,389,100	46,731,700	55,737,600	102,469,300	896,858,400	11.43%	625,063
Northumberland	1,209,998,130	8,568,200	40,506,000	49,074,200	1,259,062,330	3.90%	299,353
Nottoway	517,234,132	352,725,700	43,773,491	396,499,191	913,733,323	43.39%	2,141,096
Orange	1,567,087,710	68,357,400	31,537,400	99,894,800	1,666,982,500	5.99%	907,007
Page	972,482,000	35,400,800	63,908,300	99,309,100	1,071,791,100	9.27%	734,887
Patrick	670,185,800	23,210,300	48,254,500	71,464,800	741,650,600	9.64%	414,496
Pittsylvania	2,125,586,800	39,728,800	142,482,700	182,211,500	2,307,798,300	7.90%	1,093,269
Powhatan	1,252,470,700	64,977,900	49,317,900	114,295,800	1,366,766,500	8.36%	994,373
Prince Edward	650,422,275	19,140,800	118,426,500	137,567,300	787,989,575	17.46%	881,647
Prince George	1,320,837,500	674,247,500	36,369,500	710,617,000	2,031,454,500	34.98%	6,750,862
Prince William	17,824,398,000	1,321,847,900	208,971,700	1,530,819,600	19,355,217,600	7.91%	19,900,655
Pulaski	1,306,300,200	239,641,200	52,846,600	292,487,800	1,598,788,000	18.29%	1,813,424
Rappahannock	830,667,400	12,636,200	15,127,900	27,764,100	858,431,500	3.23%	247,100
Richmond	400,417,200	41,759,350	33,673,960	75,433,310	475,850,510	15.85%	422,427
Roanoke	4,735,163,500	260,443,200	251,201,300	511,644,500	5,154,813,300	9.93%	5,730,418
Rockbridge	1,551,941,875	110,002,900	58,009,600	168,012,500	1,719,954,375	9.77%	957,671
Rockingham	3,391,234,650	99,155,800	301,979,200	401,135,000	3,792,369,650	10.58%	2,848,059
Russell	873,464,722	39,938,070	43,482,900	83,420,970	956,885,692	8.72%	15,161,824

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2001

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate: Government	Non-Government	Total Tax Exempt	Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
Scott	$634,914,600	$23,843,100	$57,120,600	$80,963,700	$715,209,900	11.32%	$591,039
Shenandoah	2,007,587,000	154,613,300	95,153,200	249,766,500	2,257,353,500	11.06%	1,598,506
Smyth	937,896,760	68,205,885	93,104,900	161,310,785	1,098,544,240	14.68%	1,129,171
Southampton	843,512,000	62,316,900	60,990,800	110,722,900	939,163,300	11.79%	664,337
Spotsylvania	5,519,333,300	306,334,900	68,625,400	374,960,300	5,894,293,600	6.36%	4,012,072
Stafford	5,536,373,720	588,939,300	323,711,000	912,650,300	6,449,024,020	14.15%	10,769,273
Surry	433,397,900	24,403,300	33,478,600	57,881,900	491,736,900	11.77%	434,114
Sussex	440,705,251	140,340,100	16,707,300	157,047,400	597,752,651	26.27%	441,745
Tazewell	1,564,866,500	155,677,700	82,375,900	157,047,400	597,752,651	26.27%	1,428,322
Warren	1,650,148,800	175,653,300	113,142,800	288,796,100	1,938,944,900	14.89%	2,483,626
Washington	2,638,506,900	104,407,100	241,631,200	346,038,300	2,984,545,200	11.59%	1,972,418
Westmoreland	1,085,131,270	42,295,800	43,355,600	85,651,400	1,170,782,670	7.32%	522,474
Wise	1,051,929,652	264,670,520	160,645,366	425,315,886	1,477,245,538	28.79%	2,211,643
Wythe	1,008,730,400	61,136,100	64,176,400	125,312,500	1,134,042,900	11.05%	889,718
York	3,749,016,200	1,779,311,100	109,977,200	1,889,288,300	5,638,304,500	33.51%	16,247,879
Total Counties	**$336,118,601,356**	**$26,988,094,556**	**$10,991,713,527**	**$37,965,043,583**	**$371,940,804,634**	**9.63%**	**$678,867,151**

