Virginia Department of Taxation

ANNUAL REPORT

FISCAL YEAR 2013

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2013

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

The Honorable Robert F. McDonnell, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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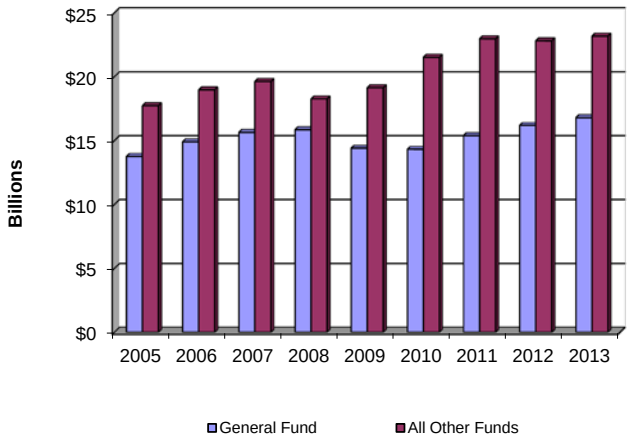
Net Revenue Collections

	FY 2012	FY 2013	2013/2012 Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	$16,181,951,000	$16,791,968,000	3.77%
All Other Funds	22,802,582,000	23,161,975,000	1.58%
Total Commonwealth Collections	**$38,984,533,000**	**$39,953,943,000**	**2.49%**
By the Department of Taxation**			
General Fund	$14,938,089,000	$15,755,556,000	5.47%
All Other Funds	786,987,000	802,626,000	1.99%
Total Department Collections	**$15,725,076,000**	**$16,558,182,000**	**5.30%**
By Other Agencies			
General Fund	$1,243,862,000	$1,036,412,000	-16.68%
All Other Funds	22,015,595,000	22,359,349,000	1.56%
Total from Other Agencies	**$23,259,457,000**	**$23,395,761,000**	**0.59%**

Notes:
1. The Fiscal Year runs from July 1 through June 30.
* Source: the Commonwealth Accounting and Reporting System, Net Revenue Fund Report
** Includes all taxes administered by the Department of Taxation.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year

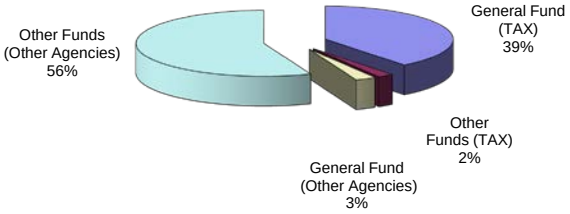


Department of Taxation General Fund Expenditures

Budget Programs	FY 2012 Expenditures	FY 2013 Expenditures
Revenue Administrative Services	$49,311,979	$47,775,655
Research Services	3,250,503	3,287,092
Tax Value Assistance to Localities*	645,587	492,167
Administrative and Support Services	30,088,501	34,805,094
Total	**$83,296,570**	**$86,360,008**
Cost per $100 of collections	**$0.53**	**$0.52**

Note:
* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2012 expenditures on behalf of SLEAC were $103,080. FY 2013 expenditures were $104,080.

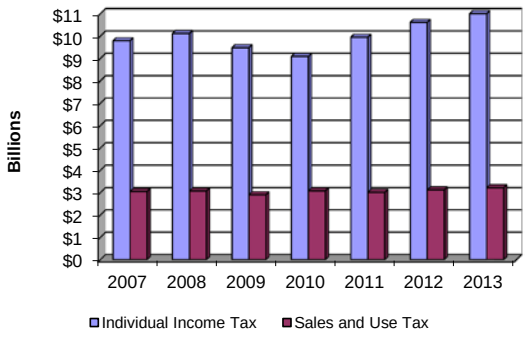
Revenue Collections by the Commonwealth of Virginia, FY 2013



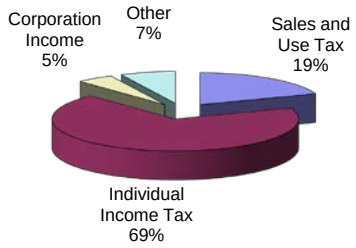
Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation

Revenues	FY 2012	FY 2013	2013/2012 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	$19,570,000	$20,202,000	3.23%
Corporation income	859,923,000	796,728,000	-7.35%
Individual income	10,612,836,000	11,339,965,000	6.85%
Estate (inheritance, gift, and estate)	298,000	-268,000	-189.93%
Recordation and deeds of conveyance	307,149,000	360,109,000	17.24%
Suits, wills and administration	6,254,000	6,181,000	-1.17%
State sales, use, and vending (GF part)	3,121,503,000	3,219,798,000	3.15%
Watercraft sales and use	3,676,000	5,514,000	50.00%
Rolling Stock Tax	6,880,000	7,327,000	6.50%
Total Department GF Revenues	**$14,938,089,000**	**$15,755,556,000**	**5.47%**
Other Funds Revenues			
Aircraft sales and use	$4,725,000	$5,753,000	21.76%
Cigarette Tax	173,911,000	169,297,000	-2.65%
Other Tobacco Products	18,542,000	18,577,000	0.19%
Egg excise	149,000	160,000	7.38%
Forest products	1,837,000	2,036,000	10.83%
Peanut excise	172,000	265,000	54.07%
Soybeans	596,000	895,000	50.17%
State Sales and Use Tax (TTF part)	503,070,000	521,180,000	3.60%
Tire tax	3,412,000	2,544,000	-25.44%
Sales tax on fuel	78,351,000	79,820,000	1.87%
Corn excise	301,000	291,000	-3.32%
Small grains tax	537,000	500,000	-6.89%
Sheep	8,000	9,000	12.50%
Litter tax	931,000	844,000	-9.34%
Soft drink excise	191,000	194,000	1.57%
Cotton	131,000	168,000	28.24%
Apple	123,000	93,000	-24.39%
Total Department Other Fund Revenues	**$786,987,000**	**$802,626,000**	**1.99%**
Aggregate (All Funds)	**$15,725,076,000**	**$16,558,182,000**	**5.30%**

Fiscal Year Department Net Revenue Collections
Selected Tax Sources



Collection of Revenues Administered by the Department, FY 2013



Notes:
1. As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
3. Figures may not sum to totals because of rounding.
4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.
5. Source: The Commonwealth Accounting and Reporting System.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1999	$6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045

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

Individual Income Tax Liability

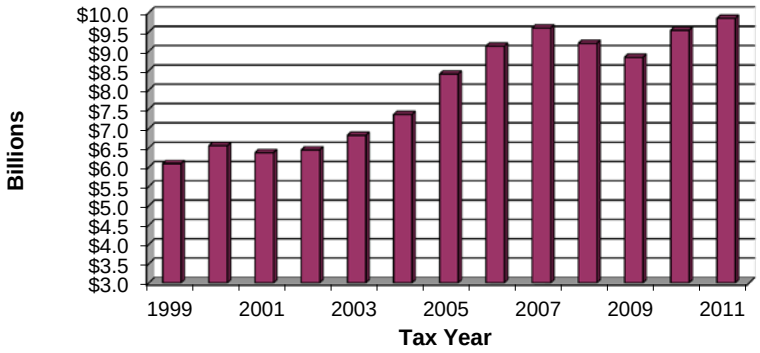


Table 1.2

Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2011

Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed ($)	Itemized Deductions Claimed ($)	Standard Deductions Claimed ($)	Total Deductions Claimed ($)	Total Taxable Income	Total Tax Liability	Average Tax Rate
$0	to	$999	$22,309,013	$253,912,707	$5,709,877,018	$310,535,402	$6,020,412,420	$3,558,032	$71,341	2.01 %
$1,000	to	$1,999	79,584,613	67,707,274	178,879,311	90,812,922	269,692,233	8,424,964	168,566	2.00 %
$2,000	to	$2,999	140,396,922	70,355,672	155,926,831	103,712,779	259,639,610	11,236,961	224,689	2.00 %
$3,000	to	$3,999	198,548,112	72,520,040	143,909,690	111,561,189	255,470,880	14,110,201	288,374	2.04 %
$4,000	to	$4,999	254,646,897	73,975,265	128,267,071	119,119,764	247,386,835	16,004,626	349,784	2.19 %
$5,000	to	$5,999	307,185,076	74,896,595	122,595,666	123,468,270	246,063,936	17,126,805	401,696	2.35 %
$6,000	to	$6,999	357,846,963	75,899,365	91,972,535	128,845,469	220,818,004	17,320,006	449,441	2.59 %
$7,000	to	$7,999	403,609,249	76,789,319	116,268,301	132,219,643	248,487,944	18,429,641	526,291	2.86 %
$8,000	to	$8,999	460,683,841	79,976,365	97,122,970	138,898,343	236,021,313	19,102,313	586,534	3.07 %
$9,000	to	$9,999	549,640,465	89,497,673	95,003,877	155,754,855	250,758,732	19,639,539	640,849	3.26 %
$10,000	to	$10,999	573,967,607	86,502,604	83,212,401	150,364,485	233,576,886	21,233,378	728,322	3.43 %
$11,000	to	$11,999	615,814,193	86,971,045	109,994,441	153,449,071	263,443,512	115,406,249	3,817,749	3.31 %
$12,000	to	$12,999	666,896,933	91,288,615	108,390,781	160,854,015	269,244,796	321,395,942	10,931,061	3.40 %
$13,000	to	$13,999	705,939,018	91,325,790	109,023,195	158,276,148	267,299,342	347,950,454	12,388,314	3.56 %
$14,000	to	$14,999	748,285,308	91,601,248	101,956,427	157,749,142	259,705,569	372,299,026	13,744,742	3.69 %
$15,000	to	$19,999	4,382,590,297	458,104,449	560,235,034	774,723,560	1,334,958,594	2,263,361,624	89,833,622	3.97 %
$20,000	to	$24,999	5,164,191,165	435,777,794	726,750,149	706,269,311	1,433,019,460	2,865,976,962	121,951,756	4.26 %
$25,000	to	$29,999	5,678,657,026	396,662,340	822,318,128	594,718,061	1,417,036,189	3,637,360,924	162,027,717	4.45 %
$30,000	to	$34,999	6,027,627,276	359,572,343	861,906,684	515,560,244	1,377,466,928	3,966,030,905	183,911,789	4.64 %
$35,000	to	$39,999	6,132,771,576	317,188,120	891,902,572	429,983,161	1,321,885,733	4,179,933,289	199,025,880	4.76 %
$40,000	to	$44,999	6,183,523,138	283,547,939	917,223,689	365,210,903	1,282,434,592	4,297,468,908	208,739,063	4.86 %
$45,000	to	$49,999	6,132,456,226	257,491,242	1,016,903,165	304,224,694	1,321,127,859	4,352,074,585	213,978,212	4.92 %
$50,000	to	$74,999	29,455,801,240	1,028,905,884	5,368,609,286	971,722,622	6,340,331,907	22,040,848,772	1,111,919,283	5.04 %
$75,000	to	$99,999	27,033,285,012	749,240,719	4,270,838,144	432,963,698	4,703,801,842	21,353,801,389	1,110,777,936	5.20 %
$100,000	and	Over	134,991,109,556	1,754,145,549	19,579,231,537	259,919,860	19,839,151,397	115,951,363,481	6,399,304,037	5.52 %
Total			**$237,267,366,724**	**$7,423,855,955**	**$42,368,318,904**	**$7,550,917,611**	**$49,919,236,515**	**$186,231,458,977**	**$9,846,787,045**	**5.29 %**

Notes:
1. The tax rate is 2% for taxable income of $3,000 or less; 3% for taxable income $3,001 to $5,000; 5% for income $5,001 to $17,000; and 5.75% for income over $17,000.
2. Exemption and Deduction amounts for nonresidents include the full amount before the VA allocable portion is computed.
3. Tax Liability is before any tax credits but after the spouse tax adjustment.
4. Average tax rate is the total tax liability divided by the total taxable income.
5. All revenue generated by the individual income tax is deposited to the General Fund.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2011

Adjusted Gross Income Classes			Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
$999	and	Below	94,049	45,427	10,644	150,120
$1,000	to	$1,999	44,418	6,140	2,237	52,795
$2,000	to	$2,999	48,390	5,714	2,053	56,157
$3,000	to	$3,999	49,012	5,695	2,052	56,759
$4,000	to	$4,999	48,885	5,712	2,035	56,632
$5,000	to	$5,999	48,122	5,828	1,938	55,888
$6,000	to	$6,999	47,254	5,923	1,916	55,093
$7,000	to	$7,999	45,982	6,054	1,809	53,845
$8,000	to	$8,999	45,889	6,380	1,921	54,190
$9,000	to	$9,999	48,886	7,049	1,947	57,882
$10,000	to	$10,999	45,490	7,251	1,951	54,692
$11,000	to	$11,999	44,462	7,222	1,890	53,574
$12,000	to	$12,999	43,569	7,917	1,862	53,348
$13,000	to	$13,999	42,395	8,082	1,835	52,312
$14,000	to	$14,999	41,172	8,627	1,811	51,610
$15,000	to	$19,999	195,064	46,629	9,388	251,081
$20,000	to	$24,999	169,431	51,277	9,322	230,030
$25,000	to	$29,999	146,405	51,340	9,071	206,816
$30,000	to	$34,999	125,154	52,118	8,507	185,779
$35,000	to	$39,999	104,455	51,211	8,055	163,721
$40,000	to	$44,999	88,195	50,213	7,269	145,677
$45,000	to	$49,999	73,295	49,557	6,377	129,229
$50,000	to	$74,999	220,264	238,891	19,673	478,828
$75,000	to	$99,999	96,917	205,195	9,891	312,003
$100,000	and	Over	103,163	521,693	13,757	638,613
Total:			**2,060,318**	**1,457,145**	**139,211**	**3,656,674**

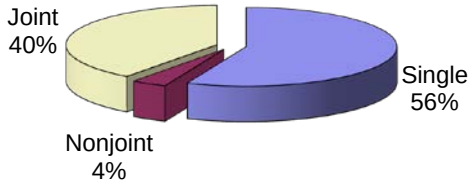


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2011

Adjusted Gross Income Classes	Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
$999 and Below	150,120	194,020	62,613	32,087	515	289,235
$1,000 to $1,999	52,795	58,745	13,080	5,519	163	77,507
$2,000 to $2,999	56,157	61,760	13,342	5,361	160	80,623
$3,000 to $3,999	56,759	62,394	14,730	5,785	165	83,074
$4,000 to $4,999	56,632	62,293	15,994	6,126	136	84,549
$5,000 to $5,999	55,888	61,699	17,202	6,488	130	85,519
$6,000 to $6,999	55,093	61,029	18,302	7,098	150	86,579
$7,000 to $7,999	53,845	59,907	19,551	7,391	166	87,015
$8,000 to $8,999	54,190	60,579	21,784	7,975	139	90,477
$9,000 to $9,999	57,882	64,969	26,931	8,600	119	100,619
$10,000 to $10,999	54,692	61,987	26,204	9,184	137	97,512
$11,000 to $11,999	53,574	60,842	27,133	9,573	163	97,711
$12,000 to $12,999	53,348	61,311	30,764	9,949	162	102,186
$13,000 to $13,999	52,312	60,462	31,459	10,100	142	102,163
$14,000 to $14,999	51,610	60,296	31,760	10,173	154	102,383
$15,000 to $19,999	251,081	298,057	160,838	50,992	797	510,684
$20,000 to $24,999	230,030	281,792	151,145	51,012	704	484,653
$25,000 to $29,999	206,816	258,703	134,570	46,513	642	440,428
$30,000 to $34,999	185,779	238,458	117,038	42,369	606	398,471
$35,000 to $39,999	163,721	215,505	98,124	37,252	501	351,382
$40,000 to $44,999	145,677	196,411	83,770	33,072	432	313,685
$45,000 to $49,999	129,229	179,403	75,024	29,896	368	284,691
$50,000 to $74,999	478,828	720,133	304,042	108,013	1,245	1,133,433
$75,000 to $99,999	312,003	518,873	238,121	63,008	740	820,742
$100,000 and Over	638,613	1,163,699	629,239	118,436	1,255	1,912,629
Total:	**3,656,674**	**5,123,327**	**2,362,760**	**721,972**	**9,891**	**8,217,950**

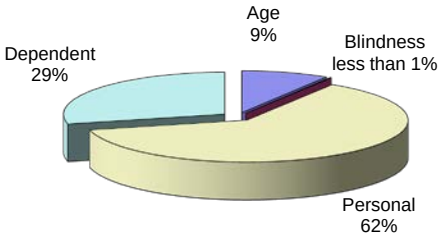


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2011

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	$3,818,951	$11,740,346	$18,627,950	$28,675,543	$38,916,467	$35,691,603	$59,066,834	$48,498,086	$101,270,997	$72,975,800	$157,782,015	$577,064,590
Albemarle	7,502,647	19,742,642	32,320,500	44,990,996	56,910,862	64,949,920	134,361,690	145,805,905	343,143,298	324,725,116	2,441,339,120	3,615,792,696
Alleghany	1,575,132	4,462,448	7,374,907	9,918,184	11,446,811	11,817,621	25,631,409	24,935,715	56,997,875	53,940,955	84,811,410	292,912,468
Amelia	1,087,644	3,292,184	5,416,581	7,746,325	9,942,741	11,121,304	24,226,103	20,928,002	50,283,591	42,652,371	66,641,006	243,337,852
Amherst	2,552,694	8,321,658	14,787,075	19,188,356	24,634,436	26,610,507	52,278,881	51,068,857	115,527,067	98,021,374	138,428,164	551,419,069
Appomattox	1,337,826	4,316,520	8,226,646	9,238,041	10,985,708	12,802,913	24,602,847	22,950,318	52,235,222	46,920,283	72,962,081	266,578,405
Arlington	14,266,577	42,132,910	64,128,665	93,813,777	116,509,409	127,892,963	323,849,106	435,722,106	1,243,057,587	1,177,278,346	8,340,542,744	11,979,194,190
Augusta	5,519,102	17,814,529	29,733,437	40,702,371	49,240,131	58,997,624	128,981,538	133,328,527	310,724,925	262,025,886	462,410,544	1,499,478,614
Bath	655,182	1,611,440	2,507,652	4,108,350	4,793,885	4,131,787	9,183,867	8,786,017	17,914,106	11,531,940	33,116,974	98,341,199
Bedford	5,480,382	16,389,452	26,699,280	37,969,848	42,654,457	49,714,416	109,130,507	105,547,052	279,888,949	256,169,185	745,644,120	1,675,287,647
Bland	432,141	1,611,434	2,686,621	3,145,427	3,993,141	4,681,381	10,803,755	11,537,852	24,831,025	17,799,571	30,816,275	112,338,624
Botetourt	2,624,269	7,319,103	11,849,347	15,423,323	20,027,511	20,798,570	47,464,423	49,110,106	135,832,962	135,470,414	377,225,941	823,145,969
Brunswick	1,141,568	4,048,997	7,440,230	11,544,343	12,401,772	14,131,695	29,236,751	22,924,216	44,538,668	29,629,759	41,728,908	218,766,908
Buchanan	1,895,600	5,590,362	9,902,320	11,876,539	12,786,495	13,393,867	26,615,426	24,346,240	73,734,103	66,106,526	103,817,759	350,065,238
Buckingham	1,021,062	3,634,087	6,429,889	9,199,147	12,144,492	15,540,570	27,260,893	20,147,653	40,698,309	28,128,763	45,689,943	209,894,808
Campbell	4,281,918	14,820,062	25,361,968	33,357,735	40,054,946	41,362,500	89,337,377	87,458,486	193,991,673	152,610,996	279,164,037	961,801,698
Caroline	2,051,104	6,986,939	11,868,230	15,281,870	17,892,735	20,907,152	50,123,013	50,366,842	110,908,199	103,263,923	196,899,707	586,549,714
Carroll	2,548,935	8,594,145	14,698,298	20,466,171	22,665,133	23,529,986	46,567,916	42,561,402	93,904,908	51,464,785	62,559,718	389,561,398
Charles City	496,660	2,105,364	3,679,798	5,083,033	6,829,559	6,695,988	13,717,366	12,729,158	29,228,172	23,568,528	45,823,966	149,957,592
Charlotte	1,141,356	3,645,627	6,791,969	9,116,868	10,253,866	10,896,838	19,160,539	17,376,628	36,621,695	22,556,748	39,661,187	177,223,323
Chesterfield	24,435,763	70,791,643	109,808,598	147,469,086	176,775,538	210,163,298	484,967,221	514,776,743	1,270,537,801	1,275,704,726	4,778,759,800	9,064,190,216
Clarke	1,209,512	3,269,448	4,907,693	6,442,367	7,471,094	8,494,455	19,438,848	19,727,461	56,463,236	54,357,341	270,936,342	452,717,795
Craig	380,968	1,422,442	2,116,184	2,983,127	3,809,265	4,262,515	9,242,815	7,801,305	18,800,316	16,347,866	21,666,143	88,832,947
Culpeper	3,250,330	10,983,669	18,470,324	24,033,291	27,798,213	32,404,250	71,084,304	69,437,866	170,560,558	168,445,919	479,844,065	1,076,312,789
Cumberland	753,763	2,476,476	4,341,077	6,133,109	7,567,631	8,771,332	17,916,285	12,183,087	29,161,605	22,266,367	29,295,242	140,865,975
Dickenson	1,258,479	3,744,685	6,123,677	7,570,408	8,541,862	9,032,805	18,340,028	15,769,813	48,014,669	35,840,176	46,103,380	200,339,980
Dinwiddie	1,914,476	6,138,260	11,670,132	14,477,228	18,971,478	22,956,503	48,560,902	47,092,278	107,248,719	94,090,820	148,532,508	521,653,303
Essex	1,045,477	3,348,854	5,968,358	7,835,217	8,909,234	10,560,235	20,148,142	18,256,967	39,548,308	27,508,155	64,959,675	208,088,623
Fairfax	81,146,441	212,727,511	318,913,429	431,562,234	505,425,065	566,318,415	1,310,609,456	1,464,988,744	3,988,810,702	4,236,450,293	39,292,357,334	52,409,309,625
Fauquier	5,064,270	13,775,570	21,183,530	27,270,306	31,328,476	38,089,269	90,813,304	96,068,419	251,064,322	271,991,215	1,670,755,897	2,517,404,577

