Virginia Department of Taxation



ANNUAL REPORT

FISCAL YEAR 2018

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2018

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

The Honorable Ralph S. Northam, Governor

The Honorable Aubrey L. Layne, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections			2018/2017
	Fiscal Year 2017	Fiscal Year 2018	Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$18,839,827,000	\$20,024,020,000	6.29%
Non-General Fund	26,073,523,000	27,608,806,000	5.89%
Total Commonwealth Collections	\$44,913,350,000	\$47,632,826,000	6.05%
By the Department of Taxation*			
General Fund	\$18,001,810,000	\$19,188,948,000	6.59%
Non-General Fund	799,920,000	800,144,000	0.03%
Total Department Collections	\$18,801,730,000	\$19,989,092,000	6.32%
By Other Agencies			
General Fund	\$838,017,000	\$835,072,000	-0.35%
Non-General Fund	25,273,603,000	26,808,662,000	6.07%
Total from Other Agencies	\$26,111,620,000	\$27,643,734,000	5.87%



1. The Fiscal Year runs from July 1 through June 30.

2. Cardinal, Revenue Status Report is the data source for net revenue collections.

*Includes all taxes administered by the Department of Taxation.

Department of Taxation General Fund Expenditures

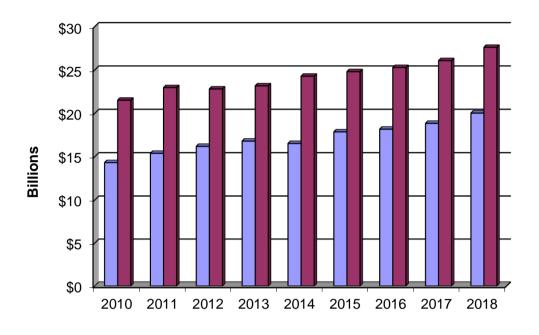
Budget Programs	Fiscal Year 2017 Expenditures	Fiscal Year 2018 Expenditures
Revenue Administrative Services	\$48,534,028	\$48,905,578
Research Services	3,784,172	4,486,222
Tax Value Assistance to Localities [#]	516,180	529,327
Administrative and Support Services	42,450,255	44,170,493
Total	\$95,284,636	\$98,091,619
Cost per \$100 of collections	\$0.51	\$0.49

COST

Note:

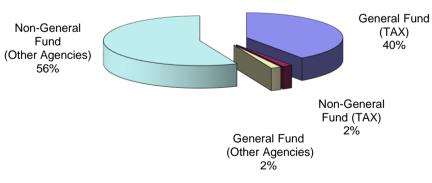
[#] The Department of Taxation is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. Expenditures on behalf of SLEAC were \$105,019 in FY 2017 and were \$107,390 in FY 2018.





General Fund

Revenue Collections by the Commonwealth of Virginia, FY 2018

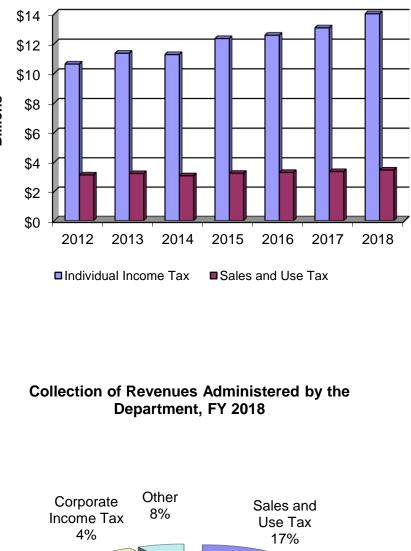


Commonwealth of Virginia Net Revenue Collections by Fiscal Year

■Non-General Fund

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

Revenues	Fiscal Year 2017	Fiscal Year 2018	2018/2017 Yr/Yr % Chg	\$14 \$12
General Fund (GF) Revenues Bank Franchise (state share)	\$23,068,000	\$23,725,000	2.85%	\$12
Corporate Income Tax	826,961,000	861,897,000	4.22%	\$10
Individual Income	13,052,887,000	14,105,766,000	8.07%	<u>د چ</u>
Estate Tax	8,202,000	932,000	-88.64%	<u>.</u>
Recordation and deeds of conveyance	378,757,000	380,183,000	0.38%	
Suits, wills and administration	6,521,000	6,415,000	-1.63%	\$4
State sales, use, and vending (GF part)	3,354,561,000	3,458,249,000	3.09%	
Watercraft sales and use	3,597,000	7,365,000	>100%	\$2 -
Rolling Stock Tax	6,346,000	6,469,000	1.94%	
Insurance Premiums License Tax	340,910,000	337,947,000	-0.87%	2012 2013
Total Department GF Revenues	\$18,001,810,000	\$19,188,948,000	6.59%	Individual Income
Non-General Fund (Non-GF) Revenues				
Aircraft sales and use	\$4,273,000	\$12,015,000	>100%	
Cigarette Tax	151,117,000	139,202,000	-7.88%	
Other Tobacco Products	20,081,000	21,181,000	5.48%	Callestian of David
Egg excise	207,000	201,000	-2.90%	Collection of Reve Depart
Forest products	2,583,000	2,695,000	4.34%	Depart
Peanut excise	265,000	357,000	34.72%	
Soybeans	1,058,000	1,159,000	9.55%	
State Sales and Use Tax (TTF)	615,572,000	618,387,000	0.46%	
Tire tax	2,769,000	2,795,000	0.94%	Corporate Oth
Corn excise	451,000	395,000	-12.42%	Income Tax 89
Small grains tax	167,000	173,000	3.59%	4%
Sheep	12,000	12,000	0.00%	
Litter tax	1,004,000	1,109,000	10.46%	
Soft drink excise	174,000	169,000	-2.87%	
Cotton	88,000	173,000	96.59%	
Apple	99,000	121,000	22.22%	Indiv Incom
Total Department Non-GF Revenues	\$799,920,000	\$800,144,000	0.03%	71
Aggregate (All Funds)	\$18,801,730,000	\$19,989,092,000	6.32%	



71%

Notes:

1. As reported in these tables, individual income tax includes individual and fiduciary income tax, individual estimated income tax, and employer income tax withholding.

2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.

3. Figures may not sum to totals because of rounding.

4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.

5. Cardinal, Revenue Status Report is the data source for net revenue collections.

Fiscal Year Department Net Revenue Collections Selected Tax Types

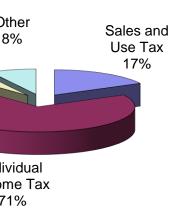


Table 1.1Individual Income Tax Liability

Taxable Year	Amount
2004	¢7,050,040,077
2004	\$7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685
2014	11,623,977,320
2015	12,071,058,964
2016	11,800,977,145

Note:

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

Individual Income Tax Liability

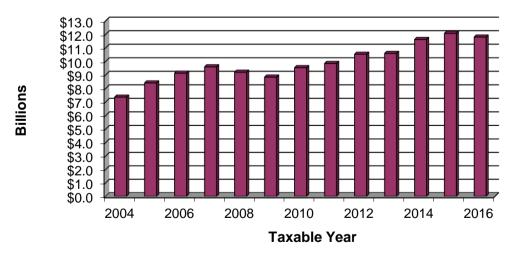


Table 1.2

Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates Taxable Year 2016

Adjusted Gross		•		-		Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
			Gross Income						Liability	Trate		
\$0	to	\$999	\$24,020,442	\$258,069,111	\$11,345,510,661	\$260,028,692	\$11,605,539,354	\$4,965,087	\$112,319	2.26 %		
\$1,000	to	\$1,999	84,921,906	71,313,873	210,088,484	115,016,614	325,105,098	10,952,997	222,920	2.04 %		
\$2,000	to	\$2,999	149,085,018	73,060,659	232,203,989	144,316,041	376,520,030	14,460,917	289,296	2.00 %		
\$3,000	to	\$3,999	207,095,082	73,315,109	178,536,440	158,038,088	336,574,528	16,597,762	340,124	2.05 %		
\$4,000	to	\$4,999	254,885,356	71,978,867	162,856,411	153,686,119	316,542,530	19,046,892	420,153	2.21 %		
\$5,000	to	\$5,999	305,914,019	71,857,463	176,709,050	153,344,662	330,053,713	20,335,770	484,620	2.38 %		
\$6,000	to	\$6,999	353,759,620	71,800,756	130,369,498	151,614,677	281,984,175	20,680,162	547,630	2.65 %		
\$7,000	to	\$7,999	397,744,568	71,639,020	126,384,414	149,176,393	275,560,807	21,229,801	619,311	2.92 %		
\$8,000	to	\$8,999	445,711,123	72,867,436	158,224,752	149,168,700	307,393,452	22,135,218	696,266	3.15 %		
\$9,000	to	\$9,999	528,328,286	80,948,984	142,929,946	160,895,502	303,825,448	22,761,977	757,967	3.33 %		
\$10,000	to	\$10,999	571,540,920	81,465,431	121,786,473	158,078,992	279,865,465	22,637,137	789,933	3.49 %		
\$11,000	to	\$11,999	610,165,547	80,185,578	120,699,158	154,728,232	275,427,390	37,092,229	1,299,245	3.50 %		
\$12,000	to	\$12,999	651,432,974	82,106,719	109,938,838	151,970,717	261,909,555	329,296,251	11,315,227	3.44 %		
\$13,000	to	\$13,999	709,188,397	87,811,471	112,426,658	154,190,829	266,617,487	360,534,481	12,914,630	3.58 %		
\$14,000	to	\$14,999	768,384,278	91,438,862	135,528,033	156,971,120	292,499,153	396,217,106	14,683,298	3.71 %		
\$15,000	to	\$19,999	4,378,481,337	432,524,372	790,241,442	744,528,795	1,534,770,237	2,355,245,647	93,931,070	3.99 %		
\$20,000	to	\$24,999	5,251,214,186	416,584,429	716,105,283	693,487,035	1,409,592,318	2,981,297,659	127,806,032	4.29 %		
\$25,000	to	\$29,999	5,902,666,403	392,939,228	739,734,508	622,918,980	1,362,653,488	3,881,759,032	174,335,158	4.49 %		
\$30,000	to	\$34,999	6,314,791,240	362,403,036	858,271,972	548,409,450	1,406,681,422	4,261,521,422	199,198,844	4.67 %		
\$35,000	to	\$39,999	6,513,825,385	328,299,614	870,907,364	475,607,415	1,346,514,779	4,517,788,312	216,867,051	4.80 %		
\$40,000	to	\$44,999	6,570,768,963	293,247,878	896,918,821	406,400,766	1,303,319,586	4,656,885,107	228,223,443	4.90 %		
\$45,000	to	\$49,999	6,560,426,707	265,626,034	924,063,050	350,420,346	1,274,483,396	4,737,254,798	235,242,060	4.97 %		
\$50,000	to	\$74,999	30,758,286,571	1,036,237,851	4,344,542,111	1,172,765,083	5,517,307,194	23,462,264,242	1,193,606,225	5.09 %		
\$75,000	to	\$99,999	28,580,638,001	766,514,333	3,824,347,885	600,530,261	4,424,878,146	23,115,604,858	1,209,759,206	5.23 %		
\$100,000	and	Over	166,936,697,745	2,084,802,722	20,377,339,274	437,133,552	20,814,472,826	146,023,210,770	8,076,515,117	5.53 %		
Total			\$273,829,974,074	\$7,719,038,837	\$47,806,664,517	\$8,423,427,058	\$56,230,091,575	\$221,311,775,633	\$11,800,977,145	5.33 %		

4

Notes:

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

2. Exemption and deduction amounts for nonresidents include the full amount before the Virginia allocable portion is computed.

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

4. Average tax rate is computed by dividing total tax liability by the total taxable income.

5. All revenue generated by the Individual Income Tax is deposited to the General Fund.

6. Exemptions claimed includes personal, age, blind and dependent exemptions.

7. Total deductions represents standard and itemized deduction and does not include other deductions in Va. Code § 58.1-322.03.

