

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2008**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2008

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

The Honorable Timothy M. Kaine, Governor

The Honorable Richard D. Brown, Secretary of Finance

Janie E. Bowen, Tax Commissioner

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Net Revenue Collections

	FY 2007	FY 2008	2008/2007 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$15,632,781,000	\$15,844,584,000	1.35%
All Other Funds	19,617,565,000	18,257,210,000	-6.93%
Total Commonwealth Collections	\$35,250,346,000	\$34,101,794,000	-3.26%
By the Department of Taxation*			
General Fund	\$14,461,561,000	\$14,621,309,000	1.10%
All Other Funds	780,354,000	788,159,000	1.00%
Total Department Collections	\$15,241,915,000	\$15,409,468,000	1.10%
By Other Agencies			
General Fund	\$1,171,220,000	\$1,223,275,000	4.44%
All Other Funds	18,837,211,000	17,469,051,000	-7.26%
Total from Other Agencies	\$20,008,431,000	\$18,692,326,000	-6.58%

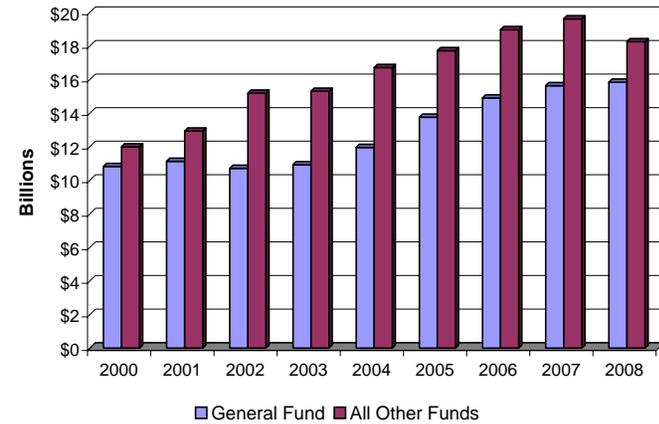
Notes:
 1. The Fiscal Year runs from July 1 through June 30.
 * Includes all taxes administered by the Department of Taxation.

Department of Taxation General Fund Expenditures

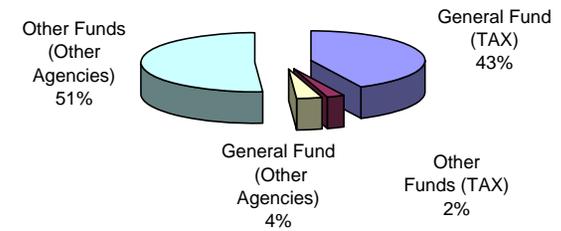
Budget Programs	FY 2007 Expenditures	FY 2008 Expenditures
Revenue Administrative Services	\$45,850,705	\$51,042,974
Research Services	2,916,724	3,186,737
Tax Value Assistance to Localities*	857,018	628,447
Administrative and Support Services	34,843,757	32,089,380
Total	\$84,468,203	\$86,947,538
Cost per \$100 of collections	\$0.55	\$0.56

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 2007 expenditures on behalf of SLEAC were \$126,105. FY 2008 expenditures were \$168,439.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2008



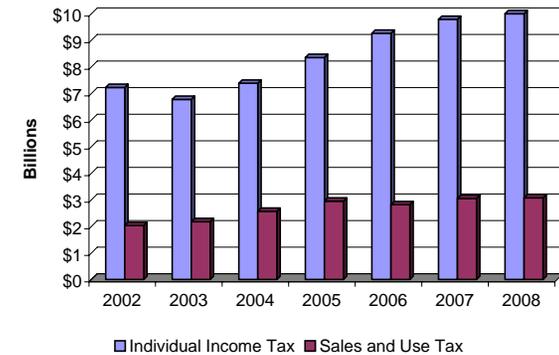
**Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation**

Revenues	FY 2007	FY 2008	2008/2007 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$12,645,000	\$13,770,000	8.90%
Corporation income *	879,575,000	807,852,000	-8.15%
Individual income *	9,787,592,000	10,114,833,000	3.34%
Estate (inheritance, gift, and estate)	152,864,000	153,378,000	0.34%
Recordation and deeds of conveyance	561,046,000	438,009,000	-21.93%
Suits, wills and administration	6,181,000	6,187,000	0.10%
State sales, use, and vending (GF part)	3,049,290,000	3,075,762,000	0.87%
Watercraft sales and use	7,084,000	5,872,000	-17.11%
Railroad companies	4,501,000	4,895,000	8.75%
Car line companies	783,000	751,000	-4.09%
Total Department GF Revenues	\$14,461,561,000	\$14,621,309,000	1.10%
Other Funds Revenues			
Aircraft sales and use	\$7,886,000	\$5,303,000	-32.75%
Cigarette Tax	171,992,000	168,035,000	-2.30%
Other Tobacco Products	14,928,000	15,911,000	6.58%
Egg excise	183,000	156,000	-14.75%
Forest products	1,978,000	2,048,000	3.54%
Peanut excise	59,000	133,000	125.42%
Soybeans	286,000	353,000	23.43%
State Sales and Use Tax (TTF part)	517,277,000	524,901,000	1.47%
Misc. Revenues (Transp. District)	139,000	0	-100.00%
Tire tax	5,109,000	5,028,000	-1.59%
Sales tax on fuel	58,663,000	64,461,000	9.88%
Corn excise	302,000	251,000	-16.89%
Small grains tax	173,000	250,000	44.51%
Sheep	12,000	12,000	0.00%
Litter tax	884,000	893,000	1.02%
Soft drink excise	219,000	208,000	-5.02%
Cotton	134,000	93,000	-30.60%
Apple	130,000	123,000	-5.38%
Total Department Other Fund Revenues	\$780,354,000	\$788,159,000	1.00%
Aggregate (All Funds)	\$15,241,915,000	\$15,409,468,000	1.00%

Notes:

- As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
 - Portions of the recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.
 - As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
 - Figures may not sum to totals because of rounding.
 - Source: The Commonwealth Accounting and Reporting System (CARS).
- * Corporate and Individual Income collections did not match CARS due to the reclassification of penalty and interest revenues in Fiscal Year 2007.

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



**Collection of Revenues Administered by the
Department, FY 2008**

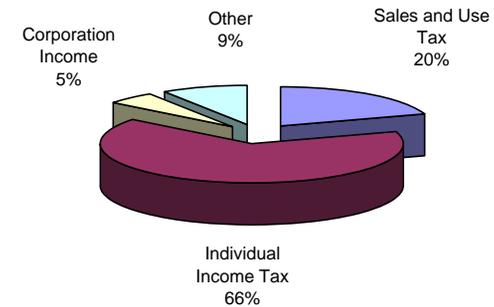


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1994	\$3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
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

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

Individual Income Tax Liability

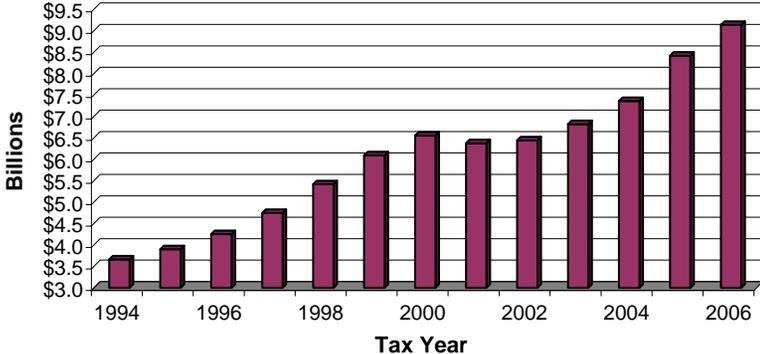


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2006**

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	\$20,733,642	\$166,861,375	\$4,321,947,429	\$154,512,334	\$4,476,459,763	\$3,127,999	\$62,738	2.00%
\$1,000	to	\$1,999	84,020,359	68,644,318	177,173,597	86,665,342	263,838,939	9,438,631	188,903	2.00%
\$2,000	to	\$2,999	150,433,183	74,151,662	175,009,141	110,972,992	285,982,132	12,277,782	245,387	2.00%
\$3,000	to	\$3,999	220,027,766	78,399,299	167,430,462	124,337,560	291,768,022	20,136,423	409,476	2.03%
\$4,000	to	\$4,999	266,606,919	74,407,394	156,975,029	126,175,888	283,150,917	16,496,934	357,043	2.16%
\$5,000	to	\$5,999	322,528,724	75,137,455	175,698,788	127,510,943	303,209,731	19,138,224	444,506	2.32%
\$6,000	to	\$6,999	362,400,260	73,637,745	146,314,861	126,030,904	272,345,765	16,938,088	431,003	2.54%
\$7,000	to	\$7,999	413,383,543	75,405,265	150,395,622	129,454,955	279,850,577	166,117,146	3,809,676	2.29%
\$8,000	to	\$8,999	464,484,262	77,894,367	148,061,199	129,773,366	277,834,566	200,437,249	4,915,865	2.45%
\$9,000	to	\$9,999	491,230,268	75,797,216	140,164,042	123,754,568	263,918,610	223,616,878	6,077,921	2.72%
\$10,000	to	\$10,999	530,682,535	76,893,339	134,319,361	122,012,815	256,332,176	246,859,554	7,388,209	2.99%
\$11,000	to	\$11,999	587,345,633	81,559,058	136,932,335	125,427,123	262,359,458	276,868,547	8,919,171	3.22%
\$12,000	to	\$12,999	628,127,791	80,796,550	140,986,888	122,940,990	263,927,878	305,714,663	10,448,517	3.42%
\$13,000	to	\$13,999	670,244,507	80,819,370	143,052,079	122,533,640	265,585,719	333,330,306	11,917,012	3.58%
\$14,000	to	\$14,999	722,401,783	82,460,923	146,276,534	122,114,425	268,390,959	392,238,324	14,290,263	3.64%
\$15,000	to	\$19,999	4,343,321,714	422,551,487	837,914,154	611,967,559	1,449,881,713	2,485,153,795	97,085,854	3.91%
\$20,000	to	\$24,999	5,266,192,976	412,265,986	925,060,296	557,664,591	1,482,724,887	3,226,431,114	135,060,485	4.19%
\$25,000	to	\$29,999	5,773,905,002	377,583,986	1,043,200,218	472,532,637	1,515,732,855	3,696,683,873	164,001,817	4.44%
\$30,000	to	\$34,999	6,041,511,354	336,955,481	1,333,621,314	390,008,215	1,723,629,529	3,983,541,764	183,641,753	4.61%
\$35,000	to	\$39,999	6,244,213,607	305,878,987	1,168,323,737	327,732,409	1,496,056,146	4,219,916,771	199,518,811	4.73%
\$40,000	to	\$44,999	6,232,655,181	278,216,246	1,192,654,639	269,978,156	1,462,632,796	4,316,659,492	207,290,429	4.80%
\$45,000	to	\$49,999	6,176,900,067	255,947,320	1,145,987,977	225,241,852	1,371,229,829	4,355,480,029	211,870,696	4.86%
\$50,000	to	\$74,999	29,159,464,072	1,027,530,513	5,420,661,121	674,144,405	6,094,805,525	21,383,783,272	1,067,446,097	4.99%
\$75,000	to	\$99,999	25,477,762,373	712,359,098	4,560,584,637	232,350,429	4,792,935,066	19,617,856,512	1,012,478,554	5.16%
\$100,000	and	Over	121,345,763,586	1,381,293,580	17,094,422,750	108,194,926	17,202,617,676	104,438,246,688	5,783,961,064	5.54%
Total			\$221,996,341,107	\$6,753,448,019	\$41,183,168,210	\$5,724,033,023	\$46,907,201,233	\$173,966,490,057	\$9,132,261,251	5.25%

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 2006

Adjusted Gross Income Classes			Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below		64,949	29,840	9,159	103,948
\$1,000 to	\$1,999		48,021	5,199	2,733	55,953
\$2,000 to	\$2,999		52,223	5,327	2,675	60,225
\$3,000 to	\$3,999		55,311	5,192	2,673	63,176
\$4,000 to	\$4,999		51,453	5,242	2,624	59,319
\$5,000 to	\$5,999		50,999	5,255	2,503	58,757
\$6,000 to	\$6,999		47,802	5,530	2,479	55,811
\$7,000 to	\$7,999		46,925	5,781	2,404	55,110
\$8,000 to	\$8,999		46,101	6,243	2,372	54,716
\$9,000 to	\$9,999		43,035	6,299	2,401	51,735
\$10,000 to	\$10,999		41,645	6,668	2,245	50,558
\$11,000 to	\$11,999		41,417	7,357	2,303	51,077
\$12,000 to	\$12,999		40,443	7,404	2,426	50,273
\$13,000 to	\$13,999		39,738	7,659	2,265	49,662
\$14,000 to	\$14,999		39,413	8,014	2,387	49,814
\$15,000 to	\$19,999		190,394	45,999	12,002	248,395
\$20,000 to	\$24,999		172,305	50,151	12,033	234,489
\$25,000 to	\$29,999		146,746	52,170	11,456	210,372
\$30,000 to	\$34,999		122,541	53,338	10,317	186,196
\$35,000 to	\$39,999		103,316	54,193	9,259	166,768
\$40,000 to	\$44,999		83,967	54,913	7,951	146,831
\$45,000 to	\$49,999		68,117	55,364	6,684	130,165
\$50,000 to	\$74,999		187,542	267,614	19,042	474,198
\$75,000 to	\$99,999		73,931	212,101	8,436	294,468
\$100,000 and	Over		72,748	433,976	11,180	517,904
Total			1,931,082	1,396,829	152,009	3,479,920

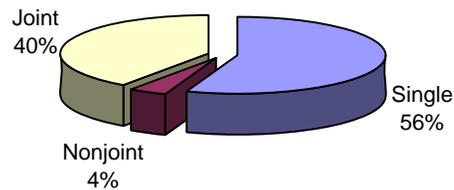


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2006

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	103,948	134,194	45,109	17,185	315	196,803
\$1,000 to	\$1,999	55,953	61,282	15,295	4,321	116	81,014
\$2,000 to	\$2,999	60,225	65,715	17,415	4,271	122	87,523
\$3,000 to	\$3,999	63,176	68,542	18,511	5,323	131	92,507
\$4,000 to	\$4,999	59,319	64,744	18,331	4,774	118	87,967
\$5,000 to	\$5,999	58,757	64,209	18,978	5,415	117	88,719
\$6,000 to	\$6,999	55,811	61,550	19,456	5,631	101	86,738
\$7,000 to	\$7,999	55,110	61,105	20,995	6,190	98	88,388
\$8,000 to	\$8,999	54,716	61,138	23,037	6,803	115	91,093
\$9,000 to	\$9,999	51,735	58,230	22,778	7,434	123	88,565
\$10,000 to	\$10,999	50,558	57,415	24,160	8,102	137	89,814
\$11,000 to	\$11,999	51,077	58,687	27,494	8,653	137	94,971
\$12,000 to	\$12,999	50,273	57,908	27,092	8,852	159	94,011
\$13,000 to	\$13,999	49,662	57,556	27,450	8,867	155	94,028
\$14,000 to	\$14,999	49,814	58,082	28,181	9,099	160	95,522
\$15,000 to	\$19,999	248,395	295,670	143,320	47,800	811	487,601
\$20,000 to	\$24,999	234,489	285,934	139,792	47,287	824	473,837
\$25,000 to	\$29,999	210,372	263,871	125,944	42,103	682	432,600
\$30,000 to	\$34,999	186,196	240,749	107,106	36,672	583	385,110
\$35,000 to	\$39,999	166,768	222,084	92,979	33,281	531	348,875
\$40,000 to	\$44,999	146,831	202,804	84,806	28,841	454	316,905
\$45,000 to	\$49,999	130,165	186,610	79,600	24,681	394	291,285
\$50,000 to	\$74,999	474,198	745,936	330,761	85,940	1,298	1,163,935
\$75,000 to	\$99,999	294,468	509,155	246,213	46,846	746	802,960
\$100,000 and	Over	517,904	956,274	510,272	86,039	1,121	1,553,706
Total:		3,479,920	4,899,444	2,215,075	590,410	9,548	7,714,477

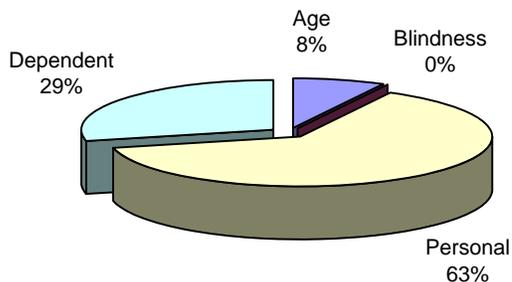


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2006

County	Adjusted Gross Income:											Total 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	
Accomack	\$3,778,773	\$11,387,590	\$17,769,568	\$30,153,929	\$35,799,771	\$29,347,737	\$54,579,612	\$45,961,561	\$95,109,864	\$63,653,477	\$160,589,359	\$548,131,242
Albemarle	7,183,810	18,529,186	27,422,960	41,326,212	53,631,145	60,063,743	128,720,731	134,902,585	325,186,192	301,879,292	2,595,282,825	3,694,128,681
Alleghany	1,715,636	4,744,411	7,430,108	10,188,949	12,213,029	13,435,401	27,239,689	28,625,517	68,496,199	47,727,566	65,728,671	287,545,176
Amelia	1,047,325	3,136,093	4,949,536	7,490,898	9,806,124	10,979,534	23,511,218	22,234,054	51,118,834	39,135,729	65,459,984	238,869,328
Amherst	2,313,512	7,902,379	14,356,955	21,229,379	25,473,527	27,046,108	54,832,725	48,945,727	120,760,728	92,732,838	116,733,912	532,327,789
Appomattox	1,462,152	4,184,008	6,583,575	10,546,111	11,873,116	13,383,760	24,800,427	22,846,006	52,077,866	37,345,350	58,394,705	243,497,076
Arlington	27,574,274	45,475,511	65,197,589	97,879,403	114,815,029	136,553,698	361,641,640	454,706,393	1,096,035,512	951,061,155	6,424,215,011	9,775,155,213
Augusta	5,656,145	17,336,665	27,621,286	40,822,069	53,656,525	62,382,130	137,892,854	129,005,467	335,103,264	244,264,274	442,259,089	1,495,999,768
Bath	529,935	1,470,365	2,709,900	4,695,845	5,218,197	4,507,839	9,750,744	10,038,717	19,430,361	12,268,362	35,445,527	106,065,790
Bedford	5,346,693	15,644,179	24,136,174	36,093,077	45,975,771	52,104,198	105,795,769	113,495,717	285,653,592	243,479,301	653,246,326	1,580,970,796
Bland	552,666	1,478,046	2,947,168	4,169,325	4,496,519	6,446,051	11,072,452	9,144,133	24,024,182	15,185,223	33,439,651	112,955,417
Botetourt	2,567,525	7,145,516	11,024,386	16,178,100	18,611,476	21,628,701	50,357,628	48,667,544	144,967,543	138,170,463	324,248,856	783,567,736
Brunswick	1,444,657	5,014,308	8,251,199	11,173,223	14,698,233	17,583,605	29,595,413	20,935,308	43,598,934	28,365,337	41,868,116	222,528,334
Buchanan	2,107,445	6,381,166	10,753,844	12,352,263	13,182,976	14,192,208	30,564,170	31,061,329	72,548,303	42,074,940	108,871,563	344,090,205
Buckingham	1,114,456	3,709,104	6,785,277	9,048,764	12,987,337	15,902,837	26,711,814	20,127,748	44,774,927	26,755,997	46,132,816	214,051,077
Campbell	4,536,582	13,951,183	23,866,632	34,809,541	42,299,991	44,803,600	91,182,457	86,190,458	202,159,564	149,312,840	251,048,326	944,161,173
Caroline	2,012,299	6,782,810	11,173,966	14,137,550	19,655,364	23,556,993	51,125,271	52,095,028	116,945,333	94,093,111	157,441,516	549,019,240
Carroll	2,602,966	8,952,289	14,583,646	21,624,188	24,415,712	23,552,982	46,884,232	47,631,856	96,538,344	44,648,519	59,370,164	390,804,899
Charles City	616,008	2,046,437	3,312,910	4,913,689	6,747,382	6,630,141	15,571,304	12,831,404	29,931,643	22,340,284	52,734,921	157,676,123
Charlotte	1,272,375	4,083,097	7,248,087	9,116,067	10,806,315	9,958,618	19,051,354	17,434,247	35,141,092	22,159,827	34,096,488	170,367,567
Chesterfield	25,400,744	66,168,648	97,034,271	132,564,123	169,368,328	204,059,570	476,866,610	505,681,324	1,290,849,333	1,297,780,493	4,189,460,177	8,455,233,622
Clarke	1,087,730	2,672,352	4,129,330	6,220,835	7,294,834	9,887,014	20,845,589	21,488,350	56,393,648	57,520,660	303,603,422	491,143,764
Craig	393,248	1,169,299	2,180,232	3,500,309	3,955,107	4,709,970	9,908,035	8,635,608	20,618,822	15,257,176	17,480,345	87,808,152
Culpeper	3,533,236	10,206,327	16,293,009	21,576,113	27,880,091	33,967,802	69,092,810	70,844,196	178,325,879	166,078,730	463,188,307	1,060,986,501
Cumberland	683,354	2,310,523	4,574,900	6,025,369	8,178,341	9,547,566	15,720,479	14,228,908	29,538,538	19,337,263	29,426,034	139,571,276
Dickenson	1,387,931	4,338,755	6,802,701	8,487,122	8,468,800	10,980,738	20,193,537	20,264,648	49,478,764	25,690,853	36,934,661	193,028,510
Dinwiddie	1,917,902	6,435,776	10,342,016	15,717,458	21,417,574	23,886,080	48,598,402	46,193,750	106,682,168	88,632,535	115,590,206	485,413,868
Essex	896,244	3,311,921	5,337,665	7,816,420	9,249,997	9,744,281	21,852,037	17,720,291	37,836,942	24,322,174	57,890,072	195,978,045
Fairfax	82,929,887	211,869,311	299,012,798	399,845,626	493,337,184	576,160,762	1,371,766,138	1,548,176,092	4,016,245,421	4,109,907,457	35,763,946,054	48,873,196,732
Fauquier	5,143,039	12,991,289	18,143,670	25,305,048	31,341,043	37,359,182	83,964,901	95,019,956	256,560,765	281,634,905	1,942,629,082	2,790,092,881