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2011

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	$1,193,395	$3,681,477	$6,888,879	$9,497,745	$10,851,438	$11,688,049	$23,494,535	$25,156,676	$55,644,653	$42,338,807	$65,937,902	$256,373,555
Fluvanna	1,631,384	4,904,194	7,822,137	10,755,113	14,591,451	17,775,720	39,811,036	42,456,529	108,520,552	104,386,552	220,798,165	573,452,833
Franklin	4,465,198	13,750,067	23,496,015	32,508,966	39,700,171	46,393,247	88,413,334	81,033,914	184,809,607	141,755,726	344,795,234	1,001,121,479
Frederick	7,094,360	19,230,654	31,086,844	39,575,507	48,334,247	55,080,894	124,220,515	128,595,385	319,392,562	304,295,575	889,553,183	1,966,459,728
Giles	1,456,668	4,682,515	7,961,031	9,939,975	12,343,297	13,687,348	29,560,425	30,713,583	64,199,477	49,717,770	70,804,450	295,066,540
Gloucester	2,909,439	9,925,252	15,653,697	20,552,834	24,759,996	26,081,794	60,493,764	60,757,921	156,100,768	151,313,492	299,725,636	828,274,593
Goochland	1,483,634	3,899,142	6,601,595	9,098,828	10,974,463	12,672,614	26,351,426	27,222,960	72,401,762	80,599,278	851,026,567	1,102,332,269
Grayson	1,424,796	4,319,292	7,715,953	11,891,506	14,284,298	13,015,251	25,778,960	23,382,074	44,909,927	28,495,538	29,225,235	204,442,829
Greene	1,315,690	3,798,656	7,329,113	9,417,443	12,652,570	13,901,318	27,543,477	29,130,027	72,412,275	69,470,463	142,655,094	389,626,124
Greensville	869,806	3,234,424	5,500,104	8,241,940	9,561,617	13,776,117	24,899,662	18,795,482	34,727,198	22,150,687	42,437,453	184,194,490
Halifax	3,191,182	10,533,056	18,532,198	22,769,581	28,110,820	31,651,089	62,876,280	48,258,739	104,409,930	73,588,052	127,483,718	531,404,644
Hanover	8,728,377	22,823,632	33,392,598	44,230,294	55,051,524	58,774,798	140,404,860	151,819,568	388,781,619	416,961,552	1,701,771,219	3,022,740,041
Henrico	23,315,862	73,673,673	121,227,736	163,402,467	203,750,624	236,871,553	546,519,732	550,195,270	1,216,200,334	1,037,806,797	4,766,672,678	8,939,636,726
Henry	4,944,536	16,605,700	31,261,730	44,552,951	50,162,350	50,256,638	81,925,727	75,067,487	147,972,012	100,399,628	166,154,605	769,303,364
Highland	235,671	660,425	1,203,083	1,734,251	1,382,641	2,016,348	4,139,700	3,403,556	8,328,245	4,286,260	13,446,781	40,836,961
Isle of Wight	2,552,629	8,350,438	13,015,253	18,472,958	22,437,515	24,712,328	50,629,821	52,585,336	137,136,408	140,911,299	464,308,893	935,112,879
James City	6,189,707	15,928,779	24,648,633	31,743,060	38,806,962	41,496,297	90,014,994	97,661,176	256,215,937	283,306,543	1,419,501,860	2,305,513,947
King and Queen	437,965	1,790,856	3,403,935	4,445,946	6,139,467	5,699,939	12,064,034	11,953,277	27,077,837	21,005,131	38,711,903	132,730,291
King George	1,715,411	4,819,649	7,733,049	9,161,465	10,618,171	11,778,376	27,336,849	29,332,599	81,200,254	104,105,460	367,025,089	654,826,374
King William	1,342,329	3,579,579	5,904,209	8,413,798	10,380,981	11,720,589	27,002,245	28,262,126	78,865,840	69,130,014	115,591,610	360,193,320
Lancaster	1,032,908	3,283,991	6,126,311	8,164,895	9,095,263	8,634,313	19,334,495	18,709,516	39,439,863	36,084,753	133,110,276	283,016,584
Lee	1,884,938	6,742,675	11,034,155	13,654,913	13,487,532	14,618,680	28,940,667	27,727,107	65,608,823	44,079,677	68,794,221	296,573,386
Loudoun	22,492,902	53,046,580	76,047,027	98,263,044	121,674,212	142,296,925	324,025,297	361,794,582	1,041,985,642	1,219,543,795	11,246,699,167	14,707,869,174
Louisa	2,221,199	7,329,504	12,869,720	16,608,589	22,932,049	24,380,839	52,900,719	53,257,631	125,964,067	122,132,435	263,116,361	703,713,114
Lunenburg	935,860	3,347,988	5,614,335	8,159,277	9,637,279	10,044,174	19,890,112	15,306,427	33,652,407	21,634,208	33,427,332	161,649,399
Madison	1,035,876	2,962,020	5,230,160	6,566,634	8,447,377	9,311,107	20,617,661	21,760,634	49,009,384	40,997,309	104,645,718	270,583,880
Mathews	664,908	2,049,485	3,768,011	5,257,824	6,439,916	6,344,656	14,024,402	15,317,209	35,381,465	32,171,671	82,353,875	203,773,422
Mecklenburg	2,767,077	9,762,968	16,675,166	22,854,256	26,452,596	27,900,947	55,607,277	44,020,812	89,719,794	64,288,312	135,909,596	495,958,800
Middlesex	864,997	3,045,701	5,019,366	7,554,796	7,423,519	7,733,043	17,209,901	18,599,087	39,695,322	30,919,582	102,739,434	240,804,749
Montgomery	7,452,138	23,348,724	34,200,122	50,861,305	58,711,223	53,182,220	116,626,115	107,067,903	267,650,452	244,896,918	740,561,148	1,704,558,269

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2011

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	$1,174,854	$3,896,280	$6,148,233	$9,449,310	$11,810,816	$13,360,737	$26,556,950	$24,596,546	$55,695,811	$46,918,737	$118,325,576	$317,933,851
New Kent	1,355,697	4,279,118	6,463,460	8,419,440	11,124,866	11,693,412	26,991,090	29,741,504	83,354,889	89,634,710	258,573,982	531,632,168
Northampton	1,268,395	4,269,985	7,005,268	9,096,867	11,478,481	11,551,683	21,955,220	16,974,835	32,320,282	25,500,424	81,184,690	222,606,131
Northumberland	961,287	3,282,513	6,246,078	8,877,480	9,714,624	10,298,119	22,114,687	20,341,802	47,072,917	37,293,633	114,307,014	280,510,153
Nottoway	977,283	3,943,851	7,395,889	10,041,230	12,534,855	13,287,013	25,293,130	20,676,543	42,374,128	29,835,765	56,573,320	222,933,007
Orange	2,365,176	7,736,950	13,144,441	18,063,546	20,774,575	25,010,536	56,107,223	56,843,674	140,943,361	130,481,877	323,700,645	795,172,004
Page	2,184,802	7,336,491	12,129,685	15,765,185	19,766,461	19,608,129	41,413,197	37,387,091	84,640,457	61,643,465	89,255,465	391,130,426
Patrick	1,457,925	4,932,966	8,736,317	13,127,511	15,588,120	14,090,429	26,941,249	25,331,599	50,007,407	29,117,454	47,741,601	237,072,579
Pittsylvania	4,608,367	16,816,928	29,753,979	39,988,020	49,656,237	52,026,608	105,746,614	96,324,114	224,766,053	162,541,038	260,549,024	1,042,776,982
Powhatan	1,891,722	5,458,779	8,519,599	11,009,089	13,304,663	15,376,595	37,643,805	38,771,146	106,437,801	118,520,194	400,915,816	757,849,210
Prince Edward	1,525,098	5,017,234	9,643,832	12,651,980	14,109,662	16,763,402	31,806,183	25,608,801	51,576,612	41,071,844	76,362,461	286,137,109
Prince George	2,485,160	7,352,101	11,035,181	14,324,284	17,117,848	20,063,127	43,491,697	45,746,341	113,522,994	112,202,210	280,935,246	668,276,190
Prince William	27,877,431	84,359,665	134,901,095	180,172,169	207,885,579	245,625,103	559,359,394	623,121,146	1,573,059,187	1,591,764,317	7,837,945,152	13,066,070,239
Pulaski	2,711,014	9,441,781	16,669,692	21,984,672	24,687,692	25,508,306	53,158,511	52,537,649	126,734,522	97,873,691	143,167,568	574,475,097
Rappahannock	542,336	1,690,222	2,996,219	3,678,626	4,262,903	4,947,853	11,097,862	11,833,752	30,662,707	28,887,430	123,664,133	224,264,042
Richmond	1,815,261	4,235,472	6,213,820	8,227,825	7,893,400	8,841,204	18,711,643	15,121,909	32,698,052	25,048,474	78,623,957	207,431,015
Roanoke	8,893,919	23,599,649	36,156,216	47,725,737	63,032,444	70,291,994	150,504,804	156,949,065	393,440,015	380,686,531	1,173,231,631	2,504,512,005
Rockbridge	1,882,695	5,368,760	9,388,385	12,848,689	17,556,775	18,211,192	35,208,591	35,950,737	75,948,558	59,401,734	146,737,466	418,503,583
Rockingham	6,241,451	19,312,036	32,599,155	45,232,016	61,000,036	67,964,230	138,214,785	142,925,900	311,500,591	246,037,019	585,730,662	1,656,757,882
Russell	2,271,990	6,836,807	11,492,235	16,556,043	17,952,681	18,268,621	40,003,764	38,282,524	89,652,357	69,900,152	134,136,845	445,354,019
Scott	2,008,360	6,446,793	10,509,396	14,408,568	15,101,316	15,918,469	35,248,637	32,832,458	73,982,258	51,589,590	67,207,666	325,253,509
Shenandoah	3,507,090	10,676,704	18,544,287	25,624,948	31,980,777	37,164,038	74,351,171	73,416,769	170,700,059	139,029,697	260,237,601	845,233,141
Smyth	2,943,187	9,895,006	15,911,238	21,990,481	25,055,862	26,626,749	57,762,936	46,825,484	102,403,762	59,947,040	93,331,087	462,692,833
Southampton	1,344,835	4,346,448	7,604,224	10,882,681	12,464,161	15,594,014	32,834,848	28,531,343	68,876,583	53,432,606	79,597,881	315,509,624
Spotsylvania	9,557,956	27,900,930	44,325,970	56,455,038	62,620,142	68,657,483	162,582,819	176,865,122	447,213,498	489,566,415	1,803,740,937	3,349,486,309
Stafford	9,397,570	27,158,300	37,889,545	46,873,034	51,957,117	57,274,561	131,994,540	152,310,802	406,800,651	465,912,219	2,493,836,113	3,881,404,451
Surry	627,982	2,409,195	3,570,553	4,444,348	5,271,952	6,524,315	11,852,236	11,551,303	26,982,767	22,658,324	38,685,475	134,578,449
Sussex	814,207	2,676,575	4,855,076	6,914,324	7,452,197	9,883,848	18,217,457	13,149,971	30,797,879	22,835,806	36,170,362	153,767,703
Tazewell	3,397,523	11,095,583	19,505,940	25,091,388	29,144,955	32,191,289	61,716,316	57,492,627	133,421,488	113,197,884	317,716,240	803,971,234
Warren	3,322,197	9,522,738	16,214,836	20,446,478	21,982,578	25,659,004	57,890,378	59,584,938	145,910,463	146,166,025	360,388,661	867,088,298

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2011

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	$5,047,146	$15,921,241	$27,062,925	$35,587,571	$41,273,124	$50,198,929	$100,425,771	$86,032,814	$196,661,042	$132,893,003	$628,205,699	$1,319,309,264
Westmoreland	1,300,947	5,310,918	8,673,785	12,986,115	12,911,698	13,198,136	28,259,481	28,350,901	59,372,648	54,322,449	115,154,606	339,841,684
Wise	3,254,074	10,810,256	16,648,432	22,136,160	23,751,382	24,221,452	49,784,444	46,952,155	127,810,893	100,285,446	197,741,787	623,396,482
Wythe	2,746,093	8,813,436	14,921,801	18,461,868	20,315,937	23,667,497	48,638,127	43,977,112	102,217,039	71,753,560	111,658,191	467,170,661
York	5,772,448	14,835,241	20,833,016	23,917,673	30,226,616	33,515,165	73,274,740	84,197,451	214,849,431	241,263,662	1,093,169,575	1,835,855,017
Total Counties	**$429,274,552**	**$1,258,956,862**	**$2,014,706,335**	**$2,708,435,175**	**$3,233,640,514**	**$3,613,302,732**	**$7,942,533,867**	**$8,258,714,376**	**$20,657,367,143**	**$19,831,831,852**	**$105,647,764,539**	**$175,596,527,946**

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	$10,524,851	$33,888,944	$54,108,149	$76,901,789	$90,927,232	$101,596,050	$242,469,211	$286,177,232	$760,528,002	$751,086,563	$4,539,231,496	$6,947,439,518
Bedford	655,269	2,159,276	3,129,077	4,763,341	5,241,494	5,314,440	10,683,550	10,012,028	20,932,512	13,960,925	23,273,555	100,125,469
Bristol	3,151,339	8,996,898	15,196,687	21,677,246	25,450,343	26,933,640	49,044,056	36,943,361	66,870,813	40,900,948	89,216,991	384,382,321
Buena Vista	705,668	1,905,677	3,197,926	4,653,525	5,159,473	6,085,808	12,701,762	9,383,897	21,192,220	13,147,843	11,623,382	89,757,183
Charlottesville	4,788,009	13,623,850	20,142,941	27,385,825	34,504,568	35,881,030	69,030,014	68,223,218	132,325,520	102,853,887	731,869,180	1,240,628,040
Chesapeake	18,153,500	57,364,659	90,838,439	115,471,649	138,686,184	152,227,459	325,812,655	342,718,757	818,290,393	758,600,386	2,495,484,679	5,313,648,760
Colonial Heights	1,621,716	4,953,770	8,684,020	10,929,460	14,135,593	15,708,695	33,251,717	33,396,300	71,113,534	60,075,682	110,067,790	363,938,278
Covington	696,475	2,144,459	3,470,486	4,503,894	6,185,846	5,034,374	11,380,878	10,082,795	20,257,368	13,942,789	13,884,722	91,584,087
Danville	4,504,201	16,911,472	30,940,976	37,732,543	40,074,487	39,752,694	71,964,111	59,480,592	122,090,019	79,390,080	223,902,127	726,743,302
Emporia	645,131	2,441,446	4,000,523	5,165,831	5,299,342	6,185,276	11,521,368	8,013,857	12,155,484	7,558,644	24,032,957	87,019,860
Fairfax	2,677,779	7,709,794	11,165,413	14,650,300	17,570,457	18,767,534	43,010,217	46,417,572	120,361,925	117,360,669	696,630,790	1,096,322,449
Falls Church	1,305,444	2,933,434	4,515,379	6,019,102	6,409,777	7,076,070	17,823,093	19,858,980	53,452,295	53,326,963	628,248,175	800,968,713
Franklin	711,182	3,001,476	4,705,685	6,578,123	8,187,441	7,618,791	13,695,835	11,301,087	21,263,468	15,158,256	40,216,592	132,437,938
Fredericksburg	2,358,697	7,928,896	12,468,582	18,115,844	20,846,391	20,811,896	44,300,651	42,007,345	90,289,596	74,826,876	375,669,656	709,624,432
Galax	814,939	2,281,559	4,836,626	6,527,002	7,181,944	7,094,564	11,181,971	9,033,365	16,561,910	12,861,876	30,168,956	108,544,714
Hampton	10,178,034	36,398,881	61,737,582	79,661,526	93,239,881	98,990,610	212,459,237	213,291,859	462,950,832	365,533,505	717,404,093	2,351,846,039
Harrisonburg	3,604,301	11,803,685	18,625,700	25,278,990	33,787,817	35,142,744	57,072,140	53,058,367	98,155,916	70,139,647	182,994,132	589,663,438
Hopewell	1,664,250	7,178,209	12,809,122	15,661,331	18,971,013	20,731,277	42,008,524	34,538,853	66,425,309	45,240,895	57,661,907	322,890,691
Lexington	533,809	1,392,719	2,605,983	3,174,012	4,518,592	3,810,153	8,178,190	7,942,655	19,700,212	13,260,410	92,955,669	158,072,404
Lynchburg	6,761,642	22,988,278	39,235,977	45,809,687	53,055,777	55,086,159	108,678,712	97,909,970	215,083,752	147,904,436	542,818,757	1,335,333,148

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2011

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
Manassas	$2,981,491	$9,794,362	$16,974,173	$24,150,900	$27,683,493	$28,837,912	$65,322,431	$70,241,139	$151,612,712	$134,333,648	$464,021,815	$995,954,075
Manassas Park	944,801	3,320,906	6,407,186	8,832,417	10,519,603	11,650,360	26,591,006	29,113,748	65,672,615	52,185,166	129,445,566	344,683,375
Martinsville	1,710,487	5,575,727	9,332,473	12,732,870	13,356,886	12,008,844	21,662,606	17,271,541	34,076,026	22,146,147	74,926,814	224,800,421
Newport News	14,104,458	51,401,057	83,005,192	113,078,932	136,187,193	142,945,588	286,962,131	271,997,994	592,819,157	476,512,834	985,887,300	3,154,901,836
Norfolk	17,440,372	68,045,312	116,443,805	151,030,263	163,951,521	165,136,622	330,185,034	293,378,003	584,846,260	408,702,048	1,395,037,440	3,694,196,679
Norton	635,820	2,196,098	2,916,434	4,113,129	3,502,735	3,880,379	8,802,121	7,111,411	17,367,566	12,007,822	21,950,012	84,483,527
Petersburg	2,976,708	11,330,143	21,244,451	28,434,991	32,545,866	32,768,722	59,923,085	47,284,311	78,711,422	46,898,670	67,029,154	429,147,522
Poquoson	1,098,728	2,662,136	3,659,725	4,088,032	5,316,992	6,709,973	14,339,740	17,040,390	47,894,181	49,665,833	247,856,089	400,331,818
Portsmouth	6,663,421	27,913,644	52,103,716	72,303,949	79,700,187	84,450,210	161,095,619	162,480,729	319,788,587	228,560,846	404,871,101	1,599,932,009
Radford	1,257,489	4,285,889	6,306,409	6,193,119	6,985,263	8,094,596	16,325,839	15,178,016	34,529,059	32,189,944	101,175,119	232,520,743
Richmond	19,132,993	68,622,260	112,318,594	145,778,224	164,975,427	177,267,354	346,931,919	306,331,917	540,742,038	391,536,484	2,528,436,635	4,802,073,845
Roanoke	9,340,850	31,867,709	54,837,347	74,792,144	90,124,461	97,598,462	177,413,562	149,587,309	290,268,834	189,375,193	622,301,721	1,787,507,593
Salem	2,184,004	6,832,927	11,343,811	15,846,728	18,749,107	20,638,381	47,326,433	40,905,426	91,060,448	79,153,804	241,620,260	575,661,329
Staunton	1,996,659	7,022,407	12,069,150	16,451,054	17,462,484	22,021,491	47,389,580	42,714,177	91,153,779	66,925,887	138,864,321	464,070,989
Suffolk	5,778,176	20,329,003	35,956,454	46,174,414	50,963,350	56,500,629	115,228,316	118,439,583	293,859,393	281,030,964	907,195,764	1,931,456,046
Virginia Beach	37,333,898	112,789,611	174,762,324	226,825,188	273,444,081	302,239,815	670,079,591	690,255,357	1,580,529,228	1,410,257,402	5,666,657,236	11,145,173,730
Waynesboro	1,751,567	5,901,606	10,506,095	14,454,190	16,822,933	20,613,951	40,164,367	35,369,255	78,367,470	50,406,966	97,263,094	371,621,494
Williamsburg	1,806,709	4,597,363	6,530,807	8,558,708	8,906,531	9,971,612	16,910,483	17,865,017	40,316,110	31,470,101	164,716,351	311,649,791
Winchester	2,774,532	8,057,511	14,412,757	18,406,007	21,513,243	23,826,446	48,156,123	44,875,259	86,986,616	60,263,315	276,814,790	606,086,598
Total Cities	**$207,969,397**	**$700,553,052**	**$1,157,546,172**	**$1,522,906,280**	**$1,772,145,011**	**$1,897,010,610**	**$3,897,077,879**	**$3,777,232,673**	**$8,230,602,584**	**$6,780,754,355**	**$26,163,426,190**	**$56,107,224,202**
Total Counties	**$429,274,552**	**$1,258,956,862**	**$2,014,706,335**	**$2,708,435,175**	**$3,233,640,514**	**$3,613,302,732**	**$7,942,533,867**	**$8,258,714,376**	**$20,657,367,143**	**$19,831,831,852**	**$105,647,764,539**	**$175,596,527,946**
Unassigned*	**$58,241,608**	**$119,455,681**	**$138,650,553**	**$151,248,842**	**$158,405,640**	**$168,343,683**	**$320,787,106**	**$280,032,315**	**$567,831,513**	**$420,698,805**	**$3,179,918,828**	**$5,563,614,576**
Aggregate	**$695,485,557**	**$2,078,965,595**	**$3,310,903,060**	**$4,382,590,297**	**$5,164,191,165**	**$5,678,657,026**	**$12,160,398,852**	**$12,315,979,364**	**$29,455,801,240**	**$27,033,285,012**	**$134,991,109,556**	**$237,267,366,724**