Table 1.3Number and Class of Returns by Virginia Adjusted Gross Income ClassTaxable Year 2016

Tota Number o	Married Filing	Married Filing	Single	oss	Adjusted Gross	
Return	Separately	Joint	Returns		Incom	
149,86	11,460	48,923	89,481	Below	and	\$999
56,32	2,062	6,764	47,495	\$1,999	to	\$1,000
59,72	1,971	6,182	51,569	\$2,999	to	\$2,000
59,30	1,846	5,780	51,682	\$3,999	to	\$3,000
56,70	1,828	5,659	49,218	\$4,999	to	\$4,000
55,69	1,773	5,715	48,206	\$5,999	to	\$5,000
54,48	1,742	5,628	47,117	\$6,999	to	\$6,000
53,05	1,743	5,523	45,791	\$7,999	to	\$7,000
52,44	1,681	5,680	45,087	\$8,999	to	\$8,000
55,54	1,684	6,158	47,704	\$9,999	to	\$9,000
54,51	1,737	6,425	46,357	\$10,999	to	\$10,000
53,06	1,825	6,556	44,685	\$11,999	to	\$11,000
52,15	1,786	6,702	43,666	\$12,999	to	\$12,000
52,51	1,722	7,173	43,618	\$13,999	to	\$13,000
53,02	1,710	7,779	43,534	\$14,999	to	\$14,000
250,71	8,693	40,700	201,324	\$19,999	to	\$15,000
233,80	8,940	45,412	179,449	\$24,999	to	\$20,000
214,95	8,946	46,471	159,535	\$29,999	to	\$25,000
194,67	8,815	47,156	138,702	\$34,999	to	\$30,000
173,93	8,292	47,669	117,977	\$39,999	to	\$35,000
154,78	7,989	46,110	100,688	\$44,999	to	\$40,000
138,27	7,366	45,503	85,403	\$49,999	to	\$45,000
500,53	23,946	219,520	257,067	\$74,999	to	\$50,000
329,56	12,680	198,319	118,563	\$99,999	to	\$75,000
762,73	18,110	608,933	135,693	Over	and	\$100,000
3,872,39	150,347	1,482,440	2,239,611			Total:

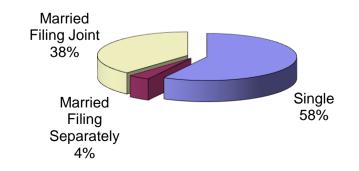
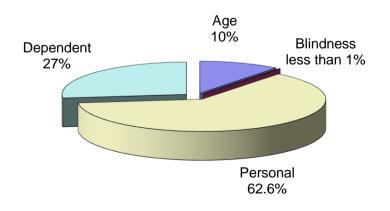


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2016

Adjusted G	iross	Total Number					Total N
Income Cla	ISSES	of Returns	Personal	Dependent	Age	Blindness	of Exen
\$999 and	Below	149,864	197,237	60,266	43,462	411	
\$1,000 to	\$1,999	56,321	62,832	12,344	6,857	111	
\$2,000 to	\$2,999	59,722	65,741	11,874	6,477	90	
\$3,000 to	\$3,999	59,308	64,974	12,218	6,942	107	
\$4,000 to	\$4,999	56,705	62,338	13,009	7,114	108	
\$5,000 to	\$5,999	55,694	61,357	13,213	7,679	86	
\$6,000 to	\$6,999	54,487	60,104	14,052	7,879	116	
\$7,000 to	\$7,999	53,057	58,590	14,853	8,133	108	
\$8,000 to	\$8,999	52,448	58,140	16,285	8,442	96	
\$9,000 to	\$9,999	55,546	61,729	20,697	8,991	107	
\$10,000 to	\$10,999	54,519	61,009	21,364	9,646	106	
\$11,000 to	\$11,999	53,066	59,667	20,813	10,034	129	
\$12,000 to	\$12,999	52,154	58,907	23,068	10,509	110	
\$13,000 to	\$13,999	52,513	59,781	27,833	10,890	120	
\$14,000 to	\$14,999	53,023	60,893	30,473	10,982	131	
\$15,000 to	\$19,999	250,717	291,851	136,778	55,114	627	
\$20,000 to	\$24,999	233,801	279,846	130,068	54,730	582	
\$25,000 to	\$29,999	214,952	262,092	123,877	51,331	525	
\$30,000 to	\$34,999	194,673	242,541	112,374	47,555	509	
\$35,000 to	\$39,999	173,938	222,303	98,234	43,661	453	
\$40,000 to	\$44,999	154,787	201,529	84,472	38,883	396	
\$45,000 to	\$49,999	138,272	184,380	73,925	36,020	365	
\$50,000 to	\$74,999	500,533	722,908	288,077	134,628	1,205	1
\$75,000 to	\$99,999	329,562	529,947	226,193	86,926	759	
\$100,000 and	Over	762,736	1,375,831	714,328	188,856	1,301	2
Total:		3,872,398	5,366,527	2,300,688	901,741	8,658	8



l Number emptions

301,376
82,144
84,182
84,241
82,569
82,335
82,151
81,684
82,963
91,524
92,125
90,643
92,594
98,624
102,479
484,370
465,226
437,825
402,979
364,651
325,280
294,690
1,146,818
843,825
2,280,316

8,577,614

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
Accomack	\$4,556,946	\$11,953,145	\$18,989,049	\$26,081,403	\$35,391,484	\$39,454,511	\$67,198,465	\$53,589,961	\$115,546,129	\$86,379,886	\$225,313,817	\$684,454,796
Albemarle	8,014,322	20,235,137	31,970,761	46,777,538	60,415,552	67,302,636	154,862,083	154,728,923	374,488,245	359,902,507	3,272,269,473	4,550,967,178
Alleghany	1,687,808	4,269,689	7,118,437	9,725,739	12,889,706	12,668,453	25,975,524	22,639,775	56,264,262	50,434,776	116,094,429	319,768,598
Amelia	1,023,491	3,273,055	5,384,277	7,369,151	9,949,039	11,462,321	25,313,353	23,767,205	48,547,596	47,643,221	108,247,800	291,980,509
Amherst	2,368,410	7,744,354	13,511,292	19,182,920	23,315,174	27,865,649	53,271,039	53,152,729	117,042,576	103,242,194	186,938,720	607,635,057
Appomattox	1,382,037	4,075,502	7,636,884	9,480,892	10,964,858	12,394,359	25,844,109	24,661,810	59,645,251	48,208,277	95,362,480	299,656,459
Arlington	15,726,388	40,329,212	63,884,269	86,617,485	109,455,842	125,223,251	304,354,110	401,186,923	1,245,540,397	1,246,562,002	10,246,651,437	13,885,531,317
Augusta	5,476,981	17,402,986	30,375,381	41,093,598	50,451,979	58,130,703	132,251,982	142,581,439	321,776,628	283,872,195	682,078,889	1,765,492,762
Bath	550,404	1,436,530	2,430,100	3,604,030	4,333,402	4,984,558	9,395,942	9,914,489	16,810,583	14,210,693	35,726,360	103,397,091
Bedford	6,405,554	18,064,549	30,055,917	42,019,357	52,525,162	56,735,251	127,681,712	122,460,868	300,087,926	284,442,468	1,227,870,954	2,268,349,719
Bland	441,280	1,237,492	2,383,168	3,218,125	3,311,951	4,995,066	10,347,187	11,076,960	24,128,421	16,108,260	30,153,809	107,401,720
Botetourt	2,849,474	7,157,915	11,080,347	15,510,875	18,130,102	21,793,470	51,459,033	53,599,630	129,037,932	131,951,101	489,262,776	931,832,654
Brunswick	1,117,310	4,264,517	7,729,474	11,099,800	11,715,368	13,107,964	29,766,381	25,194,662	45,377,537	34,013,539	59,722,125	243,108,678
Buchanan	1,584,125	4,900,140	8,866,955	11,910,902	11,498,023	13,236,769	24,279,871	23,812,171	52,515,842	40,450,942	78,370,590	271,426,331
Buckingham	1,033,339	3,322,335	6,540,403	9,211,734	11,575,853	14,090,175	30,463,980	24,818,193	40,740,858	32,721,341	74,108,024	248,626,234
Campbell	4,545,046	14,674,536	23,939,971	33,963,184	39,063,811	45,815,702	97,732,273	87,375,257	205,237,064	169,898,541	363,160,097	1,085,405,479
Caroline	2,060,831	6,923,812	12,033,877	16,405,779	19,297,667	22,564,851	53,113,596	53,146,193	124,783,378	114,066,645	250,760,639	675,157,269
Carroll	2,636,892	7,403,559	14,043,133	19,586,203	23,457,048	25,315,251	50,923,487	45,719,823	97,109,636	66,344,145	98,598,526	451,137,703
Charles City	554,152	1,631,487	3,264,910	4,154,463	6,285,339	7,524,409	15,208,354	13,024,013	28,483,963	24,308,336	70,751,328	175,190,756
Charlotte	1,094,063	3,225,629	6,506,356	7,707,382	10,337,848	10,078,376	22,721,451	19,547,770	36,991,520	28,234,911	53,362,348	199,807,654
Chesterfield	25,367,117	71,844,145	115,516,233	155,707,991	190,859,481	228,019,137	534,634,477	576,189,002	1,340,635,106	1,324,044,675	6,107,205,809	10,670,023,174
Clarke	1,170,988	3,250,252	4,829,438	6,883,413	7,678,890	9,228,333	21,446,572	24,242,412	56,775,324	54,286,007	368,152,588	557,944,216
Craig	373,376	1,191,429	2,283,432	3,189,866	3,410,159	4,331,947	9,091,537	7,292,378	19,145,740	16,943,920	28,702,837	95,956,620
Culpeper	3,662,439	10,571,770	17,513,024	24,777,260	30,502,574	32,499,881	78,402,945	79,385,729	186,715,306	183,904,365	653,314,567	1,301,249,860
Cumberland	767,124	2,267,829	4,372,614	6,457,044	7,368,690	8,680,448	19,324,839	16,195,482	29,403,300	22,534,442	44,513,544	161,885,355
Dickenson	1,004,664	3,476,798	5,666,216	8,327,540	7,753,898	9,220,723	18,495,757	15,600,749	35,384,914	27,024,595	46,825,252	178,781,106
Dinwiddie	1,915,735	6,149,362	11,264,072	15,543,877	19,617,151	24,184,677	49,855,768	50,341,655	108,397,631	93,878,736	194,379,856	575,528,519
Essex	899,283	2,718,161	5,482,508	7,127,174	8,801,066	10,235,230	20,948,917	17,916,110	43,057,339	31,337,279	87,782,132	236,305,200
Fairfax	81,850,761	208,260,439	318,960,626	418,228,836	505,516,681	565,219,288	1,297,167,746	1,475,440,058	3,985,338,712	4,283,451,542	44,865,642,566	58,005,077,255
Fauquier	5,107,763	14,294,654	20,610,015	26,993,829	33,763,435	38,556,570	89,781,018	103,443,981	266,766,292	269,953,819	2,088,167,040	2,957,438,416

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
oouny	<i>\\</i>	<i>40,000</i>	\$14,000	<i><i><i>ϕ</i> 10,000</i></i>	\$21,000	<i>\</i> 20,000	<i>400,000</i>	<i><i><i></i></i></i>	¢14,000	<i>400,000</i>		
Floyd	\$1,103,503	\$3,960,565	\$6,104,026	\$9,102,941	\$11,256,113	\$11,919,710	\$25,618,566	\$26,140,862	\$58,875,003	\$46,753,741	\$93,193,681	\$294,028,711
Fluvanna	1,841,367	4,941,418	8,378,874	12,503,085	14,220,450	18,684,057	42,847,576	46,110,569	113,027,046	102,783,363	288,196,451	653,534,256
Franklin	4,206,864	12,910,188	22,239,177	29,280,618	39,060,616	43,901,554	94,655,524	88,489,316	190,864,905	157,690,100	444,363,053	1,127,661,916
Frederick	7,036,626	20,008,669	32,508,826	41,962,868	51,818,388	60,112,954	141,397,890	146,646,441	352,831,548	344,111,689	1,299,086,504	2,497,522,404
Giles	1,320,753	4,096,305	7,623,097	9,945,963	12,055,831	13,861,890	28,239,745	28,177,555	65,132,652	58,905,145	88,490,309	317,849,244
Gloucester	2,880,291	8,693,372	14,519,181	20,783,531	26,190,224	27,235,162	60,828,076	64,845,040	161,053,922	147,208,488	401,907,302	936,144,588
Goochland	1,540,018	4,670,763	6,980,307	9,230,832	11,680,833	13,344,881	29,617,072	33,194,061	77,005,878	84,385,791	1,004,701,892	1,276,352,330
Grayson	1,333,198	4,433,396	7,301,229	10,804,772	12,520,057	13,897,183	27,539,940	24,654,850	50,318,830	30,036,811	51,912,851	234,753,117
Greene	1,290,968	3,981,506	7,064,749	10,541,320	12,925,155	15,273,613	31,723,611	33,360,455	75,434,227	78,625,316	190,702,888	460,923,809
Greensville	1,051,538	3,489,426	6,154,618	8,028,109	9,134,410	11,995,426	27,722,330	21,774,898	35,303,853	23,231,815	43,478,925	191,365,348
Halifax	2,873,081	9,655,762	16,665,311	23,237,724	26,344,800	28,670,457	65,203,884	58,769,733	106,246,403	83,970,025	192,602,668	614,239,847
Hanover	8,853,626	22,848,248	33,272,426	44,962,953	54,505,304	63,027,975	150,781,907	170,081,150	406,145,371	438,047,121	2,295,694,178	3,688,220,259
Henrico	24,118,411	72,584,485	126,468,062	167,331,664	213,602,669	249,246,584	568,736,141	592,028,784	1,256,561,756	1,122,627,362	6,169,221,654	10,562,527,571
Henry	4,615,745	15,096,022	27,159,863	39,562,662	48,880,693	50,748,644	95,857,068	85,465,469	151,655,998	115,116,401	219,475,102	853,633,668
Highland	198,179	501,673	971,121	1,351,161	1,729,897	2,107,425	4,034,502	3,351,182	9,196,837	5,939,907	20,343,536	49,725,421
Isle of Wight	2,515,567	8,124,399	12,980,906	18,113,670	21,262,891	24,325,547	53,908,824	58,067,867	149,384,052	146,799,977	550,930,491	1,046,414,190
James City	6,301,553	15,848,754	25,064,596	34,349,499	40,543,398	46,434,625	97,872,708	102,129,410	280,795,826	308,928,381	1,858,872,676	2,817,141,426
King and Queen	566,093	1,690,095	3,148,913	4,585,572	5,106,133	5,149,287	13,070,682	13,330,914	28,052,684	21,119,862	49,384,432	145,204,668
King George	1,952,822	5,303,584	8,543,920	10,809,613	12,632,105	13,817,481	29,540,379	31,068,081	88,301,874	111,529,174	453,406,590	766,905,624
King William	1,221,742	3,427,764	5,941,016	8,247,403	10,630,640	13,311,278	29,252,149	31,614,355	78,303,702	75,369,958	165,408,991	422,728,998
Lancaster	865,167	2,629,123	5,589,540	7,411,519	9,280,453	9,247,590	19,585,713	18,173,087	38,650,072	35,567,702	165,718,310	312,718,276
Lee	1,688,581	5,752,713	10,110,461	12,318,249	13,694,378	16,692,332	29,753,849	28,262,024	58,823,718	39,954,601	57,844,253	274,895,160
Loudoun	28,761,705	63,600,916	87,913,681	112,565,997	141,794,092	159,849,421	375,694,646	421,707,042	1,168,741,837	1,322,144,556	15,530,637,234	19,413,411,126
Louisa	2,467,938	7,568,254	13,180,792	18,183,534	22,657,345	26,895,513	59,041,147	60,016,935	136,615,834	125,638,087	387,751,927	860,017,305
Lunenburg	802,498	2,849,468	5,025,256	7,488,267	7,996,428	9,702,504	20,411,506	18,670,028	34,612,422	23,787,994	49,651,188	180,997,560
Madison	1,009,456	3,021,194	4,837,143	6,793,990	8,363,251	10,090,258	21,464,498	22,401,862	49,253,703	41,988,623	143,806,586	313,030,564
Mathews	650,415	1,882,438	3,856,918	5,453,345	5,719,832	6,136,609	14,870,916	14,587,568	34,857,323	32,566,663	107,993,086	228,575,112
Mecklenburg	2,722,257	8,771,674	15,906,801	22,773,714	25,812,436	28,267,459	60,041,933	52,228,468	92,530,387	69,537,064	191,169,160	569,761,352
Middlesex	892,429	2,944,241	4,756,258	6,564,848	7,521,281	9,039,556	17,250,585	16,365,578	39,785,044	32,589,051	123,573,058	261,281,928
Montgomery	8,460,495	23,900,113	32,456,181	49,663,726	65,306,382	57,333,400	118,626,193	119,615,523	268,729,151	261,067,690	1,034,095,455	2,039,254,310