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2006

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	\$1,074,419	\$4,176,786	\$6,582,962	\$8,928,367	\$11,439,029	\$12,147,063	\$25,333,699	\$24,758,828	\$58,098,177	\$35,721,246	\$53,984,704	\$242,245,280
Fluvanna	1,490,664	4,623,524	6,796,222	10,878,655	15,559,150	18,384,263	40,366,920	44,196,572	117,132,851	101,934,272	186,228,976	547,592,069
Franklin	5,001,084	14,296,794	22,442,820	35,612,526	46,206,348	47,535,512	87,109,196	85,370,138	187,827,518	136,596,429	343,427,091	1,011,425,455
Frederick	6,357,922	18,245,784	27,281,216	36,437,828	47,707,793	56,386,042	121,303,186	124,925,566	332,565,885	301,069,767	772,907,883	1,845,188,870
Giles	1,390,090	4,776,828	7,458,927	11,095,267	13,881,431	14,352,303	29,759,390	30,906,598	68,891,032	42,475,416	53,389,914	278,377,197
Gloucester	3,076,771	9,606,148	15,160,475	20,589,567	24,931,210	26,505,205	61,418,514	63,277,496	157,308,497	133,057,781	298,076,597	813,008,261
Goochland	1,738,332	3,866,210	6,182,826	8,608,713	10,636,509	11,173,817	28,392,477	27,381,196	78,192,509	72,459,371	1,035,767,005	1,284,398,966
Grayson	1,735,822	4,977,046	8,331,935	13,120,793	14,198,463	15,142,295	27,175,892	26,052,270	48,589,174	22,299,648	37,174,512	218,797,850
Greene	1,294,990	3,740,806	6,284,851	8,832,047	12,017,883	13,968,967	29,303,208	28,955,188	79,850,080	66,420,682	107,124,962	357,793,665
Greensville	1,057,912	3,646,152	6,423,747	8,562,059	11,642,315	15,405,431	24,452,674	18,401,154	35,457,881	20,046,668	51,519,317	196,615,310
Halifax	3,514,223	10,828,042	18,248,292	26,791,564	30,599,572	29,601,433	57,476,149	49,875,656	106,400,703	67,029,101	109,625,615	509,990,349
Hanover	8,409,581	21,039,124	29,495,862	40,212,748	50,601,091	57,285,957	133,409,409	146,979,097	397,447,249	465,683,541	1,573,653,051	2,924,216,711
Henrico	22,827,858	67,583,174	106,974,117	154,234,755	203,557,376	244,197,846	553,529,313	526,921,285	1,187,230,520	1,020,928,575	4,560,442,087	8,648,426,905
Henry	5,626,155	18,880,860	31,832,527	53,051,133	60,726,304	53,833,633	94,740,755	85,477,559	163,936,073	95,532,728	177,966,894	841,604,620
Highland	258,409	630,265	1,221,537	1,625,948	2,026,684	1,973,471	4,756,616	4,287,200	8,000,206	4,541,544	22,805,093	52,126,972
Isle of Wight	3,031,324	7,585,354	13,269,281	18,501,804	24,587,523	24,126,949	49,166,675	49,610,998	142,639,797	143,089,016	354,162,506	829,771,227
James City	5,610,416	13,807,505	20,032,469	28,801,123	34,322,690	37,245,769	79,180,422	82,670,235	241,345,225	255,323,436	1,293,587,611	2,091,926,903
King and Queen	531,354	1,676,111	2,948,315	4,955,051	5,726,694	5,831,149	12,837,029	12,733,917	24,318,887	18,524,887	32,876,932	122,960,327
King George	1,661,302	4,432,174	6,500,995	8,547,073	11,468,600	12,732,046	28,401,837	30,832,872	89,164,541	101,058,497	261,168,248	555,968,185
King William	1,120,469	3,001,532	5,513,109	7,202,346	10,236,039	12,162,471	26,854,984	28,213,414	74,409,861	68,653,128	114,059,056	351,426,408
Lancaster	1,142,699	3,451,969	6,185,092	8,258,998	9,892,087	10,093,037	19,670,321	16,037,584	43,395,048	33,271,525	173,090,202	324,488,561
Lee	2,308,719	7,971,294	11,854,866	13,768,254	14,448,876	15,564,580	31,148,102	30,702,121	60,849,292	29,853,138	47,715,027	266,184,270
Loudoun	19,582,462	46,233,185	60,057,596	83,335,386	108,770,248	127,070,140	311,128,934	354,798,264	959,543,863	1,140,177,568	8,407,420,482	11,618,118,130
Louisa	2,262,232	6,839,698	11,469,049	16,391,937	22,958,441	24,900,270	52,920,198	54,098,634	134,323,266	106,635,323	212,689,417	645,488,466
Lunenburg	1,134,625	3,789,171	6,531,168	8,497,403	9,348,319	10,347,858	20,637,451	14,766,697	32,655,741	23,192,143	31,278,465	162,179,042
Madison	1,113,377	3,007,718	5,099,717	7,028,049	10,003,907	11,041,940	22,458,072	22,473,683	51,387,268	43,372,296	148,726,863	325,712,890
Mathews	671,950	2,339,950	3,357,853	5,072,018	6,598,016	6,929,304	14,770,041	15,160,820	40,628,454	31,190,710	153,938,520	280,657,637
Mecklenburg	2,992,204	9,841,759	18,270,842	25,127,643	29,851,848	29,926,342	49,893,588	46,843,784	87,870,341	60,812,292	159,599,762	521,030,405
Middlesex	953,172	2,848,798	5,177,397	6,488,482	7,178,547	8,005,655	17,721,207	17,080,580	40,074,909	30,709,437	104,763,776	241,001,960
Montgomery	8,055,778	22,088,157	32,272,656	49,431,174	54,288,108	52,622,688	112,041,706	111,997,166	262,990,053	218,910,313	618,517,176	1,543,214,974

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2006

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	\$1,143,022	\$3,888,650	\$5,989,178	\$9,885,124	\$11,468,658	\$13,339,312	\$27,058,650	\$26,406,718	\$55,930,494	\$43,353,012	\$126,010,906	\$324,473,725
New Kent	1,276,266	3,201,918	5,339,506	7,828,500	9,531,587	10,584,926	25,945,906	27,308,093	81,406,528	84,595,102	199,210,454	456,228,787
Northampton	1,559,987	4,640,998	7,278,088	9,257,670	12,308,283	12,059,578	19,427,636	18,159,520	32,166,941	22,187,003	94,990,501	234,036,206
Northumberland	1,063,122	3,663,682	6,402,357	8,714,036	10,213,992	10,522,135	21,228,619	19,448,957	48,240,756	35,238,465	131,113,291	295,849,414
Nottoway	1,303,867	4,059,297	7,497,065	10,416,736	11,977,071	13,285,085	25,300,726	20,377,899	39,680,821	30,120,770	53,588,819	217,608,155
Orange	2,536,533	7,206,260	11,190,542	16,758,390	23,880,813	26,114,247	54,774,168	57,365,534	144,910,307	124,827,755	346,661,735	816,226,285
Page	2,397,866	7,090,141	11,455,974	17,096,598	20,840,867	22,021,141	44,271,983	43,577,345	90,934,633	54,571,215	89,439,022	403,696,784
Patrick	1,697,030	5,107,394	9,406,966	14,307,328	15,962,579	16,004,710	28,829,435	28,756,944	53,792,165	26,756,765	44,204,335	244,825,652
Pittsylvania	5,685,067	18,784,145	29,928,905	45,482,769	50,763,003	54,533,544	101,970,788	103,908,275	230,274,162	141,169,244	227,951,640	1,010,451,542
Powhatan	1,981,273	4,742,804	7,138,301	10,225,541	12,606,301	15,269,757	35,107,207	40,870,992	111,626,098	127,197,864	380,884,367	747,650,505
Prince Edward	1,608,950	5,234,273	10,661,946	12,887,703	14,585,128	17,686,098	28,755,621	26,847,921	51,526,304	34,168,432	78,336,939	282,299,315
Prince George	2,392,790	7,033,803	10,292,271	14,958,347	17,249,814	20,967,678	40,939,535	43,798,063	117,242,712	122,601,685	237,809,644	635,286,341
Prince William	27,565,306	76,332,315	111,115,726	159,262,743	195,313,158	231,249,363	545,755,165	592,778,848	1,446,132,608	1,420,075,490	5,581,673,882	10,387,254,604
Pulaski	3,060,490	9,876,379	15,609,105	23,971,678	27,098,881	27,040,799	58,414,921	58,572,040	140,334,276	90,131,894	133,862,430	587,972,894
Rappahannock	576,173	1,946,262	2,821,934	3,852,135	4,962,067	5,240,768	11,963,905	13,104,703	32,546,636	28,372,138	141,964,444	247,351,166
Richmond	1,664,627	4,005,642	5,852,856	7,085,658	8,979,042	9,151,203	17,611,171	14,428,565	32,710,899	22,846,193	86,390,850	210,726,706
Roanoke	8,360,075	21,139,211	34,521,450	48,485,208	64,909,667	73,067,589	150,693,105	155,885,079	420,020,271	377,468,986	1,129,421,037	2,483,971,679
Rockbridge	1,918,032	5,567,983	8,846,837	13,987,510	18,305,949	19,048,440	37,691,084	34,949,089	82,463,117	53,008,228	143,377,075	419,163,344
Rockingham	6,219,155	18,942,726	31,189,309	44,818,506	62,357,225	67,102,313	139,474,787	138,965,403	313,977,726	218,808,111	552,905,246	1,594,760,507
Russell	2,538,198	8,310,539	13,186,501	17,587,345	19,670,586	20,369,749	40,387,502	39,099,825	88,823,837	49,277,216	67,135,897	366,387,195
Scott	2,051,844	6,188,062	10,433,893	14,242,365	16,280,410	18,479,699	38,688,710	35,721,583	72,392,656	36,960,387	68,017,312	319,456,920
Shenandoah	3,378,084	9,879,809	16,920,581	24,267,160	33,340,148	38,315,575	79,186,247	77,080,508	176,769,657	126,830,812	238,853,000	824,821,582
Smyth	3,388,828	10,758,461	16,552,565	22,271,419	26,296,459	29,687,931	59,857,522	50,692,253	104,631,383	54,494,795	80,256,783	458,888,400
Southampton	1,624,796	4,546,996	7,499,199	11,127,534	14,375,423	15,836,562	28,741,675	28,579,132	62,997,180	57,615,073	87,244,029	320,187,599
Spotsylvania	9,884,405	25,533,179	37,823,237	49,478,224	61,219,496	72,078,609	165,857,166	174,933,058	486,800,588	503,574,439	1,467,411,836	3,054,594,238
Stafford	10,127,070	24,194,277	33,027,433	42,412,665	53,490,635	60,353,786	140,309,137	150,084,717	415,921,961	483,353,470	1,790,240,744	3,203,515,896
Surry	699,070	1,933,928	3,166,116	4,865,196	5,282,473	6,086,502	10,392,659	11,034,190	25,552,656	19,812,508	26,385,595	115,210,893
Sussex	950,585	2,746,353	4,509,289	7,838,361	9,059,339	10,632,992	18,923,061	16,003,298	29,437,617	18,638,174	34,860,357	153,599,425
Tazewell	3,915,225	12,384,449	20,632,381	27,724,920	30,329,018	31,389,818	63,994,078	62,380,502	138,650,674	87,773,744	273,173,045	752,347,856
Warren	3,068,869	9,079,958	13,530,378	18,890,944	22,183,916	27,224,355	60,782,309	64,038,351	166,505,944	148,746,120	288,191,334	822,242,479

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2006

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	\$5,418,472	\$15,942,912	\$25,095,600	\$35,310,112	\$41,841,890	\$48,384,548	\$96,429,392	\$86,382,782	\$187,815,784	\$118,574,104	\$406,076,355	\$1,067,271,952
Westmoreland	1,453,543	4,695,906	9,211,396	11,791,948	14,080,677	14,662,052	29,384,150	27,604,436	60,954,225	45,927,640	111,399,493	331,165,466
Wise	3,875,335	11,166,503	17,592,402	22,334,766	23,541,578	25,665,535	51,774,000	54,207,147	121,188,674	75,804,804	142,650,285	549,801,029
Wythe	2,822,095	8,984,444	15,176,615	20,242,148	21,898,961	22,461,388	48,505,682	49,722,606	104,954,740	62,036,682	103,146,853	459,952,214
York	6,547,484	14,225,785	18,790,732	25,988,883	32,326,529	34,438,489	75,285,952	83,674,988	216,380,928	249,455,109	890,349,497	1,647,464,376
Total Counties	\$451,588,399	\$1,223,695,906	\$1,866,920,713	\$2,630,651,889	\$3,250,797,562	\$3,661,212,559	\$8,030,761,664	\$8,357,669,858	\$20,600,353,411	\$18,789,760,039	\$91,999,632,969	\$160,863,044,970

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	\$9,540,266	\$30,848,442	\$49,311,913	\$69,878,252	\$88,465,174	\$102,386,894	\$252,164,921	\$298,149,643	\$707,454,017	\$624,309,729	\$4,383,696,262	\$6,616,205,514
Bedford	668,718	2,008,941	3,081,929	4,643,777	5,487,716	5,738,046	10,055,329	10,222,921	20,990,500	12,298,434	26,497,153	101,693,465
Bristol	3,891,660	10,259,474	16,958,099	22,642,435	25,862,418	26,403,513	48,976,419	40,186,315	70,003,627	40,190,435	143,653,619	449,028,013
Buena Vista	668,299	2,105,823	3,256,514	5,063,278	6,682,062	6,562,377	12,837,480	11,071,687	22,989,647	11,031,039	10,602,561	92,870,768
Charlottesville	4,879,926	13,653,311	21,008,876	32,248,873	39,642,847	39,222,333	74,936,103	65,686,777	120,683,883	86,688,935	593,813,896	1,092,465,760
Chesapeake	19,279,946	53,381,741	86,120,922	114,486,936	136,911,893	150,749,703	316,662,432	337,093,668	808,165,160	761,940,006	1,964,244,301	4,749,036,708
Colonial Heights	1,550,605	5,130,486	7,918,917	11,061,812	14,699,244	16,550,359	36,141,920	33,077,141	75,138,714	56,025,444	113,373,640	370,668,282
Covington	692,168	2,256,369	3,676,298	5,292,051	5,215,555	5,474,707	10,947,246	10,088,373	21,033,368	10,052,936	11,037,989	85,767,061
Danville	6,078,323	20,651,443	31,407,701	38,900,873	37,983,991	37,932,347	69,430,782	61,460,711	116,880,754	74,712,137	237,099,555	732,538,616
Emporia	713,725	2,254,449	3,413,692	4,585,056	5,801,365	7,181,197	11,013,393	8,457,532	12,219,568	6,374,401	15,899,290	77,913,667
Fairfax	3,585,257	7,746,613	11,226,843	14,734,300	17,236,691	19,579,399	41,969,610	48,016,453	120,554,642	116,887,849	702,693,893	1,104,231,548
Falls Church	1,381,104	3,247,386	4,029,812	5,343,757	6,657,052	6,258,974	17,516,238	20,287,371	50,206,733	52,420,782	507,190,585	674,539,795
Franklin	1,101,873	3,301,791	5,614,521	6,710,066	7,711,386	7,399,185	13,538,471	11,448,218	25,250,879	17,865,072	57,461,651	157,403,112
Fredericksburg	2,499,548	7,395,259	11,915,587	15,612,152	16,939,416	20,141,479	41,879,697	36,924,147	76,453,561	59,920,951	415,739,184	705,420,979
Galax	826,124	2,603,306	4,101,823	6,405,488	6,852,519	5,779,867	9,969,661	9,763,578	18,793,361	10,120,356	31,558,827	106,774,910
Hampton	11,914,878	36,589,878	61,312,526	85,315,613	99,702,752	105,296,813	221,998,242	217,454,516	456,427,092	337,829,291	579,468,009	2,213,309,611
Harrisonburg	3,772,767	11,485,765	17,049,072	24,696,945	32,633,525	31,405,778	54,174,265	48,750,415	89,364,617	62,484,762	192,750,508	568,568,417
Hopewell	1,862,951	6,919,960	12,012,646	17,351,407	20,399,013	23,545,778	45,041,686	37,728,994	72,123,554	37,949,375	48,363,745	323,299,110
Lexington	609,944	1,766,562	2,074,432	3,367,628	3,989,297	4,194,989	7,278,293	6,919,155	17,097,478	13,505,420	75,400,194	136,203,393
Lynchburg	7,252,199	21,820,974	34,204,801	46,449,332	52,558,205	52,678,786	102,513,085	90,157,492	199,103,086	139,801,262	593,172,200	1,339,711,423

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2006

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	\$3,330,737	\$9,233,347	\$14,339,443	\$20,172,103	\$25,029,645	\$30,122,386	\$69,469,580	\$71,188,180	\$146,413,000	\$124,002,489	\$409,341,057	\$922,641,965
Manassas Park	1,010,027	3,016,181	5,369,482	6,961,425	10,417,188	11,511,489	23,290,060	25,669,714	56,093,216	44,144,429	103,295,533	290,778,743
Martinsville	2,136,117	5,854,361	9,392,975	14,506,226	15,637,602	14,043,552	24,064,409	18,219,668	34,855,443	21,375,678	106,520,758	266,606,786
Newport News	16,568,313	53,784,650	84,151,025	119,444,013	141,472,846	144,701,103	288,482,582	270,794,766	590,279,726	436,539,277	863,692,883	3,009,911,183
Norfolk	19,791,336	71,897,409	114,852,520	156,679,998	174,198,310	179,391,092	336,088,332	304,526,418	552,342,781	359,063,757	1,412,788,979	3,681,620,933
Norton	674,356	1,756,194	2,623,601	3,437,520	3,250,401	3,114,249	7,006,183	6,690,475	14,829,738	8,622,968	16,729,992	68,735,675
Petersburg	3,284,449	12,136,690	21,293,640	28,406,707	34,838,304	34,056,178	58,502,895	46,233,442	74,510,284	44,497,571	75,959,102	433,719,263
Poquoson	1,180,316	2,856,550	3,421,077	3,901,039	5,866,183	6,284,990	14,942,578	17,282,941	50,378,786	54,145,779	198,986,611	359,246,849
Portsmouth	7,789,118	29,136,769	53,263,044	72,097,469	84,062,301	86,979,174	172,322,950	162,851,715	311,616,086	203,977,218	305,934,190	1,490,030,033
Radford	1,487,897	4,101,305	5,654,733	6,303,438	7,479,305	9,221,610	17,464,022	16,166,722	35,966,755	30,129,148	128,189,014	262,163,949
Richmond	19,412,740	64,416,558	105,105,075	147,538,077	172,544,495	178,442,368	350,723,946	286,927,250	490,587,655	356,353,804	3,174,414,824	5,346,466,793
Roanoke	9,254,572	30,692,343	51,434,349	78,489,880	99,446,424	99,062,218	174,226,403	146,286,512	283,867,154	168,624,436	598,651,822	1,740,036,115
Salem	2,231,320	6,853,167	10,630,937	16,345,375	20,699,350	22,134,460	43,537,739	40,190,314	91,578,790	74,454,910	219,545,171	548,201,532
Staunton	1,852,795	6,375,718	11,636,881	16,652,859	19,426,834	22,575,596	45,666,041	39,783,282	82,458,041	53,790,397	184,814,149	485,032,593
Suffolk	6,318,039	21,351,065	34,577,984	43,883,989	51,780,367	53,943,509	113,413,959	114,981,345	286,063,878	276,198,346	764,081,807	1,766,594,287
Virginia Beach	39,689,321	112,547,717	173,437,430	234,720,222	285,542,224	307,286,229	670,684,439	678,331,359	1,565,671,801	1,330,558,893	5,403,906,512	10,802,376,147
Waynesboro	1,917,687	6,168,177	9,693,520	14,843,274	20,606,770	21,830,174	41,567,298	37,996,293	71,608,657	50,518,543	99,225,358	375,975,752
Williamsburg	2,131,126	4,652,371	6,345,582	9,357,001	8,891,431	10,316,552	22,563,395	18,170,250	44,942,490	36,493,884	221,801,523	385,665,604
Winchester	2,789,029	8,335,962	12,851,819	16,722,199	22,550,144	25,732,525	52,107,567	44,152,745	86,869,549	59,353,296	305,594,324	637,059,158
Total Cities	\$225,619,574	\$700,594,506	\$1,119,772,039	\$1,545,252,843	\$1,835,172,241	\$1,935,231,980	\$3,925,169,653	\$3,749,388,497	\$7,971,868,070	\$6,265,253,437	\$25,297,190,673	\$54,570,513,513
Total Counties	\$451,588,399	\$1,223,695,906	\$1,866,920,713	\$2,630,651,889	\$3,250,797,562	\$3,661,212,559	\$8,030,761,664	\$8,357,669,858	\$20,600,353,411	\$18,789,760,039	\$91,999,632,969	\$160,863,044,970
Unassigned*	\$64,613,896	\$129,736,644	\$152,109,498	\$167,416,982	\$180,223,173	\$177,460,463	\$329,793,644	\$302,496,893	\$587,242,591	\$422,748,897	\$4,048,939,944	\$6,562,782,625
Aggregate	\$741,821,870	\$2,054,027,056	\$3,138,802,250	\$4,343,321,714	\$5,266,192,977	\$5,773,905,002	\$12,285,724,961	\$12,409,555,247	\$29,159,464,072	\$25,477,762,373	\$121,345,763,586	\$221,996,341,108