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate: Government	Non-Government	Total Tax Exempt	Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
Alexandria	$13,967,311,700	$1,539,691,400	$555,592,500	$2,095,283,900	$16,062,595,600	13.04%	$23,257,651
Bedford	277,627,500	48,783,700	59,163,700	107,947,400	385,574,900	28.00%	820,400
Bristol	724,965,475	83,274,000	78,909,906	162,183,906	887,149,381	18.28%	1,784,023
Buena Vista	206,540,080	21,156,100	28,905,200	50,061,300	256,601,380	19.51%	475,582
Charlottesville	2,309,268,700	491,254,700	147,111,700	638,366,400	2,947,635,100	21.66%	7,085,867
Chesapeake	10,527,780,299	418,846,500	679,873,400	1,098,719,900	11,626,500,199	9.45%	14,054,737
Colonial Heights	917,156,700	31,796,900	46,267,155	78,064,055	995,220,755	7.84%	936,770
Covington	222,888,700	33,943,700	26,630,500	60,574,200	283,462,900	21.37%	430,077
Danville	1,594,759,000	126,474,800	206,801,200	333,276,000	1,928,035,000	17.29%	2,616,217
Emporia	229,747,400	23,912,700	22,946,200	46,858,900	276,606,300	16.94%	394,115
Fairfax	2,487,992,286	70,016,300	98,177,200	168,193,500	2,656,185,786	6.33%	1,648,296
Falls Church	1,404,453,900	52,921,500	50,004,000	102,925,500	1,507,379,400	6.83%	1,163,058
Franklin	341,965,400	24,716,700	55,544,900	80,261,600	422,227,000	19.01%	672,724
Fredericksburg	1,269,438,700	186,893,700	186,893,700	373,787,400	1,643,226,100	22.75%	3,720,716
Galax	279,504,000	16,449,200	19,204,000	35,653,200	315,157,200	11.31%	270,964
Hampton	5,483,412,035	2,007,901,002	220,133,700	2,228,034,702	7,711,446,737	28.89%	28,296,041
Harrisonburg	1,822,133,800	406,992,600	158,459,300	565,451,900	2,387,585,700	23.68%	3,505,802
Hopewell	827,759,300	99,764,100	31,864,600	131,628,700	959,388,000	13.72%	1,474,241
Lexington	318,477,600	154,982,200	202,631,600	357,613,800	676,091,400	52.89%	2,503,297