Note:

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

Table 1.6
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2011

	Exemptions		Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	38,216	$34,815,245	11,705	4,442	$180,828,323	16,147	9,514	6,102	531
Albemarle	99,164	89,612,165	23,695	18,602	580,918,320	42,297	22,858	18,329	1,110
Alleghany	16,369	14,920,664	5,473	1,418	54,287,026	6,891	3,392	3,321	178
Amelia	13,454	12,312,278	3,776	1,848	46,527,204	5,624	2,892	2,592	140
Amherst	30,606	27,923,117	9,552	3,668	96,521,742	13,220	7,127	5,802	291
Appomattox	15,148	13,821,544	4,733	1,692	46,922,960	6,425	3,307	2,976	142
Arlington	217,941	195,748,455	66,736	56,159	1,578,908,918	122,895	84,768	33,743	4,384
Augusta	74,733	68,108,360	21,465	10,128	251,785,173	31,593	15,228	15,672	693
Bath	5,331	4,848,493	1,905	479	21,402,290	2,384	1,277	1,045	62
Bedford	72,928	66,329,931	19,077	11,045	267,356,986	30,122	13,520	15,908	694
Bland	5,959	5,434,689	2,089	454	16,830,726	2,543	1,171	1,310	62
Botetourt	34,052	31,023,432	8,540	5,597	129,395,768	14,137	6,311	7,529	297
Brunswick	14,398	13,180,267	4,720	1,430	40,284,664	6,150	3,888	2,069	193
Buchanan	19,239	17,651,059	7,188	883	45,306,165	8,071	3,705	4,239	127
Buckingham	13,164	12,059,368	4,305	1,375	37,942,527	5,680	3,278	2,227	175
Campbell	52,211	47,656,841	16,627	5,761	244,627,472	22,388	11,723	10,153	512
Caroline	27,922	25,514,601	7,378	4,788	109,747,265	12,166	6,833	4,966	367
Carroll	27,017	24,680,240	9,616	1,913	68,389,744	11,529	5,451	5,726	352
Charles City	7,150	6,531,833	2,261	1,096	30,869,149	3,357	1,973	1,267	117
Charlotte	12,292	11,229,995	4,078	1,023	43,107,664	5,101	2,752	2,179	170
Chesterfield	332,794	303,657,837	73,585	66,690	1,455,902,772	140,275	74,922	61,497	3,856
Clarke	15,099	13,729,886	3,487	2,929	75,764,176	6,416	3,231	2,992	193
Craig	4,933	4,495,786	1,571	553	16,408,429	2,124	1,028	1,054	42
Culpeper	48,300	44,129,241	11,613	8,018	197,796,426	19,631	10,271	8,827	533
Cumberland	8,902	8,141,589	2,715	1,038	26,457,867	3,753	2,070	1,557	126
Dickenson	12,176	11,158,331	4,564	496	26,493,639	5,060	2,278	2,696	86
Dinwiddie	26,109	23,903,231	7,306	4,081	90,219,628	11,387	6,454	4,583	350
Essex	11,388	10,384,502	3,485	1,498	844,690,126	4,983	3,027	1,809	147
Fairfax	1,153,302	1,048,699,755	235,505	273,794	8,086,986,088	509,299	275,535	216,209	17,555
Fauquier	71,532	65,236,425	15,190	14,984	448,667,595	30,174	15,269	14,047	858

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2011

	Exemptions		Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Floyd	14,638	$13,356,907	4,643	1,457	$41,675,405	6,100	2,810	3,156	134
Fluvanna	25,467	23,141,924	5,962	4,474	100,852,567	10,436	4,985	5,176	275
Franklin	52,603	47,850,278	16,002	6,119	177,948,563	22,121	10,805	10,815	501
Frederick	83,683	76,228,924	21,369	14,050	341,770,235	35,419	18,218	16,405	796
Giles	16,623	15,143,969	5,761	1,412	43,346,028	7,173	3,674	3,354	145
Gloucester	37,474	34,155,923	10,154	6,285	149,397,734	16,439	8,339	7,624	476
Goochland	22,558	20,541,129	4,549	4,829	149,030,424	9,378	4,117	4,998	263
Grayson	14,709	13,420,398	5,271	1,074	41,780,552	6,345	2,989	3,135	221
Greene	18,298	16,701,695	4,794	2,910	67,318,022	7,704	3,859	3,629	216
Greensville	11,266	10,333,467	3,653	1,283	41,529,935	4,936	3,142	1,498	296
						0			
Halifax	33,852	30,932,652	11,379	2,966	89,558,218	14,345	8,127	5,717	501
Hanover	107,945	98,518,492	23,651	21,519	479,667,630	45,170	22,216	21,922	1,032
Henrico	312,913	284,894,290	79,939	60,201	1,377,444,419	140,140	84,436	51,841	3,863
Henry	52,729	48,143,749	18,360	4,058	137,152,488	22,418	12,408	9,372	638
Highland	2,352	2,122,983	798	217	7,472,647	1,015	483	503	29
Isle of Wight	36,429	33,220,459	8,848	6,687	159,565,413	15,535	7,724	7,283	528
James City	75,951	68,318,129	16,163	15,037	394,934,698	31,200	15,338	14,952	910
King and Queen	6,916	6,316,364	2,114	904	23,240,772	3,018	1,679	1,259	80
King George	23,899	21,754,544	5,085	4,774	107,987,042	9,859	4,877	4,611	371
King William	16,927	15,507,707	4,152	3,060	75,891,096	7,212	3,625	3,379	208
Lancaster	12,730	11,458,253	3,272	2,056	74,284,778	5,328	2,955	2,222	151
Lee	19,453	17,815,759	6,980	1,142	47,129,309	8,122	3,934	3,920	268
Loudoun	354,898	324,041,684	58,660	84,740	2,436,583,889	143,400	67,983	71,074	4,343
Louisa	32,225	29,408,252	8,327	5,488	127,437,309	13,815	6,960	6,453	402
Lunenburg	10,607	9,672,942	3,612	899	28,880,633	4,511	2,626	1,784	101
Madison	12,962	11,834,905	3,576	1,763	46,807,812	5,339	2,529	2,661	149
Mathews	9,455	8,536,320	2,476	1,392	36,664,803	3,868	1,834	1,941	93
Mecklenburg	30,866	28,101,467	10,014	3,180	94,035,098	13,194	7,568	5,179	447
Middlesex	11,207	10,126,238	3,141	1,600	847,581,760	4,741	2,418	2,195	128
Montgomery	72,992	66,204,696	23,242	11,129	272,115,015	34,371	19,394	13,939	1,038

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2011

	Exemptions		Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	15,429	$14,025,621	4,568	2,080	$56,585,634	6,648	3,467	3,062	119
New Kent	19,980	18,211,451	4,433	4,112	88,698,332	8,545	3,903	4,421	221
Northampton	12,667	11,518,766	4,011	1,485	48,177,446	5,496	3,349	1,980	167
Northumberland	14,356	12,910,663	3,718	1,932	60,513,495	5,650	2,783	2,706	161
Nottoway	13,936	12,738,833	4,409	1,379	39,078,902	5,788	3,414	2,211	163
Orange	35,602	32,307,751	8,860	5,913	149,930,102	14,773	7,515	6,862	396
Page	23,262	21,246,035	7,825	2,337	70,433,852	10,162	5,409	4,539	214
Patrick	16,457	15,009,594	5,720	1,229	44,626,428	6,949	3,320	3,396	233
Pittsylvania	60,207	55,043,459	19,584	6,016	170,324,681	25,600	13,404	11,491	705
Powhatan	27,881	25,439,208	5,689	5,761	126,403,119	11,450	5,067	6,071	312
Prince Edward	16,941	15,452,187	5,465	1,933	51,639,776	7,398	4,487	2,695	216
Prince George	29,386	26,797,390	7,623	5,101	118,807,462	12,724	6,571	5,616	537
Prince William	428,941	392,202,583	87,656	95,406	2,349,113,541	183,062	101,168	75,482	6,412
Pulaski	31,189	28,424,584	10,741	3,128	90,239,032	13,869	7,333	6,234	302
Rappahannock	7,917	7,177,687	1,963	1,413	41,052,397	3,376	1,681	1,604	91
Richmond	13,677	12,523,824	3,423	2,343	116,850,370	5,766	3,035	2,291	440
Roanoke	101,012	91,846,733	25,721	17,277	396,178,462	42,998	21,765	20,294	939
Rockbridge	21,290	19,359,157	6,504	2,647	81,149,548	9,151	4,654	4,300	197
Rockingham	81,107	73,943,050	23,616	10,669	292,963,647	34,285	17,260	16,358	667
Russell	24,153	22,164,259	8,713	1,591	63,401,654	10,304	4,689	5,388	227
Scott	20,987	19,135,562	7,434	1,425	55,192,832	8,859	3,893	4,428	538
Shenandoah	43,005	39,123,372	12,682	5,905	683,790,707	18,587	9,899	8,267	421
Smyth	29,670	27,112,236	10,848	2,034	76,778,988	12,882	6,801	5,828	253
Southampton	17,458	15,964,273	4,960	2,468	57,431,896	7,428	3,961	3,197	270
Spotsylvania	125,566	114,579,427	27,633	24,843	590,485,181	52,476	27,243	23,632	1,601
Stafford	126,485	115,186,141	25,302	26,891	658,389,756	52,193	25,981	24,182	2,030
Surry	7,185	6,585,024	2,067	1,152	27,733,238	3,219	1,771	1,269	179
Sussex	9,199	8,419,448	2,890	1,154	30,609,145	4,044	2,512	1,370	162
Tazewell	39,129	35,720,769	13,635	2,993	106,116,126	16,628	7,853	8,372	403
Warren	37,903	34,537,762	10,129	6,446	155,474,443	16,575	9,037	7,111	427

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2011

	Exemptions		Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	55,995	$51,020,766	18,604	5,842	$181,560,187	24,446	11,580	11,403	1,463
Westmoreland	18,228	16,535,810	5,081	2,528	63,708,956	7,609	4,332	3,058	219
Wise	33,370	30,579,409	11,936	2,329	90,017,268	14,265	7,023	6,806	436
Wythe	27,253	24,862,720	9,660	2,390	78,136,616	12,050	6,151	5,592	307
York	63,403	57,560,930	14,214	12,609	289,447,123	26,823	13,038	12,784	1,001
Total Counties	**5,666,682**	**$5,160,010,142**	**1,397,204**	**1,059,348**	**$30,781,471,464**	**2,456,552**	**1,312,454**	**1,068,723**	**75,375**

	Exemptions		Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	151,116	$136,309,988	43,020	39,033	$1,084,612,778	82,053	56,079	22,495	3,479
Bedford	6,297	5,731,076	2,076	676	21,714,876	2,752	1,600	1,079	73
Bristol	25,871	23,669,039	9,880	2,488	88,996,379	12,368	6,536	3,879	1,953
Buena Vista	6,092	5,552,253	2,173	529	18,710,221	2,702	1,498	1,142	62
Charlottesville	38,171	34,588,909	13,283	6,381	189,536,951	19,664	13,330	5,556	778
Chesapeake	220,058	200,819,586	53,892	42,401	1,001,339,777	96,293	53,024	38,748	4,521
Colonial Heights	18,625	16,892,463	5,497	2,724	64,364,637	8,221	4,938	3,076	207
Covington	6,094	5,564,641	2,355	389	14,438,658	2,744	1,624	1,038	82
Danville	44,295	40,462,811	15,438	4,383	157,508,701	19,821	12,994	5,837	990
Emporia	6,183	5,676,821	2,054	582	22,961,442	2,636	1,890	588	158
Fairfax	31,884	28,934,795	7,746	7,298	207,202,139	15,044	8,763	5,680	601
Falls Church	16,321	14,758,800	3,452	3,975	122,617,353	7,427	4,139	2,956	332
Franklin	8,137	7,423,524	2,574	987	26,130,618	3,561	2,349	1,059	153
Fredericksburg	26,267	23,888,319	8,372	4,097	122,614,461	12,469	8,291	3,679	499
Galax	7,744	7,083,552	2,605	575	20,868,927	3,180	1,845	1,229	106
Hampton	117,157	106,734,498	35,256	19,083	446,836,709	54,339	34,361	17,528	2,450
Harrisonburg	32,618	29,663,316	11,043	4,259	110,015,312	15,302	10,328	4,668	306
Hopewell	20,805	19,013,560	6,919	2,332	58,431,311	9,251	6,289	2,686	276
Lexington	5,440	4,871,695	1,565	898	24,104,104	2,463	1,456	937	70
Lynchburg	64,295	58,376,936	21,547	8,165	226,912,675	29,712	18,827	10,137	748

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2011

	Exemptions		Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	41,456	$38,010,726	10,429	7,700	$192,657,680	18,129	11,106	6,465	558
Manassas Park	15,146	13,903,520	3,874	2,845	64,170,222	6,719	4,195	2,309	215
Martinsville	14,218	12,985,463	4,954	1,372	44,792,320	6,326	4,132	1,895	299
Newport News	157,858	144,020,338	49,387	23,957	582,916,015	73,344	47,654	22,470	3,220
Norfolk	179,145	163,454,063	60,190	25,956	722,679,780	86,146	59,380	22,729	4,037
Norton	5,038	4,629,288	1,957	367	13,428,786	2,324	1,328	904	92
Petersburg	28,822	26,364,866	10,542	3,346	88,729,681	13,888	10,891	2,529	468
Poquoson	13,063	11,839,127	2,768	2,596	60,870,017	5,364	2,520	2,712	132
Portsmouth	86,977	79,470,247	26,878	13,515	309,428,485	40,393	27,542	11,200	1,651
Radford	9,890	8,991,834	3,524	1,233	32,137,992	4,757	2,942	1,703	112
Richmond	176,713	161,301,094	60,360	29,281	1,344,970,648	89,641	66,758	19,910	2,973
Roanoke	90,461	82,500,848	31,228	11,611	327,574,403	42,839	29,143	12,532	1,164
Salem	25,470	23,148,744	7,363	3,851	92,908,000	11,214	6,283	4,658	273
Staunton	23,313	21,132,618	7,463	3,220	80,006,768	10,683	6,361	4,059	263
Suffolk	79,885	72,978,637	19,262	15,319	376,172,328	34,581	18,997	13,813	1,771
Virginia Beach	406,961	370,154,964	109,599	78,097	1,943,023,371	187,696	108,453	70,124	9,119
Waynesboro	20,822	18,963,082	6,593	2,535	62,499,966	9,128	5,472	3,455	201
Williamsburg	13,170	11,812,143	4,128	2,193	87,645,941	6,321	3,888	2,145	288
Winchester	27,316	24,782,327	8,798	3,697	113,580,275	12,495	8,172	3,998	325
Total Cities	**2,269,194**	**$2,066,460,511**	**680,044**	**383,946**	**$10,570,110,705**	**1,063,990**	**675,378**	**343,607**	**45,005**
Total Counties	**5,666,682**	**$5,160,010,142**	**1,397,204**	**1,059,348**	**$30,781,471,464**	**2,456,552**	**1,312,454**	**1,068,723**	**75,375**
Unassigned*	**282,074**	**$197,385,302**	**79,124**	**57,008**	**$8,567,654,347**	**136,132**	**72,486**	**44,815**	**18,831**
Aggregate	**8,217,950**	**$7,423,855,955**	**2,156,372**	**1,500,302**	**$49,919,236,515**	**3,656,674**	**2,060,318**	**1,457,145**	**139,211**

Notes:

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

Table 1.7
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2011

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	$406,294,719	$32,029,959	$20,805,486	$107,264,727	$246,194,547	$20,215,637
Albemarle	2,863,072,567	95,656,027	63,247,627	353,035,757	2,351,133,156	154,021,788
Alleghany	220,049,335	13,729,568	9,052,194	49,549,411	147,718,161	11,132,289
Amelia	175,457,704	11,950,638	7,882,676	42,957,148	112,667,242	8,799,620
Amherst	402,745,988	27,612,550	18,300,188	99,607,238	257,226,012	20,118,728
Appomattox	193,513,476	12,806,706	8,471,377	46,054,019	126,181,374	9,708,790
Arlington	10,254,032,740	313,551,667	207,210,320	1,181,567,771	8,551,702,982	557,984,809
Augusta	1,106,353,933	67,481,244	44,700,998	248,574,532	745,597,159	55,902,787
Bath	71,964,806	4,624,835	3,033,260	16,434,136	47,872,575	3,641,035
Bedford	1,267,418,272	64,042,064	42,413,878	236,086,987	924,875,343	65,518,272
Bland	85,243,027	5,144,755	3,405,713	19,015,195	57,677,364	4,326,657
Botetourt	627,047,150	30,700,153	20,363,234	114,235,261	461,748,502	32,452,044
Brunswick	152,900,235	12,868,789	8,471,697	44,440,989	87,118,760	7,513,060
Buchanan	275,226,762	15,906,481	10,514,615	57,874,084	190,931,582	14,153,072
Buckingham	150,078,717	11,781,638	7,788,222	42,078,645	88,430,212	7,414,478
Campbell	707,646,874	46,151,038	30,644,202	167,724,885	463,126,748	35,589,441
Caroline	431,017,151	26,964,597	17,836,374	97,458,324	288,757,857	21,906,583
Carroll	271,828,617	21,672,909	14,302,771	76,912,155	158,940,782	13,231,926
Charles City	109,518,685	7,214,080	4,760,924	25,827,297	71,716,384	5,541,101
Charlotte	123,660,287	9,677,748	6,338,817	33,205,491	74,438,231	6,104,738
Chesterfield	7,031,884,064	321,166,739	212,654,076	1,183,774,009	5,314,289,240	368,626,089
Clarke	351,912,705	14,125,249	9,331,908	52,086,129	276,369,418	18,661,273
Craig	64,429,384	4,272,132	2,826,257	15,630,128	41,700,868	3,222,304
Culpeper	797,371,266	43,720,848	28,927,443	158,916,527	565,806,448	41,081,676
Cumberland	97,686,177	7,599,737	5,021,428	26,927,275	58,137,737	4,825,718
Dickenson	153,828,093	9,828,728	6,528,761	36,231,026	101,239,578	7,769,427
Dinwiddie	381,853,828	25,092,825	16,628,785	90,950,695	249,181,524	19,282,363
Essex	148,124,997	10,192,451	6,738,080	35,788,704	95,405,762	7,478,689
Fairfax	43,021,091,833	1,224,241,549	809,515,301	4,563,870,864	36,423,464,119	2,339,056,855
Fauquier	1,976,609,659	69,899,496	46,311,289	260,598,177	1,599,800,697	105,786,571

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2011

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	$187,376,174	$12,262,472	$8,135,648	$44,654,075	$122,323,979	$9,384,788
Fluvanna	424,565,348	23,465,047	15,541,943	87,158,885	298,399,473	21,738,830
Franklin	725,071,162	44,641,209	29,558,224	161,334,965	489,536,764	36,760,443
Frederick	1,495,641,600	77,577,539	51,318,466	285,262,073	1,081,483,521	77,361,908
Giles	219,156,478	14,480,812	9,592,215	53,002,009	142,081,443	10,989,721
Gloucester	606,900,857	35,429,770	23,449,620	129,167,375	418,854,093	30,952,529
Goochland	913,891,807	21,266,348	14,092,319	79,468,615	799,064,524	50,047,436
Grayson	140,168,879	11,770,129	7,759,829	41,438,937	79,199,984	6,782,185
Greene	291,031,420	17,205,035	11,404,877	63,145,464	199,276,044	14,806,380
Greensville	132,951,652	10,519,991	6,893,015	35,930,357	79,608,289	6,625,711
Halifax	381,811,283	28,566,529	18,823,913	99,924,170	234,496,670	18,991,611
Hanover	2,348,158,103	100,779,349	66,785,263	374,374,010	1,806,219,482	123,214,253
Henrico	6,994,050,817	318,780,090	211,019,539	1,164,605,447	5,299,645,742	368,273,969
Henry	533,530,033	42,543,649	28,101,384	146,270,182	316,614,817	26,259,787
Highland	28,901,736	1,824,771	1,200,018	6,577,088	19,299,858	1,463,068
Isle of Wight	710,803,323	34,832,104	23,048,980	127,546,889	525,375,350	36,994,787
James City	1,743,900,790	68,689,458	45,412,953	251,007,161	1,378,791,219	92,549,969
King and Queen	97,344,454	6,382,802	4,214,924	22,913,951	63,832,777	4,918,131
King George	508,770,968	22,849,733	15,148,800	84,958,969	385,813,466	26,694,747
King William	264,612,468	16,184,652	10,714,725	59,381,750	178,331,341	13,382,883
Lancaster	194,999,192	10,582,132	6,951,777	36,801,908	140,663,376	10,104,870
Lee	218,791,094	15,238,463	10,070,159	54,167,987	139,314,485	10,939,156
Loudoun	11,840,044,328	352,195,093	233,363,422	1,331,549,881	9,922,935,933	640,171,364
Louisa	519,681,305	30,506,761	20,195,098	111,487,318	357,492,129	26,518,932
Lunenburg	111,626,539	8,777,718	5,800,508	30,774,265	66,274,048	5,510,756
Madison	200,519,432	11,254,602	7,447,727	41,296,085	140,521,018	10,258,704
Mathews	144,036,747	7,856,681	5,192,672	28,532,145	102,455,248	7,408,169
Mecklenburg	345,900,712	25,531,174	16,791,997	87,822,532	215,755,009	17,269,300
Middlesex	172,069,451	9,357,597	6,180,410	33,527,946	123,003,498	8,873,566
Montgomery	1,313,193,741	72,407,764	47,829,199	261,288,155	931,668,624	67,632,140