Notes:
1. The Taxable Year 2006 report reflects TAX's ongoing efforts to refine its procedures for assigning returns to localities. This results in some shifts in the numbers of returns assigned to localities, compared to previous years' reports.
* 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 2006

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	33,415	\$29,503,678	9,593	5,136	\$110,351,799	14,729	8,673	5,516	540
Albemarle	87,559	76,911,123	16,696	21,618	542,882,598	38,314	20,355	16,942	1,017
Alleghany	16,580	14,685,891	4,849	2,246	45,214,745	7,095	3,376	3,565	154
Amelia	12,615	11,201,152	2,699	2,699	43,352,870	5,398	2,723	2,505	170
Amherst	29,670	26,328,028	7,798	5,189	90,151,679	12,987	6,819	5,801	367
Appomattox	14,395	12,737,620	3,808	2,376	41,892,843	6,184	3,127	2,869	188
Arlington	196,862	171,214,353	52,911	62,135	1,366,100,419	115,046	82,923	28,372	3,751
Augusta	73,128	64,769,238	16,682	14,803	248,031,002	31,485	14,865	15,881	739
Bath	5,367	4,751,479	1,745	675	18,326,498	2,420	1,290	1,084	46
Bedford	68,454	60,404,761	14,357	14,382	255,133,330	28,739	12,593	15,434	712
Bland	5,907	5,232,560	1,524	1,042	17,356,461	2,566	1,132	1,364	70
Botetourt	32,732	28,893,893	6,401	7,359	130,248,225	13,760	5,928	7,523	309
Brunswick	14,812	13,160,762	4,166	2,348	42,811,231	6,514	4,109	2,179	226
Buchanan	19,037	16,942,678	5,300	2,718	47,174,311	8,018	3,527	4,371	120
Buckingham	12,846	11,409,752	3,764	1,910	36,166,419	5,674	3,193	2,325	156
Campbell	50,439	44,735,064	13,306	8,714	148,640,366	22,020	11,408	10,081	531
Caroline	26,556	23,564,108	5,720	6,079	111,537,259	11,799	6,473	4,873	453
Carroll	26,798	23,753,230	7,451	4,101	71,543,398	11,552	5,200	5,989	363
Charles City	7,018	6,246,157	1,872	1,470	26,431,849	3,342	1,934	1,282	126
Charlotte	11,825	10,496,684	3,071	1,984	36,695,387	5,055	2,735	2,159	161
Chesterfield	310,754	274,398,157	50,470	82,240	1,438,099,898	132,710	68,582	60,064	4,064
Clarke	14,182	12,537,632	2,414	3,765	78,093,169	6,179	3,092	2,916	171
Craig	5,084	4,514,037	1,292	864	17,102,438	2,156	1,014	1,099	43
Culpeper	45,106	39,945,738	8,652	10,147	216,686,790	18,799	9,661	8,632	506
Cumberland	8,577	7,617,905	2,170	1,529	26,019,134	3,699	2,020	1,544	135
Dickenson	12,580	11,194,937	3,524	1,798	29,692,854	5,322	2,362	2,869	91
Dinwiddie	25,129	22,344,976	5,579	5,537	86,456,756	11,116	6,156	4,608	352
Essex	10,558	9,345,188	2,681	2,061	37,310,071	4,742	2,810	1,771	161
Fairfax	1,058,388	933,545,449	155,443	323,525	8,141,674,252	478,968	260,911	200,848	17,209
Fauquier	67,456	59,711,556	10,141	18,230	516,615,446	28,371	13,667	13,880	824

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2006

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Floyd	14,017	\$12,425,232	3,808	2,171	\$39,820,827	5,979	2,710	3,126	143
Fluvanna	24,147	21,275,678	4,372	5,661	95,670,087	10,033	4,527	5,170	336
Franklin	51,311	45,331,316	12,927	9,409	176,333,962	22,336	10,754	11,006	576
Frederick	76,985	67,960,689	15,390	17,582	339,728,356	32,972	16,516	15,577	879
Giles	16,430	14,562,573	4,300	2,836	44,562,695	7,136	3,457	3,519	160
Gloucester	36,294	32,160,261	7,818	8,027	140,615,972	15,845	7,650	7,591	604
Goochland	21,022	18,586,459	3,205	5,792	155,704,912	8,997	3,991	4,751	255
Grayson	15,522	13,755,629	3,970	2,721	41,338,715	6,691	3,044	3,398	249
Greene	16,912	15,008,765	3,652	3,575	71,357,272	7,227	3,550	3,488	189
Greensville	11,578	10,320,870	3,377	1,755	42,213,620	5,132	3,355	1,468	309
Halifax	33,391	29,646,408	8,652	5,668	89,075,066	14,320	8,009	5,835	476
Hanover	102,757	91,096,779	15,925	26,746	464,296,339	42,671	19,906	21,735	1,030
Henrico	291,244	257,250,502	57,368	75,254	1,391,678,652	132,622	79,237	49,526	3,859
Henry	55,430	49,173,241	16,716	7,725	151,275,812	24,441	13,302	10,267	872
Highland	2,413	2,133,267	654	397	9,902,903	1,051	481	547	23
Isle of Wight	34,939	30,879,755	6,777	8,166	148,236,608	14,943	7,185	7,062	696
James City	65,301	56,931,167	11,001	16,105	345,582,661	27,106	12,710	13,440	956
King and Queen	6,536	5,806,920	1,614	1,288	21,257,509	2,902	1,628	1,196	78
King George	21,566	18,958,429	3,606	5,484	99,764,912	9,090	4,408	4,261	421
King William	15,478	13,772,042	2,937	3,714	58,023,781	6,651	3,217	3,232	202
Lancaster	13,081	11,476,148	2,705	2,744	70,194,346	5,449	2,912	2,358	179
Lee	19,334	17,119,715	6,400	1,821	45,569,859	8,221	3,852	4,097	272
Loudoun	288,303	254,514,675	33,505	86,415	2,332,297,850	119,920	56,967	58,879	4,074
Louisa	30,044	26,632,936	6,235	6,862	120,199,364	13,097	6,532	6,190	375
Lunenburg	10,691	9,483,622	3,121	1,554	28,482,430	4,675	2,701	1,848	126
Madison	13,203	11,699,000	2,830	2,721	50,750,263	5,551	2,659	2,756	136
Mathews	9,420	8,289,455	1,961	1,970	43,217,528	3,931	1,768	2,052	111
Mecklenburg	30,784	27,227,187	8,170	5,174	93,734,598	13,344	7,571	5,347	426
Middlesex	10,577	9,286,694	2,343	2,262	40,868,468	4,605	2,263	2,189	153
Montgomery	68,159	59,815,897	18,441	13,920	252,503,988	32,361	17,872	13,488	1,001

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2006

Exemptions			Deductions			Total Returns	Filing Status		
County	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Nelson	14,542	\$12,859,056	3,564	2,937	\$53,390,608	6,501	3,370	2,970	161
New Kent	17,258	15,310,124	2,931	4,566	78,081,048	7,497	3,300	3,965	232
Northampton	12,373	10,930,979	3,622	1,855	43,828,592	5,477	3,355	1,980	142
Northumberland	13,794	12,086,875	2,822	2,828	52,922,070	5,650	2,759	2,721	170
Nottoway	13,606	12,068,370	3,639	2,158	38,212,664	5,797	3,356	2,284	157
Orange	33,478	29,501,530	6,375	7,695	151,949,491	14,070	6,926	6,655	489
Page	23,437	20,801,763	6,565	3,848	69,205,200	10,413	5,462	4,717	234
Patrick	16,668	14,761,239	4,546	2,671	45,056,132	7,217	3,337	3,630	250
Pittsylvania	60,272	53,611,469	16,815	9,381	174,712,399	26,196	13,549	11,891	756
Powhatan	26,461	23,464,061	3,782	7,058	126,153,724	10,840	4,592	5,983	265
Prince Edward	16,679	14,746,909	4,482	2,845	49,580,625	7,327	4,410	2,710	207
Prince George	28,096	24,856,173	5,621	6,524	116,398,436	12,145	5,994	5,489	662
Prince William	366,613	324,650,305	54,512	104,158	2,373,670,293	158,670	86,206	66,318	6,146
Pulaski	32,110	28,432,842	9,515	4,969	93,538,809	14,484	7,495	6,692	297
Rappahannock	7,933	7,001,395	1,567	1,932	44,075,652	3,499	1,733	1,666	100
Richmond	11,488	10,185,902	2,681	2,342	67,737,717	5,023	2,792	1,890	341
Roanoke	97,325	85,839,390	18,838	22,945	401,084,522	41,783	20,395	20,420	968
Rockbridge	20,923	18,468,789	4,666	4,499	78,622,361	9,165	4,574	4,379	212
Rockingham	77,022	68,178,877	18,359	14,590	262,152,776	32,949	16,372	15,866	711
Russell	24,122	21,450,081	6,698	3,651	59,076,216	10,349	4,521	5,609	219
Scott	19,962	17,670,534	6,409	2,151	52,235,221	8,560	3,659	4,448	453
Shenandoah	41,341	36,536,080	9,743	8,379	145,886,798	18,122	9,469	8,260	393
Smyth	30,336	26,901,511	8,796	4,518	75,369,792	13,314	6,716	6,286	312
Southampton	17,521	15,575,021	4,237	3,250	57,282,337	7,487	3,972	3,247	268
Spotsylvania	118,298	104,457,033	19,588	29,675	615,119,854	49,263	24,606	22,817	1,840
Stafford	115,589	101,923,478	17,588	30,199	660,940,748	47,787	22,984	22,410	2,393
Surry	6,498	5,778,525	1,598	1,302	23,369,944	2,900	1,567	1,155	178
Sussex	9,297	8,253,043	2,595	1,563	28,659,925	4,158	2,659	1,353	146
Tazewell	38,943	34,472,605	11,078	5,625	116,211,331	16,703	7,631	8,699	373
Warren	36,313	32,121,110	7,481	8,540	160,165,834	16,021	8,508	7,092	421

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2006

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	51,914	\$45,856,650	14,697	8,131	\$159,535,335	22,828	10,454	11,151	1,223
Westmoreland	17,333	15,282,235	4,020	3,428	63,646,868	7,448	4,229	2,970	249
Wise	32,536	28,905,791	9,453	4,583	84,351,157	14,036	6,651	6,978	407
Wythe	26,960	23,848,382	8,475	3,522	78,060,670	11,997	5,949	5,712	336
York	60,927	53,570,675	10,493	15,416	285,675,221	25,909	12,168	12,355	1,386
Total Counties	5,248,666	\$4,635,037,899	1,017,710	1,297,933	\$28,008,013,222	2,315,643	1,223,112	1,016,513	76,018

Exemptions			Deductions			Filing Status			
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	128,493	\$111,990,032	30,241	42,399	\$981,599,018	72,640	50,671	18,781	3,188
Bedford	6,079	5,353,799	1,717	941	18,101,195	2,658	1,543	1,049	66
Bristol	25,439	22,540,940	8,820	3,522	92,479,905	12,342	6,078	3,948	2,316
Buena Vista	6,273	5,541,776	1,813	1,033	17,422,353	2,846	1,571	1,213	62
Charlottesville	36,707	31,950,952	11,273	8,060	185,176,334	19,333	13,395	5,223	715
Chesapeake	206,601	182,486,105	38,384	51,791	974,525,796	90,175	47,381	37,173	5,621
Colonial Heights	18,443	16,255,254	4,374	3,849	65,067,955	8,223	4,693	3,253	277
Covington	5,768	5,103,140	1,832	849	13,600,109	2,681	1,591	1,006	84
Danville	44,954	39,859,629	13,694	6,706	149,945,428	20,400	13,098	6,168	1,134
Emporia	5,681	5,030,976	1,579	943	16,065,601	2,522	1,778	588	156
Fairfax	30,978	27,137,688	5,183	9,724	293,636,811	14,907	8,455	5,717	735
Falls Church	14,044	12,336,471	2,305	4,248	106,137,959	6,553	3,740	2,526	287
Franklin	8,833	7,813,058	2,265	1,638	30,043,093	3,903	2,450	1,241	212
Fredericksburg	21,981	19,184,772	5,993	4,737	111,553,399	10,730	7,037	3,202	491
Galax	7,094	6,292,509	1,979	1,019	19,718,368	2,998	1,639	1,234	125
Hampton	116,046	102,531,141	28,611	25,450	445,548,025	54,061	33,049	17,918	3,094
Harrisonburg	30,218	26,636,520	8,596	5,681	106,108,102	14,277	9,483	4,458	336
Hopewell	21,139	18,735,021	5,898	3,572	58,545,575	9,470	6,277	2,931	262
Lexington	4,939	4,306,633	1,179	1,151	21,115,505	2,330	1,420	826	84
Lynchburg	60,723	53,359,309	16,587	11,220	225,740,257	27,807	17,258	9,745	804

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2006

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	38,600	\$34,277,337	6,671	10,340	\$224,203,676	17,011	10,111	6,356	544
Manassas Park	13,123	11,650,584	2,356	3,514	75,711,209	5,870	3,586	2,103	181
Martinsville	14,892	13,178,294	4,492	2,269	48,808,678	6,761	4,390	2,034	337
Newport News	155,990	137,522,563	40,794	31,826	577,940,238	72,620	45,522	22,928	4,170
Norfolk	178,046	157,233,921	52,325	33,295	715,361,649	85,620	58,093	22,355	5,172
Norton	4,208	3,728,412	1,149	818	10,899,957	1,967	1,123	788	56
Petersburg	28,569	25,339,364	8,804	5,075	96,528,067	13,879	10,690	2,683	506
Poquoson	12,958	11,405,313	1,988	3,250	59,523,719	5,238	2,291	2,781	166
Portsmouth	86,916	76,986,705	22,667	17,504	312,585,504	40,171	26,675	11,590	1,906
Radford	9,899	8,721,363	2,886	1,910	33,359,859	4,796	2,919	1,786	91
Richmond	166,759	147,728,212	47,436	37,514	1,538,206,051	84,950	63,371	18,678	2,901
Roanoke	86,583	76,510,342	25,520	16,242	314,307,175	41,762	27,811	12,771	1,180
Salem	24,263	21,402,909	5,646	5,237	97,214,527	10,883	6,047	4,583	253
Staunton	21,391	18,816,497	5,871	4,181	78,726,709	10,052	5,985	3,812	255
Suffolk	76,088	67,311,753	14,674	18,043	354,292,344	32,717	17,175	13,438	2,104
Virginia Beach	390,275	343,443,178	81,025	99,600	2,233,294,458	180,625	101,238	67,477	11,910
Waynesboro	20,637	18,169,680	5,636	3,589	63,910,831	9,225	5,418	3,563	244
Williamsburg	13,793	11,908,523	3,293	3,389	79,465,710	6,682	3,924	2,415	343
Winchester	25,557	22,420,368	6,842	5,299	114,526,294	12,141	7,770	3,960	411
Total Cities	2,168,980	\$1,912,201,043	532,398	491,428	\$10,960,997,443	1,023,826	636,746	334,301	52,779
Total Counties	5,248,666	\$4,635,037,899	1,017,710	1,297,933	\$28,008,013,222	2,315,643	1,223,112	1,016,513	76,018
Unassigned*	296,831	\$206,209,081	68,963	71,488	\$7,938,190,566	140,451	71,224	46,015	23,212
Aggregate	7,714,477	\$6,753,448,023	1,619,071	1,860,849	\$46,907,201,231	3,479,920	1,931,082	1,396,829	152,009

Notes:

1. The Taxable Year 2006 report reflects TAX's ongoing efforts to refine its procedures for assigning returns to localities. This results in some shifts in the numbers of returns assigned to localities, compared to previous years' reports.

* 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 2006

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	\$398,298,547	\$33,742,579	\$21,436,197	\$101,072,506	\$242,047,265	\$19,692,986
Albemarle	3,019,818,792	94,932,331	61,950,771	330,238,375	2,532,697,314	163,323,232
Alleghany	218,999,815	16,216,891	10,520,309	54,104,227	138,158,388	10,858,281
Amelia	177,943,032	13,015,520	8,433,723	43,680,836	112,812,952	8,862,488
Amherst	398,861,306	31,434,761	20,404,087	103,626,595	243,395,863	19,609,648
Appomattox	180,932,786	14,145,205	9,165,730	46,223,791	111,398,060	8,914,735
Arlington	8,235,065,816	302,019,509	191,579,408	1,036,159,279	6,705,307,619	444,618,407
Augusta	1,133,504,418	76,615,518	49,906,298	260,602,937	746,379,664	56,697,470
Bath	80,448,608	5,621,327	3,638,621	18,361,953	52,826,707	4,033,905
Bedford	1,219,874,888	69,548,013	45,306,807	237,472,650	867,547,419	62,406,695
Bland	87,707,641	5,984,929	3,870,397	19,816,554	58,035,760	4,405,736
Botetourt	601,806,902	33,167,363	21,651,611	115,294,614	431,693,314	30,825,508
Brunswick	158,759,603	15,317,707	9,763,148	46,930,533	86,748,215	7,669,344
Buchanan	275,487,490	17,988,691	11,642,486	57,667,340	188,188,973	14,042,667
Buckingham	160,131,252	13,527,285	8,770,657	43,867,011	93,966,300	7,850,813
Campbell	718,066,544	53,010,184	34,399,161	174,682,333	455,974,866	35,701,890
Caroline	403,022,699	29,173,909	18,877,493	97,681,891	257,289,406	20,154,765
Carroll	283,307,171	26,321,972	16,982,485	83,065,357	156,937,357	13,511,369
Charles City	121,255,861	8,261,451	5,337,752	27,158,991	80,497,667	6,132,200
Charlotte	122,805,969	11,268,962	7,233,298	34,167,204	70,136,505	5,941,834
Chesterfield	6,571,089,471	332,148,200	216,256,662	1,147,932,521	4,874,752,089	341,583,464
Clarke	392,464,003	15,046,652	9,841,530	53,011,628	314,564,193	20,924,212
Craig	65,022,317	5,081,680	3,308,335	17,080,880	39,551,423	3,190,742
Culpeper	786,460,218	46,285,355	30,028,933	156,058,948	554,086,981	40,303,459
Cumberland	101,546,056	8,837,251	5,699,298	28,148,533	58,860,974	4,956,439
Dickenson	149,290,591	11,836,186	7,656,789	37,937,247	91,860,370	7,377,180
Dinwiddie	361,139,614	27,282,187	17,667,926	90,915,944	225,273,558	17,949,514
Essex	142,776,719	11,308,086	7,292,276	36,265,107	87,911,250	7,089,098
Fairfax	39,715,305,753	1,223,083,490	796,235,394	4,271,325,746	33,424,661,122	2,152,956,317
Fauquier	2,203,255,709	71,157,691	46,331,762	249,548,306	1,836,217,951	118,803,340