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2001

City	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			
Lynchburg	$2,751,034,135	$243,186,600	$379,697,200	$622,883,800	$3,373,917,935	18.46%	$6,914,010
Manassas	2,326,879,300	332,374,200	119,105,600	451,479,800	2,778,359,100	16.25%	5,598,350
Manassas Park	562,308,800	54,827,600	2,242,700	57,070,300	619,379,100	9.21%	810,398
Martinsville	500,132,200	23,972,050	89,110,000	113,082,050	613,214,250	18.44%	1,062,971
Newport News	7,343,695,955	1,382,497,400	374,236,400	1,756,733,800	9,100,429,755	19.30%	21,783,499
Norfolk	8,148,617,600	6,144,545,870	717,190,790	6,861,736,660	15,010,354,260	45.71%	96,064,313
Norton	135,561,300	20,095,600	44,713,300	64,808,900	200,370,200	32.34%	453,662
Petersburg	1,031,457,500	106,743,700	100,523,500	207,267,200	1,238,724,700	16.73%	2,922,468
Poquoson	732,405,108	15,547,935	38,522,600	54,070,535	786,475,643	6.88%	605,590
Portsmouth	3,067,861,460	3,382,933,200	231,566,920	3,614,500,120	6,682,361,580	54.09%	51,325,924
	507,845,400						
Radford		183,920,000	19,538,000	203,458,000	711,303,400	28.60%	1,424,206
Richmond	9,958,048,415	1,994,086,733	538,214,267	2,532,301,000	12,490,349,415	20.27%	35,705,442
Roanoke	4,102,024,100	490,910,300	357,210,900	848,121,200	4,950,145,300	17.13%	10,262,267
Salem	1,248,281,100	185,718,000	129,170,700	314,888,700	1,563,169,800	20.14%	3,715,687
Staunton	968,639,246	124,146,040	100,094,542	224,240,582	1,192,879,828	18.80%	2,242,406
Suffolk	3,384,674,100	480,145,200	151,401,100	631,546,300	4,016,220,400	15.72%	6,950,787
Virginia Beach	22,249,831,462	3,288,765,733	629,765,125	3,918,530,858	26,168,362,320	14.97%	47,818,125
Waynesboro	824,255,250	57,489,259	63,021,900	120,511,159	944,766,409	12.76%	1,168,958
Williamsburg	908,002,325	42,562,800	334,675,600	377,238,400	1,285,240,725	29.35%	2,037,087
Winchester	1,457,694,300	100,136,200	186,374,700	286,510,900	1,744,205,200	16.43%	2,062,878
Total Cities	**$117,422,431,631**	**$24,494,376,222**	**$7,481,490,305**	**$31,975,866,527**	**$149,398,298,158**	**21.40%**	**$396,039,608**
Total Counties*	**$336,118,601,356**	**$26,988,094,556**	**$10,991,713,527**	**$37,965,043,583**	**$371,940,804,634**	**9.63%**	**$678,867,151**
Aggregate*	**$453,541,032,987**	**$51,482,470,778**	**$18,473,203,832**	**$69,940,910,110**	**$521,339,102,792**	**13.00%**	**$1,074,906,759**

* Some information for New Kent County was not provided.