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		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total Adjusted Gross
County	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Nelson	\$1,412,498	\$3,685,978	\$6,088,660	\$8,847,435	\$11,875,933	\$12,900,642	\$28,321,831	\$25,943,701	\$56,472,553	\$48,321,472	\$189,807,112	\$393,677,815
New Kent	1,360,928	3,919,252	6,438,396	8,853,118	10,634,147	13,194,536	30,633,275	35,938,353	89,958,986	97,711,407	356,067,731	654,710,130
Northampton	1,200,024	3,886,228	6,640,452	8,322,609	11,563,254	12,757,982	23,194,553	18,608,820	34,628,662	25,176,975	102,836,804	248,816,362
Northumberland	884,230	2,979,214	5,269,293	7,991,077	9,083,669	10,360,281	20,706,994	20,231,931	45,927,811	43,148,483	152,792,654	319,375,635
Nottoway	1,046,679	3,486,040	7,110,557	8,907,416	11,112,485	12,980,341	25,635,195	21,748,021	42,437,292	28,957,557	74,028,233	237,449,815
Orange	2,508,483	7,814,037	13,256,813	18,444,991	22,302,156	26,551,215	62,178,587	59,062,794	145,943,292	139,918,934	394,412,699	892,394,002
Page	2,210,792	6,587,889	10,636,933	16,067,914	18,018,684	20,992,879	41,699,628	41,377,406	90,895,118	74,704,781	131,005,908	454,197,932
Patrick	1,424,470	4,290,170	7,639,140	11,804,905	13,778,265	15,158,892	29,476,730	26,164,282	54,233,057	37,082,995	72,775,604	273,828,510
Pittsylvania	4,806,164	15,299,808	28,024,696	36,772,468	49,262,186	51,682,494	113,568,432	100,294,707	230,162,917	178,977,907	348,470,209	1,157,321,988
Powhatan	2,051,438	5,568,382	8,634,725	11,450,144	13,845,124	17,502,714	41,566,240	42,918,536	109,295,518	121,290,937	582,931,761	957,055,518
Prince Edward	1,390,158	5,136,947	8,972,407	11,428,262	15,137,939	15,707,626	34,014,865	27,544,368	53,813,543	44,493,992	104,891,323	322,531,431
Prince George	2,493,657	7,640,051	12,029,574	16,524,065	19,070,387	21,921,010	49,930,528	51,988,715	120,140,297	122,346,884	318,153,378	742,238,546
Prince William	31,736,115	91,051,210	146,107,142	192,937,087	231,896,488	262,640,906	595,318,025	686,323,358	1,731,354,542	1,737,457,867	9,489,247,590	15,196,070,331
Pulaski	2,597,875	8,300,919	14,978,025	21,133,108	25,286,565	26,832,841	57,943,841	54,695,549	122,880,343	102,558,632	184,090,749	621,298,447
Rappahannock	547,853	1,486,382	2,907,790	3,465,465	4,245,182	5,347,405	11,579,162	11,553,682	29,477,989	26,513,127	161,084,160	258,208,196
Richmond	2,165,969	4,538,667	6,239,267	7,353,697	8,052,775	9,684,646	19,593,286	17,708,178	37,589,040	25,530,404	100,975,633	239,431,561
Roanoke	8,721,891	22,840,926	36,778,624	47,183,465	62,374,315	72,740,211	163,030,229	166,157,139	391,627,529	382,391,517	1,492,516,135	2,846,361,980
Rockbridge	1,749,572	5,357,908	8,793,978	13,144,473	15,565,351	19,463,773	38,498,680	35,186,558	77,269,525	67,278,036	195,848,770	478,156,624
Rockingham	6,069,892	19,120,509	31,205,549	42,794,457	57,094,021	67,495,509	144,498,664	140,302,586	324,984,189	285,550,684	841,049,078	1,960,165,137
Russell	1,924,270	6,382,841	10,723,505	14,220,423	15,646,203	18,098,659	42,190,112	35,380,737	79,368,326	62,339,051	108,647,206	394,921,332
Scott	1,885,388	6,365,327	9,639,946	13,409,892	15,179,473	17,018,673	34,157,657	30,843,209	69,708,172	49,558,841	82,530,755	330,297,334
Shenandoah	3,432,518	10,274,898	18,049,717	25,579,348	33,084,141	39,009,933	81,970,784	81,035,070	176,838,025	148,725,755	387,140,438	1,005,140,627
Smyth	2,597,749	8,418,028	14,214,265	18,710,183	21,792,991	23,575,668	55,559,851	51,327,287	98,900,907	71,652,285	111,269,620	478,018,835
Southampton	1,320,159	4,348,286	7,533,494	10,303,103	11,913,803	14,382,356	32,947,139	30,637,004	67,581,672	62,205,479	129,511,799	372,684,295
Spotsylvania	9,740,563	28,360,026	46,880,950	60,959,404	73,197,900	79,374,114	182,046,408	194,942,784	484,150,368	513,946,299	2,195,064,539	3,868,663,356
Stafford	10,819,046	28,559,966	43,584,385	53,536,351	65,651,663	68,440,316	154,337,575	173,606,565	457,230,252	520,307,081	2,994,688,798	4,570,761,997
Surry	545,038	1,791,412	3,245,784	4,394,092	4,489,324	5,748,835	12,573,138	11,525,058	25,595,283	23,775,533	48,616,702	142,300,199
Sussex	760,946	2,916,020	4,302,771	6,145,528	7,632,155	7,916,687	17,201,147	14,687,170	29,393,777	21,816,727	49,554,399	162,327,328
Tazewell	3,068,223	10,124,133	17,580,071	23,510,781	27,110,689	30,839,012	62,661,830	55,481,494	120,768,164	88,149,451	240,870,855	680,164,701
Warren	2,983,278	9,529,831	14,967,611	22,138,301	25,055,886	28,002,209	63,708,330	64,772,907	154,941,770	148,847,558	450,184,323	985,132,003

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	\$5,370,962	\$15,696,616	\$25,638,402	\$34,669,328	\$41,343,290	\$43,819,692	\$104,785,156	\$93,634,203	\$199,581,574	\$144,688,549	\$458,691,564	\$1,167,919,337
Westmoreland	1,323,816	4,526,641	8,770,073	11,745,383	14,479,181	15,044,518	29,986,766	29,016,393	63,495,095	57,566,669	173,581,966	409,536,502
Wise	3,043,906	10,290,072	16,295,060	21,553,923	22,538,030	24,086,300	49,336,009	45,583,231	101,574,932	73,913,064	154,236,402	522,450,926
Wythe	2,292,507	7,534,637	13,124,995	18,388,692	20,145,935	24,069,266	50,854,550	47,561,527	100,395,809	77,145,431	143,856,376	505,369,725
York	5,597,918	13,516,487	20,576,799	26,369,840	31,190,264	33,544,069	79,401,753	85,107,399	229,946,737	246,171,265	1,263,189,505	2,034,612,037
Total Counties	\$445,455,965	\$1,248,362,686	\$2,019,846,237	\$2,720,971,268	\$3,324,533,574	\$3,754,126,541	\$8,391,610,019	\$8,792,266,181	\$21,417,430,328	\$20,878,599,448	\$130,207,726,023	\$203,200,928,269

		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total Adjusted Gross
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Alexandria	\$11,114,104	\$32,076,654	\$53,293,881	\$72,325,249	\$87,852,378	\$98,690,751	\$226,511,398	\$273,752,000	\$762,325,488	\$790,847,759	\$5,669,764,953	\$8,078,554,615
Bristol	3,395,464	\$32,070,054 8,427,768	14,052,279	16,436,989	20,626,864	21,016,981	45,426,973	37,298,251	62,900,736	41,050,486	93,379,478	364,012,271
Buena Vista	736,339	1,923,195	3,334,073	4,042,197	4,846,520	5,838,598	11,985,470	10,028,001	19,325,027	14,590,514	16,912,921	93,562,855
Charlottesville	4,905,427	12,234,303	19,635,300	26,575,279	30,872,389	37,794,936	73,175,406	70,974,794	148,464,470	116,560,883	942,338,710	1,483,531,897
Chesapeake	18,204,491	53,891,810	90,062,202	120,458,938	142,417,813	161,112,226	352,500,680	368,860,050	883,955,776	812,859,924	3,059,386,315	6,063,710,226
Colonial Heights	1,334,941	4,651,574	8,335,112	12,248,414	13,803,589	15,348,351	36,848,382	34,351,734	74,463,095	59,225,211	120,647,498	381,257,901
Covington	682,295	1,976,840	3,632,562	4,703,967	5,685,358	5,725,514	10,533,124	9,617,308	19,882,677	15,546,803	19,303,957	97,290,407
Danville	4,255,140	15,406,109	28,514,604	35,561,380	39,434,411	40,346,285	80,672,567	65,943,610	121,064,592	77,297,782	247,916,280	756,412,758
Emporia	691,197	2,317,783	3,839,376	5,037,549	4,974,269	5,207,414	10,443,608	8,298,596	11,954,535	7,683,346	17,283,294	77,730,967
Fairfax	2,798,878	7,640,787	9,842,116	13,671,457	14,579,460	15,517,771	36,789,017	42,004,995	103,094,683	107,005,181	802,819,094	1,155,763,438
Falls Church	1,270,503	2,915,300	3,763,122	4,997,551	5,743,159	6,694,912	13,556,227	17,185,413	49,446,584	57,973,302	748,452,014	911,998,085
Franklin	748,954	2,942,898	4,788,625	6,416,550	7,363,642	7,641,009	14,826,664	12,471,877	22,782,877	16,458,465	42,190,762	138,632,324
Fredericksburg	2,447,885	7,099,065	12,627,994	15,725,135	18,956,798	21,368,432	47,457,192	45,614,713	89,827,373	77,594,627	435,575,286	774,294,500
Galax	836,636	2,192,066	3,912,400	6,247,468	7,112,467	6,216,972	12,232,267	9,280,281	18,499,001	13,401,216	31,556,096	111,486,870
Hampton	9,742,655	33,433,755	61,829,677	78,708,326	95,455,510	108,621,906	216,391,936	219,335,526	470,048,166	369,451,456	820,419,136	2,483,438,050
Harrisonburg	4,090,407	12,613,699	19,167,275	26,091,346	33,194,941	39,539,948	77,146,395	65,652,450	121,499,098	88,327,742	246,915,035	734,238,336
Hopewell	1,819,528	7,036,636	13,547,627	17,620,598	19,860,556	21,592,595	41,801,701	38,113,546	70,019,160	45,122,684	68,077,934	344,612,564
Lexington	553,302	1,172,677	2,332,971	2,793,043	3,348,140	3,722,161	8,599,033	8,359,510	16,806,114	16,871,553	79,528,746	144,087,250
Lynchburg	8,022,565	22,329,256	38,622,959	47,941,210	56,306,105	62,220,260	122,513,434	105,041,474	219,704,082	166,680,726	666,560,801	1,515,942,873
Manassas	3,048,513	9,653,386	16,817,822	23,641,307	25,770,631	32,197,291	72,003,084	78,857,880	180,949,127	152,906,608	540,946,997	1,136,792,648