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2006**

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	\$182,590,459	\$14,188,921	\$9,188,109	\$46,447,354	\$112,766,075	\$8,967,437
Fluvanna	411,880,339	25,150,315	16,372,000	87,832,126	282,525,898	20,887,911
Franklin	758,044,903	52,556,686	33,997,341	171,365,585	500,125,291	38,000,647
Frederick	1,400,626,622	80,489,882	52,298,822	274,407,387	993,430,531	71,809,031
Giles	209,204,211	16,632,806	10,796,606	55,280,041	126,494,758	10,255,926
Gloucester	617,016,454	38,646,759	24,984,843	127,894,204	425,490,647	31,348,219
Goochland	1,098,162,848	22,257,660	14,569,689	78,681,295	982,654,204	60,575,234
Grayson	158,478,229	14,825,132	9,529,634	46,206,253	87,917,209	7,578,927
Greene	272,411,349	18,172,413	11,848,343	62,271,811	180,118,782	13,679,039
Greensville	147,684,897	12,377,602	7,827,210	38,056,111	89,423,974	7,351,792
Halifax	375,465,883	32,816,918	21,046,815	101,886,811	219,715,337	18,321,344
Hanover	2,297,913,514	105,615,810	68,997,152	370,234,218	1,753,066,333	119,980,171
Henrico	6,807,265,409	331,783,230	215,638,735	1,133,418,440	5,126,425,003	357,052,121
Henry	607,837,048	56,151,659	36,019,938	171,858,227	343,807,224	29,358,459
Highland	37,929,775	2,331,003	1,504,839	7,477,783	26,616,150	1,936,321
Isle of Wight	631,412,643	36,820,748	23,854,612	123,912,413	446,824,870	32,343,485
James City	1,609,814,765	65,858,039	42,855,220	225,850,502	1,275,251,005	85,292,027
King and Queen	92,012,392	7,044,494	4,562,227	23,102,879	57,302,792	4,573,417
King George	426,648,365	23,004,884	14,985,795	80,237,269	308,420,417	22,031,334
King William	271,199,303	16,800,842	10,983,787	58,411,659	185,003,015	13,733,891
Lancaster	235,218,403	12,557,253	8,084,442	40,112,088	174,464,620	12,235,854
Lee	197,044,030	18,012,104	11,483,940	54,671,339	112,876,647	9,526,274
Loudoun	9,025,441,920	309,095,584	201,901,358	1,105,338,190	7,409,106,788	484,375,978
Louisa	484,418,461	32,369,130	21,025,032	109,339,703	321,684,597	24,399,317
Lunenburg	118,099,179	10,583,775	6,795,511	32,676,461	68,043,432	5,739,033
Madison	255,829,473	13,351,499	8,671,181	44,996,914	188,809,880	13,262,116
Mathews	218,124,862	9,230,714	5,989,888	31,033,661	171,870,599	11,534,668
Mecklenburg	384,559,416	30,392,022	19,457,979	92,724,826	241,984,589	19,134,321
Middlesex	180,310,070	10,512,207	6,810,407	34,452,700	128,534,757	9,248,570
Montgomery	1,198,622,034	76,158,200	49,317,233	250,127,008	823,019,592	60,930,427

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2006**

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	\$248,662,580	\$15,654,738	\$10,208,933	\$52,578,896	\$170,220,012	\$12,631,386
New Kent	353,573,351	18,855,312	12,304,979	66,224,750	256,188,311	18,151,943
Northampton	172,222,413	12,272,967	7,781,652	36,606,216	115,561,578	8,730,305
Northumberland	212,293,583	12,819,920	8,236,822	40,685,539	150,551,301	10,879,708
Nottoway	158,891,302	13,471,323	8,662,135	42,019,181	94,738,662	7,797,433
Orange	612,677,565	34,399,966	22,351,328	116,554,610	439,371,662	31,592,332
Page	300,272,047	24,530,675	15,882,749	79,655,204	180,203,419	14,731,585
Patrick	177,135,472	16,181,616	10,420,477	50,899,414	99,633,965	8,509,224
Pittsylvania	754,954,675	61,362,868	39,540,614	196,459,581	457,591,612	37,045,861
Powhatan	583,777,611	26,975,886	17,629,080	95,364,558	443,808,087	30,445,158
Prince Edward	206,726,859	17,240,358	11,084,491	53,077,962	125,324,047	10,207,484
Prince George	483,841,030	29,988,445	19,372,477	100,671,738	333,808,369	24,587,069
Prince William	7,609,642,653	401,944,902	260,134,849	1,360,209,810	5,587,353,092	395,523,160
Pulaski	446,985,162	34,381,067	22,272,157	112,547,002	277,784,935	22,077,491
Rappahannock	192,668,654	8,347,445	5,413,736	28,542,636	150,364,837	10,185,099
Richmond	161,846,863	11,202,461	6,847,500	32,435,993	111,360,910	8,269,358
Roanoke	1,925,721,664	100,112,107	65,167,006	343,225,216	1,417,217,335	99,573,439
Rockbridge	308,540,110	21,590,350	14,008,323	71,507,554	201,433,882	15,437,240
Rockingham	1,212,809,097	79,569,951	51,746,283	266,570,898	814,921,965	61,093,864
Russell	276,637,352	23,487,241	15,226,241	74,955,947	162,967,922	13,461,630
Scott	240,984,892	19,659,739	12,647,251	62,998,649	145,679,253	11,833,236
Shenandoah	610,358,925	43,784,098	28,418,715	146,524,559	391,631,551	30,455,828
Smyth	340,946,655	30,145,457	19,465,219	96,431,312	194,904,667	16,463,675
Southampton	238,864,665	18,055,051	11,621,333	58,696,676	150,491,605	11,862,080
Spotsylvania	2,291,120,965	122,346,545	79,582,468	419,576,820	1,669,615,133	118,595,155
Stafford	2,419,212,939	119,099,314	77,405,306	411,942,831	1,810,765,489	126,091,832
Surry	83,872,952	6,917,646	4,441,613	22,030,493	50,483,200	4,134,276
Sussex	111,967,621	9,943,051	6,373,107	31,134,758	64,516,705	5,496,727
Tazewell	594,651,280	38,543,546	24,936,004	123,232,346	407,939,384	30,191,592
Warren	615,198,746	39,330,486	25,483,672	133,234,166	417,150,421	31,244,497

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2006**

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	\$837,440,655	\$53,477,822	\$34,368,962	\$172,160,876	\$577,432,995	\$42,599,851
Westmoreland	237,651,346	17,216,903	11,036,042	53,993,423	155,404,978	11,972,832
Wise	430,518,650	32,065,564	20,699,111	102,196,288	275,557,686	21,492,085
Wythe	346,866,071	28,129,843	18,153,181	89,561,794	211,021,254	17,002,157
York	1,269,316,000	62,501,674	40,549,368	213,284,196	952,980,762	66,098,011
Total Counties	126,264,569,252	\$5,724,775,513	\$3,712,061,216	\$19,458,196,987	\$97,369,535,527	\$6,652,315,632

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	\$5,548,690,368	\$192,358,876	\$125,081,121	\$670,111,278	\$4,561,139,093	\$300,552,442
Bedford	73,431,477	6,117,547	3,939,084	19,139,411	44,235,434	3,611,048
Bristol	352,202,474	29,315,306	18,131,012	84,392,114	220,364,042	17,671,227
Buena Vista	66,795,681	6,567,792	4,239,831	21,211,924	34,776,135	3,160,237
Charlottesville	877,825,259	46,500,084	29,726,680	147,446,904	654,151,590	46,118,506
Chesapeake	3,507,656,613	220,958,526	142,401,801	725,232,707	2,419,063,579	178,669,023
Colonial Heights	271,013,182	19,623,501	12,623,058	64,369,287	174,397,337	13,586,616
Covington	63,514,469	6,069,210	3,864,371	18,720,491	34,860,397	3,067,021
Danville	544,432,040	45,570,148	28,473,181	129,381,973	341,006,738	27,202,562
Emporia	55,639,311	5,953,777	3,697,690	17,207,202	28,780,642	2,687,747
Fairfax	877,261,652	36,378,035	23,310,165	121,462,395	696,111,057	46,791,373
Falls Church	556,841,449	16,422,891	10,612,688	56,941,683	472,864,187	30,296,581
Franklin	117,243,616	9,257,271	5,773,756	26,846,394	75,366,195	5,893,153
Fredericksburg	574,166,900	25,796,253	16,520,023	82,810,943	449,039,682	30,565,931
Galax	78,410,153	6,804,642	4,302,630	20,142,366	47,160,515	3,851,920
Hampton	1,601,401,133	130,724,798	83,859,181	413,702,374	973,114,781	79,413,219
Harrisonburg	424,880,522	33,551,061	21,409,395	103,073,969	266,846,097	21,214,071
Hopewell	231,459,541	22,729,213	14,509,058	70,532,372	123,688,898	11,199,983
Lexington	106,301,717	5,321,318	3,399,791	16,796,027	80,784,580	5,582,669
Lynchburg	1,035,387,309	64,535,729	41,178,731	200,201,210	729,471,639	53,237,593

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2006**

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	\$676,669,328	\$42,759,319	\$27,426,042	\$138,948,962	\$467,535,005	\$34,666,646
Manassas Park	202,287,670	14,721,960	9,472,555	47,216,189	130,876,967	10,187,652
Martinsville	199,261,499	15,370,726	9,686,868	44,764,850	129,439,055	10,055,212
Newport News	2,230,379,416	177,037,442	113,377,141	555,460,192	1,384,504,640	111,332,338
Norfolk	2,752,665,862	205,617,653	130,488,040	614,552,393	1,802,007,776	139,724,582
Norton	53,350,110	4,300,204	2,753,062	13,374,944	32,921,899	2,644,840
Petersburg	300,580,155	32,822,996	20,797,036	95,016,370	151,943,753	14,465,014
Poquoson	276,553,728	12,552,823	8,184,774	43,756,976	212,059,155	14,453,011
Portsmouth	1,046,001,760	97,690,897	62,156,623	297,138,659	589,015,581	51,140,274
Radford	214,740,819	10,873,111	6,986,093	34,617,699	162,263,915	11,227,320
Richmond	4,334,718,593	205,871,954	131,007,291	634,098,660	3,363,740,688	230,828,918
Roanoke	1,315,153,177	100,069,202	64,247,339	313,069,417	837,767,220	66,121,191
Salem	418,244,058	25,691,902	16,594,914	84,443,194	291,514,048	21,349,415
Staunton	373,234,910	23,851,932	15,437,212	77,714,228	256,231,538	19,045,078
Suffolk	1,314,875,921	80,171,047	51,425,381	257,888,059	925,391,434	67,327,263
Virginia Beach	8,285,702,116	440,108,834	283,663,408	1,434,910,493	6,127,019,380	431,950,179
Waynesboro	276,565,109	22,088,643	14,257,923	71,511,757	168,706,786	13,688,216
Williamsburg	296,223,439	15,146,865	9,540,756	47,257,018	224,278,800	15,559,417
Winchester	497,675,373	28,797,056	18,441,984	92,153,807	358,282,526	25,844,159
Total Cities	\$42,029,437,909	\$2,486,100,544	\$1,592,997,689	\$7,907,616,891	\$30,042,722,784	\$2,175,983,647
Total Counties	\$126,264,569,252	\$5,724,775,513	\$3,712,061,216	\$19,458,196,987	\$97,369,535,527	\$6,652,315,632
Unassigned*	\$5,672,482,897	\$274,461,342	\$165,564,935	\$769,173,292	\$4,463,283,328	\$303,961,972
Aggregate	\$173,966,490,058	\$8,485,337,399	\$5,470,623,840	\$28,134,987,170	\$131,875,541,639	\$9,132,261,251

Notes:

1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.
2. The Taxable Year 2006 report reflects TAX's ongoing efforts to refine its procedures for assigning returns to localities. This results in some shifts in the numbers of returns assigned to localities, compared to previous years' reports.

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

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

Type of Participants	2003		2004		2005		2006	
	Number of Payments	Amount						
State Agencies	96,154	\$10,638,576	100,476	\$11,338,060	94,262	\$11,128,712	116,758	\$17,040,137
Circuit Courts	5,500	705,389	4,961	684,048	4,653	636,943	4,347	709,356
District Courts	16,005	1,387,658	14,189	1,296,245	12,956	1,243,193	13,527	1,427,328
Juvenile and Domestic Courts	1,252	102,012	1,489	131,156	1,284	128,341	1,096	110,244
Combined Courts	1,982	166,009	1,998	183,168	1,320	121,028	1,642	165,808
Counties	59,213	5,567,030	45,449	4,006,445	54,537	6,022,239	69,908	9,599,649
Cities	53,122	4,740,625	60,367	5,596,524	39,217	3,996,728	52,502	6,695,926
Towns	3,127	147,021	1,998	108,720	949	53,875	1,468	102,185
Social Services	2,530	301,655	2,314	296,422	1,486	199,076	1,913	365,206
TOTAL	238,885	\$23,755,975	233,241	\$23,640,789	210,664	\$23,530,134	263,161	\$36,215,838

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
1997	\$13,974,064
1998	14,823,675
1999	14,444,378
2000	17,362,529
2001	22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469



Note:

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

Table 1.10
Voluntary Contributions by Taxable Year

Program/ Fund	2004		2005		2006	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,630	\$33,216	1,740	\$36,511	1,697	\$35,362
Virginia Republican Party*	1,025	20,141	951	18,787	929	17,839
Virginia Nongame Wildlife Program	5,795	142,694	5,757	142,237	5,685	143,799
Virginia Housing Program	1,814	45,002	1,901	45,729	1,889	45,264
Virginia Open Space Recreation and Conservation Fund	2,530	57,120	2,726	63,488	2,661	64,209
Virginia Family and Children's Trust Fund (FACT)	1,383	34,665	1,434	36,251	1,299	36,034
Virginia Elderly and Disabled Transportation Fund	2,833	64,379	3,067	71,018	3,107	74,548
United States Olympic Committee	1,209	22,369	1,310	25,069	1,138	22,164
Community Policing Fund	786	13,587	820	16,270	810	14,872
Virginia Arts Foundation	1,146	21,267	1,176	30,578	1,190	24,258
Chesapeake Bay Restoration	5,890	141,344	6,034	150,589	6,255	164,221
Historic Resources Fund	744	13,360	933	16,302	945	16,447
State Forests	1,831	34,252	2,036	37,533	2,100	40,959
Uninsured Medical Fund	1,118	24,879	1,108	26,618	1,138	30,456
Humanities & Public Policy/Center for Government Studies/Law & Economics Center †	641	11,426	33	564	8	380
Jamestown-Yorktown Fund	898	18,494	1,022	21,977	1,082	25,903
Children of America Finding Hope	1,031	22,684	964	23,804	974	23,456
Public School Foundations	1,319	35,276	1,443	41,736	1,451	45,310
Virginia Transplant Council^	335	5,928	334	5,711	24	394
Virginia 4-H^	400	6,587	442	8,042	23	460
Home Energy Assistance	926	18,509	1,297	30,108	1,303	30,477
National D-Day Memorial	745	14,078	759	14,828	715	14,930
Spay and Neuter Fund	1,648	36,247	1,752	37,191	1,736	38,329
Tuition Assistance Grant Fund	598	11,350	685	13,090	715	18,936
Virginia Commission for the Arts	551	9,703	690	11,592	739	12,893
Virginia Federation of Humane Societies	850	16,027	1,077	23,720	1,199	26,647
Virginia Office of Commonwealth Preparedness			228	3,100	236	2,828
Cancer Centers					1,101	29,671
Brown v. Board of Education Scholarship Program Fund					274	6,914
Total	39,676	\$874,585	41,719	\$952,443	42,423	\$1,007,960

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 2006 are from all returns processed in calendar year 2007. The majority of returns processed in 2007 are for TY 2006; 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.

† These organizations were removed from the TY 2005 return as a result of changes made by the General Assembly in Acts of Assembly, 2005, Chapters 860 and 889. Amounts reported for TY 2005 represent contributions made on returns filed for prior years processed in 2006, as explained in Note 2.

^ These organizations were removed from the TY 2006 return. Amounts reported for TY 2006 represent contributions made on returns filed for prior years processed in 2007.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
1998	\$450,779,925
1999	420,421,456
2000	565,909,181
2001	363,757,398
2002	290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584

Notes:

1. Revenue represents net tax collections by fiscal year.
2. Source: The Commonwealth Accounting and Reporting System.
3. FY 2006 and FY 2007 are adjusted from the amounts reported in CARS to reflect the reclassification of penalty and interest revenues.

Corporate Income Tax Collections

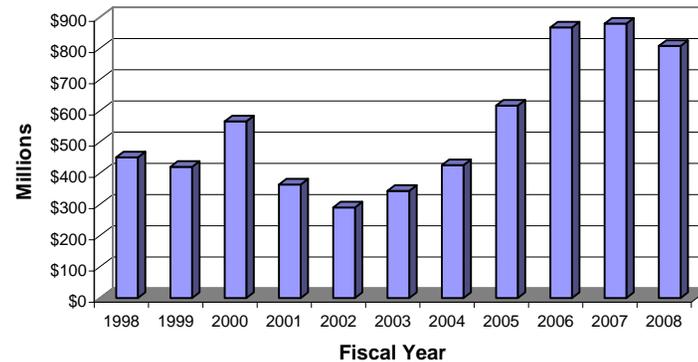


Table 2.2**Number of Corporate Returns, Taxable Income, and Tax Liability**

Based on corporate tax returns filed for Taxable Year 2006*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	Form 502[†]	Form 500					
\$0 or less	157,013	44,935	62.1%	\$0	0.0%	\$22,052,628	2.6%
\$1 to \$24,999	0	16,302	22.5%	102,331,565	0.7%	6,139,891	0.7%
\$25,000 to \$49,999	0	3,156	4.4%	114,511,991	0.8%	6,870,719	0.8%
\$50,000 to \$99,999	0	2,544	3.5%	179,390,515	1.3%	10,774,544	1.3%
\$100,000 to \$499,999	0	3,214	4.4%	710,956,199	5.2%	42,657,374	5.0%
\$500,000 to \$999,999	0	817	1.1%	582,392,506	4.2%	34,954,314	4.1%
\$1,000,000 to \$1,999,999	0	537	0.7%	755,666,351	5.5%	45,368,027	5.3%
\$2,000,000 to \$9,999,999	0	626	0.9%	2,632,925,524	19.1%	157,975,531	18.6%
\$10,000,000 and Over	0	204	0.3%	9,698,293,489	70.5%	582,987,336	68.7%
Total before adjustments	157,013	72,335	100.0%	\$14,776,468,141	107.4%	\$909,780,365	107.2%
Departmental adjustments	1,897	1,157	1.6%	-1,021,432,003	-7.4%	-61,285,920	-7.2%
Total Tax Assessment					100.0%	\$848,494,444	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 an Alternative 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 2006. 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
State and Local Retail Sales and Use Tax Net Revenue Collections

Fiscal Year	State Sales and Use Tax			Local			Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief		
1999	\$2,065,265,000	\$345,101,000	\$2,410,366,000	\$695,425,000	-		\$3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	-		3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	-		3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	-		3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,368,000	-		3,262,308,000
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	226,653,512		4,879,680,512

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 4.1 and 4.2.
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. The General Fund and Transportation Trust amounts are based on sales tax payments processed between July 1, 2007 and June 30, 2008. The Local Option amounts are based on sales tax payments less the state administrative fee distributed to localities between July 16, 2007 and June 16, 2008.

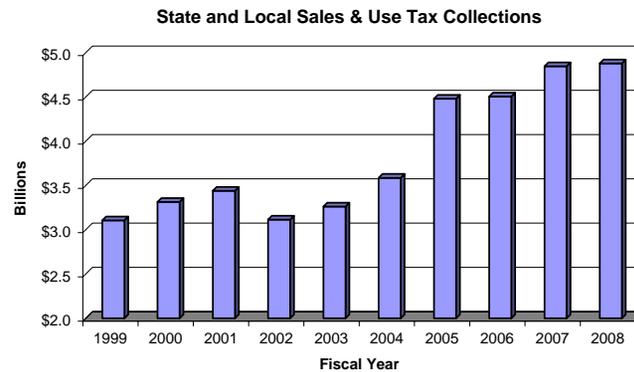


Table 3.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2006	2007
11 Agriculture	\$123,095,553	\$162,149,828
21-22 Mining and Utilities	405,248,750	703,278,026
23 Construction	1,143,918,531	1,361,502,614
31-33 Manufacturing	4,379,084,047	4,050,355,326
42 Wholesale Trade	6,490,567,589	6,227,208,376
44-45 Retail Trade	51,857,573,613	56,256,338,539
442 Furniture and Home Furnishings Stores	2,466,868,782	2,594,468,298
444 Building Material and Garden Equipment and Supplies Dealers	7,555,946,352	6,806,100,611
445 Food and Beverage Stores	10,637,948,267	12,874,259,601
448 Clothing and Clothing Accessories Stores	4,903,192,047	5,164,381,679
452 General Merchandise Stores	13,029,973,372	14,776,065,451
48-49 Transportation and Warehousing	149,577,650	166,788,785
51 Information	290,222,545	219,478,520
52 Finance and Insurance	59,861,050	47,951,796
53 Real Estate, Rental, and Leasing	1,832,433,399	1,910,760,683
54 Professional, Scientific, and Technical Services	798,457,677	1,112,850,377
55 Management of Companies and Enterprises	71,655,445	189,938,190
56 Administrative, Support, Waste Management, and Remediation Services	334,048,074	398,343,875
61 Educational Services	72,340,775	60,624,593
62 Health Care and Social Assistance	205,795,619	220,623,538
71 Arts, Entertainment, and Recreation	472,715,240	524,481,653
72 Accommodation And Food Services	12,071,704,106	12,902,981,471
722 Food Services and Drinking Places	9,071,895,732	9,823,782,202
81 Other Services	1,499,871,108	1,707,057,051
92 Public Administration	19,167,355	22,522,443
Not Categorized	7,201,287,157	3,798,013,263
Total	\$89,478,625,283	\$92,043,248,947

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 based on the primary business activity of the taxpayer.