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2011

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	$232,015,274	$13,926,135	$9,219,896	$50,623,835	$158,245,408	$11,809,460
New Kent	405,478,124	19,265,792	12,764,742	71,438,857	302,008,732	21,047,163
Northampton	157,076,921	10,582,448	6,943,562	35,790,976	103,759,934	7,976,151
Northumberland	188,771,342	11,069,129	7,305,062	39,128,011	131,269,140	9,675,906
Nottoway	158,305,076	11,833,176	7,845,879	41,489,287	97,136,735	7,892,549
Orange	579,199,848	32,336,036	21,362,529	118,144,700	407,356,584	29,783,750
Page	277,271,590	20,160,454	13,352,162	72,589,312	171,169,663	13,759,452
Patrick	163,735,247	12,715,182	8,383,471	44,725,401	97,911,193	8,036,473
Pittsylvania	760,636,310	52,529,934	34,790,527	188,337,590	484,978,259	38,048,459
Powhatan	580,108,478	25,723,002	17,056,828	96,059,950	441,268,698	30,324,766
Prince Edward	201,667,534	14,900,745	9,831,947	52,106,925	124,827,917	10,067,143
Prince George	502,370,746	27,982,828	18,455,663	101,622,504	354,309,751	25,793,316
Prince William	10,081,353,284	440,898,818	291,941,192	1,626,130,004	7,722,383,270	531,962,100
Pulaski	423,277,322	28,286,693	18,750,546	102,234,655	274,005,429	21,228,083
Rappahannock	169,037,723	7,275,405	4,812,107	26,733,702	130,216,509	8,923,984
Richmond	156,257,036	10,960,667	6,767,039	33,386,571	105,142,759	7,977,872
Roanoke	1,914,233,576	91,371,493	60,350,595	335,171,974	1,427,339,513	99,659,832
Rockbridge	300,568,648	18,661,570	12,340,649	67,395,874	202,170,554	15,224,454
Rockingham	1,227,855,561	73,669,427	48,807,853	268,812,674	836,565,607	62,324,827
Russell	344,726,696	20,763,836	13,753,915	76,049,139	234,159,806	17,545,788
Scott	239,641,060	17,155,408	11,261,113	61,013,414	150,211,125	11,929,598
Shenandoah	616,512,237	39,391,355	26,087,529	142,876,618	408,156,734	31,148,394
Smyth	333,197,459	25,012,683	16,588,055	89,778,433	201,818,287	16,438,163
Southampton	226,447,201	15,959,263	10,527,329	56,825,194	143,135,415	11,305,786
Spotsylvania	2,560,777,700	119,484,079	79,171,565	440,385,704	1,921,736,353	134,065,516
Stafford	3,028,777,985	121,369,207	80,362,266	451,271,210	2,375,775,302	160,564,414
Surry	97,967,264	6,950,117	4,533,255	23,829,700	62,654,192	4,924,499
Sussex	108,826,023	8,428,333	5,565,620	29,572,758	65,259,311	5,412,456
Tazewell	631,423,975	34,057,168	22,556,645	123,550,114	451,260,048	32,593,103
Warren	650,963,943	35,816,488	23,750,718	130,913,180	460,483,557	33,574,161

Table 1.7, continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2011

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	$1,050,040,360	$50,145,159	$32,881,160	$178,340,959	$788,673,082	$55,014,421
Westmoreland	238,096,854	15,269,028	10,085,316	53,427,855	159,314,654	12,120,157
Wise	486,152,372	29,003,152	19,194,065	104,927,429	333,027,726	24,867,374
Wythe	342,870,409	23,920,231	15,829,322	85,881,319	217,239,537	17,079,908
York	1,427,358,306	59,373,689	39,266,844	219,108,800	1,109,608,973	75,313,676
Total Counties	**$138,592,364,429**	**$5,561,714,804**	**$3,678,564,489**	**$20,459,722,812**	**$108,892,362,324**	**$7,359,361,067**

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	$5,778,389,720	$203,180,673	$133,676,670	$746,503,567	$4,695,028,809	$312,114,736
Bedford	70,167,133	5,440,575	3,571,482	18,911,739	42,243,337	3,466,611
Bristol	286,913,397	25,366,497	16,155,998	80,536,176	164,854,726	14,203,119
Buena Vista	62,489,098	5,281,910	3,492,756	18,914,794	34,799,638	3,029,953
Charlottesville	1,019,981,956	41,688,427	27,132,181	146,170,078	804,991,270	54,522,971
Chesapeake	3,963,622,142	213,215,036	140,636,700	765,408,103	2,844,362,303	204,944,406
Colonial Heights	260,231,652	17,250,431	11,398,581	61,623,734	169,958,906	13,167,892
Covington	66,043,162	5,331,283	3,485,751	18,520,533	38,705,596	3,255,426
Danville	529,871,040	39,205,306	25,660,580	129,019,622	335,985,532	26,781,628
Emporia	61,778,984	5,212,860	3,389,595	16,796,464	36,380,064	3,090,411
Fairfax	875,789,590	34,512,503	22,535,726	123,700,800	695,040,561	46,773,374
Falls Church	665,318,694	17,591,327	11,520,100	64,690,840	571,516,427	36,357,979
Franklin	92,340,430	7,215,822	4,720,301	24,062,060	56,342,247	4,618,596
Fredericksburg	558,924,385	27,393,262	18,008,171	96,794,898	416,728,054	29,458,565
Galax	77,090,738	6,081,180	3,997,194	20,255,409	46,756,956	3,823,072
Hampton	1,692,665,563	117,044,999	77,205,670	411,257,407	1,087,157,487	85,546,671
Harrisonburg	424,982,460	31,390,946	20,707,189	107,481,361	265,402,965	21,318,839
Hopewell	225,564,304	19,160,874	12,633,506	65,848,925	127,920,999	11,133,467
Lexington	121,670,986	4,971,308	3,234,467	17,404,919	96,060,292	6,479,144
Lynchburg	996,935,432	59,625,678	39,323,241	207,420,630	690,565,883	51,230,667

Table 1.7, continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2011

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas	$760,986,469	$42,240,592	$27,880,392	$151,302,013	$539,563,472	$39,419,051
Manassas Park	259,847,497	16,134,146	10,689,796	58,173,617	174,849,939	13,311,630
Martinsville	158,063,034	11,910,373	7,772,017	38,740,159	99,640,486	7,967,762
Newport News	2,316,807,327	159,309,041	105,189,223	559,356,119	1,492,952,943	117,378,119
Norfolk	2,712,644,305	180,736,129	118,890,481	613,906,047	1,799,111,648	138,778,882
Norton	64,603,176	4,683,799	3,062,886	16,112,201	40,744,290	3,241,506
Petersburg	291,272,090	28,414,488	18,708,014	93,632,419	150,517,168	14,222,845
Poquoson	310,705,037	11,917,298	7,902,862	44,604,975	246,279,901	16,468,071
Portsmouth	1,133,661,790	87,642,843	57,848,872	300,694,837	687,475,237	56,749,679
Radford	182,375,572	9,308,673	6,144,516	33,152,469	133,769,914	9,489,212
Richmond	3,796,175,747	191,869,782	125,745,945	656,777,406	2,821,782,614	200,335,707
Roanoke	1,334,638,048	89,327,233	58,968,077	309,880,350	876,462,388	67,963,163
Salem	433,607,114	23,639,068	15,626,660	85,668,528	308,672,858	22,349,224
Staunton	335,994,320	22,126,879	14,640,789	79,124,556	220,102,096	16,982,621
Suffolk	1,432,425,572	77,255,001	50,936,783	273,532,388	1,030,701,400	74,116,401
Virginia Beach	8,535,934,003	413,544,494	272,867,655	1,488,678,337	6,360,843,517	447,253,951
Waynesboro	266,491,183	19,208,915	12,716,219	68,299,626	166,266,423	13,319,401
Williamsburg	232,744,188	12,050,706	7,779,564	41,026,466	171,887,452	12,187,433
Winchester	465,378,940	25,857,562	16,986,419	90,329,057	332,205,902	24,201,804
Total Cities	**$42,855,126,278**	**$2,313,337,919**	**$1,522,843,029**	**$8,144,313,630**	**$30,874,631,700**	**$2,231,053,988**
Total Counties	**$138,592,364,429**	**$5,561,714,804**	**$3,678,564,489**	**$20,459,722,812**	**$108,892,362,324**	**$7,359,361,067**
Unassigned*	**$4,783,968,271**	**$226,073,541**	**$138,264,548**	**$704,870,656**	**$3,714,759,526**	**$256,371,990**
Aggregate	**$186,231,458,977**	**$8,101,126,264**	**$5,339,672,065**	**$29,308,907,098**	**$143,481,753,550**	**$9,846,787,045**

Notes:
1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.
2. Tax Liability is before any tax credits but after the spouse tax adjustment.
* See note in Table 1.5 concerning returns not assigned to a locality.

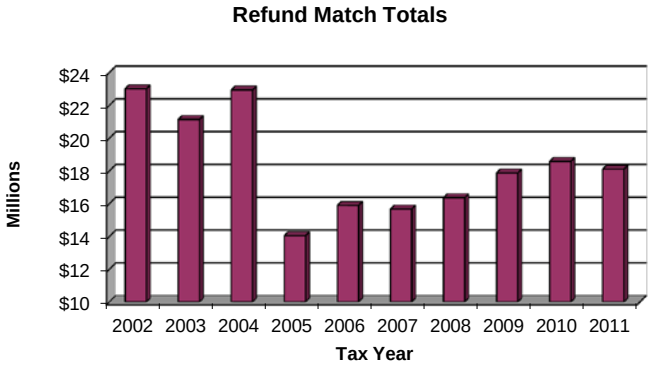
Table 1.8
Set-Off Debt Transferred to Agencies by Taxable Year

	2008		2009		2010		2011	
Type of Participants	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	117,392	$18,085,985	125,566	$19,054,251	120,578	$20,005,947	126,506	$22,097,074
Circuit Courts	4,947	872,303	4,224	747,411	4,904	972,389	4,242	959,927
District Courts	17,847	1,982,188	13,172	1,505,579	17,773	2,205,352	15,938	2,015,475
Juvenile and Domestic Courts	1,323	138,195	1,068	118,474	1,244	157,270	1,041	133,994
Combined Courts	2,045	211,986	1,401	153,280	1,887	220,674	1,397	173,558
IRS	0	0	7,223	3,098,315	10,104	3,908,275	11,726	4,512,498
Counties	111,323	16,480,373	112,236	16,171,977	114,513	16,074,012	114,923	16,823,308
Cities	74,214	10,643,907	70,829	10,338,535	92,405	13,557,990	85,974	12,727,378
Towns	2,003	180,842	2,231	207,648	3,300	266,122	4,469	392,192
Social Services	1,756	377,953	1,380	317,577	1,554	355,236	1,545	353,284
TOTAL	**332,850**	**$48,973,732**	**339,330**	**$51,713,046**	**368,262**	**$57,723,267**	**367,761**	**$60,188,688**

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

Table 1.9
Refund Match Totals

Tax Year	Total
2002	$23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923



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

Table 1.10
Voluntary Contributions by Taxable Year

	2009		2010		2011	
Program/ Fund	**Number**	**Amount**	**Number**	**Amount**	**Number**	**Amount**
Virginia Democratic Party*	2,059	$42,247	1,898	$39,478	2,140	$43,520
Virginia Republican Party*	1,040	22,028	838	16,915	806	16,718
Virginia Nongame Wildlife Program	5,171	133,674	4,910	131,768	4,588	121,132
Virginia Housing Program	2,087	51,771	1,800	48,020	1,725	43,064
Virginia Open Space Recreation and Conservation Fund	2,659	61,578	2,010	49,012	2,102	48,941
Virginia Family and Children's Trust Fund (FACT)	1,690	36,201	1,191	26,692	1,094	25,379
Virginia Elderly and Disabled Transportation Fund	3,449	84,214	3,267	83,103	3,106	75,699
United States Olympic Committee	1,388	29,261	1,075	24,572	1,079	22,627
Community Policing Fund	1,010	17,934	769	13,160	687	11,992
Virginia Arts Foundation	1,886	37,576	1,443	31,595	1,603	32,756
Chesapeake Bay Restoration	5,108	127,431	4,088	104,817	3,847	103,062
Historic Resources Fund	1,154	22,557	833	15,806	916	18,298
State Forests Fund	2,187	42,923	1,641	33,499	1,425	29,954
Uninsured Medical Catastrophe Fund	1,382	28,757	972	28,616	904	19,567
Children of America Finding Hope	923	20,586	890	21,747	807	16,656
Public School Foundations	1,740	57,752	1,501	55,949	1,228	40,534
Home Energy Assistance	1,821	36,654	1,456	33,306	1,317	27,474
War Memorial & National D-Day Memorial	936	18,122	767	16,981	719	15,699
Spay and Neuter Fund	2,279	50,344	2,198	51,946	2,115	46,750
Tuition Assistance Grant Fund	986	20,247	875	18,252	840	15,869
Virginia Federation of Humane Societies	1,665	37,198	1,546	37,415	1,425	31,200
Cancer Centers	1,989	46,333	1,710	41,868	1,527	38,051
Brown vs. The Board of Education Scholarship Fund#	17	320	**	**		
Martin Luther King, Jr. Living History Public Policy Center Fund	727	15,655	561	10,621	686	12,494
Virginia Military Family Relief Fund	2,800	74,412	2,056	57,644	2,046	52,417
Public Libraries Foundations	1,419	48,562	1,127	37,526	1,054	31,962
Celebrating Special Children, Inc.	942	15,554	828	15,974	1,050	18,035
Total	**50,514**	**$1,179,891**	**42,250**	**$1,046,282**	**40,836**	**$959,849**

Notes:
1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.
2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2011 are from all returns processed in calendar year 2012. The majority of returns processed in 2012 are for TY 2011; however, some returns from previous years are included.
* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together. Section 58.1-344.3 B.3 of the Code of Virginia sets the limit at $25 per individual and at $25 for each spouse on a joint return.
** Data for this program is not available for release because fewer than four taxpayers contributing to this fund have been processed in 2011.
# These organizations were removed from the Tax Year 2009 return. Amounts reported for Tax Years 2009, 2010 and 2011 represent contributions made on returns filed for prior years processed in 2010, 2011and 2012 respectively.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2003	$343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154

Notes:
1. Revenue represents net tax collections by fiscal year.
2. Source: The Commonwealth Accounting and Reporting System.

Corporate Income Tax Collections

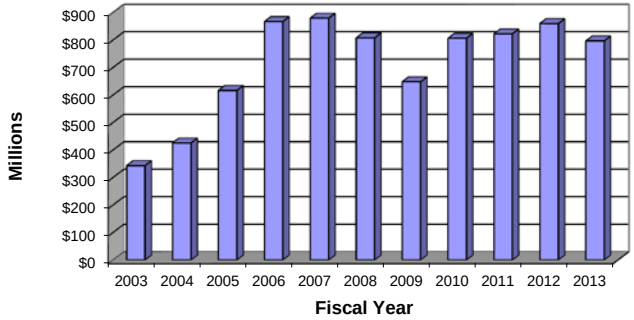


Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2011*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns Form 502†	Form 500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
$0 or less	188,001	43,075	65.0%	$0	0.0%	$17,272,575	1.8%
$1 to $24,999		13,951	21.1%	84,957,473	0.6%	5,528,435	0.6%
$25,000 to $49,999		2,496	3.8%	89,499,826	0.6%	5,369,992	0.6%
$50,000 to $99,999		2,128	3.2%	149,635,506	1.0%	9,004,649	1.0%
$100,000 to $499,999		2,680	4.0%	612,427,027	4.2%	38,307,221	4.1%
$500,000 to $999,999		674	1.0%	472,553,598	3.2%	28,362,502	3.0%
$1,000,000 to $1,999,999		463	0.7%	648,566,393	4.4%	39,091,492	4.2%
$2,000,000 to $9,999,999		596	0.9%	2,465,796,293	16.9%	148,181,591	15.8%
$10,000,000 and Over		199	0.3%	10,182,066,112	69.7%	651,064,179	69.5%
Total before adjustments	188,001	66,262	100.0%	$14,705,502,228	100.7%	$942,182,635	100.6%
Departmental adjustments				-99,186,028	-0.7%	-5,951,158	-0.6%
Total Tax Assessment				**$14,606,316,200**	**100.0%**	**$936,231,477**	**100.0%**

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income, except in the case of certain energy suppliers and telecommunication companies who are subject to a Minimum Tax.
2. Tax Assessed shown is before any credits.
3. Some columns may not match totals due to rounding.
4. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.

* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2011. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

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

Table 3.1
Fiscal Year Individual and Corporate Income Tax Credits
Returns Processed During Fiscal Year 2013

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual and Corporate	4,320	$8,395,774
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual and Corporate	56	1,800,744
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	216	428,839
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual and Corporate	9	129,508
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	128	224,791
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	20	6,084
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual and Corporate	195	2,773,843
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	37	21,841,032
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	135	229,573
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual and Corporate	833	23,533,409
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	419	858,504
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual and Corporate	*	*
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	99	2,705,672
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	802	252,203
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	234	1,932,017
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	70	155,399
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	4,788	69,853,701
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	20,580	702,770
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	221	463,042
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	8	59,449,214
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	343,291	118,066,526
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	72	138,146
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	13,510	3,218,062
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	*
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	0	0
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	*	*
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	41	100,787
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	*	*
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	67	1,481,282
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	*	*
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	0	0

Notes:
1. Number of returns and amounts are for income tax returns processed during FY 2013, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.
5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax.

* Data for this credit is not available for release because fewer than four returns claiming the credit have been processed in FY 2013.

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

	State Sales and Use Tax			Local		
Fiscal Year	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	Total State and Local
2004	$2,394,488,000	$327,092,000	$2,721,580,000	$865,678,000	-	$3,587,258,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000
2006	2,812,877,000	476,259,000	3,289,136,000	998,742,000	217,200,000	4,505,078,000
2007	3,049,290,000	517,277,000	3,566,567,000	1,054,991,000	225,154,000	4,846,712,000
2008	3,075,762,000	524,901,000	3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000	3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000

Notes:
1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
4. One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 3.5% to 4% on September 1, 2004.
8. The state tax on unprepared food for human consumption was reduced from 3.5 % to 3.0 % on January 1, 2000, and to 1.5 % on July 1, 2005.
9. Effective beginning FY 2010, dealers with annual taxable sales of $1 million or more were required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. In FY 2013, this requirement added $157.9 million to general fund revenue. For the payment due June 2013, the threshold increased to $26 million of annual taxable sales.

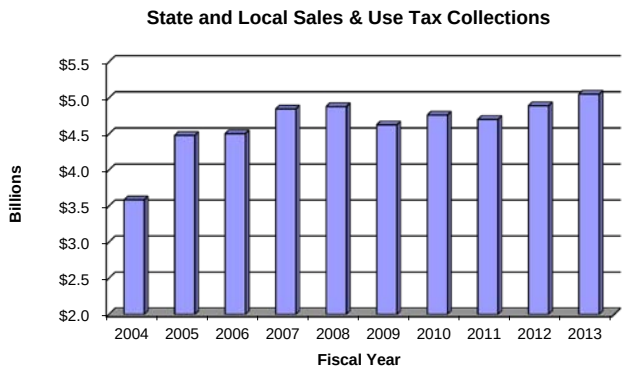


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2008	2009	2010	2011	2012
11 Agriculture	$158,308,072	$141,138,473	$152,710,584	$172,111,919	$179,005,706
21-22 Mining and Utilities	749,150,320	784,148,763	590,796,767	695,628,771	784,526,507
23 Construction	1,362,281,520	1,155,110,103	1,257,328,395	1,325,037,229	1,396,042,696
31-33 Manufacturing	4,023,618,878	3,398,685,204	3,494,250,154	3,565,894,962	3,643,715,887
42 Wholesale Trade	6,223,952,103	5,240,952,452	5,151,551,029	5,417,106,102	5,831,522,487
44-45 Retail Trade	54,590,519,190	53,709,169,092	54,546,159,127	55,989,608,263	58,726,642,678
442 Furniture and Home Furnishings Stores	2,283,552,492	1,956,850,875	1,942,044,045	2,011,966,538	2,090,437,265
444 Building Material and Garden Equipment and Supplies Dealers	5,561,573,470	4,954,892,342	5,104,290,677	5,137,319,891	5,338,458,946
445 Food and Beverage Stores	13,173,745,743	13,560,474,629	14,282,679,159	14,202,826,894	15,477,040,877
448 Clothing and Clothing Accessories Stores	4,976,980,124	4,454,762,594	4,560,837,540	4,706,550,735	4,870,162,514
452 General Merchandise Stores	15,113,347,561	15,498,089,391	15,597,896,639	16,074,943,507	16,731,182,089
48-49 Transportation and Warehousing	161,936,421	199,811,282	161,832,357	183,550,781	215,065,046
51 Information	223,836,871	315,521,919	260,614,169	490,366,929	1,118,193,739
52 Finance and Insurance	54,090,453	200,478,126	120,628,052	34,071,800	43,402,270
53 Real Estate, Rental, and Leasing	1,982,377,496	1,751,405,123	1,653,633,925	1,440,764,813	1,386,763,637
54 Professional, Scientific, and Technical Services	1,263,640,119	1,256,084,227	999,721,873	1,022,403,713	988,613,220
55 Management of Companies and Enterprises	147,541,928	143,955,885	189,843,120	214,792,438	197,433,447
56 Administrative, Support, Waste Management, and Remediation Services	235,420,108	196,457,763	233,140,214	254,884,724	276,301,106
61 Educational Services	52,313,475	74,626,869	94,141,526	106,910,870	120,514,207
62 Health Care and Social Assistance	234,275,721	251,604,165	263,008,303	296,974,191	321,708,589
71 Arts, Entertainment, and Recreation	493,898,273	471,941,842	501,183,155	528,333,798	545,941,473
72 Accommodation And Food Services	13,302,972,217	13,082,478,839	13,397,396,104	14,106,220,642	14,961,458,883
722 Food Services and Drinking Places	10,236,676,321	10,278,271,833	10,560,552,779	11,118,465,142	11,858,541,763
81 Other Services	1,713,469,064	1,677,631,686	1,829,128,884	1,894,033,419	1,998,346,389
92 Public Administration	23,375,593	24,248,562	21,874,565	21,017,775	21,473,014
Not Categorized	2,776,500,937	1,793,681,925	1,502,021,540	1,310,628,232	578,989,156
Total	**$89,773,478,759**	**$85,869,132,300**	**$86,420,963,843**	**$89,070,341,371**	**$93,335,660,137**

Notes:
1. Due to database modifications needed to implement the Department's new accounting system, the business classification codes used in the past were eliminated during 2005. The current classifications are based on NAICS codes. Historic taxable sales cannot be converted to the new classification system.
2. NAICS codes are self-reported and based on the primary business activity of the taxpayer.
3. The taxable sales figures presented are based on Virginia sales tax revenue reported on the dealers' returns. However, the period covered by the report reflects all deposits received during the timeframe noted on the report, regardless of the taxpayer's filing period. Late filing of returns and audits may result in year-over-year increases in taxable sales which do not reflect growth in retail activity during the period covered by the table.
4. Not all sales are subject to the retail sales tax. Numerous sales are excluded or exempted.