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 2001

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	$266,209,063	$6,644,593	$28,130,154	$909,886	$0	$0	$73,226,732	$591,519
Albemarle	609,124,737	25,694,651	20,806,740	890,528	0	0	255,640,503	1,942,868
Alleghany	58,108,944	3,169,588	98,508,280	5,861,243	0	0	75,925,803	514,265
Amelia	60,019,930	1,772,077	2,640,875	26,409	1,659,145	16,591	5,755,083	31,876
Amherst	184,916,646	4,282,558	73,439,302	1,468,786	7,027,888	227,602	73,238,956	515,811
Appomattox	65,008,749	1,978,261	5,216,380	182,573	6,648,352	66,484	49,833,113	403,502
Arlington	1,749,847,222	76,993,255	3,899,838	171,593	0	0	839,780,153	8,599,676
Augusta	486,492,230	8,533,510	113,824,640	2,162,668	0	0	194,655,330	1,137,213
Bath	54,416,800	115,260	933,000	1,866	0	0	1,540,515,454	7,700,425
Bedford	182,992,738	12,487,066	35,006,368	2,100,382	8,824,417	97,069	208,180,088	1,461,890
Bland	51,715,279	782,304	20,159,754	14,716	17,057,115	124,517	11,558,507	79,754
Botetourt	263,079,158	6,520,828	125,127,330	2,256,173	0	0	13,533,628	957,776
Brunswick	99,793,745	3,095,236	7,831,650	266,276	9,067,720	108,812	48,891,508	244,752
Buchanan	175,329,435	3,133,109	109,932,930	2,143,692	8,075,657	161,513	82,785,367	406,031
Buckingham	78,715,140	2,752,373	3,610,421	104,702	4,453,902	44,539	65,746,026	382,727
Campbell	279,993,977	7,798,440	137,610,130	4,472,329	34,204,123	1,111,634	165,479,181	951,069
Caroline	81,691,992	4,618,940	7,052,300	246,831	0	0	133,622,149	1,022,568
Carroll	215,122,516	2,666,436	110,126,755	1,431,648	9,667,705	22,357	56,523,088	361,870
Charles City	43,023,817	1,415,967	2,474,854	61,871	748,200	20,950	28,847,668	217,722
Charlotte	83,570,210	1,504,180	20,378,020	407,560	744,235	23,816	44,517,696	289,365
Chesterfield	2,617,841,217	78,767,603	465,920,280	4,675,408	0	0	1,147,881,501	12,526,258
Clarke	124,760,193	4,114,308	18,922,187	236,079	0	0	36,245,081	333,455
Craig	33,806,831	376,291	983,775	10,733	274,620	4,806	11,916,964	76,218
Culpeper	285,203,812	7,076,060	85,457,408	1,709,148	0	0	109,358,826	983,539
Cumberland	55,677,969	2,119,179	1,704,649	76,709	0	0	50,083,385	381,333
Dickenson	101,893,727	1,510,496	38,873,278	618,762	639,896	67,189	65,619,623	404,390
Dinwiddie	141,238,116	6,394,672	60,757,373	2,004,994	0	0	*	*
Essex	73,355,523	2,250,618	5,540,821	193,929	1,076,947	40,386	32,013,487	186,168
Fairfax	10,679,696,165	408,298,033	140,828,301	6,435,853	0	0	2,904,920,503	36,246,363
Fauquier	527,991,728	21,542,673	9,226,204	429,019	0	0	340,877,267	3,647,466
Floyd	86,319,424	1,723,541	10,564,406	163,732	1,245,998	43,610	39,183,104	223,418
Fluvanna	126,123,697	4,456,741	2,109,979	42,200	0	0	140,095,898	1,007,376
Franklin	392,700,255	6,042,578	62,854,106	339,412	50,947,399	550,232	119,385,761	658,097
Frederick	672,428,006	224,455,308	226,954,657	4,544,627	0	0	899,382,663	26,989,935
Giles	42,270,826	2,318,841	28,821,519	2,017,506	4,126,256	198,060	124,832,020	749,573
Gloucester	178,450,650	5,566,623	3,198,470	111,947	0	0	72,898,261	642,450
Goochland	149,251,294	5,866,094	5,845,700	219,214	0	0	89,862,344	620,931
Grayson	111,185,972	1,294,674	17,300,105	216,251	626,458	41,973	29,965,625	176,797
Greene	79,951,458	3,252,616	36,951,797	572,753	0	0	38,901,792	287,873
Greensville	51,739,805	1,975,652	19,603,100	686,109	0	0	32,427,561	224,957