Table 3.3**Sales Tax Distribution by Locality - Fiscal Year 2008**

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,505,659	\$3,447,238	\$7,952,896	Gloucester	\$5,403,306	\$3,967,607	\$9,370,912
Albemarle	10,667,922	13,272,823	23,940,745	Goochland	1,883,804	2,359,645	4,243,450
Alleghany	2,163,971	681,514	2,845,484	Grayson	1,946,528	493,150	2,439,678
Amelia	1,444,041	708,654	2,152,694	Greene	2,246,905	996,881	3,243,787
Amherst	3,850,544	2,585,204	6,435,748	Greensville	1,284,444	388,731	1,673,174
Appomattox	1,816,202	874,054	2,690,256	Halifax	5,114,079	3,265,184	8,379,263
Arlington	15,232,820	35,346,641	50,579,461	Hanover	15,418,203	18,561,215	33,979,418
Augusta	9,782,123	4,897,311	14,679,434	Henrico	40,788,581	57,737,306	98,525,887
Bath	655,115	1,043,303	1,698,418	Henry	7,382,590	4,137,161	11,519,750
Bedford	8,126,912	3,884,697	12,011,609	Highland	256,471	100,731	357,201
Bland	701,113	296,587	997,700	Isle of Wight	4,923,120	2,406,072	7,329,193
Botetourt	4,337,698	2,214,968	6,552,666	James City	7,770,083	8,941,881	16,711,964
Brunswick	2,057,340	752,285	2,809,625	King and Queen	784,047	186,267	970,315
Buchanan	2,718,031	1,572,377	4,290,408	King George	2,665,761	1,226,920	3,892,681
Buckingham	1,979,981	557,180	2,537,161	King William	2,175,818	821,454	2,997,272
Campbell	7,517,794	4,289,960	11,807,754	Lancaster	1,194,540	1,853,960	3,048,499
Caroline	4,080,531	1,409,728	5,490,259	Lee	3,266,515	1,318,907	4,585,423
Carroll	3,457,474	1,593,824	5,051,299	Loudoun	41,513,389	53,102,951	94,616,340
Charles City	711,567	440,139	1,151,706	Louisa	3,942,538	1,667,238	5,609,776
Charlotte	1,663,574	578,507	2,242,081	Lunenburg	1,566,701	402,650	1,969,351
Chesterfield	45,027,315	40,772,902	85,800,216	Madison	1,673,331	903,756	2,577,088
Clarke	1,795,294	973,194	2,768,488	Mathews	983,370	456,828	1,440,197
Craig	663,478	153,575	817,053	Mecklenburg	3,564,802	3,648,264	7,213,066
Culpeper	5,477,180	6,257,140	11,734,320	Middlesex	1,114,393	932,627	2,047,019
Cumberland	1,269,808	371,512	1,641,320	Montgomery	9,055,224	10,286,596	19,341,820
Dickenson	1,795,991	724,489	2,520,480	Nelson	1,917,954	971,188	2,889,142
Dinwiddie	3,432,385	1,376,458	4,808,843	New Kent	2,331,234	1,075,812	3,407,046
Essex	1,369,469	2,031,144	3,400,613	Northampton	1,610,607	1,420,439	3,031,047
Fairfax	140,014,822	164,626,438	304,641,260	Northumberland	1,285,838	747,107	2,032,945
Fauquier	10,129,891	7,761,334	17,891,226	Nottoway	1,982,769	1,283,182	3,265,951
Floyd	1,778,568	667,537	2,446,105	Orange	3,851,937	2,347,318	6,199,255
Fluvanna	2,735,454	1,033,166	3,768,620	Page	2,785,633	1,684,702	4,470,335
Franklin	6,507,244	4,347,910	10,855,154	Patrick	2,166,061	978,434	3,144,495
Frederick	9,704,763	9,689,262	19,394,025	Pittsylvania	7,798,657	2,247,623	10,046,280
Giles	2,156,304	1,403,218	3,559,522	Powhatan	3,467,928	1,739,586	5,207,515

Table 3.3, continued
Sales Tax Distribution by Locality - Fiscal Year 2008

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,670,639	\$3,189,504	\$5,860,144
Prince George	5,031,841	1,391,202	6,423,043
Prince William	56,697,424	46,864,279	103,561,703
Pulaski	4,132,104	3,594,810	7,726,914
Rappahannock	995,217	462,587	1,457,804
Richmond	931,100	1,463,928	2,395,027
Roanoke	12,940,614	9,583,180	22,523,794
Rockbridge	2,443,440	2,592,355	5,035,795
Rockingham	10,422,602	5,309,805	15,732,407
Russell	3,518,107	1,871,392	5,389,499
Scott	2,975,895	1,412,611	4,388,506
Shenandoah	4,953,088	3,998,573	8,951,661
Smyth	3,746,701	2,157,062	5,903,763
Southampton	2,858,114	544,125	3,402,239
Spotsylvania	19,778,203	15,590,326	35,368,530
Stafford	22,021,624	9,607,885	31,629,509
Surry	920,646	324,759	1,245,405
Sussex	1,176,419	732,459	1,908,879
Tazewell	5,868,856	5,901,420	11,770,276
Warren	4,695,224	3,296,310	7,991,534
Washington	5,974,092	6,661,969	12,636,061
Westmoreland	1,899,137	943,645	2,842,782
Wise	5,422,123	3,504,386	8,926,508
Wythe	3,532,046	4,003,299	7,535,345
York	9,867,845	9,503,582	19,371,427
Total Counties	\$713,918,642	\$661,801,094	\$1,375,719,737

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$9,667,129	\$24,954,140	\$34,621,270
Bedford	628,632	1,001,930	1,630,562
Bristol	2,030,857	4,100,739	6,131,596
Buena Vista	847,468	394,149	1,241,617
Charlottesville	4,436,662	10,285,635	14,722,297

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$36,660,659	\$35,193,689	\$71,854,348
Colonial Heights	2,371,656	7,265,092	9,636,748
Covington	527,577	1,204,870	1,732,446
Danville	6,097,449	8,037,192	14,134,641
Emporia	816,803	1,356,424	2,173,227
Fairfax	2,428,107	13,367,892	15,795,999
Falls Church	1,606,426	3,975,102	5,581,528
Franklin	1,048,184	1,585,008	2,633,193
Fredericksburg	2,165,364	10,701,646	12,867,010
Galax	906,707	2,076,467	2,983,175
Hampton	20,592,916	13,823,164	34,416,080
Harrisonburg	3,270,697	11,787,287	15,057,984
Hopewell	2,990,531	1,904,133	4,894,663
Lexington	462,065	789,238	1,251,303
Lynchburg	8,015,403	14,202,073	22,217,476
Manassas	6,040,998	7,187,668	13,228,665
Manassas Park	1,763,235	1,816,758	3,579,993
Martinsville	2,341,688	2,071,747	4,413,435
Newport News	29,225,799	23,174,379	52,400,179
Norfolk	29,062,718	31,932,707	60,995,424
Norton	587,513	1,886,907	2,474,419
Petersburg	3,729,974	3,941,418	7,671,393
Poquoson	1,971,618	496,664	2,468,282
Portsmouth	11,127,896	6,741,114	17,869,011
Radford	1,067,698	540,074	1,607,772
Richmond	24,148,657	30,791,790	54,940,448
Roanoke	10,989,207	21,465,576	32,454,783
Salem	2,939,655	5,865,735	8,805,389
Staunton	3,234,457	3,930,672	7,165,129
Suffolk	12,865,345	7,580,750	20,446,096
Virginia Beach	65,777,737	54,060,954	119,838,691
Waynesboro	2,799,572	4,526,806	7,326,377
Williamsburg	646,055	4,705,935	5,351,990
Winchester	3,096,464	9,839,800	12,936,264

Total Cities	\$320,987,579	\$390,563,324	\$711,550,902
Total Counties	\$713,918,642	\$661,801,094	\$1,375,719,737
Aggregate	\$1,034,906,221	\$1,052,364,418	\$2,087,270,639

Table 3.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Arlington County	\$2,288,437	\$2,811,893	\$3,216,757	\$3,771,350	\$3,738,090
Fairfax County	12,370,498	15,836,721	20,379,418	22,277,757	\$24,853,138
Loudoun County	4,055,021	5,421,411	8,489,311	8,303,207	\$9,266,846
Alexandria City	1,596,620	1,991,081	2,178,817	2,498,120	\$2,793,990
Fairfax City	817,447	879,648	1,513,850	1,430,842	\$1,307,130
Falls Church City	335,191	350,627	458,111	403,624	\$433,480
Northern Virginia Transportation Commission	\$21,463,214	\$27,291,380	\$36,236,263	\$38,684,902	\$42,392,674
Prince William County	\$6,411,569	\$8,449,785	\$10,676,991	\$11,926,870	\$13,293,562
Stafford County	2,191,586	3,067,810	3,739,651	3,957,734	\$4,502,861
Fredericksburg City	1,138,650	1,293,971	1,430,822	1,586,685	\$1,610,258
Manassas City	727,528	1,111,921	1,266,246	1,646,455	\$1,712,072
Manassas Park City	621,571	735,457	850,337	860,730	\$949,672
Potomac and Rappahannock Transportation Commission	\$11,090,904	\$14,658,943	\$17,964,047	\$19,978,476	\$22,068,425
Aggregate	\$32,554,118	\$41,950,323	\$54,200,310	\$58,663,377	\$64,461,099

Motor Fuel Sales Tax Revenue

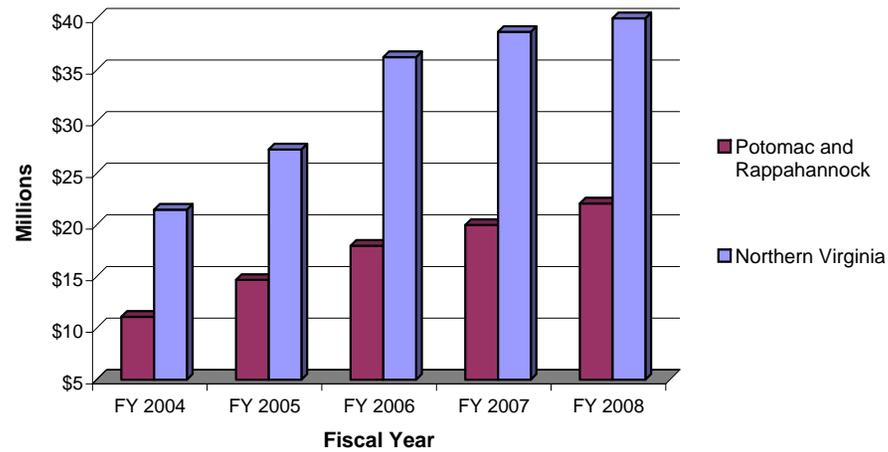


Table 4.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
1998	\$122,325,000	\$4,491,000	\$15,728,000	\$122,304,000	\$3,704,000	\$5,940,000
1999	152,447,000	5,425,000	15,376,000	154,079,000	5,122,000	6,193,000
2000	141,332,000	4,957,000	15,208,000	150,121,000	5,409,000	6,347,000
2001	162,621,000	5,089,000	15,074,000	126,839,000	5,847,000	5,633,000
2002	208,890,000	5,015,000	15,023,000	133,661,000	5,348,000	5,418,000
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

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 September 1, 2004, a ten dollar fee is imposed on deeds and certificates of satisfaction. Effective May 4, 2005, a ten dollar fee is imposed on deeds of trust. Additionally, a one dollar real estate transfer fee is charged. The real estate transfer fee is \$1.75 for deeds of partition.

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.

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 4.2
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
1998	\$2,444,000	\$172,000	\$277,000	\$331,000	-	-	\$3,549,000
1999	2,541,000	144,000	312,000	305,000	-	-	4,958,000
2000	2,640,000	160,000	317,000	279,000	-	-	4,083,000
2001	2,645,000	148,000	300,000	324,000	-	-	3,401,000
2002	2,561,000	149,000	317,000	346,000	-	-	6,832,000
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

Notes:

1. Effective July 1, 2003, the tire recycling fee is imposed at a rate of \$1 per tire. Prior to July 1, 2003, the fee was imposed at a rate of 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 is imposed at the rate of 15 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.
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.
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 4.2, 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
1998	\$210,000	\$112,000	\$308,000	\$1,921,000	\$183,000	\$808,000	\$27,000	-
1999	199,000	114,000	201,000	1,805,000	125,000	820,000	27,000	-
2000	176,000	100,000	162,000	1,906,000	110,000	770,000	25,000	-
2001	275,000	140,000	131,000	1,711,000	138,000	743,000	23,000	-
2002	275,000	152,000	135,000	1,619,000	102,000	743,000	20,000	-
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

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 4.3
Bank Franchise Tax Assessment Statement - Fiscal Year 2008

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$48,929,438,021	\$248,397,553,960	\$297,326,991,981
Addition for Reserve for loan losses	1,301,361,928	4,227,127,693	5,528,489,621
Other additions	550,017	974,063,957	974,613,974
a. U.S. obligations	724,571,954	4,569,655,877	5,294,227,831
b. Retained earnings and surplus of subsidiaries included in gross capital	8,418,403,671	76,318,701,746	84,737,105,417
c. Goodwill	18,320,109,187	74,577,228,090	92,897,337,277
d. Other deductions (total)	12,823,542	11,338,946,488	11,351,770,030
Capital before Virginia Modifications	22,755,441,612	86,794,213,409	109,549,655,021
Capital attributable to Virginia	4,575,470,260	5,560,236,003	10,135,706,263
Deductions of assessed value of real estate otherwise taxed in this state	999,508,884	1,343,119,487	2,342,628,371
Deductions of book value of tangible personal property otherwise taxed in this state	5,797,936	714,559,745	720,357,681
Net taxable capital	\$3,570,163,440	\$3,502,556,771	\$7,072,720,211
Total Tax Assessment	\$35,422,676	\$35,085,765	\$70,508,441
Local Tax Credit (local Tax Assessment)	28,338,141	28,068,612	56,406,753
State Tax Credits:			
Neighborhood Assistance Act Credit	4,805	189,811	194,616
Enterprise Zone Credit	0	7,672	7,672
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	43,448	86,361	129,809
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$7,036,282	\$6,733,309	\$13,769,591

Table 4.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2004	\$10,324,000
2005	10,217,000
2006	12,699,000
2007	12,645,000
2008	13,770,000

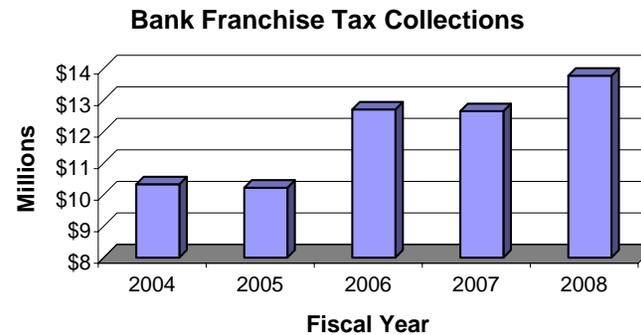


Table 4.5
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Accomack	\$799,275	\$1,554,317	\$1,768,363	\$1,351,909	\$1,124,784
Albemarle	4,334,315	6,902,315	8,940,076	7,830,518	5,819,649
Alleghany	154,026	257,112	320,913	299,703	285,012
Amelia	270,853	501,122	606,990	584,041	428,113
Amherst	438,541	717,846	828,675	828,134	721,763
Appomattox	194,428	312,985	394,754	402,542	366,556
Arlington *	13,496,924	26,699,346	24,604,036	31,277,779	23,089,630
Augusta	1,669,229	2,525,341	3,189,953	2,883,179	2,388,167
Bath	168,544	298,696	294,870	362,908	165,905
Bedford	1,960,204	3,301,061	3,947,493	3,942,232	3,321,243
Bland	49,803	94,230	122,380	115,804	103,677
Botetourt	930,387	1,202,955	1,693,071	1,506,352	1,309,293
Brunswick	162,789	267,861	357,680	408,202	345,670
Buchanan	278,354	226,291	185,450	168,827	209,854
Buckingham	157,247	305,056	447,811	384,412	418,045
Campbell	783,829	1,221,861	1,637,099	1,415,345	1,316,077
Caroline	854,542	2,034,471	3,119,778	2,032,833	1,673,444
Carroll	331,048	501,676	701,804	656,718	621,845
Charles City	105,136	191,092	248,086	213,619	211,934
Charlotte	121,622	207,253	222,797	185,018	189,902
Chesterfield	11,106,651	17,353,528	23,202,304	21,256,342	16,976,095
Clarke	663,072	1,170,067	1,509,797	946,492	689,423
Craig	63,722	99,982	134,937	174,215	141,359
Culpeper	1,896,603	4,348,671	5,147,500	3,477,584	2,382,266
Cumberland	123,484	204,822	273,947	292,681	235,503
Dickenson	164,938	106,406	181,471	108,778	530,490
Dinwiddie	464,095	649,535	904,869	914,347	786,805
Essex	203,445	452,846	651,954	604,681	404,022
Fairfax	81,212,627	132,988,677	142,505,726	115,815,415	81,293,932
Fauquier	4,176,782	7,456,378	8,069,329	5,750,156	4,271,070

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Floyd	\$199,611	\$315,243	\$384,034	\$355,027	\$380,921
Fluvanna	1,038,705	1,479,063	1,692,190	1,510,469	1,264,563
Franklin	1,681,894	3,155,653	3,393,431	2,868,457	2,202,756
Frederick	3,221,459	6,738,551	7,678,188	6,088,949	4,485,638
Giles	230,594	353,165	355,331	285,624	364,295
Gloucester	899,929	1,493,344	2,158,762	1,969,575	1,757,986
Goochland	1,149,640	1,704,858	2,454,042	2,202,828	1,771,544
Grayson	233,024	348,974	384,693	495,798	408,832
Greene	539,924	810,747	1,456,517	1,057,904	1,006,097
Greensville	122,190	107,512	155,052	163,311	167,482
Halifax	438,340	528,958	637,348	732,494	652,811
Hanover	3,579,800	5,329,972	6,470,274	6,616,280	5,431,855
Henrico	11,107,091	17,262,977	21,480,883	19,788,875	16,332,235
Henry	559,460	724,062	832,808	826,325	759,978
Highland	44,279	109,907	114,962	95,255	103,106
Isle of Wight	1,236,683	2,118,265	2,847,871	2,595,600	1,675,852
James City	3,502,283	5,696,451	7,268,811	6,964,479	5,475,598
King and Queen	145,651	260,547	229,232	236,656	242,452
King George	865,595	1,877,417	2,304,243	2,069,411	1,348,193
King William	318,317	826,499	895,308	1,027,394	794,884
Lancaster	493,437	924,312	1,061,476	939,089	699,424
Lee	127,196	175,705	253,762	264,980	244,320
Loudoun	30,073,663	53,487,503	61,454,207	43,950,226	31,102,252
Louisa	1,221,951	2,180,551	2,747,679	2,432,092	1,906,375
Lunenburg	162,640	216,906	226,420	240,720	199,357
Madison	312,458	594,066	773,930	517,649	538,355
Mathews	252,805	430,785	610,785	575,200	546,604
Mecklenburg	603,394	911,023	1,207,061	1,101,982	1,057,120
Middlesex	375,410	656,436	741,783	771,992	637,388
Montgomery	1,785,500	2,715,497	3,335,334	3,156,637	3,053,613

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Nelson	\$629,208	\$1,158,597	\$1,312,570	\$976,382	\$808,815
New Kent	587,648	976,034	1,532,179	1,281,412	1,077,136
Northampton	641,349	1,404,884	991,294	713,640	673,148
Northumberland	549,254	938,190	1,064,548	972,733	802,049
Nottoway	144,344	200,980	250,351	306,791	275,189
Orange	1,116,060	2,335,759	3,104,131	2,409,601	1,816,583
Page	356,580	716,227	877,152	740,519	601,574
Patrick	203,675	310,813	346,448	305,011	358,514
Pittsylvania	653,578	1,071,415	1,199,596	1,147,825	1,056,526
Powhatan	924,609	1,510,906	2,160,699	1,878,382	1,472,613
Prince Edward	266,825	467,292	567,512	837,349	508,849
Prince George	568,044	970,913	1,485,768	1,383,376	1,540,280
Prince William	27,862,112	54,689,368	62,436,913	41,696,102	31,100,665
Pulaski	550,886	778,657	835,599	965,032	858,592
Rappahannock	347,520	617,042	687,990	608,010	374,184
Richmond	111,705	187,578	269,946	243,329	189,973
Roanoke	2,534,291	3,477,445	4,263,503	3,942,114	3,609,713
Rockbridge	441,123	833,165	1,005,705	936,146	819,169
Rockingham	1,849,612	2,942,484	3,663,441	3,347,482	3,043,109
Russell	247,260	274,993	499,617	369,025	437,166
Scott	168,716	225,207	341,569	257,137	288,834
Shenandoah	1,069,102	2,340,319	2,722,037	2,139,563	1,641,444
Smyth	269,871	372,593	449,376	563,161	490,556
Southampton	253,789	452,554	582,821	637,903	502,076
Spotsylvania	6,620,181	12,378,924	14,891,592	10,762,090	7,394,000
Stafford	7,402,597	13,592,240	17,004,611	10,610,007	8,366,743
Surry	120,939	220,415	240,047	287,664	275,719
Sussex	155,143	137,662	256,224	352,897	234,469
Tazewell	487,972	588,395	703,586	763,743	798,213
Warren	1,467,454	2,903,795	3,155,373	2,518,488	1,686,968

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Washington	\$888,371	\$1,296,493	\$1,458,387	\$1,813,892	\$1,504,824
Westmoreland	542,757	1,031,748	1,534,172	1,058,454	876,719
Wise	320,891	423,588	484,941	421,669	555,781
Wythe	386,811	663,390	805,359	1,042,046	679,874
York	2,455,828	3,692,360	4,771,475	4,549,101	4,678,058
Total Counties	\$257,055,541	\$443,871,169	\$509,776,853	\$420,930,111	\$319,831,531