		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Total Adjusted Gross
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Manassas Park	\$1,167,469	\$3,422,779	\$6,553,091	\$9,528,695	\$10,201,697	\$13,123,066	\$29,826,210	\$33,515,980	\$77,479,475	\$61,539,235	\$165,236,779	\$411,594,476
Martinsville	1,704,265	4,677,464	8,466,815	12,179,248	13,992,515	13,807,984	24,399,666	19,856,983	35,678,868	22,413,613	88,948,484	246,125,907
Newport News	13,718,422	47,513,260	88,791,439	113,992,205	132,757,554	148,676,603	290,912,933	290,520,460	625,437,798	480,384,903	1,206,290,450	3,438,996,027
Norfolk	16,384,949	60,478,379	111,439,200	142,161,779	161,600,098	172,257,767	334,340,085	306,882,357	614,053,846	442,080,967	1,748,816,158	4,110,495,585
Norton	424,346	1,441,686	2,391,178	2,894,262	3,158,994	2,863,375	7,232,538	6,135,560	12,017,286	8,679,834	19,146,687	66,385,746
Petersburg	3,053,792	11,416,827	21,172,187	27,635,346	33,457,170	33,875,069	64,479,012	51,130,017	76,416,109	44,529,570	72,727,805	439,892,903
Poquoson	1,020,152	2,486,287	3,195,932	4,869,878	4,916,103	6,571,024	14,219,701	18,399,378	47,787,710	51,719,323	279,246,801	434,432,289
Portsmouth	5,913,694	24,248,926	48,748,248	62,289,147	73,754,489	79,038,424	163,108,619	161,849,818	338,607,352	237,931,995	426,966,436	1,622,457,150
Radford	1,620,289	4,596,252	6,414,551	8,112,993	8,842,722	8,421,908	18,333,679	17,110,147	35,652,122	33,762,230	104,608,176	247,475,069
Richmond	18,353,340	64,460,019	114,079,670	147,970,245	171,265,099	196,272,407	394,652,206	365,345,674	654,394,255	450,861,060	3,534,604,990	6,112,258,965
Roanoke	8,894,681	29,125,125	52,477,517	70,839,680	89,644,873	97,191,829	195,804,798	160,095,148	302,875,975	195,172,248	837,159,507	2,039,281,380
Salem	2,201,213	5,862,002	10,761,076	14,499,897	17,682,957	20,889,943	47,082,538	43,781,761	93,652,178	85,770,920	292,510,660	634,695,145
Staunton	1,862,475	6,378,013	11,969,473	16,907,453	20,520,647	22,879,999	48,510,887	47,862,099	93,293,137	75,255,336	172,330,695	517,770,216
Suffolk	6,115,140	19,985,427	35,234,409	44,779,878	53,551,956	61,164,902	125,868,755	128,880,137	309,638,318	305,461,605	1,149,697,931	2,240,378,458
Virginia Beach	35,662,209	103,652,652	171,893,620	229,906,034	275,623,694	315,793,562	698,416,707	742,703,267	1,656,695,643	1,471,578,853	7,072,952,136	12,774,878,376
Waynesboro	1,845,765	5,634,677	10,514,005	15,133,784	17,169,486	21,628,167	44,335,052	43,319,133	80,233,398	60,674,179	133,103,016	433,590,664
Williamsburg	2,222,109	4,792,234	6,352,376	7,839,857	8,661,144	9,289,902	18,259,409	18,530,716	37,603,749	32,168,153	176,156,697	321,876,346
Winchester	2,577,165	7,642,421	12,619,615	19,808,678	21,942,140	24,946,765	52,817,845	48,872,255	98,199,994	69,617,376	336,103,830	695,148,083
Total Cities	\$205,440,698	\$649,749,992	\$1,135,026,381	\$1,492,593,012	\$1,756,948,339	\$1,965,107,011	\$4,084,015,197	\$4,025,832,901	\$8,656,729,872	\$7,177,057,670	\$32,486,582,545	\$63,635,083,618
Total Counties	\$445,455,965	\$1,248,362,686	\$2,019,846,237	\$2,720,971,268	\$3,324,533,574	\$3,754,126,541	\$8,391,610,019	\$8,792,266,181	\$21,417,430,328	\$20,878,599,448	\$130,207,726,023	\$203,200,928,269
Unassigned*	\$69,111,141	\$133,344,937	\$155,839,498	\$164,917,057	\$169,732,273	\$183,432,851	\$352,991,410	\$313,096,587	\$684,126,372	\$524,980,883	\$4,242,389,178	\$6,993,962,187
Aggregate	\$720,007,804	\$2,031,457,615	\$3,310,712,116	\$4,378,481,337	\$5,251,214,186	\$5,902,666,403	\$12,828,616,625	\$13,131,195,670	\$30,758,286,571	\$28,580,638,001	\$166,936,697,745	\$273,829,974,074

Note:

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

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

Table 1.6Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/LocalityTaxable Year 2016

	Exem	otions		Dedu	uctions			Filing Status	
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Accomack	40,335	\$36,593,654	12,523	5,239	\$261,098,484	17,762	10,592	6,433	737
Albemarle	109,465	98,561,125	26,928	20,349	655,907,991	47,277	26,025	19,826	
Alleghany	16,509	14,990,470	5,659	1,434	48,902,456	7,093	3,688	3,233	
Amelia	13,851	12,615,980	4,071	1,900	50,302,081	5,971	3,256	2,576	
Amherst	30,463	27,703,950	10,126	3,301	95,422,838	13,427	7,475	5,571	
Appomattox	15,910	14,474,301	5,045	1,682	47,910,721	6,727	3,544	3,013	170
Arlington	230,978	206,745,659	69,763	57,501	1,566,491,892	127,264	86,322	35,915	5,027
Augusta	78,742	71,486,330	23,675	10,093	263,669,362	33,768	17,238	15,736	794
Bath	5,200	4,705,047	1,915	478	18,684,042	2,393	1,331	998	64
Bedford	82,732	74,942,206	23,333	11,448	337,906,277	34,781	16,874	17,106	801
Bland	5,682	5,145,791	2,042	389	18,233,897	2,431	1,164	1,195	72
Botetourt	35,422	32,095,573	9,098	5,580	134,519,807	14,678	6,835	7,507	336
Brunswick	14,366	13,092,951	4,885	1,481	45,952,258	6,366	4,151	2,023	192
Buchanan	16,586	15,159,599	6,175	686	41,923,362	6,861	3,182	3,542	137
Buckingham	13,409	12,203,668	4,641	1,302	38,728,787	5,943	3,606	2,152	185
Campbell	53,851	48,963,983	18,199	5,426	157,702,291	23,625	12,946	10,042	
Caroline	29,665	27,045,577	8,386	4,820	115,139,211	13,206	7,779	5,019	
Carroll	27,408	24,891,668	10,133	1,812	85,174,529	11,945	6,140	5,438	
Charles City	7,178	6,525,941	2,352	1,022	30,206,197	3,374	2,045	1,218	111
Charlotte	12,071	10,982,004	4,199	976	37,317,704	5,175	2,958	2,067	150
Chesterfield	356,239	323,657,387	85,503	67,936	1,523,213,169	153,439	85,801	63,307	,
Clarke	15,830	14,315,929	3,834	3,082	78,994,826	6,916	3,663	3,051	
Craig	4,981	4,526,634	1,650	475	16,592,826	2,125	1,031	1,048	46
Culpeper	51,358	46,794,978	12,781	8,785	210,531,291	21,566	11,780	9,204	
Cumberland	9,085	8,265,364	2,945	1,054	29,917,025	3,999	2,324	1,546	129
Dickenson	11,358	10,376,847	4,205	412	32,465,768	4,617	2,165	2,360	
Dinwiddie	26,691	24,351,979	7,971	3,978	94,987,240	11,949	7,117	4,448	
Essex	11,193	10,170,094	3,426	1,553	45,668,127	4,979	3,062	1,745	
Fairfax	1,183,718	1,072,592,826	245,470	279,376	8,017,402,315	524,846	286,839	219,005	,
Fauquier	75,553	68,654,946	16,094	16,151	478,234,090	32,245	16,755	14,552	938

Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2016

	Exemp	otions		Dedu	uctions			Filing Status	
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Floyd	15,481	\$14,038,848	5,093	1,360	\$43,874,571	6,453	3,121	3,193	139
Fluvanna	26,867	24,307,164	6,824	4,506	102,295,921	11,330	5,739	5,240	
Franklin	53,865	48,817,035	16,708	6,013	176,398,116	22,721	11,615	10,527	579
Frederick	92,652	84,020,150	24,610	15,347	359,934,623	39,957	21,399	17,495	1,063
Giles	16,583	15,056,951	5,837	1,310	43,668,180	7,147	3,758	3,217	172
Gloucester	38,383	34,837,204	10,828	6,201	147,759,390	17,029	8,957	7,549	523
Goochland	25,207	22,803,313	5,220	5,270	160,704,865	10,490	4,846	5,364	280
Grayson	14,639	13,291,452	5,459	946	41,007,847	6,405	3,234	2,979	192
Greene	19,747	17,930,177	5,529	2,903	68,239,237	8,432	4,464	3,711	257
Greensville	11,432	10,449,823	3,853	1,346	46,654,611	5,199	3,524	1,440	235
Halifax	33,315	30,334,675	11,593	2,945	97,163,657	14,538	8,739	5,336	463
Hanover	115,628	105,173,109	26,207	22,811	508,823,096	49,018	24,990	22,800	1,228
Henrico	328,416	298,495,654	89,658	60,162	1,519,860,888	149,820	92,786	52,761	4,273
Henry	50,601	46,091,811	18,602	3,686	136,501,180	22,288	13,174	8,471	
Highland	2,501	2,250,227	768	258	9,134,457	1,026	452	544	30
Isle of Wight	38,344	34,799,556	9,259	7,227	168,771,826	16,486	8,525	7,401	560
James City	84,845	75,855,207	17,750	16,935	445,807,146	34,685	17,321	16,272	,
King and Queen	6,877	6,257,908	2,211	882	23,130,082	3,093	1,803	1,211	
King George	26,331	23,909,654	6,091	5,146	113,517,878	11,237	5,879	4,865	493
King William	17,779	16,223,804	4,744	2,978	66,258,336	7,722	4,070	3,386	266
Lancaster	12,572	11,256,290	3,217	2,057	82,810,058	5,274	2,997	2,122	155
Lee	18,278	16,649,014	6,670	956	46,818,416	7,626	3,840	3,564	
Loudoun	420,827	383,465,208	71,970	99,713	2,672,219,831	171,683	82,893	83,713	5,077
Louisa	35,148	31,928,664	9,721	5,570	132,257,567	15,291	8,132	6,691	
Lunenburg	10,245	9,308,117	3,546	883	30,332,666	4,429	2,636	1,678	115
Madison	13,219	12,006,492	3,813	1,806	48,816,917	5,619	2,878	2,596	
Mathews	9,521	8,555,085	2,547	1,405	37,588,729	3,952	1,933	1,910	
Mecklenburg	31,282	28,366,523	10,436	3,197	97,147,481	13,633	8,149	5,016	
Middlesex	11,214	10,089,967	3,217	1,604	44,651,670	4,821	2,627	2,074	
Montgomery	76,573	69,285,797	25,331	11,382	289,314,313	36,713	21,683	13,933	1,097

Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2016

	Exemp	otions		Dedu	uctions			Filing Status	
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Nelson	16,229	\$14,658,176	4,850	2,132	\$62,104,191	6,982	3,722	3,104	156
New Kent	22,584	20,504,863	5,000	4,570	97,972,225	9,570	4,507	4,774	
Northampton	12,524	11,329,567	4,011	1,513	44,576,365	5,524	3,494	1,869	
Northumberland	13,989	12,522,809	3,511	2,076	57,588,136	5,587	2,927	2,517	
Nottoway	13,268	12,087,276	4,406	1,315	39,527,801	5,721	3,508	2,048	
Orange	37,083	33,592,430	9,776	6,048	158,577,040	15,824	8,471	6,885	468
Page	23,541	21,408,648	8,207	2,262	71,270,863	10,469	5,846	4,393	230
Patrick	16,101	14,626,654	5,736	1,152	47,241,284	6,888	3,483	3,201	204
Pittsylvania	60,576	55,184,907	20,499	5,694	178,701,783	26,193	14,377	11,028	788
Powhatan	30,681	27,856,894	6,624	6,110	137,190,060	12,734	5,965	6,440	329
Prince Edward	16,717	15,152,328	5,739	1,859	54,280,998	7,598	4,803	2,576	219
Prince George	31,646	28,674,172	8,814	5,112	125,690,465	13,926	7,734	5,596	596
Prince William	466,182	425,373,411	100,307	102,086	2,486,977,466	202,393	115,183	80,169	7,041
Pulaski	31,258	28,389,865	11,240	2,805	87,845,455	14,045	7,749	5,954	342
Rappahannock	7,954	7,178,675	2,010	1,406	41,242,428	3,416	1,785	1,548	83
Richmond	14,387	13,120,051	3,646	2,603	140,651,797	6,249	3,296	2,408	545
Roanoke	103,888	94,084,380	27,919	16,778	402,416,819	44,697	23,629	19,943	1,125
Rockbridge	21,878	19,769,281	6,885	2,607	75,868,028	9,492	5,044	4,226	222
Rockingham	84,088	76,443,857	25,346	10,576	288,883,253	35,922	18,881	16,230	811
Russell	22,314	20,402,881	8,157	1,326	57,496,311	9,483	4,444	4,843	196
Scott	20,001	18,166,112	7,375	1,185	50,786,346	8,560	4,061	4,096	403
Shenandoah	44,842	40,648,479	14,049	5,754	149,177,555	19,803	11,213	8,114	476
Smyth	27,952	25,472,789	10,549	1,664	74,325,301	12,213	6,563	5,324	326
Southampton	17,552	15,992,943	5,177	2,506	63,713,737	7,683	4,330	3,108	245
Spotsylvania	134,907	122,770,971	32,220	25,549	600,694,728	57,769	31,688	24,421	1,660
Stafford	142,327	129,254,481	30,324	29,694	706,586,798	60,018	31,404	26,371	2,243
Surry	6,680	6,085,395	2,009	1,031	25,420,982	3,040	1,724	1,199	117
Sussex	8,404	7,667,981	2,816	1,102	29,145,417	3,918	2,579	1,216	
Tazewell	36,614	33,321,095	12,905	2,453	98,180,318	15,358	7,503	7,468	387
Warren	39,317	35,775,094	11,083	6,548	150,862,309	17,631	10,142	6,984	505

Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2016

	Exem	ptions		Ded	uctions			Filing Status	
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Washington	56,589	\$51,398,574	19,323	5,440	\$196,974,444	24,763	12,380	11,135	1,248
Westmoreland	18,392	16,609,177	5,289	2,633	67,732,551	7,922	4,649	3,008	265
Wise	30,687	28,040,910	11,319	1,746	79,864,802	13,065	6,714	5,987	364
Wythe	26,932	24,498,274	9,885	2,081	74,782,156	11,966	6,362	5,250	354
York	66,512	60,038,429	15,528	12,561	294,384,694	28,089	13,942	13,098	1,049
Total Counties	5,968,797	\$5,416,589,167	1,516,873	1,098,503	\$29,659,399,323	2,615,376	1,437,954	1,094,466	82,956

	Exemp	otions		Ded	uctions			Filing Status	
						Total		Married Filing	Married Filing
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Alexandria	158,889	\$142,581,668	43,970	41,065	\$1,146,458,051	85,035	56,930	24,149	3,956
Bristol	22,951	20,903,097	8,981	1,890	84,348,269	10,871	6,056	3,519	
Buena Vista	5,995	5,439,156	2,228	459	22,994,814	2,687	1,592	1,032	
Charlottesville	39,223	35,348,514	14,303	6,317	281,927,940	20,620	14,177	5,693	
Chesapeake	229,757	208,900,026	58,637	43,645	1,013,825,634	102,282	58,045	39,496	4,741
Colonial Heights	18,578	16,838,993	5,916	2,425	61,571,496	8,341	5,274	2,858	209
Covington	5,998	5,461,175	2,437	318	19,386,476	2,755	1,771	918	
Danville	41,778	38,040,428	15,504	3,875	139,379,138	19,379	13,276	5,253	850
Emporia	5,491	5,016,678	2,027	489	16,062,134	2,516	1,907	513	96
Fairfax	30,582	27,765,675	7,184	7,053	207,129,794	14,237	8,195	5,470	572
Falls Church	16,626	14,933,963	3,291	4,061	127,135,318	7,352	3,988	3,026	338
Franklin	8,021	7,318,066	2,669	936	27,486,421	3,605	2,500	971	134
Fredericksburg	25,663	23,283,464	8,516	4,076	114,997,753	12,592	8,536	3,582	474
Galax	7,071	6,437,209	2,566	509	30,549,468	3,075	1,871	1,124	80
Hampton	115,942	105,222,941	37,481	17,749	470,893,336	55,230	36,597	16,366	2,267
Harrisonburg	36,330	33,022,946	13,263	4,162	121,777,148	17,425	11,894	5,173	358
Hopewell	20,776	18,932,771	7,555	2,121	61,071,054	9,676	6,949	2,425	302
Lexington	5,514	4,918,052	1,579	899	26,009,750	2,478	1,476	928	
Lynchburg	66,679	60,333,781	23,993	7,740	238,333,089	31,733	20,726	10,153	854
Manassas	42,953	39,320,408	11,303	8,166	227,408,121	19,469	12,189	6,677	603

Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2016

	Exem	ptions		Dec	luctions			Filing Status	
						Total		Married Filing	Married Filing
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Manassas Park	16,694	\$15,284,307	4,526	3,074	\$69,766,458	7,600	4,816	2,521	263
Martinsville	13,519	12,311,140	4,936	1,301	49,213,757	6,237	4,318	1,693	3 226
Newport News	156,927	142,715,466	52,751	22,623	677,666,117	75,374	51,121	21,290) 2,963
Norfolk	175,767	159,793,295	61,775	25,056	723,101,554	86,831	60,245	22,469	9 4,117
Norton	3,846	3,507,142	1,500	258	10,622,894	1,758	1,044	667	47
Petersburg	27,456	24,989,473	10,868	3,151	91,898,339	14,019	11,436	2,144	439
Poquoson	13,099	11,838,920	2,834	2,560	60,611,306	5,394	2,547	2,695	5 152
Portsmouth	82,283	74,944,884	26,332	12,689	301,956,680	39,021	27,209	10,280) 1,532
Radford	10,633	9,663,244	4,269	1,092	34,823,619	5,361	3,547	1,680) 134
Richmond	180,897	164,494,848	68,297	29,084	1,427,504,761	97,381	74,320	20,178	3 2,883
Roanoke	88,575	80,541,176	33,108	10,325	306,129,429	43,433	30,596	11,736	5 1,101
Salem	25,746	23,299,533	7,717	3,704	93,182,556	11,421	6,531	4,599) 291
Staunton	23,981	21,671,246	8,380	2,885	78,208,655	11,265	7,062	3,892	2 311
Suffolk	83,641	76,031,611	20,869	16,082	419,317,703	36,951	21,208	14,063	3 1,680
Virginia Beach	419,050	379,747,261	117,872	77,755	2,011,806,482	195,627	116,215	70,371	9,041
Waynesboro	21,248	19,277,113	7,468	2,339	64,500,125	9,807	6,308	3,245	5 254
Williamsburg	12,635	11,295,802	4,071	2,213	63,441,321	6,284	4,104	1,907	273
Winchester	27,274	24,631,959	9,349	3,582	104,499,427	12,931	8,681	3,853	397
Total Cities	2,288,088	2,076,057,431	720,325	377,728	11,026,996,385	1,098,053	715,257	338,609	44,187
Total Counties	5,968,797	\$5,416,589,167	1,516,873	1,098,503	\$29,659,399,323	2,615,376	1,437,954	1,094,466	
Unassigned*	320,729	\$226,392,239	89,278	69,691	\$15,543,695,867	158,969	86,400	49,365	5 23,204
Aggregate	8,577,614	\$7,719,038,837	2,326,476	1,545,922	\$56,230,091,575	3,872,398	2,239,611	1,482,440	150,347

Notes:

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

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

Albemarle 3,723,702,479 109,429,428 72,291,183 407,918,608 3,134,063,260 24 Alleghany 244,457,751 13,921,489 9,128,214 50,213,912 171,194,137 7 Amelia 219,208,741 12,938,807 8,537,845 47,252,127 150,479,962 7 Amherst 458,588,568 28,877,920 19,149,403 105,672,225 304,889,020 22 Appomatiox 223,118,123 13,828,755 9,166,989 50,468,905 149,653,474 7 Arlington 12,145,446,602 325,493,216 214,889,717 1,233,106,536 10,371,957,133 60 Augusta 1,353,214,505 73,408,412 48,663,888 272,791,756 958,350,448 60 Bath 79,778,909 4,897,900 3,217,106 17,453,946 53,609,898 63 Bedford 1,777,560,404 74,554,414 49,417,140 277,121,973 1,376,466,877 53 Bland 80,181,655 4,912,883 3,252,773 18,243,974 53,772,526 53 Buchanan 204,158,941 12,675,512 20,		Total Inco Tax Liabi	Amount Taxed at 5.75% Rate	Amount Taxed at 5% Rate	Amount Taxed at 3% Rate	Amount Taxed at 2% Rate	Total Net Taxable Income	County
Albemarle 3,723,702,479 109,429,428 72,291,183 407,918,608 3,134,063,260 24 Alleghany 244,457,751 13,921,489 9,128,214 50,213,912 171,194,137 - Amelia 219,208,741 12,938,807 8,537,845 47,252,127 150,479,962 - Amherst 458,588,568 28,877,920 19,149,403 105,672,225 304,889,020 - Appomatitox 223,118,123 13,828,755 9,166,989 50,468,905 149,653,474 - Arlington 12,145,446,602 325,493,216 214,889,717 1,233,106,536 10,371,957,133 60 Augusta 1,353,214,605 73,408,412 48,663,888 272,791,756 958,350,448 06 Bath 79,178,909 4,897,960 3,217,106 17,473,944 53,772,526 00,9088 00,988 00,988 00,988 00,988 00,988 00,988 00,988 00,994 03,703,113 00,994 03,703,113 00,994 03,703,113 00,994 03,703,113 00,994 03,703,113 00,994 03,703,113 00,994 03,703,113 <td>25,575,864</td> <td>\$25,5</td> <td>\$326,014,816</td> <td>\$119.651,992</td> <td>\$23,080,166</td> <td>\$36,068,111</td> <td>\$504,815,085</td> <td>Accomack</td>	25,575,864	\$25,5	\$326,014,816	\$119.651,992	\$23,080,166	\$36,068,111	\$504,815,085	Accomack
Alleghany 244,457,751 13,921,489 9,128,214 50,213,912 171,194,137 Amelia 219,208,741 12,938,807 8,537,845 47,252,127 150,479,962 Amherst 458,586 28,877,920 19,149,403 105,672,225 304,889,020 23 Appomattox 223,118,123 13,828,755 9,166,989 50,468,905 149,653,474 34 Arington 12,145,446,602 325,493,216 214,889,717 1,233,106,536 10,371,957,133 66 Augusta 1,353,214,505 73,408,412 48,663,888 272,791,756 958,350,448 66 Bath 79,178,909 4,897,960 3,217,106 17,453,946 53,609,898 66 Bedford 1,777,560,404 74,554,414 49,417,140 277,121,973 1,376,466,877 53 Boteourt 728,269,620 31,582,775 20,935,236 118,607,391 557,144,218 53 Brunswick 174,760,955 13,218,398 8,664,391 45,552,380 107,025,785 10,27,875 Buchanan 204,185,941 12,675,512 8,371,222 46,009,0)1,992,920							Albemarle
Amelia 219,208,741 12,938,807 8,537,845 47,252,127 150,479,962 Amherst 458,588,568 28,877,920 19,149,403 105,672,225 304,889,020 2 Appomattox 223,118,123 13,828,755 9,166,989 50,468,905 149,653,474 2 Artington 12,145,446,602 325,493,216 214,889,117 1,233,106,536 103,371,957,133 66 Bath 79,178,909 4,897,960 3,217,106 17,453,946 53,60,488 68 Bath 79,178,609 4,897,960 3,217,106 17,453,946 53,772,526 5 Boteford 1,777,560,404 74,554,414 49,417,140 277,121,973 1,376,466,877 5 Bland 80,181,655 4,912,383 3,252,773 18,243,974 53,772,526 5 Brunswick 174,760,955 13,218,398 80,635,236 118,607,391 557,144,218 5 Buckanan 204,158,941 12,675,512 8,380,788 45,558,542 119,292,103 Campbe	12,564,299							
Amherst458,588,56828,877,92019,149,403105,672,225304,889,0202Appomattox223,118,12313,828,7559,166,98950,468,905149,653,4744Arlington12,145,446,602325,493,216214,889,7171,233,106,53610,371,957,13366Augusta1,353,214,50573,408,41248,663,888272,791,756958,350,4486Bath79,178,9094,897,9603,217,10617,453,94653,609,8988Bedford1,777,560,40474,554,41449,417,140277,121,9731,376,466,8775Bland80,181,6554,912,3833,252,77318,243,97453,772,5268Botetourt728,269,62031,582,77520,935,236118,607,391557,144,2183Buchanan204,158,94112,675,5128,371,22246,009,094137,103,1139Buckingham185,922,05612,680,6238,380,78845,568,542119,292,1031Carroline513,788,74329,747,77219,706,582109,576,972354,757,4172Carroline513,788,74329,747,77219,706,582109,576,972354,757,4172Charles City135,167,6637,421,9794,907,66427,019,10895,818,712Charles City135,167,6637,421,9794,907,66427,019,10895,818,712Charles City135,167,6637,421,9794,907,66427,019,10895,818,712Charles City135,167,6637,421,979<	1,217,527		, ,	, ,	, ,	, ,		
Arlington12,145,446,602325,493,216214,889,7171,233,106,53610,371,957,13366Augusta1,353,214,50573,408,41248,663,888272,791,756958,350,44866Bath79,178,9094,897,9603,217,10617,453,94653,609,898Bedford1,777,560,40474,554,41449,417,140277,121,9731,376,466,87753Bland80,181,6554,912,3833,252,77318,243,97453,772,526Botetourt728,269,62031,582,77520,935,236118,607,391557,144,21853Brunswick174,760,95513,218,3988,664,39145,852,380107,025,785Buckingham204,158,94112,675,5128,371,22246,009,094137,103,11353Buckingham185,922,05612,680,6238,380,78845,568,542119,292,103Campbell824,830,20649,969,96533,132,175183,216,355558,511,71142Caroline513,788,74329,747,77219,706,582109,576,972354,757,41722Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charles City135,167,6637,421,9794,907,86427,019,108 <td< td=""><td>23,241,858</td><td></td><td></td><td></td><td>19,149,403</td><td></td><td></td><td>Amherst</td></td<>	23,241,858				19,149,403			Amherst
Augusta 1,353,214,505 73,408,412 48,663,888 272,791,756 958,350,448 4 Bath 79,178,909 4,897,960 3,217,106 17,453,946 53,609,898 53,609,898 Bedford 1,777,560,404 74,554,414 49,417,140 277,121,973 1,376,466,877 53 Bland 80,181,655 4,912,383 3,252,773 18,243,974 53,772,526 Botetourt 728,269,620 31,582,775 20,935,236 118,607,391 557,144,218 53 Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 55 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 42 Carroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 42 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 448,05,598	1,305,750	11,3	149,653,474	50,468,905	9,166,989	13,828,755	223,118,123	Appomattox
Bah79,178,9094,897,9603,217,10617,453,94653,609,898Bedford1,777,560,40474,554,41449,417,140277,121,9731,376,466,8779Bland80,181,6554,912,3833,252,77318,243,97453,772,526Botetourt728,269,62031,582,77520,935,236118,607,391557,144,2183Brunswick174,760,95513,218,3988,664,39145,852,380107,025,7859Buchanan204,158,94112,675,5128,371,22246,009,094137,103,1139Buckingham185,922,05612,680,6238,380,78845,568,542119,292,103Campbell824,830,20649,969,96533,132,175183,216,355558,511,711Caroline513,788,74329,747,77219,706,582109,576,972354,757,417Carroll326,173,29923,415,03615,467,52884,805,978202,484,756Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Craig71,799,2564,389,5992,905,40416,136,61648,367,63748,976,637Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72648,976,037Culpeper1,009,741,77248,935,00232,413,833180,882,212 <td< td=""><td>65,176,819</td><td>665,¹</td><td>10,371,957,133</td><td>1,233,106,536</td><td>214,889,717</td><td>325,493,216</td><td>12,145,446,602</td><td>Arlington</td></td<>	65,176,819	665, ¹	10,371,957,133	1,233,106,536	214,889,717	325,493,216	12,145,446,602	Arlington
Bedford 1,777,560,404 74,554,414 49,417,140 277,121,973 1,376,466,877 9 Bland 80,181,655 4,912,383 3,252,773 18,243,974 53,772,526 5 Botetourt 728,269,620 31,582,775 20,935,236 118,607,391 557,144,218 5 Brunswick 174,760,955 13,218,398 8,664,391 45,852,380 107,025,785 5 Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 7 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 4 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 2 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 2 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 2	69,558,991	69,5	958,350,448	272,791,756	48,663,888	73,408,412	1,353,214,505	Augusta
Bland 80,181,655 4,912,383 3,252,773 18,243,974 53,772,526 Botetourt 728,269,620 31,582,775 20,935,236 118,607,391 557,144,218 3 Brunswick 174,760,955 13,218,398 8,664,391 45,852,380 107,025,785 3 Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 4 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 4 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 2 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 2 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 2 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 2 Cha	4,039,584	4,0	53,609,898	17,453,946	3,217,106	4,897,960	79,178,909	Bath
Botetourt 728,269,620 31,582,775 20,935,236 118,607,391 557,144,218 32 Brunswick 174,760,955 13,218,398 8,664,391 45,852,380 107,025,785 32 Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 33 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 42 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 32 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 36,549,173 92,157,289 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 36,549,173 92,157,289 Chesterfield 8,529,294,869 356,773,166 236,456,555 1,326,499,023 6,609,566,125 44 Clarke 454,403,080 15,812,771 10,459,048	93,772,117	93,7	1,376,466,877	277,121,973	49,417,140	74,554,414	1,777,560,404	Bedford
Brunswick 174,760,955 13,218,398 8,664,391 45,852,380 107,025,785 Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 4 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 2 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 4 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,187,712 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,187,712 Charles City 135,750,564 10,276,949 6,76	4,059,999	4,(53,772,526	18,243,974	3,252,773	4,912,383	80,181,655	Bland
Buchanan 204,158,941 12,675,512 8,371,222 46,009,094 137,103,113 Buckingham 185,922,056 12,680,623 8,380,788 45,568,542 119,292,103 Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 4 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 2 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 4 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 Charlotte 145,750,564 10,276,949 6,767,152 36,549,173 92,157,289 Chesterfield 8,529,294,869 356,773,166 236,456,555 1,326,499,023 6,609,566,125 44 Clarke 454,403,080 15,812,771 10,459,048 59,089,716 369,041,546 2 Craig 71,799,256 4,389,509 2,905,404 16,136,616 48,367,637 3 Culpeper 1,009,7	38,214,626	38,2	557,144,218	118,607,391	20,935,236	31,582,775	728,269,620	Botetourt
Buckingham185,922,05612,680,6238,380,78845,568,542119,292,103Campbell824,830,20649,969,96533,132,175183,216,355558,511,7114Caroline513,788,74329,747,77219,706,582109,576,972354,757,4172Carroll326,173,29923,415,03615,467,52884,805,978202,484,7564Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,54642Craig71,799,2564,389,5992,905,40416,136,61648,367,63744Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72644Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	8,762,239	8,7	107,025,785	45,852,380	8,664,391	13,218,398	174,760,955	Brunswick
Campbell 824,830,206 49,969,965 33,132,175 183,216,355 558,511,711 4 Caroline 513,788,743 29,747,772 19,706,582 109,576,972 354,757,417 2 Carroll 326,173,299 23,415,036 15,467,528 84,805,978 202,484,756 2 Charles City 135,167,663 7,421,979 4,907,864 27,019,108 95,818,712 Charlotte 145,750,564 10,276,949 6,767,152 36,549,173 92,157,289 Chesterfield 8,529,294,869 356,773,166 236,456,555 1,326,499,023 6,609,566,125 44 Clarke 454,403,080 15,812,771 10,459,048 59,089,716 369,041,546 2 Craig 71,799,256 4,389,599 2,905,404 16,136,616 48,367,637 2 Culpeper 1,009,741,772 48,935,002 32,413,833 180,882,212 747,510,726 44,332,33 Dickenson 134,135,283 8,826,131 5,857,354 32,147,636 87,304,161	10,399,785	10,3	137,103,113	46,009,094	8,371,222	12,675,512	204,158,941	Buchanan
Caroline513,788,74329,747,77219,706,582109,576,972354,757,4172Carroll326,173,29923,415,03615,467,52884,805,978202,484,7567Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,5462Craig71,799,2564,389,5992,905,40416,136,61648,367,6372Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,7265Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371	9,400,407	9,4	119,292,103	45,568,542	8,380,788	12,680,623	185,922,056	Buckingham
Carroll326,173,29923,415,03615,467,52884,805,978202,484,756Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,54624Craig71,799,2564,389,5992,905,40416,136,61648,367,63748,367,637Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72649Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371	1,985,904	41,9	558,511,711	183,216,355	33,132,175	49,969,965	824,830,206	Campbell
Charles City135,167,6637,421,9794,907,86427,019,10895,818,712Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,54622Craig71,799,2564,389,5992,905,40416,136,61648,367,63722Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72642Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	26,394,983	26,3	354,757,417	109,576,972	19,706,582	29,747,772	513,788,743	Caroline
Charlotte145,750,56410,276,9496,767,15236,549,17392,157,289Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,54622Craig71,799,2564,389,5992,905,40416,136,61648,367,63723Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72645Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	16,230,610	16,2	202,484,756	84,805,978	15,467,528	23,415,036	326,173,299	Carroll
Chesterfield8,529,294,869356,773,166236,456,5551,326,499,0236,609,566,12544Clarke454,403,08015,812,77110,459,04859,089,716369,041,5462Craig71,799,2564,389,5992,905,40416,136,61648,367,637Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,7264Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	7,007,777	7,0	95,818,712	27,019,108	4,907,864	7,421,979	135,167,663	Charles City
Clarke454,403,08015,812,77110,459,04859,089,716369,041,5462Craig71,799,2564,389,5992,905,40416,136,61648,367,637Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,7265Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	7,321,478	7,3	92,157,289	36,549,173	6,767,152	10,276,949	145,750,564	Charlotte
Craig71,799,2564,389,5992,905,40416,136,61648,367,637Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72648,367,637Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	51,154,721	451, ²	6,609,566,125	1,326,499,023	236,456,555	356,773,166	8,529,294,869	Chesterfield
Culpeper1,009,741,77248,935,00232,413,833180,882,212747,510,72648Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	24,381,959	24,3	369,041,546	59,089,716	10,459,048	15,812,771	454,403,080	Clarke
Cumberland117,134,8878,321,1535,484,52929,687,83373,641,371Dickenson134,135,2838,826,1315,857,35432,147,63687,304,161	3,640,840	3,6	48,367,637	16,136,616	2,905,404	4,389,599	71,799,256	Craig
Dickenson 134,135,283 8,826,131 5,857,354 32,147,636 87,304,161	52,742,208	52,7	747,510,726	180,882,212	32,413,833	48,935,002	1,009,741,772	Culpeper
	5,882,565	5,8	73,641,371	29,687,833	5,484,529	8,321,153	117,134,887	Cumberland
	6,752,744	6,7	87,304,161	32,147,636	5,857,354	8,826,131	134,135,283	Dickenson
Dinwiddie 433,398,214 26,453,019 17,512,812 96,573,297 292,859,086 2	22,158,880	22,1	292,859,086	96,573,297	17,512,812	26,453,019	433,398,214	Dinwiddie
Essex 174,617,836 10,672,196 7,050,103 38,019,861 118,875,676	8,962,820	8,9	118,875,676	38,019,861	7,050,103	10,672,196	174,617,836	Essex
	59,209,795	2,659,2		4,778,867,999	841,586,542	1,272,005,894	48,694,609,215	Fairfax
Fauquier 2,377,696,417 76,062,664 50,407,901 286,545,555 1,964,680,298 12	28,155,145	128,1	1,964,680,298	286,545,555	50,407,901	76,062,664	2,377,696,417	Fauquier