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 2001

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	$314,120,367	$3,730,196	$129,879,500	$1,636,482	$0	$0	$728,653,925	$2,918,033
Hanover	967,674,230	29,057,995	72,203,185	2,628,196	36,557,510	694,595	294,853,763	2,431,633
Henrico	2,585,792,767	76,793,389	669,070,507	6,690,948	0	0	827,287,178	7,981,677
Henry	378,259,015	5,018,331	362,469,906	4,313,392	0	0	123,767,281	668,733
Highland	21,413,840	312,164	71,960	720	213,420	2,134	16,894,903	85,024
Isle of Wight	196,981,198	3,598,893	650,111,217	6,176,057	0	0	93,657,641	733,955
James City	543,870,618	21,358,471	246,545,300	9,861,812	0	0	163,057,197	1,436,952
King and Queen	46,458,529	1,629,132	17,898,165	177,192	1,752,356	11,390	18,378,366	137,838
King George	114,038,240	3,332,310	38,620,335	965,508	0	0	36,978,434	277,812
King William	63,973,928	2,228,287	11,497,623	344,929	1,339,558	52,243	26,611,007	234,591
Lancaster	146,709,520	2,146,141	350,900	5,334	7,355,449	73,554	36,644,273	213,775
Lee	121,320,907	1,589,772	44,721,542	630574	4,103,075	57,853	53,928,343	354,385
Loudoun	2,694,417,611	92,254,660	44,341,704	1,243,316	0	0	670,039,707	7,283,582
Louisa	196,512,505	3,202,668	27,850,620	473,461	11,687,250	75,967	1,961,443,618	13,145,667
Lunenburg	70,074,348	2,233,162	14,657,470	263,834	2,195,780	26,349	27,286,409	136,718
Madison	26,604,771	2,284,857	1,575,599	86,658	3,839,655	183,913	33,375,950	229,565
Mathews	96,231,936	2,435,605	0	0	0	0	19,856,314	144,951
Mecklenburg	234,253,965	5,868,175	189,344,591	1,249,674	45,684,534	328,928	98,673,012	452,600
Middlesex	88,899,984	2,654,167	172,267	6,029	2,556,403	31,955	33,959,464	187,609
Montgomery	459,733,904	10,253,875	107,529,970	1,957,045	24,034,580	1,454,093	146,160,013	1,102,582
Nelson	120,343,197	3,090,855	3,495,288	43,691	0	0	68,825,595	511,643
New Kent	104,347,715	3,819,757	38,188	1,146	0	0	60,897,685	470,292
Northampton	76,072,612	2,722,839	2,821,700	63,488	1,188,500	74,281	34,058,628	0
Northumberland	80,431,427	2,668,367	4,686,428	168,711	3,589,561	71,791	34,634,980	211,273
Nottoway	72,511,495	2,101,123	15,533,322	194,167	0	0	55,824,878	315,177
Orange	81,824,284	4,156,520	16,274,800	895,114	9,566,670	38,267	531,000,230	1,127,361
Page	139,700,890	3,620,977	37,663,141	753,262	0	0	57,225,022	424,392
Patrick	149,812,064	1,887,610	53,990,174	734,266	0	0	37,055,605	215,305
Pittsylvania	180,865,970	8,726,179	36,414,890	1,638,670	7,725,050	212,440	192,524,615	1,202,107
Powhatan	139,036,581	4,984,494	6,783,305	244,199	0	0	627,918	9,002
Prince Edward	89,748,090	2,566,871	6,770,400	216,653	50,320,367	352,242	48,985,337	293,572
Prince George	169,920,567	6,426,153	20,404,544	306,068	0	0	64,563,216	613,360
Prince William	2,893,492,467	82,804,929	18,355,301	367,620	0	0	889,638,935	11,616,018
Pulaski	273,601,027	5,282,725	180,507,160	2,707,607	6,956,718	333,922	79,348,740	494,152
Rappahannock	49,813,159	1,591,880	0	0	0	0	20,121,030	179,077
Richmond	47,638,690	1,554,373	4,418,290	22,091	1,489,800	52,143	41,039,183	248,598
Roanoke	566,579,216	19,304,477	46,303,782	1,389,115	0	0	193,331,019	2,225,388
Rockbridge	108,817,551	3,296,868	19,177,919	489,037	0	0	109,150,847	622,256
Rockingham	445,462,400	11,640,002	178,686,460	4,559,506	91,533,710	796,344	13,944,077	1,004,706
Russell	220,476,073	3,015,018	67,669,837	981,215	2,957,715	19,225	227,820,417	1,461,553