City	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Alexandria	\$10,346,972	\$19,359,734	\$21,048,358	\$17,455,808	\$13,253,129
Bedford	91,071	151,655	153,551	175,401	140,951
Bristol	369,670	461,128	462,321	584,976	554,112
Buena Vista	88,225	107,835	184,987	174,817	148,067
Charlottesville	1,205,326	1,765,267	2,905,217	2,262,640	2,286,665
Chesapeake	8,626,871	14,644,819	18,214,067	15,230,695	11,695,969
Colonial Heights	517,070	543,898	700,913	635,702	568,781
Covington	46,411	86,903	112,138	84,436	63,733
Danville	496,756	1,250,392	858,835	1,173,329	779,548
Emporia	46,368	97,084	130,919	130,254	105,130
Fairfax	458,839	997,974	1,891,840	1,038,907	714,782
Falls Church *	512,923	593,775	615,267	822,660	1,807,141
Franklin	109,686	198,164	301,364	271,531	308,167
Fredericksburg	750,084	1,871,143	2,693,181	2,205,468	1,909,929
Galax	76,564	114,067	165,395	134,762	122,229
Hampton	2,498,683	4,674,776	6,618,081	6,161,991	5,093,035
Harrisonburg	907,093	1,457,742	2,037,162	1,635,274	1,669,351
Hopewell	251,781	448,675	577,813	765,224	633,026
Lexington	125,367	173,733	199,126	220,344	152,937
Lynchburg	1,399,790	1,860,154	2,392,771	2,636,468	2,247,924

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

City	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008
Manassas	\$2,076,548	\$3,824,341	\$4,192,578	\$2,883,099	\$2,352,443
Manassas Park	701,541	1,643,481	1,947,504	1,380,311	983,771
Martinsville	141,032	238,285	257,964	269,554	252,134
Newport News	3,495,906	6,366,847	8,947,909	7,460,037	7,184,813
Norfolk	4,954,547	9,077,652	12,006,860	10,931,120	9,314,389
Norton	51,640	21,757	48,521	100,565	49,014
Petersburg	418,095	658,622	891,373	1,065,952	963,460
Poquoson	369,690	585,547	802,596	729,646	601,091
Portsmouth	1,919,699	3,559,193	4,573,647	4,689,379	3,757,331
Radford	219,871	232,566	358,091	282,638	286,467
Richmond	5,007,091	8,785,389	12,471,856	11,824,029	10,493,852
Roanoke	1,971,707	2,823,527	3,369,185	3,721,435	3,111,354
Salem	539,463	743,876	995,586	922,594	839,603
Staunton	523,082	789,958	1,121,605	1,072,931	922,015
Suffolk	2,987,483	5,556,783	7,428,444	6,299,599	5,236,398
Virginia Beach	18,194,262	29,469,786	34,254,855	29,531,840	24,673,542
Waynesboro	493,692	814,971	1,124,818	878,531	757,097
Williamsburg	486,659	702,772	1,095,168	916,580	885,151
Winchester	831,109	1,626,549	2,013,776	1,422,677	1,341,678
Total Cities	\$74,308,666	\$128,380,820	\$160,165,640	\$140,183,201	\$118,260,210
Total Counties	\$257,055,541	\$443,871,169	\$509,776,853	\$420,930,111	\$319,831,531
Aggregate	\$331,364,208	\$572,251,989	\$669,942,493	\$561,113,312	\$438,091,741

Notes:

1. The state recordation tax rate is 25 cents on every \$100 or fraction thereof of the consideration or the actual value of the property conveyed, whichever is greater. Localities may impose an additional tax equal to one-third of the state tax. The state tax on deeds (grantor's tax) is 50 cents per \$500. Revenues from the grantor's tax are shared between the state and the locality.

* The Arlington County Circuit Court handles recordation tax revenue collections for both Arlington County and Falls Church City. The Circuit Court credited money to Arlington's account that should have gone to Falls Church's account in 2007. Therefore, Arlington's collection total was overstated and Falls Church's total was understated in Fiscal Year 2007. This was rectified in October 2007, consequently understating Arlington's collections and overstating Falls Church's collections in Fiscal Year 2008.

Table 4.6
Communications Sales Tax Distributions, Fiscal Year 2008

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	\$1,080,402	Halifax	1,321,102	Scott	881,488	Manassas	\$3,281,967
Albermarle	5,265,496	Hanover	\$5,660,597	Shenandoah	\$1,356,207	Manassas Park	831,485
Alleghany	470,857	Henrico	14,949,586	Smyth	669,191	Martinsville	1,033,490
Amelia	288,690	Henry	2,639,953	Southampton	633,502	Newport News	13,244,597
Amherst	1,439,101	Highland	85,802	Spotsylvania	5,358,108	Norfolk	24,895,484
Appomattox	640,527	Isle of Wight	1,514,824	Stafford	6,587,957	Norton	240,012
Arlington	8,544,499	James City	1,938,152	Surry	58,420	Petersburg	2,090,680
Augusta	2,842,044	King and Queen	199,654	Sussex	199,284	Poquoson	468,848
Bath *	0	King George	439,932	Tazewell	457,767	Portsmouth	9,438,740
Bedford	2,177,351	King William	407,521	Warren	1,012,630	Radford	848,350
Bland	118,811	Lancaster	92,076	Washington	1,837,683	Richmond	23,321,276
Botetourt	813,417	Lee	478,618	Westmoreland	723,555	Roanoke	7,905,240
Brunswick	476,034	Loudoun	13,223,628	Wise	1,141,600	Salem	1,215,001
Buchanan	960,094	Louisa	395,224	Wythe	867,045	Staunton	1,589,683
Buckingham	481,444	Lunenburg	234,626	York	1,495,185	Suffolk	3,982,476
Campbell	1,583,062	Madison	660,380	Total Counties	\$267,646,383	Virginia Beach	29,695,509
Caroline	892,061	Mathews	509,960			Waynesboro	1,475,308
Carroll	1,149,979	Mecklenburg	655,835			Williamsburg	817,236
Charles City	175,840	Middlesex	499,160			Winchester	2,429,437
Charlotte	146,060	Montgomery	1,157,806			Total Cities	\$188,477,231
Chesterfield	16,553,366	Nelson	538,662	City	Distribution		
Clarke	488,235	New Kent	677,806	Alexandria	\$12,287,937		
Craig	131,236	Northampton	552,878	Bedford	160,261		
Culpeper	2,313,252	Northumberland	434,769	Bristol	689,286		
Cumberland	435,073	Nottoway	394,906	Buena Vista	358,367		
Dickenson	560,995	Orange	1,627,732	Charlottesville	3,640,685		
Dinwiddie	1,048,257	Page	556,445	Chesapeake	13,521,998		
Essex	400,349	Patrick	555,594	Colonial Heights	791,184		
Fairfax	89,886,552	Pittsylvania	2,581,671	Covington	353,043		
Fauquier	3,291,494	Powhatan	979,074	Danville	3,660,434		
Floyd	705,269	Prince Edward	353,969	Emporia	303,414		
Fluvanna	952,604	Prince George	1,448,943	Fairfax	2,584,150		
Franklin	2,524,015	Prince William	22,025,237	Falls Church	977,559		
Frederick	1,535,200	Pulaski	936,565	Franklin	631,564		
Giles	287,679	Rappahannock	394,364	Fredericksburg	2,023,635		
Gloucester	1,737,609	Richmond	349,614	Galax	265,612		
Goochland	972,244	Roanoke	4,479,931	Hampton	10,401,903		
Grayson	432,784	Rockbridge	1,060,325	Harrisonburg	1,839,692		
Greene	560,154	Rockingham	1,811,314	Hopewell	958,897		
Greensville	201,502	Russell	978,893	Lexington	365,520		
				Lynchburg	3,857,272		

Table 4.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2008

<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>
Abingdon	\$137,724	Crewe	\$48,213	La Crosse	\$13,897	Rural Retreat	\$45,368
Accomac	6,113	Culpeper	142,676	Lawrenceville	58,867	Saint Charles	1,591
Alberta	13,859	Damascus	28,260	Lebanon	92,076	Saint Paul	27,410
Altavista	46,209	Dayton	28,987	Leesburg	2,459,758	Saltville	54,734
Amherst	116,289	Dillwyn	4,431	Louisa	8,748	Scottsville	20,115
Appalachia	45,012	Drakes Branch	1,610	Lovettsville	15,180	Shenandoah	31,670
Appomattox	7,186	Dublin	105,522	Luray	87,839	Smithfield	269,136
Ashland	310,448	Dumfries	212,782	Marion	148,140	South Boston	889,112
Berryville	106,177	Edinburg	11,143	McKenney	10,359	South Hill	201,720
Big Stone Gap	217,413	Elkton	59,926	Melfa	4,664	Stanardsville	4,496
Blacksburg	1,404,444	Farmville	594,209	Middleburg	51,528	Stanley	18,899
Blackstone	20,262	Fincastle	3,445	Middletown	16,301	Stephens City	31,062
Bluefield	52,493	Floyd	527	Mineral	2,120	Strasburg	94,721
Boones Mill	3,804	Fries	14,524	Monterey	7,832	Stuart	3,605
Bowling Green	46,366	Front Royal	195,920	Montross	15,849	Tappahannock	72,056
Boyce	2,985	Gate City	44,931	Mount Jackson	25,491	Tazewell	33,270
Boydton	17,056	Glade Spring	33,029	Narrows	50,531	Timberville	37,242
Boykins	4,142	Glasgow	23,800	New Castle	2,716	Troutville	2,617
Bridgewater	103,717	Gordonsville	34,629	New Market	58,358	Urbanna	4,769
Broadway	54,231	Goshen	8,602	Newsoms	1,463	Victoria	58,301
Brodnax	11,798	Gretna	29,880	Occoquan	52,711	Vienna	1,213,851
Brookneal	21,102	Grottoes	39,350	Onancock	111,620	Vinton	386,437
Buchanan	3,258	Grundy	22,518	Onley	4,764	Wachapreague	2,883
Burkeville	2,019	Halifax	116,280	Orange	200,870	Wakefield	20,181
Cape Charles	53,599	Hamilton	18,718	Painter	2,774	Warrenton	612,471
Cedar Bluff	42,941	Haymarket	143,011	Parksley	24,460	Warsaw	53,552
Charlotte Court House	2,850	Haysi	16,852	Pearisburg	28,046	Washington	4,444
Chase City	60,097	Herndon	1,959,074	Pembroke	8,868	Waverly	36,320
Chatham	84,576	Hillsville	20,922	Pennington Gap	53,533	Weber City	25,838
Chilhowie	48,512	Honaker	17,645	Phenix	1,577	West Point	98,331
Chincoteague	193,442	Hurt	27,030	Pocahontas	21,361	White Stone	4,197
Christiansburg	1,008,479	Independence	39,047	Pound	37,318	Windsor	75,894
Clarksville	39,949	Iron Gate	18,286	Pulaski	516,068	Wise	122,511
Cleveland	1,909	Irvington	3,271	Purcellville	183,107	Woodstock	106,899
Clifton	3,664	Ivor	2,114	Quantico	32,236	Wytheville	485,400
Clifton Forge	106,838	Jarratt	5,263	Remington	21,492	Total Towns	\$18,851,212
Clintwood	82,999	Jonesville	22,812	Rich Creek	8,906	Total Counties	\$267,646,383
Coeburn	52,478	Kenbridge	35,765	Ridgeway	21,953	Total Cities	\$188,477,231
Colonial Beach	230,892	Keysville	2,693	Rocky Mount	222,424	Aggregate	\$474,974,826
Courtland	6,763	Kilmarnock	86,628	Round Hill	15,883		

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 2008 were based on collections for May 2007 through April 2008.

* In accordance with Acts of Assembly 2008, Chapters 25 and 148, Bath County began receiving distributions from the Communications Sales Tax on July 1, 2008. Prior to this date, Bath County received no revenue from this tax.

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

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2003	\$551,789,426,873	\$59,935,871,109	\$8,881,417,919	\$752,463,943	\$27,101,230,213	\$648,460,410,056
2004	617,559,007,920	61,349,533,127	9,101,240,949	917,965,365	27,379,304,201	716,307,051,562
2005	727,049,755,759	66,156,293,731	9,480,719,280	1,027,620,661	29,539,242,718	833,253,632,149
2006	900,079,538,628	69,815,543,837	10,508,688,952	1,069,848,171	28,843,374,447	1,010,316,994,035
2007	982,816,278,651	70,911,848,399	11,047,359,201	1,134,751,294	29,126,367,531	1,095,036,605,076
Levies Assessed						
2003	\$5,668,008,540	\$2,018,594,226	\$190,034,096	\$10,524,219	\$269,321,451	\$8,156,482,532
2004	6,242,323,030	2,055,085,826	190,227,027	11,471,158	272,797,036	8,771,904,077
2005	6,880,547,524	2,229,614,814	196,683,374	11,274,489	268,340,656	9,586,460,858
2006	7,643,858,584	2,386,681,834	205,489,589	12,009,054	228,972,766	10,477,011,826
2007	8,135,438,953	2,452,227,738	209,635,448	12,487,510	223,563,319	11,033,352,968
Average Tax Rates per \$100 of Assessed Value						
2003	\$1.03	\$3.37	\$2.14	\$1.40	\$0.99	\$1.26
2004	1.01	3.35	2.09	1.25	1.00	1.22
2005	0.95	3.37	2.07	1.10	0.91	1.15
2006	0.85	3.42	1.96	1.12	0.79	1.04
2007	0.83	3.46	1.90	1.10	0.77	1.01

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 5.2**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2007**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$816,151,800	\$725,405,700	\$1,326,110,500	\$2,142,262,300	\$2,051,516,200	\$14,094,166	2007
Albemarle	8,638,853,900	6,024,610,700	9,400,024,100	18,038,878,000	15,424,634,800	104,887,517	2007
Alleghany	302,255,200	215,692,500	756,167,400	1,058,422,600	971,859,900	6,414,275	2007
Amelia	486,974,700	410,868,900	611,298,200	1,098,272,900	1,022,167,100	4,395,319	2007
Amherst	522,267,300	400,381,900	1,130,764,500	1,653,031,800	1,531,146,400	9,952,452	2007
Appomattox	227,441,600	227,441,600	473,617,261	701,058,861	701,058,861	5,398,153	2007
Arlington	23,384,196,800	23,384,196,800	30,908,640,400	54,292,837,200	54,292,837,200	448,702,862	2007
Augusta	2,247,484,000	1,618,990,900	3,542,760,200	5,790,244,200	5,161,751,100	29,938,156	2007
Bath	331,087,200	300,053,900	411,367,800	742,455,000	711,421,700	3,201,398	2007 - 2008
Bedford	4,131,698,300	2,980,270,000	4,394,379,832	8,526,078,132	7,374,649,832	36,873,249	2007
Bland	153,694,900	94,504,500	176,154,700	329,849,600	270,659,200	1,867,548	2007
Botetourt	1,081,991,540	804,716,740	2,089,115,230	3,171,106,770	2,893,831,970	18,809,908	2007
Brunswick	668,200,200	668,200,200	559,526,295	1,227,726,495	1,227,726,495	4,788,133	2007
Buchanan	683,681,086	683,681,086	1,157,970,969	1,841,652,055	1,841,652,055	7,919,104	2007
Buckingham	319,963,800	319,963,800	405,485,969	725,449,769	725,449,769	4,207,609	2007
Campbell	1,210,124,200	969,695,472	2,334,346,452	3,544,470,652	3,304,041,924	14,207,380	2007
Caroline	1,172,649,788	944,098,364	1,831,671,600	3,004,321,388	2,775,769,964	13,323,696	2007
Carroll	745,550,200	661,894,633	1,089,342,100	1,834,892,300	1,751,236,733	12,433,781	2007
Charles City	296,416,098	296,416,098	298,933,800	595,349,898	595,349,898	4,465,124	2007
Charlotte	461,559,400	461,559,400	484,336,150	945,895,550	945,895,550	3,972,761	2007
Chesterfield	7,731,837,700	7,535,025,516	21,213,886,000	28,945,723,700	28,748,911,516	278,864,442	2007
Clarke	1,443,813,458	1,021,068,266	1,409,260,440	2,853,073,898	2,430,328,706	11,665,578	2007
Craig	194,064,800	194,064,800	218,462,200	412,527,000	412,527,000	2,145,140	2007
Culpeper	2,937,308,194	2,149,972,694	3,136,531,000	6,073,839,194	5,286,503,694	29,604,421	2007
Cumberland	373,375,950	317,214,260	407,051,710	780,427,660	724,265,970	4,273,169	2007
Dickenson	373,860,610	373,860,610	530,318,009	904,178,619	904,178,619	5,425,072	2007
Dinwiddie	593,558,330	482,610,601	1,081,104,200	1,674,662,530	1,563,714,801	13,604,319	2007
Essex	309,766,908	309,766,908	561,834,234	871,601,142	871,601,142	6,798,489	2007
Fairfax	76,317,913,325	76,123,433,710	152,375,802,850	228,693,716,175	228,499,236,560	2,033,643,205	2007
Fauquier	7,534,581,400	5,441,211,200	6,557,098,000	14,091,679,400	11,998,309,200	77,389,094	2007

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2007

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$695,826,400	\$559,041,600	\$607,905,800	\$1,303,732,200	\$1,166,947,400	\$7,001,684	2007
Fluvanna	1,731,875,700	1,327,832,500	1,616,757,900	3,348,633,600	2,944,590,400	12,661,739	2007
Franklin	2,005,897,400	1,777,981,004	3,256,912,681	5,262,810,081	5,034,893,685	26,684,937	2007
Frederick	2,779,795,100	2,380,174,447	4,942,606,100	7,722,401,200	7,322,780,547	38,444,598	2007
Giles	320,944,900	232,501,500	609,090,000	930,034,900	841,591,500	5,302,026	2007
Gloucester	1,455,511,800	1,339,725,585	2,437,310,900	3,892,822,700	3,777,036,485	21,529,108	2007
Goochland	2,714,112,200	2,007,981,400	2,361,111,800	5,075,224,000	4,369,093,200	23,156,194	2007
Grayson	1,022,311,900	1,022,311,900	578,537,900	1,600,849,800	1,600,849,800	4,802,549	2007
Greene	850,317,558	543,630,748	1,016,069,100	1,866,386,658	1,559,699,848	11,229,839	2007
Greensville	170,044,230	170,044,230	259,695,900	429,740,130	429,740,130	2,707,363	2007
Halifax	838,949,929	838,949,929	1,347,457,665	2,186,407,594	2,186,407,594	10,494,756	2007
Hanover	4,138,136,400	3,458,237,400	7,566,659,200	11,704,795,600	11,024,896,600	89,301,662	2007
Henrico	8,256,105,200	7,988,288,200	24,531,576,900	32,787,682,100	32,519,865,100	282,922,826	2007
Henry	603,251,600	584,708,300	1,920,027,200	2,523,278,800	2,504,735,500	13,525,572	2007
Highland	414,425,600	414,425,600	195,636,400	610,062,000	610,062,000	2,318,236	2007
Isle of Wight	1,614,583,000	1,364,506,300	2,604,465,000	4,219,048,000	3,968,971,300	20,638,651	2007 - 2008
James City	3,185,224,070	3,053,564,970	7,619,149,255	10,804,373,325	10,672,714,225	82,179,900	2007 - 2008
King and Queen	416,868,300	416,868,300	342,186,000	759,054,300	759,054,300	3,643,461	2007
King George	1,011,969,500	858,529,545	1,698,402,700	2,710,372,200	2,556,932,245	11,250,502	2007
King William	471,770,000	376,369,000	776,708,280	1,248,478,280	1,153,077,280	9,609,360	2007
Lancaster	919,388,000	904,960,000	1,107,557,600	2,026,945,600	2,012,517,600	10,666,343	2007
Lee	225,587,065	225,587,065	511,555,361	737,142,426	737,142,426	4,791,426	2007
Loudoun	24,045,829,600	21,041,548,920	38,430,183,182	62,476,012,782	59,471,732,102	545,355,783	2007
Louisa	2,622,159,400	1,957,929,000	2,413,080,000	5,035,239,400	4,371,009,000	27,100,256	2007
Lunenburg	251,304,700	251,304,700	335,133,200	586,437,900	586,437,900	2,697,614	2007
Madison	1,016,439,400	573,854,400	725,054,700	1,741,494,100	1,298,909,100	7,663,564	2007
Mathews	560,024,600	560,024,600	711,880,200	1,271,904,800	1,271,904,800	6,741,095	2007
Mecklenburg	1,351,516,500	1,351,516,500	1,454,085,500	2,805,602,000	2,805,602,000	10,100,167	2007 - 2008
Middlesex	578,374,800	540,535,200	769,469,900	1,347,844,700	1,310,005,100	6,812,027	2007
Montgomery	1,917,307,200	1,741,448,300	4,576,236,100	6,493,543,300	6,317,684,400	39,801,412	2007