Fluvanna 500,457,548 25,513,500 16,914,909 95,464,942 362,564,198 Franklin 847,893,693 47,054,305 31,131,324 172,996,751 596,771,313 Giles 241,304,831 14,746,899 9,769,898 54,490,352 162,297,682 Gloucester 714,534,386 37,884,516 25,085,334 139,994,675 511,569,860 Goochland 1,074,928,339 24,121,824 16,011,836 91,103,642 943,861,037 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greenesville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 7 Henrico 8,549,785,673 345,941,542 229,115,379 1,276,210,942 6,668,517,810 4 James City 2,216,030,46 44,832,426 29,644,958 <th>County</th> <th>Total Net Taxable Income</th> <th>Amount Taxed at 2% Rate</th> <th>Amount Taxed at 3% Rate</th> <th>Amount Taxed at 5% Rate</th> <th>Amount Taxed at 5.75% Rate</th> <th>Total Income Tax Liability</th>	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
Fluvanna 500,457,548 25,513,500 16,914,909 95,464,942 362,564,198 Franklin 847,893,693 47,054,305 31,131,324 172,936,751 596,771,313 Frederick 1,982,180,863 90,015,840 59,641,172 335,384,760 1,497,139,092 4 Giles 241,304,831 14,746,899 9,769,898 54,490,352 162,297,682 Gloucester 714,534,386 37,884,516 25,085,334 19,994,675 511,569,860 Goochland 1,074,928,339 24,121,824 16,011,838 91,103,642 943,861,037 Grayson 169,720,063 12,363,986 8,161,479 44,597,432 104,597,166 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greenesville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halfax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191		\$221,108,082	\$13,253,690	\$8,792,238	\$48,934,077	\$150,128,077	\$11,232,744
Franklin 847,893,693 47,054,305 31,131,22 172,936,751 596,771,313 Frederick 1,982,180,863 90,015,840 59,641,172 335,384,760 1,497,139,092 7 Glies 241,304,831 14,746,899 9,769,898 54,490,352 162,297,682 7 Gloucester 714,534,386 37,884,516 25,085,334 139,994,675 511,569,860 Goochland 1,074,928,339 24,121,824 16,011,836 91,103,642 943,691,037 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greeneville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Henrico 8,549,786,673 345,941,542 229,115,379 1,276,210,942 6,698,617,80 4 Henry 621,603,046 44,832,426 29,644,958 159,578,092 387,547,570 4 Henry 621,603,046 44,832,426 <td>าล</td> <td></td> <td></td> <td></td> <td>. , ,</td> <td></td> <td>25,911,814</td>	าล				. , ,		25,911,814
Frederick Giles 1.982,180,863 241,304,831 90,015,840 14,746,899 59,641,172 9,768,898 335,384,760 54,490,352 1.497,139,092 162,297,682 Gloucester 714,534,386 37,884,516 25,085,334 139,994,675 511,569,860 Goochland 1,074,928,339 24,121,824 16,011,836 91,103,642 943,691,037 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greeneville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,804,048 421,718,191 2,367,804,048 421,718,191 2,367,804,048 421,718,191 2,367,804,048 433,8150 23,743,31 74,980,773 Henry 621,603,046 43,226,271 24,674,528 137,866,505 612,311,360 4338,150 <t< td=""><td></td><td></td><td></td><td>, ,</td><td></td><td></td><td>43,614,609</td></t<>				, ,			43,614,609
Giles 241,304,831 14,746,899 9,769,898 54,490,352 162,297,682 Gloucester 714,534,386 37,884,516 25,085,334 139,994,675 511,569,860 Goochland 1,074,928,339 24,121,824 16,011,836 91,103,642 943,691,037 Greene 357,879,114 19,180,582 12,719,083 71,065,550 254,913,860 Greenes 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 Henrico 8,549,785,673 35,941,542 229,164,958 159,578,092 387,547,570 Henry 621,603,046 44,832,426 29,844,958 159,578,092 387,547,570 Highland 36,382,196 1,993,156 1,301,286 7,146,376 25,941,376 Isle of Wight 812,140,664 37,286,271 24,674,528 137,868,505 612,311,36		, ,	, ,	, ,	, ,	, ,	104,030,040
Goochland 1,074,928,339 24,121,824 16,011,836 91,103,642 943,691,037 Grayson 169,720,063 12,363,986 8,161,479 44,597,432 104,597,166 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greensville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 Henrico 8,549,785,673 345,941,542 229,115,379 1,276,210,942 6,698,517,810 Henry 621,603,046 44,832,426 29,644,958 159,578,092 387,547,570 Highland 36,382,196 1,993,156 1,301,286 7,146,376 25,941,378 Isle of Wight 812,140,664 37,286,271 24,674,528 137,868,505 612,311,360 James City 2,215,821,319 78,242,009 51,742,740 289,805,516 <				, ,			12,254,929
Grayson 169,720,063 12,363,986 8,161,479 44,597,432 104,597,166 Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greensville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 Henrico 8,549,785,673 345,941,542 229,115,379 1,276,210,942 6,698,517,810 44 Henry 621,603,046 44,832,426 29,644,958 159,578,092 387,547,570 44 Highland 36,382,196 1,993,156 1,301,286 7,146,376 25,941,378 44,592,411,380 74,960,31,054 44,593,411,342 44,591,411,330 44,592,411,380 44,592,411,380 45,541,319 78,242,009 51,742,740 289,805,516 1,796,031,054 45,541,319 74,939,592 11,807,001 53,783 43,381,50 23,794,331 74,92	ster	714,534,386	37,884,516	25,085,334	139,994,675	511,569,860	36,908,226
Greene 357,879,114 19,180,582 12,719,083 71,065,590 254,913,860 Greensville 137,112,671 11,048,391 7,170,929 37,317,227 81,576,124 Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 Henrico 8,549,785,673 345,941,542 229,614,958 159,578,092 387,547,570 Heghland 36,382,196 1,993,156 1,301,286 7,146,376 25,941,378 Isle of Wight 812,140,664 37,286,271 24,674,528 137,868,505 612,311,360 James City 2,215,821,319 78,242,009 51,742,740 289,805,516 1,796,031,054 7 King George 615,940,377 26,346,541 17,411,030 97,954,419 242,202,020 5 Lancaster 225,859,103 10,910,406 7,180,650 38,963,671 168,804,376 129,002,020,003 124,204,839 120,020,205 120,020,205	and	1,074,928,339	24,121,824	16,011,836	91,103,642	943,691,037	58,976,758
Greensville137,112,67111,048,3917,170,92937,317,22781,576,124Halifax461,910,17429,874,74419,711,854106,911,260305,412,316Hanover2,976,050,997112,144,57474,347,744421,718,1912,367,840,488Henrico8,549,785,673345,941,542229,115,3791,276,210,9426,698,517,810Henry621,603,04644,832,42629,644,958159,578,092387,547,570Highland36,382,1961,993,1561,301,2867,146,37625,941,378Isle of Wight812,140,66437,286,27124,674,528137,868,505612,311,360James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9	n	169,720,063	12,363,986	8,161,479	44,597,432	104,597,166	8,434,633
Halifax 461,910,174 29,874,744 19,711,854 106,911,260 305,412,316 Hanover 2,976,050,997 112,144,574 74,347,744 421,718,191 2,367,840,488 7 Henrico 8,549,785,673 345,941,542 229,115,379 1,276,210,942 6,698,517,810 4 Henry 621,603,046 44,832,426 29,644,958 159,578,092 387,547,570 Highland 36,382,196 1,993,156 1,301,286 7,146,376 25,941,378 Isle of Wight 812,140,664 37,286,271 24,674,528 137,868,505 612,311,360 James City 2,215,821,319 78,242,009 51,742,740 289,805,516 1,796,031,054 King and Queen 109,667,042 6,533,788 4,338,150 23,794,331 74,980,773 King George 615,940,377 26,346,541 17,411,030 97,954,419 474,228,387 King William 327,855,947 17,839,592 11,807,001 66,189,149 232,020,205 Lancaster 225,859,103 10,910,406 7,180,650 38,963,671 168,804,376 Lee 200,003,	•	357,879,114	19,180,582	12,719,083	71,065,590	254,913,860	18,456,288
Hanover2,976,050,997112,144,57474,347,744421,718,1912,367,840,488Henrico8,549,785,673345,941,542229,115,3791,276,210,9426,698,517,810Henry621,603,04644,832,42629,644,958159,578,092387,547,570Highland36,382,1961,993,1561,301,2867,146,37625,941,378Isle of Wight812,140,66437,286,27124,674,528137,868,505612,311,360James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,52,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,4774Louisa666,828,68834,506,16322,827,033127,132,016482,363,4774Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Middles	ville	137,112,671	11,048,391	7,170,929	37,317,227	81,576,124	6,849,061
Henrico8,549,785,673345,941,542229,115,3791,276,210,9426,698,517,8104Henry621,603,04644,832,42629,644,958159,578,092387,547,5704Highland36,382,1961,993,1561,301,2867,146,37625,941,378Isle of Wight812,140,66437,286,27124,674,528137,868,505612,311,360James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,888276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903		461,910,174	29,874,744	19,711,854	106,911,260	305,412,316	23,514,044
Henry621,603,04644,832,42629,644,958159,578,092387,547,570Highland36,382,1961,993,1561,301,2867,146,37625,941,378Isle of Wight812,140,66437,286,27124,674,528137,868,505612,311,360James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	er	2,976,050,997	112,144,574	74,347,744	421,718,191	2,367,840,488	158,082,912
Highland36,382,1961,993,1561,301,2867,146,37625,941,378Isle of Wight812,140,66437,286,27124,674,528137,868,505612,311,360James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903)	8,549,785,673	345,941,542	229,115,379	1,276,210,942	6,698,517,810	455,080,251
Isle of Wight 812,140,664 37,286,271 24,674,528 137,868,505 612,311,360 James City 2,215,821,319 78,242,009 51,742,740 289,805,516 1,796,031,054 King and Queen 109,667,042 6,553,788 4,338,150 23,794,331 74,980,773 King George 615,940,377 26,346,541 17,411,030 97,954,419 474,228,387 King William 327,855,947 17,839,592 11,807,001 66,189,149 232,020,205 Lancaster 225,859,103 10,910,406 7,180,650 38,963,671 168,804,376 Lee 200,003,359 14,442,172 9,532,875 51,823,473 124,204,839 Loudoun 16,214,545,863 421,062,091 279,156,235 1,603,347,740 13,910,979,797 8 Louisa 666,828,688 34,506,163 22,827,033 127,132,016 482,363,477 Madison 241,385,501 12,062,285 7,986,758 44,561,002 176,775,456 Mathews 168,709,735 8,331,907 5,531,997 30		621,603,046	44,832,426	29,644,958	159,578,092	387,547,570	31,123,272
James City2,215,821,31978,242,00951,742,740289,805,5161,796,031,054King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,4774Lounenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	nd	36,382,196	1,993,156	1,301,286	7,146,376	25,941,378	1,879,680
King and Queen109,667,0426,553,7884,338,15023,794,33174,980,773King George615,940,37726,346,54117,411,03097,954,419474,228,387King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	Vight	812,140,664	37,286,271	24,674,528	137,868,505	612,311,360	42,566,974
King George King William615,940,377 327,855,94726,346,541 17,839,59217,411,030 11,807,00197,954,419 66,189,149474,228,387 232,020,205Lancaster Lee225,859,103 200,003,35910,910,406 14,442,1727,180,650 9,532,87538,963,671 51,823,473168,804,376 124,204,839Loudoun Louisa16,214,545,863 666,828,688421,062,091 34,506,163279,156,235 22,827,0331,603,347,740 13,910,979,79713,910,979,797 82 130,876,951Madison Madison241,385,501 18,709,73512,062,285 8,331,9077,986,758 5,531,997 30,522,636445,61,002 124,323,195 124,323,195Madison Mecklenburg418,966,384 427,673,67818,178,476 18,178,47697,081,898 97,081,898 276,032,332Middlesex193,549,4229,776,026 9,776,0266,452,866 6,452,86635,327,627141,992,903	City	2,215,821,319	78,242,009	51,742,740	289,805,516	1,796,031,054	118,548,784
King William327,855,94717,839,59211,807,00166,189,149232,020,205Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,4774Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	nd Queen	109,667,042	6,553,788	4,338,150	23,794,331	74,980,773	5,626,602
Lancaster225,859,10310,910,4067,180,65038,963,671168,804,376Lee200,003,35914,442,1729,532,87551,823,473124,204,839Loudoun16,214,545,863421,062,091279,156,2351,603,347,74013,910,979,7978Louisa666,828,68834,506,16322,827,033127,132,016482,363,4774Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	eorge	615,940,377	26,346,541	17,411,030	97,954,419	474,228,387	32,525,310
Lee 200,003,359 14,442,172 9,532,875 51,823,473 124,204,839 Loudoun 16,214,545,863 421,062,091 279,156,235 1,603,347,740 13,910,979,797 8 Louisa 666,828,688 34,506,163 22,827,033 127,132,016 482,363,477 4 Lunenburg 130,876,951 9,226,540 6,111,741 32,862,096 82,676,574 Madison 241,385,501 12,062,285 7,986,758 44,561,002 176,775,456 Mathews 168,709,735 8,331,907 5,531,997 30,522,636 124,323,195 Mecklenburg 418,966,384 27,673,678 18,178,476 97,081,898 276,032,332 Middlesex 193,549,422 9,776,026 6,452,866 35,327,627 141,992,903	illiam	327,855,947	17,839,592	11,807,001	66,189,149	232,020,205	16,878,415
Loudoun 16,214,545,863 421,062,091 279,156,235 1,603,347,740 13,910,979,797 8 Louisa 666,828,688 34,506,163 22,827,033 127,132,016 482,363,477 1 Lunenburg 130,876,951 9,226,540 6,111,741 32,862,096 82,676,574 1 Madison 241,385,501 12,062,285 7,986,758 44,561,002 176,775,456 124,323,195 Mathews 168,709,735 8,331,907 5,531,997 30,522,636 124,323,195 124,323,195 Mecklenburg 418,966,384 27,673,678 18,178,476 97,081,898 276,032,332 Middlesex 193,549,422 9,776,026 6,452,866 35,327,627 141,992,903	ter	225,859,103	10,910,406	7,180,650	38,963,671	168,804,376	11,834,707
Louisa666,828,68834,506,16322,827,033127,132,016482,363,477Lunenburg130,876,9519,226,5406,111,74132,862,09682,676,574Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903		200,003,359	14,442,172	9,532,875	51,823,473	124,204,839	9,965,304
Lunenburg 130,876,951 9,226,540 6,111,741 32,862,096 82,676,574 Madison 241,385,501 12,062,285 7,986,758 44,561,002 176,775,456 Mathews 168,709,735 8,331,907 5,531,997 30,522,636 124,323,195 Mecklenburg 418,966,384 27,673,678 18,178,476 97,081,898 276,032,332 Middlesex 193,549,422 9,776,026 6,452,866 35,327,627 141,992,903	in	16,214,545,863	421,062,091	279,156,235	1,603,347,740	13,910,979,797	883,389,747
Madison241,385,50112,062,2857,986,75844,561,002176,775,456Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903		666,828,688	34,506,163	22,827,033	127,132,016	482,363,477	34,601,429
Mathews168,709,7358,331,9075,531,99730,522,636124,323,195Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	ourg	130,876,951	9,226,540	6,111,741	32,862,096	82,676,574	6,580,331
Mecklenburg418,966,38427,673,67818,178,47697,081,898276,032,332Middlesex193,549,4229,776,0266,452,86635,327,627141,992,903	n	241,385,501	12,062,285	7,986,758	44,561,002	176,775,456	12,536,815
Middlesex 193,549,422 9,776,026 6,452,866 35,327,627 141,992,903	/S	168,709,735	8,331,907	5,531,997	30,522,636	124,323,195	8,776,884
	nburg	418,966,384	27,673,678	18,178,476	97,081,898	276,032,332	21,298,024
	sex	193,549,422	9,776,026	6,452,866	35,327,627	141,992,903	10,076,535
Montgomery 1,630,481,786 78,795,860 52,032,233 288,823,566 1,210,830,127	mery	1,630,481,786	78,795,860	52,032,233	288,823,566	1,210,830,127	85,234,608