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2013

County	Share of State Tax	Local Option	Total Amount
Accomack	$4,050,176	$4,220,004	$8,270,180
Albemarle	13,480,786	12,942,241	26,423,027
Alleghany	2,116,949	892,591	3,009,540
Amelia	1,673,529	625,870	2,299,399
Amherst	4,209,033	2,404,303	6,613,337
Appomattox	2,016,109	1,219,596	3,235,705
Arlington	16,430,011	39,406,517	55,836,527
Augusta	9,660,609	4,782,082	14,442,690
Bath	529,755	841,773	1,371,528
Bedford	9,616,405	3,994,963	13,611,368
Bland	756,300	197,064	953,364
Botetourt	4,615,847	2,277,567	6,893,414
Brunswick	2,102,445	703,575	2,806,020
Buchanan	2,739,256	1,930,352	4,669,608
Buckingham	1,957,401	604,862	2,562,262
Campbell	7,366,154	4,767,161	12,133,315
Caroline	3,874,742	1,532,865	5,407,607
Carroll	3,727,626	1,691,269	5,418,895
Charles City	810,864	652,280	1,463,144
Charlotte	1,799,925	548,454	2,348,379
Chesterfield	49,895,762	42,860,940	92,756,702
Clarke	2,010,584	929,562	2,940,146
Craig	677,562	151,743	829,304
Culpeper	7,051,201	6,877,402	13,928,603
Cumberland	1,364,793	363,547	1,728,340
Dickenson	1,994,698	827,206	2,821,904
Dinwiddie	3,952,099	1,367,052	5,319,151
Essex	1,496,714	1,762,414	3,259,128
Fairfax	150,229,474	169,322,530	319,552,005
Fauquier	10,144,088	7,634,856	17,778,944
Floyd	1,953,947	739,761	2,693,709
Fluvanna	3,445,827	1,266,679	4,712,506
Franklin	7,124,414	4,231,083	11,355,497
Frederick	11,800,350	11,190,553	22,990,903
Giles	2,247,488	1,562,016	3,809,504

County	Share of State Tax	Local Option	Total Amount
Gloucester	$5,122,809	$3,783,969	$8,906,778
Goochland	2,737,875	2,157,208	4,895,083
Grayson	1,813,738	410,993	2,224,732
Greene	2,623,221	1,723,665	4,346,886
Greensville	1,220,440	526,739	1,747,179
Halifax	4,865,184	3,530,506	8,395,690
Hanover	15,628,125	17,536,307	33,164,433
Henrico	43,423,355	57,644,604	101,067,959
Henry	6,535,950	3,898,703	10,434,654
Highland	226,545	115,219	341,764
Isle of Wight	4,998,486	2,307,886	7,306,372
James City	8,853,198	9,750,520	18,603,718
King and Queen	873,716	196,855	1,070,571
King George	3,782,190	1,869,133	5,651,324
King William	2,364,214	994,214	3,358,428
Lancaster	1,165,876	1,646,750	2,812,626
Lee	3,106,010	1,395,711	4,501,720
Loudoun	53,521,858	65,682,618	119,204,475
Louisa	4,285,009	2,897,284	7,182,293
Lunenburg	1,459,417	400,839	1,860,257
Madison	1,791,636	845,975	2,637,612
Mathews	1,068,489	420,891	1,489,381
Mecklenburg	3,872,670	5,776,978	9,649,648
Middlesex	1,096,117	926,838	2,022,955
Montgomery	9,141,214	11,082,300	20,223,513
Nelson	1,734,310	1,047,431	2,781,740
New Kent	2,526,525	1,138,779	3,665,304
Northampton	1,437,315	1,272,705	2,710,020
Northumberland	1,236,326	670,008	1,906,333
Nottoway	1,911,125	1,357,676	3,268,801
Orange	4,498,430	2,476,715	6,975,145
Page	3,087,361	1,736,973	4,824,335
Patrick	2,137,670	1,014,686	3,152,356
Pittsylvania	8,170,801	2,125,607	10,296,408
Powhatan	4,063,989	1,920,644	5,984,633

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2013

County	Share of State Tax	Local Option	Total Amount
Prince Edward	$2,503,042	$3,034,794	$5,537,836
Prince George	4,951,519	1,887,052	6,838,572
Prince William	66,532,978	55,352,100	121,885,079
Pulaski	4,058,464	3,546,083	7,604,547
Rappahannock	933,806	447,331	1,381,136
Richmond	998,730	1,208,616	2,207,346
Roanoke	12,515,900	10,885,228	23,401,128
Rockbridge	2,577,636	2,442,587	5,020,223
Rockingham	10,363,035	5,757,912	16,120,947
Russell	3,539,069	1,888,198	5,427,267
Scott	2,666,043	1,419,206	4,085,249
Shenandoah	5,500,614	4,108,979	9,609,593
Smyth	4,084,710	2,259,885	6,344,596
Southampton	2,397,367	677,782	3,075,149
Spotsylvania	20,742,647	15,356,553	36,099,200
Stafford	22,992,207	11,716,834	34,709,041
Surry	913,776	537,520	1,451,296
Sussex	1,231,491	832,202	2,063,693
Tazewell	5,473,677	6,070,972	11,544,649
Warren	5,471,605	7,497,771	12,969,376
Washington	6,631,265	7,117,166	13,748,431
Westmoreland	2,082,415	861,038	2,943,452
Wise	5,059,266	3,296,313	8,355,580
Wythe	3,589,489	4,132,032	7,721,521
York	10,959,787	9,400,940	20,360,726
Total Counties	**$774,074,654**	**$711,341,757**	**$1,485,416,411**

City	Share of State Tax	Local Option	Total Amount
Alexandria	$11,367,981	$25,439,768	$36,807,749
Bedford	761,135	846,288	1,607,422
Bristol	2,082,415	3,766,921	5,849,335
Buena Vista	747,321	402,427	1,149,748
Charlottesville	2,681,238	9,888,526	12,569,764
Chesapeake	$35,168,980	$34,378,370	$69,547,350
Colonial Heights	2,378,719	7,123,345	9,502,064
Covington	768,732	1,442,227	2,210,959
Danville	5,296,171	8,082,965	13,379,136
Emporia	906,179	1,357,017	2,263,195
Fairfax	2,806,252	10,259,960	13,066,213
Falls Church	1,826,171	3,845,475	5,671,645
Franklin	1,181,762	1,785,287	2,967,049
Fredericksburg	2,484,393	10,639,500	13,123,893
Galax	913,776	2,073,051	2,986,828
Hampton	18,208,524	14,190,288	32,398,812
Harrisonburg	4,452,845	11,421,593	15,874,438
Hopewell	3,213,066	1,969,243	5,182,309
Lexington	385,402	842,522	1,227,924
Lynchburg	7,853,086	13,577,537	21,430,624
Manassas	6,089,768	7,371,302	13,461,071
Manassas Park	2,208,810	1,503,023	3,711,833
Martinsville	1,732,238	1,878,224	3,610,461
Newport News	24,936,485	22,434,536	47,371,021
Norfolk	28,463,121	27,951,072	56,414,193
Norton	521,467	1,777,583	2,299,050
Petersburg	3,849,877	3,821,131	7,671,008
Poquoson	2,004,367	587,414	2,591,781
Portsmouth	12,790,792	6,830,983	19,621,775
Radford	1,067,108	956,080	2,023,188
Richmond	21,416,064	30,561,789	51,977,853
Roanoke	11,582,784	19,234,584	30,817,369
Salem	2,945,080	6,021,764	8,966,844
Staunton	2,709,557	3,703,699	6,413,255
Suffolk	13,023,553	8,001,932	21,025,485
Virginia Beach	62,246,588	54,790,862	117,037,450
Waynesboro	2,733,731	4,803,615	7,537,346
Williamsburg	696,210	4,143,548	4,839,758
Winchester	3,213,756	8,695,904	11,909,660
Total Cities	**$309,715,506**	**$378,401,353**	**$688,116,859**
Total Counties	**$774,074,654**	**$711,341,757**	**$1,485,416,411**
Aggregate	**$1,083,790,161**	**$1,089,743,109**	**$2,173,533,270**

Table 4.4

Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Arlington County	$3,310,688	$3,116,089	$3,919,086	$3,948,027	$4,707,536
Fairfax County	21,161,193	20,238,696	22,908,710	26,596,033	27,371,084
Loudoun County	8,185,363	7,910,011	9,464,579	10,427,165	11,100,822
Alexandria City	2,361,611	2,638,904	3,260,035	3,079,060	3,353,719
Fairfax City	1,108,263	1,656,957	2,467,878	2,561,785	1,815,653
Falls Church City	330,402	558,849	1,002,005	522,204	726,058
Northern Virginia Transportation Commission	$36,457,519	$36,119,507	$43,022,294	$47,134,275	$49,074,871
Prince William County	$11,784,558	$11,543,386	$13,749,156	$16,500,996	$16,567,870
Stafford County	3,768,233	3,926,166	5,011,443	5,695,305	5,594,475
Fredericksburg City	1,379,537	1,322,784	1,873,488	2,090,679	1,741,998
Manassas City	1,413,530	1,727,327	2,024,665	1,899,918	1,402,292
Manassas Park City	948,388	703,088	689,392	1,006,995	1,071,519
Spotsylvania County	N/A	928,906	3,152,621	4,022,496	4,367,023
Potomac and Rappahannock Transportation Commission	$19,294,247	$20,151,658	$26,500,765	$31,216,389	$30,745,177
Aggregate	$55,751,766	$56,271,165	$69,523,059	$78,350,664	$79,820,048

1. The Spotsylvania County Board of Supervisors voted to join the Potomac and Rappahannock Transportation Commission. An agreement was executed between the County and the Commission using the process set forth in *Va. Code* § 58.1-609.10. Spotsylvania County was added to the Potomac and Rappahannock Transportation Commission on February 15, 2010.

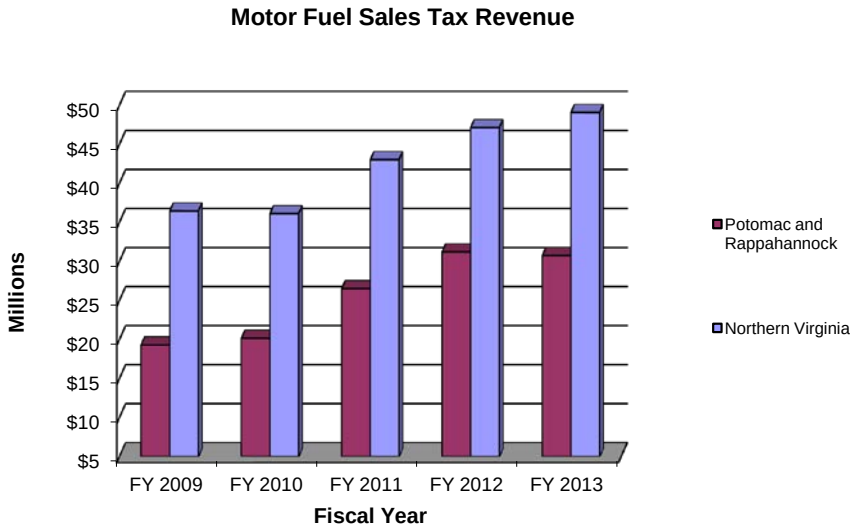


Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
2003	$278,119,000	$4,942,000	$15,314,000	$143,325,000	$5,757,000	$5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000
2009	298,398,000	5,862,000	0	6,006,000	4,612,000	6,151,000
2010	275,338,000	5,635,000	0	5,671,000	3,618,000	6,223,000
2011	276,572,000	6,176,000	0	2,713,000	3,477,000	5,985,000
2012	307,149,000	6,254,000	0	298,000	3,676,000	6,880,000
2013	360,109,000	6,181,000	0	-268,000	5,514,000	7,327,000

Notes:

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

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

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

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

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

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

Table 5.2
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
2003	$2,560,000	$149,000	$153,000	$309,000	-	-	$4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000

Notes:

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

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

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

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

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

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

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

Table 5.2, continued
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
2003	$173,000	$75,000	$155,000	$1,582,000	$127,000	$718,000	$16,000	-
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000

Notes:

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

9. The cotton assessment is imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund. The assessment was initially imposed July 1, 1997.

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

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

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

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

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

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

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2013

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	$280,359,878,782	$420,651,778,702	$701,011,657,484
Addition for Reserve for loan losses	10,780,514,034	14,352,404,439	25,132,918,473
Other additions	(1,049,886,658)	0	(1,049,886,658)
a. U.S. obligations	13,081,717,810	8,043,464,601	21,125,182,411
b. Retained earnings and surplus of subsidiaries included in gross capital	101,966,858,381	128,126,050,712	230,092,909,093
c. Goodwill	28,977,317,968	81,453,680,679	110,430,998,647
d.Other deductions (total)	265,328	7,144,000,000	7,144,265,328
Capital before Virginia Modifications	146,064,346,671	210,236,987,149	356,301,333,820
Capital attributable to Virginia	6,472,995,640	8,410,076,863	14,883,072,503
Deductions of assessed value of real estate otherwise taxed in this state	1,407,921,480	1,712,976,613	3,120,898,093
Deductions of book value of tangible personal property otherwise taxed in this state	37,801,067	676,118,318	713,919,385
Net taxable capital	**$5,027,273,093**	**$6,020,981,932**	**$11,048,255,025**
Total Tax Assessment	$50,574,902	$60,781,393	$111,356,295
Local Tax Credit (local Tax Assessment)	40,459,922	48,625,114	$89,085,036
State Tax Credits:			
Neighborhood Assistance Act Credit	5,949	399,196	252,709
Enterprise Zone Credit	0	0	10,200
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	675,429	989,018	4,955,305
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	**$9,433,602**	**$10,768,065**	**$20,201,667**

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2009	$21,273,000
2010	24,343,000
2011	24,580,000
2012	19,570,000
2013	20,202,000

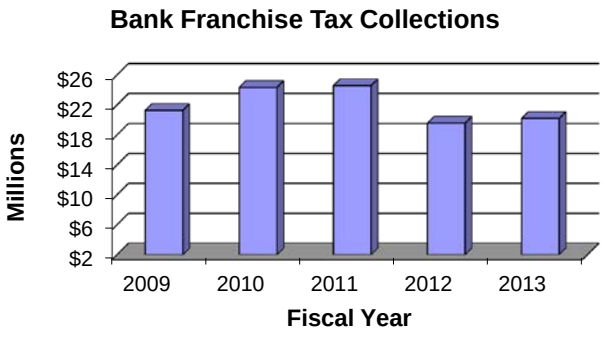


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Accomack	$882,028	$678,624	$641,446	$720,725	$659,160
Albemarle	4,509,491	4,469,167	4,586,713	4,763,966	5,668,591
Alleghany	215,107	180,935	227,421	177,944	186,608
Amelia	279,948	263,413	246,277	274,474	279,559
Amherst	584,876	499,543	528,356	447,580	562,841
Appomattox	286,719	280,815	221,251	232,950	293,225
Arlington	15,592,093	17,367,519	20,720,494	22,136,297	23,397,459
Augusta	1,926,753	1,860,806	1,696,230	1,537,879	1,802,163
Bath	131,303	116,043	117,229	163,527	253,309
Bedford	2,410,638	2,197,957	2,030,171	2,112,587	2,543,125
Bland	97,430	71,168	95,962	85,642	92,540
Botetourt	1,014,666	939,205	839,631	845,595	1,049,751
Brunswick	232,361	185,283	200,619	308,825	318,905
Buchanan	326,990	381,121	1,177,583	274,476	99,386
Buckingham	265,846	250,711	190,714	197,648	222,708
Campbell	1,002,177	932,939	850,638	921,534	1,263,383
Caroline	1,019,775	845,395	761,104	742,514	1,116,109
Carroll	447,435	397,484	422,953	378,907	415,348
Charles City	164,461	109,739	137,503	115,117	113,555
Charlotte	138,642	139,537	150,055	129,332	148,517
Chesterfield	11,985,724	10,824,566	9,560,448	11,072,962	13,056,987
Clarke	549,928	534,618	534,960	586,903	722,644
Craig	101,998	80,867	65,075	84,821	95,934
Culpeper	2,000,318	1,438,697	1,336,838	1,470,436	1,820,779
Cumberland	170,062	146,742	136,456	119,015	158,993
Dickenson	124,645	84,527	81,537	77,623	79,649
Dinwiddie	613,164	544,862	405,190	529,712	498,055
Essex	312,030	298,695	225,365	226,898	299,918
Fairfax	68,497,921	68,070,794	73,424,665	87,954,188	95,196,585
Fauquier	3,326,808	3,025,387	3,065,486	3,313,118	4,294,454

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

County	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Floyd	$250,966	$226,638	$224,305	$238,671	$270,196
Fluvanna	919,673	848,280	804,246	817,203	925,255
Franklin	1,965,391	1,708,695	1,713,479	1,538,017	1,709,043
Frederick	3,143,688	2,889,188	2,553,237	2,561,461	3,526,474
Giles	241,111	222,554	203,033	208,995	254,946
Gloucester	1,332,199	1,206,436	1,011,234	935,332	1,274,663
Goochland	1,079,272	971,630	940,572	958,029	1,332,969
Grayson	252,498	210,509	220,338	202,696	245,988
Greene	670,073	626,578	556,614	550,491	711,978
Greensville	95,956	87,418	93,190	100,099	158,206
Halifax	444,968	415,995	393,328	336,149	466,991
Hanover	3,899,275	3,475,129	3,316,689	3,563,567	5,394,234
Henrico	10,798,632	9,973,856	10,107,528	11,694,430	13,899,013
Henry	540,909	658,945	513,303	510,409	511,487
Highland	99,826	61,481	65,105	55,117	59,674
Isle of Wight	1,505,547	1,398,963	1,180,412	1,357,435	1,482,398
James City	4,167,052	3,776,591	3,888,807	3,839,908	4,849,505
King and Queen	179,414	244,562	126,311	125,841	139,843
King George	991,506	979,391	773,291	833,584	1,029,133
King William	537,959	419,813	373,992	421,911	473,920
Lancaster	554,898	529,642	517,330	572,171	632,198
Lee	258,580	215,474	175,689	195,847	185,941
Loudoun	24,937,733	25,148,911	26,690,653	29,957,487	38,598,914
Louisa	1,536,447	1,375,806	1,064,197	1,168,955	1,459,468
Lunenburg	132,379	120,484	105,835	95,328	162,142
Madison	395,637	328,208	333,687	388,946	443,728
Mathews	327,216	309,480	303,176	308,799	387,233
Mecklenburg	701,622	587,000	614,744	574,368	681,547
Middlesex	462,149	397,218	457,232	407,509	364,840
Montgomery	2,350,129	2,080,303	1,986,099	1,968,489	2,649,269

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

County	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Nelson	$623,209	$625,045	$641,507	$496,411	$609,368
New Kent	820,014	814,942	690,995	748,178	1,086,004
Northampton	468,317	472,126	403,906	357,643	447,687
Northumberland	699,668	546,615	508,042	508,849	586,304
Nottoway	211,521	151,051	135,411	153,634	166,364
Orange	1,232,699	1,180,274	1,018,578	1,025,985	1,281,457
Page	434,691	382,657	290,795	322,109	418,596
Patrick	246,964	240,273	197,478	217,152	221,532
Pittsylvania	791,768	701,325	722,158	707,048	754,512
Powhatan	1,155,376	940,374	871,622	931,488	1,053,733
Prince Edward	422,488	302,993	276,605	231,958	459,878
Prince George	826,140	709,065	664,781	765,907	756,029
Prince William	27,283,365	21,066,031	20,460,092	22,379,391	28,358,975
Pulaski	588,558	544,946	523,701	552,428	558,805
Rappahannock	410,209	296,775	334,809	381,332	399,826
Richmond	166,592	122,117	119,478	125,357	134,694
Roanoke	2,735,264	2,367,522	2,158,670	2,473,917	2,957,850
Rockbridge	548,509	539,517	510,819	531,193	547,679
Rockingham	2,946,744	2,382,389	2,185,039	2,234,785	3,366,259
Russell	348,812	230,159	324,460	258,458	235,449
Scott	237,299	189,179	159,015	188,789	253,988
Shenandoah	1,091,301	1,118,684	974,668	870,280	1,147,811
Smyth	309,668	371,157	244,818	323,551	336,690
Southampton	386,403	346,218	372,330	299,533	420,465
Spotsylvania	5,988,757	4,952,648	4,702,105	4,746,370	6,169,277
Stafford	6,246,221	5,965,715	6,065,342	6,792,017	8,179,064
Surry	150,098	210,220	123,938	149,556	220,697
Sussex	148,319	197,780	148,055	159,963	146,108
Tazewell	554,178	490,647	657,914	504,526	626,129
Warren	1,571,356	1,264,259	1,099,602	1,114,069	1,566,582