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2007

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$612,536,200	\$463,374,546	\$1,044,617,188	\$1,657,153,388	\$1,507,991,734	\$10,857,540	2007
New Kent	609,719,361	567,079,561	1,003,943,658	1,613,663,019	1,571,023,219	14,610,516	2007
Northampton	678,931,700	647,072,100	700,080,300	1,379,012,000	1,347,152,400	9,430,067	2007
Northumberland	1,590,089,400	1,430,535,645	1,471,719,100	3,061,808,500	2,902,254,745	10,448,117	2007
Nottoway	303,770,417	280,869,720	505,991,547	809,761,964	786,861,267	3,698,248	2007
Orange	2,880,167,251	2,285,413,851	2,566,861,100	5,447,028,351	4,852,274,951	20,379,555	2007
Page	1,191,631,200	735,563,300	1,492,990,200	2,684,621,400	2,228,553,500	10,697,057	2007
Patrick	350,130,500	350,130,500	626,414,200	976,544,700	976,544,700	5,175,687	2007
Pittsylvania	1,542,082,900	1,099,595,500	2,183,995,100	3,726,078,000	3,283,590,600	16,417,953	2007
Powhatan	1,292,425,600	1,065,699,700	2,006,718,500	3,299,144,100	3,072,418,200	22,735,895	2007
Prince Edward	352,155,595	343,802,795	725,130,250	1,077,285,845	1,068,933,045	6,092,918	2007
Prince George	889,863,800	691,927,975	1,572,335,600	2,462,199,400	2,264,263,575	18,114,109	2007
Prince William	20,749,496,400	20,043,135,700	36,407,664,800	57,157,161,200	56,450,800,500	444,267,800	2007
Pulaski	539,328,200	441,395,420	1,472,700,600	2,012,028,800	1,914,096,020	11,867,395	2007
Rappahannock	1,273,280,900	702,505,100	857,330,400	2,130,611,300	1,559,835,500	9,203,029	2007
Richmond	192,803,040	176,035,970	343,311,230	536,114,270	519,347,200	3,479,626	2007
Roanoke	1,826,638,000	1,679,307,300	5,373,683,300	7,200,321,300	7,052,990,600	76,877,805	2007
Rockbridge	1,368,867,700	1,008,207,469	1,429,786,400	2,798,654,100	2,437,993,869	13,408,966	2007
Rockingham	2,567,674,300	1,840,915,210	4,552,157,600	7,119,831,900	6,393,072,810	38,358,437	2007
Russell	432,296,885	327,400,635	768,472,624	1,200,769,509	1,095,873,259	6,136,890	2007
Scott	351,784,000	351,784,000	580,703,800	932,487,800	932,487,800	6,434,166	2007
Shenandoah	1,782,124,400	1,364,226,600	2,425,694,400	4,207,818,800	3,789,921,000	19,328,597	2007
Smyth	365,030,850	302,644,504	879,802,040	1,244,832,890	1,182,446,544	7,449,413	2007
Southampton	842,586,200	560,582,400	701,933,000	1,544,519,200	1,262,515,400	8,585,105	2007
Spotsylvania	4,851,431,100	4,462,349,328	8,970,338,100	13,821,769,200	13,432,687,428	83,282,662	2007
Stafford	6,128,004,300	5,563,601,325	11,349,636,204	17,477,640,504	16,913,237,529	118,392,663	2007
Surry	445,267,000	445,267,000	375,064,000	820,331,000	820,331,000	5,742,317	2007
Sussex	420,576,500	420,576,500	348,017,963	768,594,463	768,594,463	3,689,253	2007
Tazewell	651,627,400	561,573,700	1,637,476,500	2,289,103,900	2,199,050,200	12,754,491	2007
Warren	2,285,092,300	1,819,052,600	2,799,535,400	5,084,627,700	4,618,588,000	20,783,646	2007

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2007

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,378,286,800	\$1,111,414,800	\$2,238,564,200	\$3,616,851,000	\$3,349,979,000	\$19,094,880	2007
Westmoreland	924,061,600	809,680,580	1,293,461,100	2,217,522,700	2,103,141,680	8,623,933	2007
Wise	436,619,752	434,284,397	1,094,547,300	1,531,167,052	1,528,831,697	8,714,341	2007
Wythe	1,050,295,600	803,269,730	1,333,911,600	2,384,207,200	2,137,181,330	9,189,880	2007
York	2,721,957,334	2,692,397,834	5,012,455,206	7,734,412,540	7,704,853,040	53,741,350	2007
Total Counties	\$279,756,809,224	\$253,887,926,196	\$476,342,909,035	\$756,099,718,259	\$730,230,835,231	\$5,692,464,477	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$12,604,020,705	\$12,604,020,705	\$20,785,990,592	\$33,390,011,297	\$33,390,011,297	\$277,137,094	2007
Bedford	91,593,800	91,593,800	304,714,500	396,308,300	396,308,300	3,210,097	2007 - 2008
Bristol	198,660,900	198,660,900	719,798,300	918,459,200	918,459,200	9,643,822	2007
Buena Vista	82,486,800	82,284,600	281,397,130	363,883,930	363,681,730	3,236,750	2007 - 2008
Charlottesville	1,266,469,100	1,266,469,100	3,560,522,300	4,826,991,400	4,826,991,400	45,856,418	2007
Chesapeake	9,508,281,974	9,508,281,974	14,299,240,000	23,807,521,974	23,807,521,974	252,359,733	2007 - 2008
Colonial Heights	418,367,900	418,367,900	945,166,500	1,363,534,400	1,363,534,400	16,089,706	2007
Covington	54,114,400	54,114,400	226,499,200	280,613,600	280,613,600	1,852,050	2007 - 2008
Danville	301,574,300	300,266,700	1,789,507,700	2,091,082,000	2,089,774,400	16,091,263	2007 - 2008
Emporia	57,209,500	57,209,500	264,902,700	322,112,200	322,112,200	2,673,531	2007
Fairfax	1,922,845,000	1,922,845,000	3,685,456,700	5,608,301,700	5,608,301,700	40,379,772	2007
Falls Church	1,909,360,300	1,909,360,300	1,400,639,700	3,310,000,000	3,310,000,000	33,431,000	2007
Franklin	132,294,400	128,556,382	431,316,500	563,610,900	559,872,882	5,038,856	2007 - 2008
Fredericksburg	1,908,766,500	1,855,936,500	2,136,974,300	4,045,740,800	3,992,910,800	21,162,427	2007 - 2008
Galax	68,939,900	68,939,900	289,127,115	358,067,015	358,067,015	2,506,469	2007
Hampton	3,259,169,600	3,239,663,810	8,022,034,100	11,281,203,700	11,261,697,910	119,373,998	2007 - 2008
Harrisonburg	1,063,872,300	1,024,996,000	2,205,777,261	3,269,649,561	3,230,773,261	19,061,562	2007 - 2008
Hopewell	261,364,400	261,364,400	860,743,600	1,122,108,000	1,122,108,000	12,230,977	2007
Lexington	168,051,500	168,051,500	409,927,100	577,978,600	577,978,600	3,467,872	2007 - 2008
Lynchburg	983,975,300	975,256,500	3,495,601,000	4,479,576,300	4,470,857,500	46,944,004	2007 - 2008

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2007

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$2,074,771,900	\$2,070,897,900	\$3,523,710,800	\$5,598,482,700	\$5,594,608,700	\$47,833,904	2007
Manassas Park	815,881,300	815,881,300	951,577,600	1,767,458,900	1,767,458,900	20,149,031	2007
Martinsville	121,187,700	121,187,700	520,106,900	641,294,600	641,294,600	6,925,982	2007 - 2008
Newport News	3,997,957,200	3,997,957,200	10,151,202,134	14,149,159,334	14,149,159,334	155,640,753	2007 - 2008
Norfolk	5,719,663,100	5,719,663,100	11,849,148,800	17,568,811,900	17,568,811,900	195,013,812	2007
Norton	52,810,190	52,810,190	130,314,400	183,124,590	183,124,590	1,464,997	2007
Petersburg	343,078,900	331,988,400	1,199,151,800	1,542,230,700	1,531,140,200	20,670,393	2007 - 2008
Poquoson	603,818,770	603,818,770	1,058,897,300	1,662,716,070	1,662,716,070	13,468,000	2007 - 2008
Portsmouth	1,757,066,570	1,749,327,430	4,755,765,630	6,512,832,200	6,505,093,060	81,964,173	2007 - 2008
Radford	137,417,100	136,265,690	517,595,200	655,012,300	653,860,890	4,773,184	2007
Richmond	4,913,880,300	4,913,880,300	15,013,210,900	19,927,091,200	19,927,091,200	239,125,094	2007
Roanoke	1,423,322,000	1,423,322,000	4,941,129,400	6,364,451,400	6,364,451,400	75,736,972	2007
Salem	427,861,400	427,861,400	1,362,503,400	1,790,364,800	1,790,364,800	21,126,305	2007 - 2008
Staunton	429,196,342	407,358,182	1,379,254,594	1,808,450,936	1,786,612,776	16,079,515	2007
Suffolk	3,352,905,000	2,561,612,800	5,787,505,400	9,140,410,400	8,349,118,200	78,481,711	2007 - 2008
Virginia Beach	28,036,384,827	27,558,611,787	27,373,250,544	55,409,635,371	54,931,862,331	488,893,575	2007 - 2008
Waynesboro	531,162,300	511,400,200	1,162,797,800	1,693,960,100	1,674,198,000	11,719,386	2007
Williamsburg	685,301,000	685,301,000	1,117,938,200	1,803,239,200	1,803,239,200	9,737,492	2007 - 2008
Winchester	1,058,296,100	1,054,086,600	2,395,574,500	3,453,870,600	3,449,661,100	22,422,797	2007
Total Cities	\$92,743,380,578	\$91,279,471,820	\$161,305,971,600	\$254,049,352,178	\$252,585,443,420	\$2,442,974,476	
Total Counties	\$279,756,809,224	\$253,887,926,196	\$476,342,909,035	\$756,099,718,259	\$730,230,835,231	\$5,692,464,477	
Aggregate	\$372,500,189,802	\$345,167,398,016	\$637,648,880,635	\$1,010,149,070,437	\$982,816,278,651	\$8,135,438,953	

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 5.3
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2007

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	\$2,142,262,300	\$476,889,500	\$102,412,500	\$579,302,000	\$2,721,564,300	21.29%	\$4,130,416
Albemarle	18,038,878,000	2,354,525,700	684,125,300	3,038,651,000	21,077,529,000	14.42%	20,662,827
Alleghany	1,058,422,600	148,504,400	114,438,500	262,942,900	1,321,365,500	19.90%	1,735,423
Amelia	1,098,272,900	19,980,700	55,394,835	75,375,535	1,173,648,435	6.42%	324,115
Amherst	1,653,031,800	104,959,700	213,277,900	318,237,600	1,971,269,400	16.14%	2,068,544
Appomattox	701,058,861	40,777,210	58,065,300	98,842,510	799,901,371	12.36%	761,087
Arlington	54,292,837,200	6,345,831,100	865,419,100	7,211,250,200	61,504,087,400	11.72%	59,033,320
Augusta	5,790,244,200	333,773,200	396,448,600	730,221,800	6,520,466,000	11.20%	4,235,286
Bath	742,455,000	187,783,700	40,237,000	228,020,700	970,475,700	23.50%	1,026,093
Bedford	8,526,078,132	203,056,000	241,434,900	444,490,900	8,970,569,032	4.95%	2,222,455
Bland	329,849,600	45,947,900	17,964,700	63,912,600	393,762,200	16.23%	440,997
Botetourt	3,171,106,770	115,160,400	122,186,000	237,346,400	3,408,453,170	6.96%	1,542,752
Brunswick	1,227,726,495	217,363,900	57,760,800	275,124,700	1,502,851,195	18.31%	1,072,986
Buchanan	1,841,652,055	227,736,859	38,789,478	266,526,337	2,108,178,392	12.64%	1,146,063
Buckingham	725,449,769	82,933,500	50,241,900	133,175,400	858,625,169	15.51%	772,417
Campbell	3,544,470,652	67,242,965	211,157,853	278,400,818	3,822,871,470	7.28%	1,447,684
Caroline	3,004,321,388	452,280,200	135,307,000	587,587,200	3,591,908,588	16.36%	2,820,419
Carroll	1,834,892,300	124,576,900	55,835,100	180,412,000	2,015,304,300	8.95%	1,280,925
Charles City	595,349,898	45,093,300	10,544,700	55,638,000	650,987,898	8.55%	417,285
Charlotte	945,895,550	8,543,300	57,865,900	66,409,200	1,012,304,750	6.56%	278,919
Chesterfield	28,945,723,700	1,231,188,800	8,679,600	1,239,868,400	30,185,592,100	4.11%	2,648,609
Clarke	2,853,073,898	66,221,300	105,786,600	172,007,900	3,025,081,798	5.69%	825,638
Craig	412,527,000	92,158,100	23,125,800	115,283,900	527,810,900	21.84%	599,476
Culpeper	6,073,839,194	115,326,700	254,681,400	370,008,100	6,443,847,294	5.74%	2,072,045
Cumberland	780,427,660	9,973,550	76,525,630	86,499,180	866,926,840	9.98%	510,345
Dickenson	904,178,619	79,619,116	50,126,300	129,745,416	1,033,924,035	12.55%	778,472
Dinwiddie	1,674,662,530	166,718,900	90,504,800	257,223,700	1,931,886,230	13.31%	2,237,846
Essex	871,601,142	19,425,180	46,429,386	65,854,566	937,455,708	7.02%	513,666
Fairfax	228,693,716,175	10,837,092,902	2,135,600,407	12,972,693,309	241,666,409,484	5.37%	115,456,970
Fauquier	14,091,679,400	631,979,000	293,909,700	925,888,700	15,017,568,100	6.17%	5,971,982

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2007

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	\$1,303,732,200	\$65,020,500	\$20,409,000	\$85,429,500	\$1,389,161,700	6.15%	\$512,577
Fluvanna	3,348,633,600	72,393,000	159,469,500	231,862,500	3,580,496,100	6.48%	997,009
Franklin	5,262,810,081	365,239,900	252,025,200	617,265,100	5,880,075,181	10.50%	32,715
Frederick	7,722,401,200	129,384,500	374,150,500	503,535,000	8,225,936,200	6.12%	2,643,561
Giles	930,034,900	47,185,600	71,917,600	119,103,200	1,049,138,100	11.35%	750,350
Gloucester	3,892,822,700	189,655,100	86,331,900	275,987,000	4,168,809,700	6.62%	1,573,126
Goochland	5,075,224,000	77,827,200	155,860,400	233,687,600	5,308,911,600	4.40%	1,238,544
Grayson	1,600,849,800	56,314,700	88,458,500	144,773,200	1,745,623,000	8.29%	434,320
Greene	1,866,386,658	56,764,500	113,100,400	169,864,900	2,036,251,558	8.34%	1,223,027
Greensville	429,740,130	140,269,900	21,581,900	161,851,800	591,591,930	27.36%	1,019,666
Halifax	2,186,407,594	148,220,392	217,951,104	366,171,496	2,552,579,090	14.35%	1,757,623
Hanover	11,704,795,600	822,386,700	272,243,800	1,094,630,500	12,799,426,100	8.55%	8,866,507
Henrico	32,787,682,100	1,622,963,700	1,158,324,000	2,781,287,700	35,568,969,800	7.82%	24,197,203
Henry	2,523,278,800	124,960,500	308,601,100	433,561,600	2,956,840,400	14.66%	2,341,233
Highland*	610,062,000	0	0	0	610,062,000	0.00%	287,315
Isle of Wight	4,219,048,000	63,462,400	192,270,500	255,732,900	4,474,780,900	5.71%	1,329,811
James City	10,804,373,325	433,184,300	114,753,600	547,937,900	11,352,311,225	4.83%	4,219,122
King and Queen	759,054,300	8,240,800	29,876,600	38,117,400	797,171,700	4.78%	182,964
King George	2,710,372,200	753,686,100	27,194,500	780,880,600	3,491,252,800	22.37%	3,435,875
King William	1,248,478,280	17,547,400	40,212,700	57,760,100	1,306,238,380	4.42%	571,825
Lancaster	2,026,945,600	26,125,300	36,518,300	62,643,600	2,089,589,200	3.00%	332,011
Lee	737,142,426	131,681,500	65,664,500	197,346,000	934,488,426	21.12%	1,282,749
Loudoun	62,476,012,782	3,395,298,000	1,330,661,400	4,725,959,400	67,201,972,182	7.03%	43,337,048
Louisa	5,035,239,400	34,232,600	109,495,600	143,728,200	5,178,967,600	2.78%	891,115
Lunenburg	586,437,900	37,854,400	46,120,500	83,974,900	670,412,800	12.53%	386,285
Madison	1,741,494,100	83,841,900	114,666,300	198,508,200	1,940,002,300	10.23%	1,171,198
Mathews	1,271,904,800	11,818,200	50,993,500	62,811,700	1,334,716,500	4.71%	332,902
Mecklenburg	2,805,602,000	219,934,800	137,169,900	357,104,700	3,162,706,700	11.29%	1,285,577
Middlesex	1,347,844,700	21,879,300	48,392,700	70,272,000	1,418,116,700	4.96%	365,414
Montgomery	6,493,543,300	510,242,400	1,336,297,400	1,846,539,800	8,340,083,100	22.14%	11,633,201

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2007

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	\$1,657,153,388	\$24,471,700	\$100,503,200	\$124,974,900	\$1,782,128,288	7.01%	\$899,819
New Kent *	1,613,663,019	0	0	\$0	1,613,663,019	0.00%	975,617
Northampton	1,379,012,000	86,233,600	80,937,200	167,170,800	1,546,182,800	10.81%	1,170,196
Northumberland	3,061,808,500	11,672,800	68,508,000	80,180,800	3,141,989,300	2.55%	288,651
Nottoway	809,761,964	470,541,108	57,698,362	528,239,470	1,338,001,434	39.48%	2,482,726
Orange	5,447,028,351	88,150,800	37,178,600	125,329,400	5,572,357,751	2.25%	1,090,366
Page	2,684,621,400	210,031,300	100,167,600	310,198,900	2,994,820,300	10.36%	1,488,955
Patrick	976,544,700	29,122,300	75,386,700	104,509,000	1,081,053,700	9.67%	553,898
Pittsylvania	3,726,078,000	71,809,600	249,112,700	320,922,300	4,047,000,300	7.93%	1,604,612
Powhatan	3,299,144,100	120,705,000	143,494,500	264,199,500	3,563,343,600	7.41%	1,955,076
Prince Edward	1,077,285,845	46,977,275	222,117,200	269,094,475	1,346,380,320	19.99%	1,533,839
Prince George	2,462,199,400	963,532,700	90,821,700	1,054,354,400	3,516,553,800	29.98%	8,434,835
Prince William	57,157,161,200	3,185,533,800	682,192,600	3,867,726,400	61,024,887,600	6.34%	30,439,007
Pulaski	2,012,028,800	356,153,300	82,255,500	438,408,800	2,450,437,600	17.89%	2,718,135
Rappahannock	2,130,611,300	19,985,800	32,029,700	52,015,500	2,182,626,800	2.38%	306,891
Richmond	536,114,270	53,154,470	36,750,860	89,905,330	626,019,600	14.36%	602,366
Roanoke	7,200,321,300	428,756,700	369,543,700	798,300,400	7,998,621,700	9.98%	8,701,474
Rockbridge	2,798,654,100	130,797,100	116,271,900	247,069,000	3,045,723,100	8.11%	1,358,880
Rockingham	7,119,831,900	298,160,200	549,687,200	847,847,400	7,967,679,300	10.64%	5,087,084
Russell	1,200,769,509	77,871,700	69,689,900	147,561,600	1,348,331,109	10.94%	826,345
Scott	932,487,800	63,617,900	92,048,700	155,666,600	1,088,154,400	14.31%	1,074,100
Shenandoah	4,207,818,800	269,493,400	165,976,300	435,469,700	4,643,288,500	9.38%	2,220,895
Smyth	1,244,832,890	99,052,000	144,076,700	243,128,700	1,487,961,590	16.34%	1,531,711
Southampton	1,544,519,200	90,909,500	69,766,700	160,676,200	1,705,195,400	9.42%	1,092,598
Spotsylvania	13,821,769,200	580,544,100	138,493,800	719,037,900	14,540,807,100	4.94%	4,458,035
Stafford	17,477,640,504	768,950,300	675,165,100	1,444,115,400	18,921,755,904	7.63%	10,108,808
Surry	820,331,000	36,273,800	51,758,000	88,031,800	908,362,800	9.69%	616,223
Sussex	768,594,463	220,188,700	58,447,100	278,635,800	1,047,230,263	26.61%	1,337,452
Tazewell	2,289,103,900	207,563,200	136,922,100	344,485,300	2,633,589,200	13.08%	1,998,015
Warren	5,084,627,700	246,972,500	284,553,000	531,525,500	5,616,153,200	9.46%	2,391,865

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2007

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	\$3,616,851,000	\$191,563,000	\$308,193,200	\$499,756,200	\$4,116,607,200	12.14%	\$2,848,610
Westmoreland	2,217,522,700	55,053,900	68,121,100	123,175,000	2,340,697,700	5.26%	541,970
Wise	1,531,167,052	282,194,300	282,875,600	565,069,900	2,096,236,952	26.96%	3,220,898
Wythe	2,384,207,200	195,982,600	132,901,300	328,883,900	2,713,091,100	12.12%	1,414,201
York	7,734,412,540	2,043,244,900	344,922,200	2,388,167,100	10,122,579,640	23.59%	16,657,466
Total Counties	\$756,099,718,259	\$46,545,544,927	\$19,713,557,915	\$66,259,102,842	\$822,358,821,101	8.06%	\$481,698,551