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 2001

County	Tangible Personal Property Values	Tangible Personal Property Levies	Machinery and Tools Values	Machinery and Tools Levies	Merchants' Capital Values	Merchants' Capital Levies	Public Service Corporations Values	Public Service Corporations Levies
Scott	$118,524,619	$1,547,915	$13,520,062	$97,344	$13,935,423	$100,335	$55,332,530	$4,806
Shenandoah	238,809,076	6,752,353	45,631,795	1,305,069	31,944,476	191,667	127,097,203	837,702
Smyth	201,928,516	4,270,702	84,849,986	1,015,799	47,715,629	190,850	85,899,545	695,638
Southampton	125,074,958	4,136,679	15,689,795	376,555	5,449,451	27,247	104,963,505	684,086
Spotsylvania	592,652,381	28,887,481	48,874,508	1,221,856	0	0	210,353,885	2,305,198
Stafford	473,474,455	22,096,636	19,725,050	147,938	105,688,310	529,018	183,413,554	2,187,279
Surry	38,424,978	1,231,351	215,400	2,154	0	0	1,478,108,530	11,095,100
Sussex	79,832,684	2,639,746	15,630,965	758,102	6,512,713	65,127	58,141,487	363,849
Tazewell	325,694,914	6,134,403	50,695,000	1,013,900	17,122,650	736,274	95,771,923	581,936
Warren	319,985,291	23,784,690	25,191,430	566,807	0	0	54,823,744	470,842
Washington	366,583,026	5,497,019	192,089,250	2,978,887	0	0	124,865,310	715,872
Westmoreland	113,619,190	2,511,270	4,346,610	65,199	10,373,510	46,382	45,279,450	256,324
Wise	345,930,973	3,684,601	223,443,400	2,569,599	26,155,765	745,440	76,526,705	402,310
Wythe	201,483,963	4,188,868	67,837,770	1,017,566	59,546,630	333,461	82,484,524	589,300
York	464,917,430	15,521,542	28,805,420	1,152,217	0	0	418,394,647	3,522,511
Total Counties	**$41,005,833,108**	**$1,545,490,756**	**$6,354,581,567**	**$119,261,896**	**$808,208,251**	**$10,881,571**	**$21,627,688,996**	**$202,294,944**

City	Tangible Personal Property Values	Tangible Personal Property Levies	Machinery and Tools Values	Machinery and Tools Levies	Merchants' Capital Values	Merchants' Capital Levies	Public Service Corporations Values	Public Service Corporations Levies
Alexandria	$1,386,140,738	$55,053,222	$187,217,816	$8,424,802	$0	$0	$427,328,520	$4,774,511
Bedford	43,248,020	734,968	49,272,330	640,540	0	0	11,260,490	90,060
Bristol	23,429,207	1,746,630	19,565,734	1,173,944	0	0	16,686,749	163,530
Buena Vista	30,818,282	1,289,451	10,861,530	461,615	0	0	10,204,490	100,407
Charlottesville	200,187,752	8,374,299	4,551,276	191,154	0	0	138,139,588	1,545,002
Chesapeake	1,274,937,962	50,806,601	96,310,010	3,169,086	0	0	735,191,285	9,434,103
Colonial Heights	105,767,717	3,823,259	4,816,807	96,336	0	0	33,371,653	400,459
Covington	20,291,504	1,046,486	71,580,850	3,958,421	0	0	20,792,961	149,335
Danville	268,950,318	7,809,446	91,355,628	1,370,334	0	0	51,751,357	418,121
Emporia	27,496,125	784,181	4,439,483	221,969	0	0	18,505,596	164,266
Fairfax	270,811,326	7,663,965	1,733,364	57,420	0	0	108,330,570	1,115,475
Falls Church	12,736,376	259,582	0	0	0	0	81,843	3,855
Franklin	53,772,504	2,045,900	764,613	15,292	0	0	11,162,755	100,906
Fredericksburg	167,191,919	4,995,027	20,702,768	165,622	0	0	80,502,860	910,422
Galax	41,084,704	570,472	55,733,436	791,415	0	0	13,459,559	102,996
Hampton	699,510,878	29,374,278	66,442,468	1,661,062	0	0	256,185,230	3,274,008
Harrisonburg	255,678,600	5,095,738	120,350,700	2,407,014	0	0	55,780,736	349,922
Hopewell	110,915,926	3,378,062	220,104,443	6,669,165	0	0	72,308,403	814,639
Lexington	27,162,315	889,860	3,327,577	131,439	0	0	14,010,969	97,312