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

County	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Washington	$1,037,327	$1,045,915	$897,947	$1,008,203	$1,284,357
Westmoreland	626,149	597,991	462,230	567,639	594,508
Wise	464,802	314,697	317,214	342,003	302,794
Wythe	461,528	472,932	422,676	388,468	652,788
York	3,380,818	3,292,403	2,519,238	3,325,893	3,467,556
Total Counties	**$249,599,167**	**$234,158,971**	**$238,192,056**	**$264,674,508**	**$310,761,253**

City	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Alexandria	$8,728,058	$9,037,546	$10,070,975	$13,951,172	$16,230,296
Bedford	110,519	106,701	77,282	93,829	101,154
Bristol	309,817	270,452	298,981	340,318	349,881
Buena Vista	96,061	102,581	80,768	58,999	82,156
Charlottesville	1,528,731	1,342,617	1,495,530	1,703,713	2,001,913
Chesapeake	9,397,550	8,732,274	8,267,914	9,030,178	10,204,743
Colonial Heights	416,202	325,716	299,587	464,823	470,882
Covington	53,529	43,243	44,180	59,717	56,803
Danville	623,563	603,184	466,293	550,922	577,585
Emporia	57,916	100,058	36,957	71,463	60,479
Fairfax	942,332	1,031,278	1,071,906	1,686,308	1,385,399
Falls Church	951,451	996,837	1,028,501	1,352,753	1,668,772
Franklin	184,434	97,421	112,738	112,096	105,146
Fredericksburg	1,228,501	1,101,535	1,266,330	1,080,318	1,141,994
Galax	67,226	74,611	68,057	96,583	163,305
Hampton	3,584,531	3,390,826	2,789,754	2,899,754	4,067,226
Harrisonburg	1,065,005	838,107	1,059,799	747,986	1,039,173
Hopewell	511,522	317,385	284,367	292,357	396,518
Lexington	128,164	127,820	128,941	122,514	158,618
Lynchburg	1,514,609	1,653,026	1,213,886	1,489,592	1,805,321

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

City	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
Manassas	$2,140,412	$1,195,003	$947,590	$1,090,289	$1,369,941
Manassas Park	1,006,434	482,561	628,648	480,302	389,204
Martinsville	157,172	130,537	131,656	251,457	146,203
Newport News	4,667,267	3,878,448	4,237,084	3,535,571	4,499,646
Norfolk	6,779,537	5,456,506	5,474,065	5,772,436	6,387,875
Norton	68,397	60,438	86,218	51,723	44,207
Petersburg	630,052	539,262	507,167	429,770	465,212
Poquoson	483,596	423,491	382,766	373,974	489,774
Portsmouth	2,502,484	2,621,949	2,062,153	1,895,262	2,351,970
Radford	261,218	193,752	241,305	256,603	374,178
Richmond	6,428,535	5,907,596	5,447,033	5,952,106	7,473,610
Roanoke	2,003,592	1,896,075	1,857,871	2,197,400	2,342,414
Salem	794,095	506,191	530,992	559,072	602,189
Staunton	834,221	480,353	428,228	484,229	527,428
Suffolk	3,992,829	3,413,693	2,783,825	3,115,428	3,870,430
Virginia Beach	18,264,918	17,270,240	16,119,231	17,433,859	21,127,812
Waynesboro	772,425	543,351	465,382	372,254	552,569
Williamsburg	467,202	371,388	385,675	477,788	501,531
Winchester	881,127	783,195	680,317	902,585	826,336
Total Cities	**$84,635,231**	**$76,447,245**	**$73,559,949**	**$81,837,503**	**$96,409,892**
Total Counties	**$249,599,167**	**$234,158,971**	**$238,192,056**	**$264,674,508**	**$310,761,253**
Aggregate	**$334,234,398**	**$310,606,216**	**$311,752,005**	**$346,512,011**	**$407,171,145**

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2013

County	Distribution
Accomack	$1,064,979
Albemarle	4,797,251
Alleghany	428,986
Amelia	263,021
Amherst	1,311,127
Appomattox	583,566
Arlington	7,784,666
Augusta	2,589,309
Bath	119,568
Bedford	1,983,725
Bland	108,247
Botetourt	741,084
Brunswick	433,702
Buchanan	874,716
Buckingham	438,630
Campbell	1,442,284
Caroline	812,732
Carroll	1,047,715
Charles City	160,201
Charlotte	133,069
Chesterfield	15,081,330
Clarke	444,819
Craig	119,568
Culpeper	2,107,541
Cumberland	396,380
Dickenson	511,106
Dinwiddie	955,042
Essex	364,749
Fairfax	81,977,041
Fauquier	2,998,791
Floyd	642,550
Fluvanna	867,894
Franklin	2,299,563
Frederick	1,398,678
Giles	262,098
Gloucester	1,583,089
Goochland	885,785
Grayson	394,295
Greene	510,339
Greensville	183,584

County	Distribution
Halifax	$1,203,621
Hanover	5,157,220
Henrico	13,620,166
Henry	2,405,192
Highland	78,172
Isle of Wight	1,380,114
James City	1,765,797
King and Queen	181,902
King George	400,810
King William	371,285
Lancaster	343,091
Lee	436,055
Loudoun	12,047,696
Louisa	360,077
Lunenburg	213,763
Madison	601,652
Mathews	464,609
Mecklenburg	597,513
Middlesex	454,775
Montgomery	1,054,850
Nelson	490,757
New Kent	617,533
Northampton	526,103
Northumberland	396,107
Nottoway	359,786
Orange	1,482,982
Page	506,963
Patrick	506,187
Pittsylvania	2,352,089
Powhatan	892,005
Prince Edward	322,491
Prince George	1,320,090
Prince William	20,066,604
Pulaski	853,279
Rappahannock	359,292
Richmond	318,521
Roanoke	4,081,545
Rockbridge	966,037
Rockingham	1,650,239
Russell	891,845

County	Distribution
Scott	$803,102
Shenandoah	1,235,603
Smyth	609,684
Southampton	577,168
Spotsylvania	4,881,630
Stafford	6,002,112
Surry	53,228
Sussex	181,560
Tazewell	623,349
Warren	922,583
Washington	1,674,263
Westmoreland	659,211
Wise	1,040,083
Wythe	789,943
York	1,362,222
Total Counties	**$244,617,376**

City	Distribution
Alexandria	$11,195,210
Bedford	146,011
Bristol	627,991
Buena Vista	326,500
Charlottesville	3,316,931
Chesapeake	12,319,533
Colonial Heights	720,826
Covington	321,650
Danville	3,334,926
Emporia	276,431
Fairfax	2,354,352
Falls Church	890,627
Franklin	575,400
Fredericksburg	1,843,683
Galax	241,992
Hampton	9,476,894
Harrisonburg	1,676,092
Hopewell	873,623
Lexington	333,018
Lynchburg	3,514,258

City	Distribution
Manassas	$2,990,110
Manassas Park	757,541
Martinsville	941,584
Newport News	12,066,797
Norfolk	22,681,610
Norton	218,669
Petersburg	1,904,765
Poquoson	427,153
Portsmouth	8,599,383
Radford	772,910
Richmond	21,247,392
Roanoke	7,202,253
Salem	1,106,955
Staunton	1,448,317
Suffolk	3,628,326
Virginia Beach	27,054,781
Waynesboro	1,344,114
Williamsburg	744,564
Winchester	2,213,395
Total Cities	**$171,716,566**

Table 5.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2013

Town	Distribution
Abingdon	$125,475
Accomac	5,569
Alberta	12,626
Altavista	42,098
Amherst	105,945
Appalachia	41,010
Appomattox	6,549
Ashland	282,841
Berryville	96,735
Big Stone Gap	198,077
Blacksburg	1,279,548
Blackstone	18,464
Bluefield	45,188
Boones Mill	3,467
Bowling Green	42,241
Boyce	2,575
Boydton	15,542
Boykins	3,775
Bridgewater	94,494
Broadway	49,410
Brodnax	10,749
Brookneal	19,227
Buchanan	2,969
Burkeville	1,838
Cape Charles	48,833
Cedar Bluff	39,121
Charlotte Court House	2,596
Chase City	54,754
Chatham	77,058
Chilhowie	44,196
Chincoteague	176,242
Christiansburg	918,799
Clarksville	36,394
Cleveland	1,742
Clifton	6,051
Clifton Forge	97,338
Clintwood	75,619
Coeburn	47,811
Colonial Beach	210,360
Courtland	6,159
Crewe	43,923

Town	Distribution
Culpeper	$127,226
Damascus	25,745
Dayton	26,408
Dillwyn	4,040
Drakes Branch	1,465
Dublin	96,137
Dumfries	193,860
Edinburg	10,151
Elkton	54,594
Farmville	541,368
Fincastle	2,939
Floyd	481
Fries	13,232
Front Royal	176,398
Gate City	40,937
Glade Spring	30,092
Glasgow	21,684
Gordonsville	31,549
Goshen	7,841
Gretna	27,223
Grottoes	35,848
Grundy	20,514
Halifax	105,937
Hamilton	17,051
Haymarket	130,290
Haysi	15,356
Herndon	1,784,864
Hillsville	19,062
Honaker	16,076
Hurt	24,627
Independence	35,571
Iron Gate	16,656
Irvington	2,566
Ivor	1,929
Jarratt	4,794
Jonesville	20,783
Kenbridge	32,585
Keysville	2,453
Kilmarnock	78,926
La Crosse	12,660
Lawrenceville	53,631

Town	Distribution
Lebanon	$83,889
Leesburg	2,241,021
Louisa	7,424
Lovettsville	13,830
Luray	80,027
Marion	134,967
McKenney	9,436
Melfa	4,252
Middleburg	46,948
Middletown	14,853
Mineral	1,864
Monterey	7,134
Montross	14,442
Mount Jackson	23,227
Narrows	46,038
New Castle	2,410
New Market	53,172
Newsoms	1,331
Nickelsville	1,599
Occoquan	48,027
Onancock	101,693
Onley	4,343
Orange	183,007
Painter	2,527
Parksley	22,286
Pearisburg	25,554
Pembroke	8,079
Pennington Gap	48,768
Phenix	1,439
Pocahontas	18,680
Port Royal	3,996
Pound	34,002
Pulaski	470,179
Purcellville	166,823
Quantico	29,369
Remington	19,582
Rich Creek	8,114
Ridgeway	20,002
Rocky Mount	202,646
Round Hill	14,472
Rural Retreat	41,335

Town	Distribution
Saint Charles	$1,448
Saint Paul	24,974
Saltville	49,865
Scottsville	18,325
Shenandoah	28,853
Smithfield	245,203
South Boston	810,045
South Hill	183,783
Stanardsville	3,888
Stanley	17,220
Stephens City	28,302
Strasburg	86,298
Stuart	3,285
Tappahannock	65,646
Tazewell	28,532
Timberville	33,932
Troutville	2,306
Urbanna	3,753
Victoria	53,116
Vienna	1,105,906
Vinton	352,072
Wachapreague	2,627
Wakefield	18,386
Warrenton	558,007
Warsaw	48,790
Washington	3,801
Waverly	33,092
Weber City	23,539
West Point	89,584
White Stone	3,424
Windsor	69,148
Wise	111,614
Woodstock	97,394
Wytheville	442,232
Total Towns	**$17,170,130**
Total Counties	**$244,617,376**
Total Cities	**$171,716,566**
Aggregate	**$433,504,072**

Notes:

1. The Communications Sales Tax is imposed on the sale of communications services at a rate of 5%. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer will be responsible for paying a communications use tax.
2. The distributions for FY 2013 were based on collections for May 2012 through April 2013.

Table 6.1
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						
2008	$1,023,386,154,546	$71,298,689,437	$10,937,223,809	$1,230,553,542	$31,749,628,732	$1,138,602,250,066
2009	988,853,670,404	68,225,665,097	12,292,139,803	1,214,257,081	35,243,592,652	1,105,829,325,037
2010	940,691,278,363	70,049,322,677	10,516,518,303	1,171,770,724	37,137,075,381	1,059,565,965,448
2011	949,019,441,456	71,600,491,421	9,566,162,075	1,085,887,806	38,455,832,384	1,069,727,815,141
2012	954,082,225,088	76,551,011,940	9,960,729,549	1,127,437,244	40,142,313,094	1,081,863,716,916
Levies Assessed						
2008	$8,781,051,379	$2,484,453,124	$202,986,629	$12,297,013	$242,598,481	$11,723,386,626
2009	8,871,606,717	2,400,518,627	218,253,944	12,177,008	281,165,880	11,783,722,176
2010	8,705,130,276	2,478,543,093	211,819,048	11,535,244	299,030,541	11,783,722,176
2011	8,790,447,899	2,558,502,671	202,650,255	11,490,972	312,876,440	11,875,968,237
2012	9,028,485,888	2,715,569,603	204,875,154	12,053,117	341,667,055	12,302,650,817
Average Tax Rates per $100 of Assessed Value						
2008	$0.86	$3.48	$1.86	$1.00	$0.76	$1.03
2009	0.90	3.52	1.78	1.00	0.80	1.07
2010	0.93	3.54	2.01	0.98	0.81	1.11
2011	0.93	3.57	2.12	1.06	0.81	1.11
2012	0.95	3.55	2.06	1.07	0.85	1.14

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

Table 6.2
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2012

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	$1,866,140,500	$1,591,271,500	$2,005,890,800	$3,872,031,300	$3,597,162,300	$18,562,298	2012
Albemarle	8,073,336,000	5,906,938,700	8,941,236,300	17,014,572,300	14,848,175,000	113,143,094	2012
Alleghany	300,964,000	217,803,900	782,856,600	1,083,820,600	1,000,660,500	6,704,425	2012
Amelia	478,012,800	402,396,600	634,801,200	1,112,814,000	1,037,197,800	4,874,830	2012
Amherst	1,103,790,900	825,389,100	1,565,075,400	2,668,866,300	2,390,464,500	12,430,415	2012
Appomattox	619,666,500	565,899,640	738,088,500	1,357,755,000	1,303,988,140	7,497,932	2012
Arlington	23,941,581,200	23,941,581,200	38,949,749,100	62,891,330,300	62,891,330,300	664,696,890	2012
Augusta	3,899,445,600	2,496,261,950	4,175,790,500	8,075,236,100	6,672,052,450	32,025,852	2012
Bath	469,191,200	407,835,200	494,874,400	964,065,600	902,709,600	4,333,006	2012 - 2013
Bedford	3,917,023,310	2,743,777,510	4,839,050,157	8,756,073,467	7,582,827,667	37,914,138	2012
Bland	410,812,100	221,642,700	249,010,700	659,822,800	470,653,400	2,588,594	2012
Botetourt	1,286,127,500	938,000,300	2,305,131,650	3,591,259,150	3,243,131,950	23,350,550	2012
Brunswick	722,580,900	722,580,900	554,570,665	1,277,151,565	1,277,151,565	6,002,612	2012
Buchanan	610,138,953	610,138,953	1,423,651,944	2,033,790,897	2,033,790,897	8,745,301	2012
Buckingham	752,251,200	752,251,200	703,483,206	1,455,734,406	1,455,734,406	6,405,231	2012
Campbell	1,287,321,868	1,028,429,790	2,555,829,800	3,843,151,668	3,584,259,590	18,996,576	2012
Caroline	1,164,929,736	975,154,544	1,515,738,700	2,680,668,436	2,490,893,244	17,934,431	2012
Carroll	1,195,068,000	976,862,356	1,457,790,400	2,652,858,400	2,434,652,756	14,486,248	2012
Charles City	404,239,375	404,239,375	374,759,884	778,999,259	778,999,259	5,452,995	2012
Charlotte	463,380,606	463,380,606	517,546,937	980,927,543	980,927,543	4,119,896	2012 - 2013
Chesterfield	8,646,283,100	8,453,114,734	21,155,433,900	29,801,717,000	29,608,548,634	281,281,212	2012
Clarke	1,364,251,900	957,432,829	1,233,888,100	2,598,140,000	2,191,320,929	13,805,322	2012
Craig	220,118,500	220,118,500	263,639,500	483,758,000	483,758,000	2,612,293	2012
Culpeper	2,239,727,876	1,634,406,776	2,469,640,500	4,709,368,376	4,104,047,276	32,832,378	2012
Cumberland	439,305,400	350,489,512	507,841,648	947,147,048	858,331,160	5,836,652	2012
Dickenson	426,302,692	426,302,692	1,001,325,500	1,427,628,192	1,427,628,192	7,566,429	2012
Dinwiddie	1,139,039,323	748,245,780	1,568,965,700	2,708,005,023	2,317,211,480	16,683,923	2012
Essex	895,503,500	719,800,602	785,990,079	1,681,493,579	1,505,790,681	10,465,308	2012
Fairfax	72,441,943,547	72,289,826,380	127,973,517,530	200,415,461,077	200,263,343,910	2,152,830,947	2012
Fauquier	6,295,790,500	4,489,257,600	5,184,898,400	11,480,688,900	9,674,156,000	93,839,313	2012

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2012

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	$906,431,600	$724,477,300	$792,035,800	$1,698,467,400	$1,516,513,100	$7,582,566	2012
Fluvanna	1,740,429,300	1,356,522,700	1,776,796,300	3,517,225,600	3,133,319,000	18,740,381	2012
Franklin	3,151,015,800	2,714,659,473	3,759,700,700	6,910,716,500	6,474,360,173	34,961,545	2012
Frederick	3,277,362,800	2,808,285,878	4,818,580,400	8,095,943,200	7,626,866,278	44,617,168	2012
Giles	449,047,700	315,023,000	750,083,400	1,199,131,100	1,065,106,400	5,751,575	2012
Gloucester	1,647,700,700	1,518,149,000	2,667,621,200	4,315,321,900	4,185,770,200	27,207,506	2012
Goochland	2,440,738,049	1,823,612,100	2,243,139,808	4,683,877,857	4,066,751,908	21,553,785	2012
Grayson	1,064,104,000	1,064,104,000	601,021,300	1,665,125,300	1,665,125,300	8,159,114	2012
Greene	1,018,199,602	698,205,464	1,174,818,100	2,193,017,702	1,873,023,564	12,923,863	2012
Greensville	370,585,290	351,949,390	339,430,100	710,015,390	691,379,490	3,526,035	2012
Halifax	1,150,666,857	1,026,271,976	1,515,929,795	2,666,596,652	2,542,201,771	11,439,908	2012
Hanover	4,354,457,200	3,705,897,800	7,582,009,500	11,936,466,700	11,287,907,300	91,432,049	2012
Henrico	8,589,871,300	8,393,054,500	22,383,057,400	30,972,928,700	30,776,111,900	267,752,174	2012
Henry	760,903,900	732,698,300	2,276,719,746	3,037,623,646	3,009,418,046	13,843,323	2012
Highland	455,304,400	455,304,400	222,790,300	678,094,700	678,094,700	2,508,950	2012
Isle of Wight	1,781,130,700	1,386,194,400	2,694,592,800	4,475,723,500	4,080,787,200	26,525,117	2012 - 2013
James City	3,271,907,200	3,127,487,600	7,793,692,600	11,065,599,800	10,921,180,200	84,093,088	2012 - 2013
King and Queen	458,167,125	458,167,125	380,936,100	839,103,225	839,103,225	4,363,337	2012
King George	1,157,540,700	969,691,484	1,609,945,500	2,767,486,200	2,579,636,984	13,672,076	2012
King William	816,340,863	650,864,400	1,029,984,653	1,846,325,516	1,680,849,053	11,824,707	2012
Lancaster	1,504,000,600	1,470,454,600	1,688,295,900	3,192,296,500	3,158,750,500	12,319,127	2012
Lee	298,053,600	298,053,600	578,185,415	876,239,015	876,239,015	5,704,316	2012
Loudoun	21,630,728,700	19,590,333,890	34,529,081,200	56,159,809,900	54,119,415,090	668,374,776	2012
Louisa	2,357,897,200	1,757,861,000	2,280,350,300	4,638,247,500	4,038,211,300	26,248,373	2012
Lunenburg	434,495,200	434,495,200	408,250,800	842,746,000	842,746,000	3,202,435	2012
Madison	1,720,829,100	969,286,400	1,015,968,000	2,736,797,100	1,985,254,400	10,521,848	2012
Mathews	788,800,950	788,800,950	870,240,060	1,659,041,010	1,659,041,010	7,797,493	2012
Mecklenburg	1,670,390,400	1,670,390,400	2,020,960,500	3,691,350,900	3,691,350,900	14,027,133	2012 - 2013
Middlesex	1,121,571,100	1,050,191,700	1,071,867,400	2,193,438,500	2,122,059,100	9,761,472	2012
Montgomery	2,179,399,000	1,992,124,700	5,007,888,200	7,187,287,200	7,000,012,900	60,900,112	2012