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	\$33,390,011,297	\$3,494,364,563	\$1,070,020,769	\$4,564,385,332	\$37,954,396,629	12.03%	\$37,884,398
Bedford	396,308,300	68,225,900	84,321,000	152,546,900	548,855,200	27.79%	1,235,630
Bristol	918,459,200	108,383,000	91,067,100	199,450,100	1,117,909,300	17.84%	2,094,226
Buena Vista	363,883,930	34,586,500	54,968,100	89,554,600	453,438,530	19.75%	797,036
Charlottesville	4,826,991,400	610,802,700	258,918,100	869,720,800	5,696,712,200	15.27%	8,262,348
Chesapeake	23,807,521,974	684,319,100	1,119,997,900	1,804,317,000	25,611,838,974	7.04%	19,125,760
Colonial Heights	1,363,534,400	49,662,000	52,380,400	102,042,400	1,465,576,800	6.96%	1,204,100
Covington	280,613,600	48,024,900	48,737,700	96,762,600	377,376,200	25.64%	638,633
Danville	2,091,082,000	280,508,700	171,119,200	451,627,900	2,542,709,900	17.76%	3,477,535
Emporia	322,112,200	30,720,100	33,938,800	64,658,900	386,771,100	16.72%	536,669
Fairfax	5,608,301,700	151,408,600	201,452,000	352,860,600	5,961,162,300	5.92%	2,540,596
Falls Church	3,310,000,000	111,840,500	116,418,100	228,258,600	3,538,258,600	6.45%	2,305,412
Franklin	563,610,900	37,531,900	65,769,700	103,301,600	666,912,500	15.49%	929,714
Fredericksburg	4,045,740,800	268,441,700	217,336,600	485,778,300	4,531,519,100	10.72%	4,323,427
Galax	358,067,015	28,562,600	30,029,900	58,592,500	416,659,515	14.06%	410,148
Hampton	11,281,203,700	2,874,295,200	447,564,100	3,321,859,300	14,603,063,000	22.75%	35,211,709
Harrisonburg	3,269,649,561	558,760,800	196,004,300	754,765,100	4,024,414,661	18.75%	4,453,114
Hopewell	1,122,108,000	135,780,700	33,156,500	168,937,200	1,291,045,200	13.09%	1,841,415
Lexington	577,978,600	221,058,300	310,856,200	531,914,500	1,109,893,100	47.92%	3,191,487
Lynchburg	4,479,576,300	353,701,200	772,160,300	1,125,861,500	5,605,437,800	20.09%	11,821,546

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2007

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	\$5,598,482,700	\$628,316,900	\$234,838,800	\$863,155,700	\$6,461,638,400	13.36%	\$7,379,981
Manassas Park	1,767,458,900	106,406,300	2,227,700	108,634,000	1,876,092,900	5.79%	1,238,428
Martinsville	641,294,600	44,458,400	72,817,900	117,276,300	758,570,900	15.46%	1,266,584
Newport News	14,149,159,334	2,454,677,400	645,229,900	3,099,907,300	17,249,066,634	17.97%	34,098,980
Norfolk	17,568,811,900	8,314,140,000	973,217,300	9,287,357,300	26,856,169,200	34.58%	103,089,666
Norton	183,124,590	21,868,100	33,462,000	55,330,100	238,454,690	23.20%	442,641
Petersburg	1,542,230,700	97,982,200	128,535,900	226,518,100	1,768,748,800	12.81%	3,057,994
Poquoson	1,662,716,070	25,202,150	56,208,600	81,410,750	1,744,126,820	4.67%	659,427
Portsmouth	6,512,832,200	4,226,801,690	296,886,780	4,523,688,470	11,036,520,670	40.99%	56,998,475
Radford	655,012,300	229,201,600	23,841,000	253,042,600	908,054,900	27.87%	1,847,211
Richmond	19,927,091,200	4,019,074,900	1,048,518,000	5,067,592,900	24,994,684,100	20.27%	60,811,115
Roanoke	6,364,451,400	1,115,107,400	393,981,300	1,509,088,700	7,873,540,100	19.17%	17,958,156
Salem	1,790,364,800	211,214,400	293,339,900	504,554,300	2,294,919,100	21.99%	5,953,741
Staunton	1,808,450,936	136,203,485	130,697,737	266,901,222	2,075,352,158	12.86%	2,402,111
Suffolk	9,140,410,400	709,827,600	268,231,200	978,058,800	10,118,469,200	9.67%	9,193,753
Virginia Beach	55,409,635,371	4,476,666,818	1,180,856,135	5,657,522,953	61,067,158,324	9.26%	50,351,954
Waynesboro	1,693,960,100	73,892,100	184,595,000	258,487,100	1,952,447,200	13.24%	1,809,410
Williamsburg	1,803,239,200	80,764,000	452,177,500	532,941,500	2,336,180,700	22.81%	2,877,884
Winchester	3,453,870,600	175,224,800	493,034,300	668,259,100	4,122,129,700	16.21%	4,343,684
Total Cities	\$254,049,352,178	\$37,298,009,206	\$12,288,913,721	\$49,586,922,927	\$303,636,275,105	16.33%	\$508,066,097
Total Counties	\$756,099,718,259	\$46,545,544,927	\$19,713,557,915	\$66,259,102,842	\$822,358,821,101	8.06%	\$481,698,551
Aggregate	\$1,010,149,070,437	\$83,843,554,133	\$32,002,471,636	\$115,846,025,769	\$1,125,995,096,206	10.29%	\$989,764,648

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 5.4**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations by Locality
Assessed Values and Levies by Locality - Tax Year 2007**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$344,988,202	\$8,837,160	\$20,079,299	\$658,344	\$0	\$0	\$85,611,051	\$624,386
Albemarle	831,535,693	35,177,023	16,816,269	719,736	0	0	282,569,001	1,930,206
Alleghany	63,648,253	3,546,323	102,970,055	6,126,718	0	0	101,263,931	675,339
Amelia	81,666,738	3,072,686	6,706,940	67,069	0	0	33,267,127	145,446
Amherst	210,865,445	6,443,059	81,796,911	1,635,938	8,025,820	317,020	65,492,935	429,413
Appomattox	76,625,099	3,146,480	6,593,214	303,288	8,205,633	82,056	46,364,871	382,866
Arlington	1,921,011,848	96,506,472	2,519,948	127,300	0	0	789,919,468	0
Augusta	597,497,180	10,728,060	150,731,330	2,863,895	0	0	167,353,170	983,137
Bath	58,907,100	122,498	84,100	168	0	0	1,635,150	4,766,131
Bedford	210,426,585	15,431,704	34,341,606	2,060,496	16,417,281	180,590	240,607,236	1,204,385
Bland	63,916,186	1,377,480	25,878,004	230,315	19,288,259	140,804	50,582,512	349,036
Botetourt	316,807,676	7,930,282	172,799,915	3,110,398	0	0	156,941,049	1,026,722
Brunswick	121,614,850	3,803,549	13,807,890	469,468	8,779,210	105,351	47,720,737	186,479
Buchanan	229,244,821	4,138,227	172,192,735	3,357,758	3,836,073	76,721	99,363,823	428,059
Buckingham	98,823,429	3,453,531	6,864,290	199,064	11,023,763	110,238	46,496,132	269,678
Campbell	301,992,602	10,252,681	166,449,183	5,409,599	0	0	188,588,574	993,330
Caroline	129,614,345	7,369,966	8,543,650	299,028	0	0	208,469,657	1,099,864
Carroll	252,077,395	3,161,566	74,085,710	963,114	9,942,670	228,682	79,044,406	561,576
Charles City	61,427,640	2,060,411	3,659,829	91,496	805,521	22,555	28,920,474	216,904
Charlotte	91,299,364	2,557,219	7,087,376	212,621	763,708	24,439	59,538,191	250,061
Chesterfield	3,276,796,437	100,807,283	484,170,170	4,887,842	0	0	1,060,780,648	10,356,135
Clarke	169,768,285	5,841,171	23,673,560	295,919	0	0	46,902,741	225,133
Craig	31,175,473	863,529	2,052,211	45,149	230,853	8,080	12,631,385	74,404
Culpeper	468,858,741	16,031,375	78,020,820	1,560,416	0	0	129,997,368	766,914
Cumberland	67,105,885	2,567,177	5,012,658	208,040	0	0	68,722,302	408,504
Dickenson	123,235,367	1,921,037	52,816,288	892,595	906,980	95,233	66,203,457	398,779
Dinwiddie	204,087,278	9,017,270	20,916,495	690,244	0	0	84,144,352	737,355
Essex	94,616,779	3,026,901	1,144,661	40,063	1,588,530	59,570	17,586,557	138,417
Fairfax	12,586,515,285	484,775,283	78,367,197	3,581,381	0	0	3,531,915,392	31,827,327
Fauquier	782,633,090	32,621,088	13,750,137	639,381	0	0	608,233,836	3,969,826

Table 5.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations by Locality
Assessed Values and Levies by Locality - Tax Year 2007**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$101,664,762	\$2,531,978	\$10,439,201	\$161,808	\$1,368,133	\$47,885	\$36,115,436	\$218,614
Fluvanna	179,280,195	6,547,091	1,573,171	31,463	6,311,750	233,535	513,525,759	2,238,207
Franklin	521,162,988	8,141,702	74,111,761	444,671	70,569,752	762,153	97,400,550	518,111
Frederick	1,006,773,642	34,607,739	249,935,119	4,998,702	0	0	139,595,607	760,363
Giles	161,050,695	2,924,884	266,799,376	2,641,314	20,559,768	162,422	136,065,449	870,693
Gloucester	431,014,928	8,632,254	4,332,843	95,323	0	0	73,725,436	424,752
Goochland	236,491,235	9,388,365	10,629,142	398,593	0	0	107,045,905	568,343
Grayson	107,528,316	1,506,025	8,562,723	128,441	771,863	51,715	34,508,076	103,734
Greene	107,646,169	5,082,708	2,664,733	53,295	0	0	45,421,620	328,703
Greensville	58,095,870	2,322,941	23,385,810	818,503	0	0	30,154,407	199,798
Halifax	242,891,621	7,180,020	113,786,300	1,433,707	0	0	1,020,808,708	4,907,898
Hanover	1,331,864,160	41,748,940	46,513,335	1,660,526	51,596,180	980,329	557,813,946	3,897,265
Henrico	2,783,594,570	96,005,789	1,059,533,397	6,922,941	0	0	854,321,346	7,522,514
Henry	390,056,110	5,212,277	314,511,259	3,742,684	0	0	121,445,525	656,379
Highland	26,757,134	395,627	65,200	652	0	0	17,986,094	6,815,715
Isle of Wight	349,824,054	12,711,938	744,812,445	7,075,718	0	0	218,043,560	1,159,175
James City	620,343,600	24,356,460	122,220,900	4,888,834	0	0	176,428,100	1,363,570
King and Queen	65,619,053	2,188,173	15,612,800	154,567	3,072,540	19,972	19,571,641	93,944
King George	191,192,220	5,975,345	5,328,000	133,200	0	0	261,852,310	1,154,392
King William	124,835,072	3,621,117	138,861,977	1,522,004	0	0	32,528,709	265,653
Lancaster	151,803,365	2,682,033	343,350	5,219	10,907,813	109,078	25,828,991	137,235
Lee	163,135,494	2,176,118	40,090,052	565,270	7,074,662	99,753	58,964,511	386,370
Loudoun	3,503,668,681	127,676,479	90,258,209	3,050,870	0	0	324,472,917	3,039,829
Louisa	320,352,610	5,867,644	16,836,950	319,902	53,482,780	347,638	2,263,061,022	14,040,599
Lunenburg	85,077,557	2,849,432	18,678,480	336,213	5,572,380	66,869	26,479,654	121,806
Madison	164,382,884	354,341	6,070,035	68,770	26,277,770	225,989	24,477,476	144,467
Mathews	118,454,996	3,009,679	1,036,350	22,178	0	0	15,263,197	80,895
Mecklenburg	269,551,239	8,020,362	85,920,881	567,078	50,657,523	364,734	219,264,006	821,506
Middlesex	113,114,021	3,473,276	238,738	4,178	0	0	16,566,244	87,075
Montgomery	502,478,089	11,624,447	181,616,981	3,305,429	31,647,961	965,263	181,918,002	1,157,897

Table 5.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations by Locality
Assessed Values and Levies by Locality - Tax Year 2007**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$120,566,544	\$3,401,382	\$1,092,641	\$13,658	\$0	\$0	\$42,262,806	\$315,745
New Kent	144,700,286	5,317,593	18,000	540	0	0	44,828,759	417,144
Northampton	98,744,700	3,444,159	3,400,300	76,507	1,421,300	88,831	23,601,800	178,139
Northumberland	105,983,975	3,589,395	3,063,089	110,271	4,406,855	44,069	36,978,612	133,123
Nottoway	77,248,164	2,481,460	18,236,792	246,197	0	0	66,338,962	330,776
Orange	346,801,648	7,406,263	71,633,559	1,311,610	38,603,428	154,414	138,595,709	586,065
Page	194,125,975	6,546,381	20,238,805	404,776	0	0	59,959,958	288,824
Patrick	157,006,090	2,475,221	35,528,475	607,537	0	0	3,353,502	175,853
Pittsylvania	178,205,650	9,934,697	31,212,500	1,404,563	14,007,680	385,212	303,006,203	1,526,516
Powhatan	212,951,592	7,634,398	8,181,275	294,526	0	0	77,407,080	575,265
Prince Edward	107,039,269	4,336,380	1,058,750	44,468	64,869,815	454,089	46,056,568	265,671
Prince George	226,030,660	8,661,591	22,479,110	337,187	0	0	90,463,693	723,721
Prince William	3,548,573,299	126,188,432	15,501,651	310,033	0	0	1,450,947,467	11,483,335
Pulaski	288,718,297	5,641,263	174,231,700	2,613,476	5,330,647	255,871	96,102,494	1,191,697
Rappahannock	64,623,491	2,710,683	0	0	0	0	22,956,751	135,445
Richmond	59,893,830	1,985,240	3,585,620	17,928	1,511,680	52,909	22,654,580	165,380
Roanoke	717,122,722	25,014,396	61,776,495	1,853,295	0	0	223,984,755	2,481,002
Rockbridge	206,858,348	8,432,179	11,202,062	263,248	0	0	99,002,561	544,514
Rockingham	687,711,575	16,762,875	302,603,865	7,716,400	123,642,640	1,075,691	161,859,975	956,126
Russell	262,539,222	4,074,636	107,205,468	1,768,892	5,742,600	37,327	197,070,337	1,106,494
Scott	140,714,446	1,763,884	35,512,340	255,689	35,512,340	255,689	31,951,146	223,046
Shenandoah	378,787,299	10,703,409	76,521,295	2,188,509	40,015,006	240,090	128,070,050	659,201
Smyth	214,659,546	4,527,237	111,854,029	1,342,248	49,117,676	196,471	86,246,420	543,983
Southampton	197,314,788	5,742,071	23,683,484	568,404	5,659,225	28,296	98,178,166	669,818
Spotsylvania	783,940,896	38,442,024	44,064,980	1,101,625	0	0	233,058,860	1,514,292
Stafford	846,740,505	35,026,389	28,366,940	212,752	170,936,550	854,683	250,245,280	1,773,098
Surry	48,763,635	1,619,354	3,822,458	38,225	0	0	1,533,971,374	10,747,399
Sussex	70,541,725	3,091,119	20,814,145	1,009,486	8,062,905	80,629	65,209,996	356,968
Tazewell	414,244,106	7,798,985	57,282,700	1,145,654	25,341,900	1,089,702	153,633,681	899,928
Warren	436,464,408	12,052,768	80,315,691	783,985	0	0	67,587,582	305,452

Table 5.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations by Locality
Assessed Values and Levies by Locality - Tax Year 2007**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$463,649,419	\$6,742,946	\$310,175,750	\$4,807,724	\$0	\$0	\$181,363,006	\$1,037,647
Westmoreland	159,865,750	4,308,027	6,311,930	94,679	11,561,400	52,822	34,213,026	146,273
Wise	397,016,435	5,502,185	291,207,135	3,348,882	29,672,662	845,671	80,282,884	461,253
Wythe	245,487,301	4,685,805	128,678,804	1,930,182	65,938,209	369,254	179,339,116	772,903
York	604,355,416	21,425,720	63,113,920	2,524,557	0	0	376,174,254	2,534,039
Total Counties	\$51,506,479,413	\$1,754,874,220	\$7,662,677,727	\$128,046,613	\$1,131,039,694	\$12,450,394	\$22,764,479,150	\$165,737,444

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,479,527,107	\$61,361,708	\$13,587,837	\$611,453	\$0	\$0	\$892,505,059	\$7,425,474
Bedford	47,561,012	807,306	33,851,260	440,066	0	0	9,845,100	82,225
Bristol	39,973,076	2,708,559	12,790,535	895,337	0	0	14,250,641	149,632
Buena Vista	32,152,595	1,979,500	9,722,385	413,201	0	0	12,193,672	111,039
Charlottesville	267,988,372	11,221,140	6,906,250	290,063	0	0	122,715,933	1,220,801
Chesapeake	1,753,554,762	69,427,695	95,605,513	3,060,044	0	0	932,863,473	9,896,478
Colonial Heights	126,604,928	4,431,557	4,424,277	88,486	0	0	26,781,992	316,028
Covington	22,762,500	1,215,801	75,792,460	4,183,744	0	0	19,708,650	130,462
Danville	331,734,123	9,765,356	79,739,008	1,196,085	0	0	52,943,186	417,687
Emporia	33,177,443	1,602,346	4,305,402	215,270	0	0	17,062,401	145,340
Fairfax	271,030,045	9,883,279	1,557,714	64,334	0	0	114,571,015	911,103
Falls Church	128,041,649	5,100,032	0	0	0	0	0	0
Franklin	62,330,456	2,390,534	573,729	11,475	0	0	8,520,137	78,097
Fredericksburg	277,295,644	7,434,944	12,087,606	95,735	0	0	41,254,287	367,527
Galax	53,231,935	746,255	45,247,329	642,512	0	0	13,145,695	92,250
Hampton	995,675,417	38,017,414	59,331,576	2,076,606	0	0	236,662,174	2,731,062
Harrisonburg	297,003,900	7,660,092	99,588,500	1,666,010	0	0	47,494,044	286,811
Hopewell	109,206,565	3,320,208	129,341,114	3,944,904	0	0	302,746,602	3,302,415
Lexington	32,862,207	1,155,239	96,110	3,796	0	0	15,064,323	87,821
Lynchburg	537,450,252	17,379,275	127,342,238	3,816,782	0	0	175,544,078	1,859,402

Table 5.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations by Locality
Assessed Values and Levies by Locality - Tax Year 2007**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$331,904,885	\$9,872,941	\$645,106,134	\$4,407,841	\$0	\$0	\$75,911,682	\$657,964
Manassas Park	127,797,204	4,470,401	1,110,860	38,880	0	0	24,174,826	275,593
Martinsville	110,349,092	2,538,029	11,502,142	212,790	0	0	26,072,969	283,929
Newport News	1,239,612,363	49,874,538	358,216,849	12,537,590	0	0	96,048,523	1,187,118
Norfolk	1,799,490,361	64,919,022	210,310,016	8,673,878	0	0	654,042,707	6,778,078
Norton	23,392,300	408,572	4,571,874	84,580	0	0	31,694,412	255,156
Petersburg	233,112,332	7,439,285	75,589,391	2,868,730	0	0	74,936,924	1,013,873
Poquoson	127,819,613	4,389,624	0	0	0	0	13,973,494	113,184
Portsmouth	779,993,129	33,206,622	80,527,226	2,415,817	3,711,600	37,116	63,794,833	834,406
Radford	52,493,276	1,266,934	35,622,360	626,954	0	0	16,701,061	121,992
Richmond	1,494,524,983	49,386,255	625,934,898	14,437,941	0	0	231,612,665	2,891,150
Roanoke	761,331,787	26,047,384	84,310,378	2,908,708	0	0	306,581,531	3,668,636
Salem	257,069,066	8,114,510	78,516,729	2,527,457	0	0	36,103,872	426,475
Staunton	203,268,859	4,064,875	13,468,080	167,004	0	0	61,722,373	556,298
Suffolk	716,168,865	24,233,374	47,857,630	1,507,515	0	0	207,604,394	1,959,446
Virginia Beach	3,876,843,358	136,939,925	127,776,535	1,277,765	0	0	1,193,045,826	5,953,313
Waynesboro	89,788,658	4,431,095	55,108,908	1,653,267	0	0	77,201,875	548,179
Williamsburg	73,158,871	2,544,624	83,090	2,908	0	0	52,234,439	282,466
Winchester	208,085,996	5,597,264	117,177,530	1,523,307	0	0	62,557,513	406,964
Total Cities	\$19,405,368,986	\$697,353,519	\$3,384,681,473	\$81,588,835	\$3,711,600	\$37,116	\$6,361,888,381	\$57,825,875
Total Counties	\$51,506,479,413	\$1,754,874,220	\$7,662,677,727	\$128,046,613	\$1,131,039,694	\$12,450,394	\$22,764,479,150	\$165,737,444
Aggregate	\$70,911,848,399	\$2,452,227,738	\$11,047,359,201	\$209,635,448	\$1,134,751,294	\$12,487,510	\$29,126,367,531	\$223,563,319

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.

Directory

Virginia Department of Taxation Administration

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Richmond, VA 23219

Customer Services

3600 Centre
3610 West Broad Street
Richmond, VA 23230

General Mailing Address

Virginia Department of Taxation
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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
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