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 2001

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	$450,922,088	$12,641,027	$106,359,931	$3,192,861	$0	$0	$197,165,757	$2,217,979
Manassas	302,274,770	7,610,755	339,612,600	5,807,375	0	0	71,993,389	900,365
Manassas Park	90,399,065	3,215,828	867,980	30,379	0	0	16,642,984	236,411
Martinsville	93,333,209	1,791,998	17,253,822	319,196	0	0	27,821,187	265,831
Newport News	92,689,308	3,576,043	179,975,241	6,299,134	0	0	380,796,300	4,721,874
Norfolk *	1,288,164,623	44,088,785	159,693,126	6,417,569	0	0	657,856,904	9,268,678
Norton	23,236,399	401,591	3,065,000	56,702	0	0	26,301,399	458,293
Petersburg	196,382,839	6,117,934	49,998,138	1,864,588	0	0	72,004,963	1,039,097
Poquoson	99,087,001	2,977,540	0	0	0	0	16,043,547	179,687
Portsmouth	575,816,639	19,439,224	91,126,425	2,733,793	0	0	89,332,827	1,306,309
Radford	53,269,012	1,126,353	36,563,120	643,511	0	0	19,479,418	137,781
Richmond	1,227,138,174	43,870,394	821,122,856	18,878,634	0	0	221,767,144	3,171,261
Roanoke	678,829,211	23,280,434	10,636,918	3,678,939	0	0	325,570,364	3,857,573
Salem	295,124,240	8,526,288	78,700,494	2,518,416	0	0	36,825,471	435,817
Staunton	159,420,803	3,157,172	20,902,345	256,625	0	0	64,836,040	655,687
Suffolk	426,877,844	14,435,073	42,811,612	1,348,566	0	0	172,908,792	1,921,863
Virginia Beach	2,783,399,039	102,063,963	75,293,095	752,931	0	0	705,956,994	8,651,850
Waynesboro	72,030,149	3,539,047	122,591,771	3,677,753	0	0	88,307,158	885,733
Williamsburg	67,390,195	2,357,565	83,090	2,908	0	0	50,912,521	275,439
Winchester	200,781,558	6,658,842	130,220,041	1,562,640	0	0	54,070,018	390,255
Total Cities	**$14,196,698,339**	**$496,617,283**	**$3,316,008,438**	**$91,649,150**	**$0**	**$0**	**$5,371,648,791**	**$64,987,112**
Total Counties	**$41,005,833,108**	**$1,545,490,756**	**$6,354,581,567**	**$119,261,896**	**$808,208,251**	**$10,881,571**	**$21,627,688,996**	**$202,294,944**
Aggregate	**$55,202,531,447**	**$2,042,108,038**	**$9,670,590,005**	**$210,911,046**	**$808,208,251**	**$10,881,571**	**$26,999,337,787**	**$267,282,057**

* Norfolk and Winchester data is from July 2000 - June 2001.

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

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

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

Some localities exempt certain of these categories from taxation.

Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.

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

Property of Public Service Corporations (PSC's) includes merchants' capital and real estate taxed at the real estate rate, and tangible personal property (motor vehicles, etc.) taxed at the tangible personal property rate.

Directory

Virginia Department of Taxation
Administration

Main Street Centre and 2220 West Broad Street
600 East Main Street Richmond, VA 23220
Richmond, VA 23219

Customer Services

3600 Centre
3610 West Broad Street
Richmond, VA 23230

General Mailing Address

Virginia Department of Taxation
P.O. Box 1880
Richmond, VA 23218-1880

This and other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at http://www.virginia.edu/coopercenter/vastat or contact John Knapp at (804) 982-5604 or by e-mail at knapp@virginia.edu.

This report prepared by the
Virginia Department of Taxation
Office of Fiscal Research

Internet: http://www.tax.state.va.us

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Virginia Department of Taxation - District Offices

The District Offices, excluding the Norfolk District Office, will be closing between November 2002 and June 2003. Please check TAX's website at www.tax.state.va.us for confirmation of closings. Individual income tax assistance is available from local Commissioners of the Revenue, Directors of Finance, and Directors of Tax Administration in Virginia cities and counties. Both individual and business customers can go TAX's website and utilize VATAX Online which includes secure messaging.

Norfolk District Office

6340 Center Drive, Building 7, Suite 101
Norfolk, VA 23502-4193
(757) 455-3810