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2012

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	$1,761,105,390	$1,074,625,140	$1,888,124,520	$3,649,229,910	$2,962,749,660	$17,776,498	2012
New Kent	1,006,479,633	930,926,933	1,339,981,124	2,346,460,757	2,270,908,057	18,394,355	2012
Northampton	1,763,493,000	1,491,868,600	1,119,800,000	2,883,293,000	2,611,668,600	14,103,010	2012
Northumberland	1,611,932,100	1,460,171,907	1,644,304,400	3,256,236,500	3,104,476,307	13,038,800	2012
Nottoway	345,094,370	321,617,970	554,242,874	899,337,244	875,860,844	3,853,788	2012
Orange	1,772,779,100	1,373,668,300	2,243,811,900	4,016,591,000	3,617,480,200	26,045,857	2012
Page	1,004,615,500	576,139,400	1,406,722,145	2,411,337,645	1,982,861,545	12,690,314	2012
Patrick	882,182,000	882,182,000	860,670,100	1,742,852,100	1,742,852,100	8,365,690	2012
Pittsylvania	1,724,698,930	1,207,424,430	2,510,768,300	4,235,467,230	3,718,192,730	20,821,879	2012
Powhatan	1,511,023,300	1,189,668,600	1,821,330,700	3,332,354,000	3,010,999,300	27,098,994	2012
Prince Edward	587,049,300	571,650,200	1,005,067,055	1,592,116,355	1,576,717,255	6,622,212	2012
Prince George	928,437,800	736,967,000	1,750,472,800	2,678,910,600	2,487,439,800	19,899,518	2012
Prince William	14,755,199,100	14,358,868,900	27,518,432,000	42,273,631,100	41,877,300,900	506,296,568	2012
Pulaski	995,039,200	811,636,050	1,840,218,800	2,835,258,000	2,651,854,850	14,320,016	2012
Rappahannock	1,237,198,200	639,866,201	889,120,500	2,126,318,700	1,528,986,701	9,326,819	2012
Richmond	423,003,243	351,206,699	432,670,765	855,674,008	783,877,464	5,251,979	2012
Roanoke	2,102,103,600	1,932,923,800	6,035,106,400	8,137,210,000	7,968,030,200	86,851,529	2012
Rockbridge	1,300,201,806	926,063,406	1,466,943,200	2,767,145,006	2,393,006,606	15,315,242	2012
Rockingham	2,988,123,200	2,087,575,700	4,996,673,400	7,984,796,600	7,084,249,100	45,339,194	2012
Russell	444,450,262	335,174,784	885,102,954	1,329,553,216	1,220,277,738	8,541,944	2012
Scott	422,261,700	422,261,700	756,078,900	1,178,340,600	1,178,340,600	8,130,550	2012
Shenandoah	2,405,705,100	1,745,356,600	2,667,840,700	5,073,545,800	4,413,197,300	22,507,306	2012
Smyth	579,864,562	410,492,238	1,034,175,000	1,614,039,562	1,444,667,238	10,690,537	2012
Southampton	856,165,200	506,631,100	831,091,900	1,687,257,100	1,337,723,000	10,032,923	2012
Spotsylvania	4,687,039,300	4,324,561,560	7,646,018,200	12,333,057,500	11,970,579,760	105,341,102	2012
Stafford	5,221,467,300	4,846,077,142	8,156,248,976	13,377,716,276	13,002,326,118	139,124,889	2012
Surry	460,123,900	460,123,900	418,246,700	878,370,600	878,370,600	6,412,105	2012
Sussex	558,262,300	558,262,300	371,510,175	929,772,475	929,772,475	5,020,771	2012
Tazewell	733,430,300	613,619,900	2,053,749,700	2,787,180,000	2,667,369,600	15,204,007	2012
Warren	1,573,196,400	1,244,388,800	2,551,439,900	4,124,636,300	3,795,828,700	22,395,389	2012

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2012

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	$1,876,936,000	$1,188,597,400	$2,633,083,200	$4,510,019,200	$3,821,680,600	$24,076,588	2012
Westmoreland	1,210,450,900	1,076,455,780	1,417,822,500	2,628,273,400	2,494,278,280	11,065,270	2012
Wise	494,475,390	491,438,549	1,543,510,700	2,037,986,090	2,034,949,249	11,599,211	2012
Wythe	1,072,030,500	815,963,619	1,420,105,900	2,492,136,400	2,236,069,519	9,838,706	2012
York	3,352,225,823	3,323,865,223	5,333,449,800	8,685,675,623	8,657,315,023	64,193,991	2012
Total Counties	**$284,290,183,231**	**$256,071,765,990**	**$453,857,977,165**	**$738,148,160,396**	**$709,929,743,155**	**$6,504,941,998**	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	$13,216,328,708	$13,216,328,708	$19,673,894,751	$32,890,223,459	$32,890,223,459	$328,244,430	2012
Bedford	103,062,200	103,062,200	324,351,800	427,414,000	427,414,000	3,675,760	2012 - 2013
Bristol	276,826,850	276,826,850	778,502,400	1,055,329,250	1,055,329,250	10,447,760	2012
Buena Vista	83,983,600	83,846,300	285,920,000	369,903,600	369,766,300	3,956,499	2012 - 2013
Charlottesville	1,472,340,100	1,472,340,100	3,808,680,900	5,281,021,000	5,281,021,000	50,169,700	2012
Chesapeake	8,204,981,134	8,204,981,134	13,959,628,100	22,164,609,234	22,164,609,234	232,728,397	2012 - 2013
Colonial Heights	544,879,000	544,879,000	1,072,519,300	1,617,398,300	1,617,398,300	18,438,341	2012
Covington	53,418,822	53,418,822	219,641,900	273,060,722	273,060,722	1,884,119	2012 - 2013
Danville	320,369,500	319,018,800	1,913,436,000	2,233,805,500	2,232,454,800	16,297,042	2012 - 2013
Emporia	64,749,000	64,749,000	299,626,800	364,375,800	364,375,800	3,024,319	2012
Fairfax	2,128,459,900	2,128,459,900	3,094,066,300	5,222,526,200	5,222,526,200	52,747,515	2012
Falls Church	1,832,136,200	1,832,136,200	1,491,984,100	3,324,120,300	3,324,120,300	43,379,770	2012
Franklin	158,474,000	152,717,539	420,853,600	579,327,600	573,571,139	5,214,869	2012 - 2013
Fredericksburg	1,569,768,600	1,534,840,800	1,949,752,000	3,519,520,600	3,484,592,800	25,785,987	2012 - 2013
Galax	87,486,150	87,486,150	361,972,725	449,458,875	449,458,875	3,011,374	2012
Hampton	3,313,053,800	3,294,563,600	7,467,570,700	10,780,624,500	10,762,134,300	111,926,197	2012 - 2013
Harrisonburg	1,345,107,100	1,293,807,300	2,574,900,536	3,920,007,636	3,868,707,836	24,372,859	2012 - 2013
Hopewell	338,143,100	338,143,100	1,025,378,200	1,363,521,300	1,363,521,300	13,907,917	2012
Lexington	168,820,100	168,820,100	397,625,000	566,445,100	566,445,100	4,418,272	2012 - 2013
Lynchburg	1,059,626,800	1,051,491,600	3,934,555,400	4,994,182,200	4,986,047,000	55,345,122	2012 - 2013

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2012

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	$1,674,209,700	$1,670,381,200	$2,242,124,100	$3,916,333,800	$3,912,505,300	$46,637,063	2012 - 2013
Manassas Park	430,756,100	430,756,100	713,572,000	1,144,328,100	1,144,328,100	18,881,414	2012 - 2013
Martinsville	134,989,400	134,989,400	532,087,100	667,076,500	667,076,500	6,791,906	2012 - 2013
Newport News	4,237,847,400	4,237,847,400	9,912,519,260	14,150,366,660	14,150,366,660	155,654,033	2012 - 2013
Norfolk	5,876,938,800	5,876,938,800	11,584,183,200	17,461,122,000	17,461,122,000	193,818,454	2012 - 2013
Norton	60,357,500	60,357,500	159,888,500	220,246,000	220,246,000	1,761,968	2012
Petersburg	416,622,300	408,881,700	1,392,849,500	1,809,471,800	1,801,731,200	24,323,371	2012 - 2013
Poquoson	706,077,860	706,077,860	802,568,200	1,508,646,060	1,508,646,060	13,879,544	2012 - 2013
Portsmouth	2,072,498,352	2,072,498,352	4,946,108,203	7,018,606,555	7,018,606,555	89,136,303	2012 - 2013
Radford	164,239,900	162,317,690	618,097,400	782,337,300	780,415,090	5,931,155	2012
Richmond	5,239,164,500	5,239,164,500	14,477,364,500	19,716,529,000	19,716,529,000	236,598,348	2012
Roanoke	1,496,982,600	1,496,982,600	5,392,489,600	6,889,472,200	6,889,472,200	81,984,719	2012 - 2013
Salem	492,817,400	492,817,400	1,500,428,300	1,993,245,700	1,993,245,700	23,520,299	2012 - 2013
Staunton	444,512,745	422,726,155	1,407,984,796	1,852,497,541	1,830,710,951	16,476,399	2012
Suffolk	3,538,477,500	2,975,146,700	5,832,704,200	9,371,181,700	8,807,850,900	86,613,203	2012 - 2013
Virginia Beach	23,366,566,244	23,028,379,244	25,815,595,958	49,182,162,202	48,843,975,202	464,017,764	2012 - 2013
Waynesboro	637,430,400	622,250,500	1,126,049,000	1,763,479,400	1,748,299,500	13,112,246	2012
Williamsburg	548,461,900	548,461,900	1,079,441,300	1,627,903,200	1,627,903,200	9,279,048	2012 - 2013
Winchester	1,047,093,000	1,042,772,700	1,709,901,400	2,756,994,400	2,752,674,100	26,150,404	2012
Total Cities	**$88,928,058,265**	**$87,851,664,904**	**$156,300,817,029**	**$245,228,875,294**	**$244,152,481,933**	**$2,523,543,890**	
Total Counties	**$284,290,183,231**	**$256,071,765,990**	**$453,857,977,165**	**$738,148,160,396**	**$709,929,743,155**	**$6,504,941,998**	
Aggregate	**$373,218,241,496**	**$343,923,430,894**	**$610,158,794,194**	**$983,377,035,690**	**$954,082,225,088**	**$9,028,485,888**	

Notes:
1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
2. Levies shown do not include penalties and interest collected.
3. Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).
4. The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

Table 6.3
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2012

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	$3,872,031,300	$500,252,800	$186,907,600	$687,160,400	$4,559,191,700	15.07%	$3,587,354
Albemarle	17,014,572,300	2,894,611,500	1,010,507,800	3,905,119,300	20,919,691,600	18.67%	29,757,009
Alleghany	1,083,820,600	228,045,400	117,072,100	345,117,500	1,428,938,100	24.15%	2,312,287
Amelia	1,112,814,000	22,144,900	55,878,600	78,023,500	1,190,837,500	6.55%	366,710
Amherst	2,668,866,300	173,846,000	337,274,800	511,120,800	3,179,987,100	16.07%	2,657,828
Appomattox	1,357,755,000	88,396,400	82,915,200	171,311,600	1,529,066,600	11.20%	985,042
Arlington	62,891,330,300	6,343,238,600	1,067,284,700	7,410,523,300	70,301,853,600	10.54%	83,504,809
Augusta	8,075,236,100	494,903,800	594,173,000	1,089,076,800	9,164,312,900	11.88%	5,227,569
Bath	964,065,600	247,418,200	42,256,800	289,675,000	1,253,740,600	23.10%	1,390,440
Bedford	8,756,073,467	215,450,400	288,480,500	503,930,900	9,260,004,367	5.44%	2,519,655
Bland	659,822,800	101,732,600	29,140,600	130,873,200	790,696,000	16.55%	0
Botetourt	3,591,259,150	199,663,400	170,208,500	369,871,900	3,961,131,050	9.34%	2,663,078
Brunswick	1,277,151,565	209,028,800	57,853,700	266,882,500	1,544,034,065	17.28%	1,254,348
Buchanan	2,033,790,897	255,676,925	53,746,198	309,423,123	2,343,214,020	13.21%	1,330,519
Buckingham	1,455,734,406	144,073,500	85,036,800	229,110,300	1,684,844,706	13.60%	1,008,085
Campbell	3,843,151,668	96,079,952	247,750,700	343,830,652	4,186,982,320	8.21%	1,822,302
Caroline	2,680,668,436	431,382,900	186,252,600	617,635,500	3,298,303,936	18.73%	4,446,976
Carroll	2,652,858,400	160,404,700	64,362,300	224,767,000	2,877,625,400	7.81%	133,736
Charles City	778,999,259	57,136,500	14,199,200	71,335,700	850,334,959	8.39%	499,350
Charlotte	980,927,543	10,930,272	58,174,800	69,105,072	1,050,032,615	6.58%	290,241
Chesterfield	29,801,717,000	1,469,774,100	425,317,500	1,895,091,600	31,696,808,600	5.98%	18,003,370
Clarke	2,598,140,000	69,450,700	113,644,900	183,095,600	2,781,235,600	6.58%	1,153,502
Craig	483,758,000	95,033,000	32,703,000	127,736,000	611,494,000	20.89%	689,774
Culpeper	4,709,368,376	217,290,200	276,978,100	494,268,300	5,203,636,676	9.50%	3,954,146
Cumberland	947,147,048	44,535,280	74,450,830	118,986,110	1,066,133,158	11.16%	809,106
Dickenson	1,427,628,192	85,592,200	62,691,900	148,284,100	1,575,912,292	9.41%	785,906
Dinwiddie	2,708,005,023	223,458,700	188,892,100	412,350,800	3,120,355,823	13.21%	2,968,926
Essex	1,681,493,579	26,452,700	67,353,300	93,806,000	1,775,299,579	5.28%	651,952
Fairfax	200,415,461,077	12,884,640,303	2,680,004,405	15,564,644,708	215,980,105,785	7.21%	170,932,500
Fauquier	11,480,688,900	677,455,300	323,058,100	1,000,513,400	12,481,202,300	8.02%	9,704,980

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2012

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Floyd	$1,698,467,400	$75,664,300	$26,960,200	$102,624,500	$1,801,091,900	5.70%	$513,123
Fluvanna	3,517,225,600	75,567,200	165,835,100	241,402,300	3,758,627,900	6.42%	1,443,827
Franklin	6,910,716,500	92,681,700	415,871,000	508,552,700	7,419,269,200	6.85%	2,746,185
Frederick	8,095,943,200	148,319,500	641,932,600	790,252,100	8,886,195,300	8.89%	4,622,975
Giles	1,199,131,100	80,350,000	75,210,500	155,560,500	1,354,691,600	11.48%	840,027
Gloucester	4,315,321,900	180,455,700	125,932,000	306,387,700	4,621,709,600	6.63%	1,991,520
Goochland	4,683,877,857	89,348,100	157,511,300	246,859,400	4,930,737,257	5.01%	1,308,355
Grayson	1,665,125,300	124,930,000	100,608,800	225,538,800	1,890,664,100	11.93%	1,105,140
Greene	2,193,017,702	134,822,800	117,722,700	252,545,500	2,445,563,202	10.33%	1,742,564
Greensville	710,015,390	144,854,800	28,605,500	173,460,300	883,475,690	19.63%	884,648
Halifax	2,666,596,652	216,941,523	259,609,109	476,550,632	3,143,147,284	15.16%	2,144,478
Hanover	11,936,466,700	1,018,562,900	326,533,300	1,345,096,200	13,281,562,900	10.13%	10,895,279
Henrico	30,972,928,700	2,035,423,900	1,324,425,800	3,359,849,700	34,332,778,400	9.79%	29,230,692
Henry	3,037,623,646	198,991,400	341,296,300	540,287,700	3,577,911,346	15.10%	2,485,323
Highland	678,094,700	56,987,900	18,636,600	75,624,500	753,719,200	10.03%	279,811
Isle of Wight	4,475,723,500	106,005,900	196,304,700	302,310,600	4,778,034,100	6.33%	1,965,019
James City	11,065,599,800	521,540,500	153,603,400	675,143,900	11,740,743,700	5.75%	5,198,608
King and Queen	839,103,225	19,872,500	31,521,700	51,394,200	890,497,425	5.77%	267,250
King George	2,767,486,200	829,606,300	53,589,300	883,195,600	3,650,681,800	24.19%	4,680,937
King William	1,846,325,516	45,741,878	75,694,195	121,436,073	1,967,761,589	6.17%	768,775
Lancaster	3,192,296,500	43,391,700	71,322,600	114,714,300	3,307,010,800	3.47%	447,386
Lee	876,239,015	139,620,300	81,167,200	220,787,500	1,097,026,515	20.13%	1,437,327
Loudoun	56,159,809,900	3,926,732,500	1,221,324,200	5,148,056,700	61,307,866,600	8.40%	63,578,500
Louisa	4,638,247,500	42,336,500	110,882,100	153,218,600	4,791,466,100	3.20%	995,921
Lunenburg	842,746,000	38,658,200	45,476,600	84,134,800	926,880,800	9.08%	319,712
Madison	2,736,797,100	246,730,400	182,087,300	428,817,700	3,165,614,800	13.55%	2,272,734
Mathews	1,659,041,010	14,330,400	55,249,200	69,579,600	1,728,620,610	4.03%	327,024
Mecklenburg	3,691,350,900	243,648,500	172,837,100	416,485,600	4,107,836,500	10.14%	1,582,645
Middlesex	2,193,438,500	31,589,400	80,293,000	111,882,400	2,305,320,900	4.85%	514,659
Montgomery	7,187,287,200	605,553,900	1,888,211,100	2,493,765,000	9,681,052,200	25.76%	21,695,756

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2012

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	$3,649,229,910	$91,242,600	$124,524,100	$215,766,700	$3,864,996,610	5.58%	$1,294,600
New Kent *	2,346,460,757	123,256,300	173,563,400	296,819,700	2,643,280,457	11.23%	2,404,240
Northampton	2,883,293,000	190,192,400	380,151,800	570,344,200	3,453,637,200	16.51%	3,079,859
Northumberland	3,256,236,500	26,912,600	69,808,400	96,721,000	3,352,957,500	2.88%	406,228
Nottoway	899,337,244	153,741,430	70,090,264	223,831,694	1,123,168,938	19.93%	984,859
Orange	4,016,591,000	275,208,900	99,781,100	374,990,000	4,391,581,000	8.54%	2,699,928
Page	2,411,337,645	230,484,700	168,364,000	398,848,700	2,810,186,345	14.19%	2,552,632
Patrick	1,742,852,100	33,813,100	97,685,300	131,498,400	1,874,350,500	7.02%	631,192
Pittsylvania	4,235,467,230	145,209,800	334,491,700	479,701,500	4,715,168,730	10.17%	2,686,328
Powhatan	3,332,354,000	136,269,100	177,145,200	313,414,300	3,645,768,300	8.60%	2,820,729
Prince Edward	1,592,116,355	74,555,400	264,852,100	339,407,500	1,931,523,855	17.57%	1,425,512
Prince George	2,678,910,600	2,065,029,400	103,513,200	2,168,542,600	4,847,453,200	44.74%	17,348,341
Prince William	42,273,631,100	2,114,072,300	1,202,520,200	3,316,592,500	45,590,223,600	7.27%	40,097,603
Pulaski	2,835,258,000	538,180,400	107,537,800	645,718,200	3,480,976,200	18.55%	3,486,878
Rappahannock	2,126,318,700	111,047,600	34,757,500	145,805,100	2,272,123,800	6.42%	889,411
Richmond	855,674,008	66,224,622	46,733,903	112,958,525	968,632,533	11.66%	756,822
Roanoke	8,137,210,000	606,282,600	412,572,800	1,018,855,400	9,156,065,400	11.13%	11,105,524
Rockbridge	2,767,145,006	162,752,700	162,495,800	325,248,500	3,092,393,506	10.52%	2,081,590
Rockingham	7,984,796,600	333,800,800	817,360,900	1,151,161,700	9,135,958,300	12.60%	7,367,435
Russell	1,329,553,216	94,027,940	71,877,700	165,905,640	1,495,458,856	11.09%	1,161,339
Scott	1,178,340,600	76,594,300	151,922,026	228,516,326	1,406,856,926	16.24%	1,096,878
Shenandoah	5,073,545,800	458,737,000	184,565,400	643,302,400	5,716,848,200	11.25%	3,280,842
Smyth	1,614,039,562	128,559,900	167,255,900	295,815,800	1,909,855,362	15.49%	2,189,037
Southampton	1,687,257,100	155,050,700	139,800,400	294,851,100	1,982,108,200	14.88%	2,211,383
Spotsylvania	12,333,057,500	650,880,300	167,263,500	818,143,800	13,151,201,300	6.22%	7,199,665
Stafford	13,377,716,276	850,387,200	758,176,000	1,608,563,200	14,986,279,476	10.73%	17,211,626
Surry	878,370,600	48,110,900	58,027,400	106,138,300	984,508,900	10.78%	774,810
Sussex	929,772,475	209,435,500	57,474,600	266,910,100	1,196,682,575	22.30%	1,441,315
Tazewell	2,787,180,000	322,671,200	176,033,400	498,704,600	3,285,884,600	15.18%	2,842,616
Warren	4,124,636,300	242,548,000	361,604,100	604,152,100	4,728,788,400	12.78%	3,564,497

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2012

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	$4,510,019,200	$251,876,300	$375,476,700	$627,353,000	$5,137,372,200	12.21%	$3,952,324
Westmoreland	2,628,273,400	64,898,500	83,604,800	148,503,300	2,776,776,700	5.35%	712,816
Wise	2,037,986,090	389,615,760	453,485,980	843,101,740	2,881,087,830	29.26%	4,805,680
Wythe	2,492,136,400	201,668,300	146,579,900	348,248,200	2,840,384,600	12.26%	1,532,292
York	8,685,675,623	5,407,660,376	481,939,000	5,889,599,376	14,575,274,999	40.41%	43,671,379
Total Counties	**$738,148,160,396**	**$57,228,359,561**	**$26,223,861,410**	**$83,452,220,971**	**$821,600,381,367**	**10.16%**	**$725,465,910**

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			
Alexandria	$32,890,223,459	$4,558,090,435	$1,153,125,671	$5,711,216,106	$38,601,439,565	14.80%	$56,997,937
Bedford	427,414,000	72,421,400	88,648,400	161,069,800	588,483,800	27.37%	1,385,200
Bristol	1,055,329,250	117,354,400	104,246,700	221,601,100	1,276,930,350	17.35%	2,193,851
Buena Vista	369,903,600	41,478,800	77,723,700	119,202,500	489,106,100	24.37%	1,275,467
Charlottesville	5,281,021,000	502,487,700	510,229,200	1,012,716,900	6,293,737,900	16.09%	9,620,811
Chesapeake	22,164,609,234	737,197,600	1,342,016,800	2,079,214,400	24,243,823,634	8.58%	21,831,751
Colonial Heights	1,617,398,300	54,362,100	65,420,300	119,782,400	1,737,180,700	6.90%	1,365,519
Covington	273,060,722	53,242,500	61,250,600	114,493,100	387,553,822	29.54%	790,002
Danville	2,233,805,500	311,606,600	183,165,000	494,771,600	2,728,577,100	18.13%	3,611,833
Emporia	364,375,800	32,695,400	35,466,300	68,161,700	432,537,500	15.76%	565,742
Fairfax	5,222,526,200	196,935,700	291,702,300	488,638,000	5,711,164,200	8.56%	4,935,244
Falls Church	3,324,120,300	92,753,700	140,260,100	233,013,800	3,557,134,100	6.55%	3,040,830
Franklin	579,327,600	41,209,300	67,637,900	108,847,200	688,174,800	15.82%	979,625
Fredericksburg	3,519,520,600	513,738,800	259,075,300	772,814,100	4,292,334,700	18.00%	5,564,262
Galax	449,458,875	35,156,400	24,614,100	59,770,500	509,229,375	11.74%	400,462
Hampton	10,780,624,500	2,942,181,500	518,135,500	3,460,317,000	14,240,941,500	24.30%	35,987,297
Harrisonburg	3,920,007,636	1,021,002,800	260,991,300	1,281,994,100	5,202,001,736	24.64%	8,076,563
Hopewell	1,363,521,300	156,549,700	38,312,500	194,862,200	1,558,383,500	12.50%	1,987,594
Lexington	566,445,100	297,377,700	312,605,800	609,983,500	1,176,428,600	51.85%	4,757,871
Lynchburg	4,994,182,200	426,608,200	936,343,600	1,362,951,800	6,357,134,000	21.44%	15,128,765

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2012

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			
Manassas	$3,916,333,800	$563,679,100	$199,540,600	$763,219,700	$4,679,553,500	16.31%	$9,097,579
Manassas Park	1,144,328,100	137,053,000	2,793,900	139,846,900	1,284,175,000	10.89%	2,307,474
Martinsville	667,076,500	45,933,600	85,600,300	131,533,900	798,610,400	16.47%	1,339,226
Newport News	14,150,366,660	2,854,085,700	740,237,400	3,594,323,100	17,744,689,760	20.26%	39,537,554
Norfolk	17,461,122,000	8,344,255,540	1,401,732,300	9,745,987,840	27,207,109,840	35.82%	108,180,465
Norton	220,246,000	33,589,300	23,528,100	57,117,400	277,363,400	20.59%	456,939
Petersburg	1,809,471,800	165,832,800	193,393,000	359,225,800	2,168,697,600	16.56%	4,849,548
Poquoson	1,508,646,060	40,706,440	65,300,600	106,007,040	1,614,653,100	6.57%	975,265
Portsmouth	7,018,606,555	4,302,459,846	558,622,870	4,861,082,716	11,879,689,271	40.92%	61,735,750
Radford	782,337,300	278,430,000	27,213,400	305,643,400	1,087,980,700	28.09%	2,322,890
Richmond	19,716,529,000	4,684,990,000	1,313,558,000	5,998,548,000	25,715,077,000	23.33%	71,982,576
Roanoke	6,889,472,200	1,418,386,000	489,936,700	1,908,322,700	8,797,794,900	21.69%	22,709,040
Salem	1,993,245,700	244,611,600	225,955,300	470,566,900	2,246,717,000	11.28%	5,469,054
Staunton	1,852,497,541	124,134,835	142,388,756	266,523,591	2,119,021,132	12.58%	2,398,712
Suffolk	9,371,181,700	690,883,300	299,856,500	990,739,800	10,361,921,500	9.56%	10,070,005
Virginia Beach	49,182,162,202	5,601,780,037	1,523,496,000	7,125,276,037	56,307,438,239	12.65%	67,690,122
Waynesboro	1,763,479,400	117,562,400	197,548,400	315,110,800	2,078,590,200	15.16%	2,363,331
Williamsburg	1,627,903,200	91,558,000	739,965,200	831,523,200	2,459,426,400	33.81%	4,739,682
Winchester	2,756,994,400	121,280,400	658,424,300	779,704,700	3,536,699,100	22.05%	7,407,195
Total Cities	**$245,228,875,294**	**$42,065,662,633**	**$15,360,062,697**	**$57,425,725,330**	**$302,437,505,024**	**18.99%**	**$606,129,033**
Total Counties	**$738,148,160,396**	**$57,228,359,561**	**$26,223,861,410**	**$83,452,220,971**	**$821,600,381,367**	**10.16%**	**$725,465,910**
Aggregate	**$983,377,035,690**	**$99,294,022,194**	**$41,583,924,107**	**$140,877,946,301**	**$1,124,037,886,391**	**12.53%**	**$1,331,594,943**

Notes:
1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
* Did not provide complete information on tax-exempt real estate.

Table 6.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2012

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	$350,786,953	$11,741,690	$19,253,401	$716,227	$0	$0	$318,237,893	$1,753,204
Albemarle	918,676,207	38,981,310	14,635,020	626,379	0	0	316,665,354	2,419,146
Alleghany	64,524,996	3,612,151	122,088,331	7,264,256	0	0	111,612,064	752,125
Amelia	78,769,545	3,060,919	3,022,375	30,224	0	0	41,836,945	201,545
Amherst	235,056,401	7,296,090	88,407,275	1,768,146	6,943,910	274,284	107,140,300	558,981
Appomattox	86,387,121	3,613,638	933,944	42,961	13,440,191	134,402	90,382,341	543,882
Arlington	2,085,419,239	104,270,962	3,561,773	178,089	0	0	758,832,348	7,554,545
Augusta	610,670,920	13,708,251	169,345,780	3,217,570	0	0	298,749,080	1,452,487
Bath	57,923,200	204,494	81,300	285	0	0	1,494,282,594	7,171,134
Bedford	778,690,168	17,078,317	206,916,572	2,482,999	0	0	259,179,258	1,298,318
Bland	61,121,853	1,311,013	18,354,317	163,353	14,460,538	105,562	66,422,045	365,426
Botetourt	318,908,191	8,254,537	182,418,399	3,283,531	0	0	208,049,842	1,505,526
Brunswick	107,863,920	3,611,855	14,557,930	494,970	14,334,730	172,017	61,081,903	287,568
Buchanan	253,838,372	4,592,680	319,664,233	6,233,453	4,756,721	95,134	105,027,304	452,210
Buckingham	107,724,800	3,749,693	8,184,860	237,361	17,701,611	177,016	647,876,531	2,850,657
Campbell	362,329,261	14,514,477	162,685,289	5,287,272	0	0	233,962,523	142,664
Caroline	311,645,403	10,752,915	12,365,780	432,802	0	0	437,185,858	3,222,375
Carroll	263,930,845	3,926,901	55,680,165	723,843	9,089,115	209,050	107,747,737	643,683
Charles City	63,852,140	2,186,011	6,498,282	162,457	1,109,586	31,068	66,079,189	462,554
Charlotte	95,231,203	2,676,927	5,718,422	171,553	840,868	26,908	71,255,523	299,273
Chesterfield	2,611,090,540	90,011,346	147,879,760	1,479,433	0	0	1,362,778,078	12,995,826
Clarke	129,676,025	5,652,847	15,735,849	196,598	0	0	63,758,974	401,682
Craig	34,332,400	948,140	2,310,051	50,821	289,470	10,132	14,034,655	87,912
Culpeper	524,430,478	17,910,531	70,081,594	1,401,632	0	0	211,146,356	1,773,784
Cumberland	66,300,891	2,643,472	2,125,112	79,692	0	0	88,247,200	608,739
Dickenson	150,444,999	2,311,854	100,668,822	1,701,303	728,086	76,449	105,971,246	564,545
Dinwiddie	267,187,214	11,675,633	17,873,920	589,839	0	0	144,374,385	1,043,017
Essex	89,106,202	2,972,748	1,664,900	58,272	2,057,170	77,144	41,051,523	287,864
Fairfax	13,481,878,482	524,840,831	55,423,066	2,532,834	0	0	3,392,283,666	36,804,726
Fauquier	733,451,991	29,060,621	11,535,824	265,324	0	0	692,329,732	6,747,137

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2012

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	$106,927,819	$2,917,739	$9,577,514	$148,451	$1,671,939	$58,518	$51,951,775	$265,407
Fluvanna	185,143,561	7,592,256	243,801	4,876	5,883,822	244,179	496,073,506	3,002,185
Franklin	529,345,372	11,628,659	97,259,640	680,818	62,450,190	674,462	161,030,712	874,873
Frederick	1,012,246,882	39,852,388	247,631,962	4,952,639	0	0	268,822,740	1,641,648
Giles	173,984,910	3,199,004	310,297,932	3,134,009	20,683,511	167,536	179,625,302	980,739
Gloucester	444,917,569	12,110,640	8,218,191	242,437	0	0	104,946,612	686,647
Goochland	281,842,836	10,276,461	9,074,954	340,311	0	0	120,057,618	637,838
Grayson	97,851,316	1,640,979	7,123,835	124,667	646,211	43,296	42,063,570	206,734
Greene	112,363,554	5,312,782	3,781,741	94,544	0	0	58,478,577	403,502
Greensville	61,524,320	2,804,736	31,432,590	1,257,304	0	0	50,039,108	295,515
Halifax	236,509,499	7,646,655	107,835,800	1,358,731	0	0	968,377,499	4,402,209
Hanover	1,322,299,240	40,882,292	47,192,385	1,684,768	49,762,310	945,486	590,781,672	4,359,968
Henrico	3,574,618,796	109,719,390	179,369,890	1,793,699	0	0	983,905,069	8,650,264
Henry	394,913,186	5,560,717	262,429,199	3,883,952	0	0	149,475,654	689,695
Highland	22,775,248	336,063	15,202	152	280,847	2,808	15,444,431	58,097
Isle of Wight	376,393,098	13,849,024	379,939,955	2,659,580	0	0	141,610,307	946,966
James City	681,360,165	26,821,603	140,297,758	5,611,910	0	0	232,558,225	1,792,966
King and Queen	74,374,321	2,492,309	16,121,740	177,339	4,729,556	30,742	27,120,435	141,026
King George	203,558,745	6,381,494	5,776,405	144,410	0	0	257,549,642	1,367,827
King William	129,981,045	3,788,056	110,507,861	1,188,633	0	0	49,423,166	332,059
Lancaster	142,663,388	2,551,492	742,450	11,285	9,884,665	98,847	44,821,003	175,412
Lee	150,930,178	2,816,581	39,381,465	787,629	5,506,494	77,642	69,780,906	460,999
Loudoun	4,704,358,153	178,311,913	63,671,642	2,083,917	0	0	1,583,232,514	19,676,958
Louisa	328,392,040	6,073,679	18,177,300	344,229	74,296,025	482,924	2,563,851,550	16,674,184
Lunenburg	67,645,101	2,240,164	18,325,355	223,424	808,597	9,703	38,776,346	147,350
Madison	118,553,888	3,997,070	3,801,840	63,491	22,921,593	197,126	46,116,154	244,516
Mathews *	121,392,265	3,184,859	0	0	0	0	19,445,694	91,838
Mecklenburg	375,586,474	11,681,326	104,726,207	691,197	57,021,928	410,559	768,510,985	1,061,431
Middlesex	102,560,620	3,296,899	170,336	2,981	0	0	43,195,070	3,769
Montgomery	597,697,604	14,183,852	121,643,809	2,213,917	31,231,378	952,557	213,624,053	1,867,086

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2012

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	$150,986,884	$4,229,081	$803,040	$10,038	$0	$0	$103,605,195	$662,087
New Kent	178,627,448	6,524,900	407,528	6,113	0	0	110,051,084	891,833
Northampton	98,534,100	3,112,360	4,387,300	87,746	0	0	49,708,100	281,187
Northumberland	107,527,867	3,661,856	4,893,424	176,163	4,645,252	46,452	41,926,278	176,090
Nottoway	81,177,975	2,717,476	11,206,743	151,291	0	0	77,364,396	352,867
Orange	297,222,093	10,191,193	27,486,445	503,277	37,390,682	149,563	151,135,236	1,095,252
Page	203,698,920	7,690,944	24,092,960	481,859	0	0	68,183,500	455,694
Patrick	163,831,979	2,598,578	34,548,797	590,784	0	0	52,520,654	252,246
Pittsylvania	167,855,660	10,739,000	33,788,290	1,520,473	9,026,590	248,234	345,417,447	2,053,293
Powhatan	222,854,938	7,975,784	9,330,975	335,915	0	0	87,019,206	786,078
Prince Edward	115,289,213	4,791,992	623,875	26,203	54,516,900	381,618	83,433,739	362,342
Prince George	252,563,957	10,314,815	28,644,294	429,665	0	0	118,764,823	950,119
Prince William	4,063,486,030	143,401,606	22,424,525	448,491	0	0	1,526,497,123	18,567,958
Pulaski	489,247,321	6,479,379	187,946,761	2,819,202	0	0	135,832,128	738,415
Rappahannock	59,270,935	2,366,696	0	0	0	0	51,441,940	313,796
Richmond	57,731,710	1,962,568	3,316,309	332	1,626,543	56,929	56,382,463	419,600
Roanoke	748,882,460	25,574,741	65,273,940	1,958,218	0	0	264,707,966	2,944,297
Rockbridge	188,157,534	7,759,012	14,352,182	365,981	0	0	130,966,279	838,184
Rockingham	709,348,205	17,667,374	406,759,560	10,372,369	133,236,500	1,159,158	229,884,448	1,492,452
Russell	316,295,869	5,247,844	86,317,454	1,424,240	5,631,601	36,606	213,658,711	1,506,754
Scott	148,301,385	1,877,008	24,890,831	179,214	16,949,448	122,036	102,199,598	708,782
Shenandoah	365,250,152	15,528,117	75,605,601	2,381,576	45,561,496	273,369	195,008,710	1,006,582
Smyth	205,758,512	4,572,939	104,146,851	1,614,276	50,338,286	201,353	129,288,119	956,732
Southampton	183,928,462	6,886,511	14,486,598	347,678	10,234,997	51,175	134,451,296	1,012,088
Spotsylvania	857,648,652	52,836,005	32,320,745	802,393	0	0	300,789,478	2,734,055
Stafford	804,458,890	45,678,076	31,047,688	232,984	177,798,130	896,373	380,017,778	4,089,888
Surry	49,854,668	1,899,559	1,733,938	17,339	0	0	1,784,211,161	13,043,668
Sussex	68,535,563	3,161,793	47,377,210	1,151,266	13,728,234	137,282	100,096,863	572,020
Tazewell	431,193,109	8,157,520	85,826,200	1,716,524	25,299,900	1,087,896	173,166,368	1,006,339
Warren	391,232,219	14,159,217	56,553,845	729,179	0	0	93,483,110	558,090

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2012

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**
Washington	$547,898,123	$8,270,119	$176,763,685	$2,739,837	$0	$0	$184,121,895	$1,165,137
Westmoreland	163,066,210	90,740	6,901,620	103,524	9,391,850	36,337	55,376,268	244,101
Wise	458,962,105	6,465,517	280,345,360	3,952,870	36,306,426	1,034,733	614,904,700	3,846,827
Wythe	258,285,651	4,993,566	181,396,615	2,720,949	62,223,347	348,450	186,998,307	826,071
York	627,101,245	22,484,781	9,253,420	370,137	0	0	421,180,422	3,129,114
Total Counties	**$56,268,027,196**	**$1,972,392,603**	**$6,279,695,713**	**$118,546,883**	**$1,127,437,244**	**$12,053,117**	**$31,012,067,131**	**$237,432,281**

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
City	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**	**Values**	**Levies**
Alexandria	$1,569,558,141	$63,589,745	$12,948,944	$582,702	$0	$0	$782,993,916	$7,838,924
Bedford	49,093,600	1,037,107	35,753,980	464,802	0	0	9,270,300	84,124
Bristol	44,986,664	3,066,581	12,067,951	844,757	0	0	19,026,098	17,884,532
Buena Vista	31,295,394	1,803,893	7,186,930	305,445	0	0	14,828,835	140,962
Charlottesville	247,152,065	10,343,876	7,736,564	324,936	0	0	138,444,925	1,321,853
Chesapeake	1,845,972,629	72,794,676	80,813,960	2,586,047	0	0	1,033,670,917	10,878,169
Colonial Heights	128,840,170	4,509,406	6,131,417	122,667	0	0	34,516,165	394,606
Covington	27,146,220	1,466,139	77,433,800	4,274,346	0	0	25,182,743	179,172
Danville	320,639,883	9,411,629	91,384,115	1,370,762	0	0	98,499,144	738,227
Emporia	36,839,018	1,752,689	3,754,703	187,735	0	0	19,864,532	173,064
Fairfax	237,777,099	8,228,453	1,141,191	47,131	0	0	109,190,716	1,249,251
Falls Church	142,325,249	6,441,028	0	0	0	0	23,623,875	308,292
Franklin	63,397,495	2,471,819	2,993,303	59,866	0	0	6,941,309	62,973
Fredericksburg	333,944,966	10,188,564	31,290,968	246,769	0	0	112,250,088	845,862
Galax	36,123,040	795,643	66,745,260	1,001,179	0	0	14,387,981	97,396
Hampton	1,048,890,720	38,670,842	63,945,906	2,129,518	0	0	312,040,197	3,285,413
Harrisonburg	348,616,250	8,831,261	89,963,300	1,799,266	0	0	52,845,207	384,312
Hopewell	133,007,111	4,661,681	146,983,084	4,482,984	0	0	331,805,550	3,387,219
Lexington	32,760,921	1,233,784	60,561	2,574	0	0	17,485,325	132,043
Lynchburg	577,588,854	18,659,617	158,999,951	4,810,552	0	0	185,156,295	2,077,707

Table 6.4, continued

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2012

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	$314,472,263	$9,595,336	$752,309,575	$4,749,200	$0	$0	$72,399,245	$877,704
Manassas Park	107,397,549	3,756,796	1,219,048	42,667	0	0	27,368,963	451,588
Martinsville	94,221,136	2,161,345	7,159,164	132,445	0	0	23,000,411	239,302
Newport News	1,236,131,134	50,315,417	484,194,454	18,157,292	0	0	518,727,044	5,790,999
Norfolk	1,718,109,475	66,911,372	131,688,653	5,825,533	0	0	802,943,151	8,992,400
Norton	28,880,874	516,844	5,140,577	95,101	0	0	25,633,731	206,516
Petersburg	150,578,155	6,586,130	96,204,995	4,095,229	0	0	102,925,825	1,391,538
Poquoson	128,575,950	4,476,735	0	0	0	0	18,488,507	170,094
Portsmouth	805,097,928	38,215,646	43,620,524	1,308,616	0	0	274,422,208	3,561,541
Radford	53,440,472	1,296,135	16,453,998	289,590	0	0	25,900,365	196,991
Richmond	1,839,177,086	62,938,142	683,102,290	15,711,353	0	0	983,217,187	11,931,686
Roanoke	820,379,119	27,253,284	86,130,131	2,791,511	0	0	385,332,363	4,614,035
Salem	284,348,179	8,617,356	90,585,895	2,898,749	0	0	42,281,759	498,978
Staunton	213,420,956	5,868,511	22,142,608	274,568	0	0	61,933,318	559,688
Suffolk	758,447,008	26,655,179	50,651,600	1,587,445	0	0	329,184,781	3,210,359
Virginia Beach	4,032,216,941	139,198,510	156,058,741	67,151	0	0	1,868,536,569	8,342,173
Waynesboro	102,215,252	5,052,554	36,146,642	1,084,399	0	0	93,548,388	705,574
Williamsburg	77,258,879	2,688,833	83,090	2,908	0	0	60,099,919	342,671
Winchester	262,660,899	11,114,444	120,805,964	1,570,477	0	0	72,278,111	686,837
Total Cities	**$20,282,984,744**	**$743,177,001**	**$3,681,033,836**	**$86,328,271**	**$0**	**$0**	**$9,130,245,963**	**$104,234,774**
Total Counties	**$56,268,027,196**	**$1,972,392,603**	**$6,279,695,713**	**$118,546,883**	**$1,127,437,244**	**$12,053,117**	**$31,012,067,131**	**$237,432,281**
Aggregate	**$76,551,011,940**	**$2,715,569,603**	**$9,960,729,549**	**$204,875,154**	**$1,127,437,244**	**$12,053,117**	**$40,142,313,094**	**$341,667,055**

Notes:
1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.
3. Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.
4. Some localities exempt certain of these categories from taxation.
5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.
6. Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.
* Personal property tax data was not available for Tax Year 2012 for this locality.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report
Fiscal Year 2013

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

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

Directory

Virginia Department of Taxation
Administration
Main Street Centre
600 East Main Street
Richmond, VA 23219

Customer Service
1957 Westmoreland Street
Richmond, VA 23230
(January 1st through May 31st)

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 Bill Shobe at (434) 982-5376 or by e-mail at shobe@virginia.edu.

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

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