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	\$301,947,484	\$14,661,691	\$9,698,778	\$53,879,034	\$223,707,981	\$15,764,877
New Kent	516,070,990	22,335,331	14,813,388	83,847,030	395,075,241	27,085,184
Northampton	181,544,997	11,212,292	7,359,349	38,778,975	124,194,381	9,327,654
Northumberland	228,588,318	11,457,920	7,560,045	41,098,654	168,471,699	11,916,070
Nottoway	175,186,984	12,054,256	7,959,332	42,613,689	112,559,707	8,849,095
Orange	677,644,199	35,431,959	23,457,677	131,119,505	487,635,059	35,142,946
Page	338,526,250	21,685,392	14,383,949	79,259,162	223,197,747	17,140,350
Patrick	197,811,565	13,500,066	8,906,674	48,713,166	126,691,659	9,921,433
Pittsylvania	870,398,670	55,177,226	36,489,011	200,049,488	578,682,945	44,178,467
Powhatan	763,077,291	29,191,189	19,367,138	109,760,807	604,758,157	40,467,193
Prince Edward	237,919,372	15,729,434	10,399,550	56,021,934	155,768,454	12,079,527
Prince George	568,366,845	30,759,342	20,228,125	111,229,186	406,150,191	29,402,039
Prince William	12,067,615,817	487,739,259	323,144,066	1,813,034,775	9,443,697,717	641,300,196
Pulaski	470,213,660	29,398,913	19,495,996	107,768,667	313,550,086	23,852,387
Rappahannock	204,636,126	7,443,228	4,921,607	27,524,835	164,746,455	10,954,796
Richmond	185,478,555	12,100,927	7,380,241	37,039,320	128,958,067	9,566,961
Roanoke	2,249,993,628	96,611,815	63,832,634	357,882,469	1,731,666,710	118,530,585
Rockbridge	362,022,525	19,886,575	13,149,273	72,780,131	256,206,546	18,634,614
Rockingham	1,517,169,840	78,799,724	52,247,232	292,238,192	1,093,884,691	78,421,933
Russell	299,752,329	19,372,439	12,840,310	71,147,947	196,391,632	15,117,816
Scott	245,659,586	16,789,846	11,030,296	60,171,070	157,668,373	12,336,403
Shenandoah	770,050,330	42,939,816	28,458,986	157,974,739	540,676,789	39,655,984
Smyth	354,604,574	24,202,459	16,048,867	88,375,676	225,977,571	17,769,265
Southampton	277,182,565	16,718,443	11,051,656	60,315,584	189,096,882	14,160,675
Spotsylvania	3,056,786,859	133,891,670	88,773,704	496,704,874	2,337,416,611	161,200,924
Stafford	3,666,251,079	141,321,947	93,629,639	528,106,967	2,903,192,526	195,185,285
Surry	106,155,647	6,617,148	4,347,040	23,505,182	71,686,277	5,428,134
Sussex	119,162,308	8,290,728	5,457,818	28,846,317	76,567,445	6,036,737
Tazewell	518,766,430	30,814,642	20,371,444	112,332,459	355,247,886	26,486,204
Warren	770,351,905	39,853,658	26,417,523	147,123,522	556,957,201	40,069,872

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	\$901,295,837	\$51,649,399	\$33,833,934	\$184,602,229	\$631,210,275	\$46,380,586
Westmoreland	305,734,405	16,542,233	10,918,278	58,828,681	219,445,213	15,890,635
Wise	394,769,656	25,290,728	16,728,978	91,212,924	261,537,026	20,007,417
Wythe	381,944,610	24,682,800	16,361,626	90,008,973	250,891,212	19,283,984
York	1,626,840,204	63,371,609	41,920,941	235,600,304	1,285,947,350	86,387,452
Total Counties	\$165,020,130,952	\$6,008,122,911	\$3,974,730,280	\$22,309,959,111	\$132,727,318,650	\$8,831,988,620

	Total Net	Amount Taxed	Amount Taxed	Amount Taxed	Amount Taxed	Total Income
City	Taxable Income	at 2% Rate	at 3% Rate	at 5% Rate	at 5.75% Rate	Tax Liability
Alexandria	\$6,867,731,237	\$209,981,789	\$138,332,336	\$779,250,101	\$5,740,167,012	\$373,761,258
Bristol	273,777,192	22,103,963	14,110,172	72,436,944	165,126,113	13,699,636
Buena Vista	66,789,665	5,139,252	3,395,746	18,475,574	39,779,093	3,299,402
Charlottesville	1,178,232,302	45,781,660	29,909,983	163,896,018	938,644,641	63,184,767
Chesapeake	4,689,937,569	232,822,252	153,729,303	846,650,314	3,456,735,700	244,850,514
Colonial Heights	281,316,996	18,163,938	12,031,157	65,721,384	185,400,517	14,318,528
Covington	71,237,367	5,413,092	3,544,172	18,837,136	43,442,968	3,558,582
Danville	565,318,101	39,381,093	25,829,309	133,764,149	366,343,550	28,831,342
Emporia	55,211,934	5,067,381	3,283,610	16,293,844	30,567,099	2,727,997
Fairfax	943,925,806	32,701,331	21,434,479	119,093,715	770,696,282	50,796,051
Falls Church	772,565,606	17,908,789	11,742,541	66,551,239	676,363,037	42,449,349
Franklin	98,383,401	7,453,334	4,872,031	25,353,871	60,704,166	4,950,704
Fredericksburg	631,236,861	28,375,515	18,711,334	102,332,074	481,817,938	33,498,005
Galax	80,940,978	6,027,899	3,960,117	20,788,568	50,164,394	4,048,873
Hampton	1,839,422,754	120,489,659	79,574,988	428,987,124	1,210,370,982	93,821,251
Harrisonburg	553,985,910	37,138,432	24,513,854	131,998,468	360,335,156	28,137,398
Hopewell	247,633,831	20,356,809	13,425,667	70,368,167	143,483,187	12,337,390
Lexington	108,037,662	5,119,933	3,343,406	18,541,853	81,032,470	5,666,332
Lynchburg	1,164,614,344	64,765,108	42,688,522	229,484,145	827,676,570	60,373,091
Manassas	888,430,899	46,689,702	30,839,388	170,080,976	640,820,834	46,323,138

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 Park	\$318,916,556	\$18,372,643	\$12,176,423	\$67,244,618	\$221,122,872	\$16,475,179
Martinsville	178,484,508	12,601,862	8,259,333	42,971,068	114,652,245	9,081,863
Newport News	2,606,338,341	166,410,447	110,008,796	589,887,886	1,740,031,211	133,530,444
Norfolk	3,140,556,723	186,974,119	123,097,427	649,230,986	2,181,254,191	162,751,577
Norton	50,773,606	3,572,117	2,347,397	12,416,527	32,437,564	2,551,901
Petersburg	301,616,245	28,638,206	18,852,438	95,925,099	158,200,502	14,831,120
Poquoson	347,481,561	12,432,317	8,236,642	46,792,509	280,020,093	18,529,686
Portsmouth	1,177,289,718	86,434,960	57,041,079	302,154,246	731,659,433	59,435,901
Radford	193,746,337	10,717,955	7,065,364	38,310,630	137,652,388	10,019,970
Richmond	5,013,831,607	217,652,847	143,154,315	768,070,058	3,884,954,387	267,751,348
Roanoke	1,589,012,098	92,732,231	61,255,584	329,078,303	1,105,945,981	82,291,701
Salem	494,444,532	24,750,933	16,377,321	90,986,271	362,330,007	25,726,557
Staunton	390,101,879	24,182,415	16,024,276	88,206,587	261,688,602	19,902,572
Suffolk	1,719,861,482	84,251,085	55,559,128	303,556,949	1,276,494,320	89,983,614
Virginia Beach	10,151,956,826	442,419,306	292,072,716	1,613,119,624	7,804,345,180	537,375,659
Waynesboro	327,498,809	21,377,518	14,156,954	77,486,451	214,477,886	16,656,700
Williamsburg	246,260,163	11,919,919	7,692,627	40,901,871	185,745,746	12,982,901
Winchester	554,617,765	27,967,445	18,455,978	100,670,091	407,524,251	29,121,865
Total Cities	\$50,181,519,171	\$2,444,289,258	\$1,611,105,911	\$8,755,915,434	\$37,370,208,568	\$2,639,634,168
Total Counties	\$165,020,130,952	\$6,008,122,911	\$3,974,730,280	\$22,309,959,111	\$132,727,318,650	\$8,831,988,620
Unassigned*	\$6,110,125,509	\$264,074,663	\$161,707,726	\$829,780,793	\$4,854,562,327	\$329,354,357
Aggregate	\$221,311,775,633	\$8,716,486,832	\$5,747,543,917	\$31,895,655,338	\$174,952,089,545	\$11,800,977,145

Notes:

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

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

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

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

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

	201	3	201	4	20 1	5	20 1	6	
	Number of		Number of		Number of		Number of		
Type of Participants	Payments	Amount	Payments	Amount	Payments	Amount	Payments	Amount	
State Agencies	139,779	\$25,136,622	134,876	\$24,801,436	133,216	\$24,983,019	121,162	\$24,280,577	
Circuit Courts	4,863	1,066,566	4,586	948,131	4,192	846,013	5,100	1,051,244	
District Courts	18,528	2,482,728	18,681	2,521,543	16,087	2,207,738	19,576	2,767,049	
Juvenile and Domestic Courts	1,509	217,473	1,711	248,880	1,450	200,917	2,004	301,750	
Combined Courts	1,844	236,165	1,711	237,589	1,527	197,453	2,397	330,057	
IRS	15,073	6,495,334	15,748	6,848,216	16,788	7,521,529	17,344	7,908,810	
Counties	119,727	18,614,047	121,345	18,875,294	123,600	19,502,432	123,561	20,367,294	
Cities	92,262	13,633,864	90,625	13,232,782	100,289	15,395,173	95,201	15,480,482	
Towns	4,306	381,848	3,953	353,071	6,378	542,254	7,120	657,878	
Social Services	1,487	360,164	1,459	367,107	1,587	415,288	1,404	388,093	
TOTAL	399,378	\$68,624,811	394,695	\$68,434,048	405,114	\$71,811,817	394,869	\$73,533,234	

Note:

1. The Set-Off Debt program applies an overpayment amount on a taxpayer's return against accounts receivable due to an agency of the Commonwealth.

Table 1.9Refund Match Totals

Tax Year	Total
2007	\$15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020
2015	19,206,044
2016	16,359,793

Note:

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

Refund Match Totals

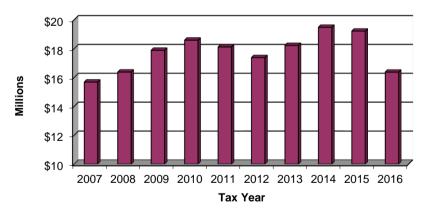


Table 1.10Voluntary Contributions by Taxable Year

	201	4	201	5	2016		
Program/ Fund	Number	Amount	Number	Amount	Number	Amount	
Virginia Democratic Party*	491	\$9,627	415	\$9,005	589	\$13,567	
Virginia Republican Party*	208	4,857	148	3,529	182	4,422	
Virginia Nongame Wildlife Program	1,413	40,206	1,098	37,791	1,097	39,819	
Virginia Housing Program	513	14,738	448	12,310	446	14,867	
Virginia Open Space Recreation and Conservation Fund	782	21,636	613	16,124	688	17,674	
Virginia Family and Children's Trust Fund (FACT)	392	10,614	347	10,690	368	15,366	
Virginia Elderly and Disabled Transportation Fund	732	20,205	669	18,463	700	18,800	
United States Olympic Committee [#]	322	9,827	276	7,712	7	200	
Community Policing Fund [#]	225	4,124	201	4,055	6	165	
Virginia Arts Foundation	549	12,726	428	12,645	609	17,325	
Chesapeake Bay Restoration	1,464	41,805	1,206	37,858	1,261	39,014	
Historic Resources Fund [#]	312	6,894	275	6,070	5	124	
State Forests Fund	724	15,925	605	13,895	637	15,130	
Uninsured Medical Catastrophe Fund [#]	378	8,591	326	8,067	7	252	
Children of America Finding Hope [#]	337	8,033	277	7,033			
Public School Foundations	552	20,833	497	19,274	541	31,980	
Home Energy Assistance	445	10,245	358	7,628	323	7,442	
War Memorial & National D-Day Memorial [#]	272	7,791	218	5,561	6	220	
Spay and Neuter Fund	796	22,380	640	17,470	678	18,474	
Tuition Assistance Grant Fund [#]	325	7,529	286	10,421	4	170	
Virginia Federation of Humane Societies	560	14,399	474	12,311	471	13,318	
Cancer Centers	591	20,052	455	12,814	465	11,606	
Martin Luther King, Jr. Living History Public Policy Center Fund [#]	227	4,956	175	3,636	10	218	
Virginia Military Family Relief Fund	783	26,596	650	19,916	601	17,964	
Public Libraries Foundations	808	24,616	785	24,837	789	22,895	
Celebrating Special Children, Inc. [#]	388	9,497	284	6,282	7	152	
Virginia College Saving Plan (Virginia 529)	775	452,077	975	586,283	1,110	712,691	
VDA Medicare Part D Counseling Fund [^]					72	1,387	
Community Foundations [^]					69	2,147	
Virginia Foundation of Community College Education [^]					197	4,975	
Middle Peninsula Chesapeake Bay Public Access Authority^					80	1,247	
Breast and Cervical Cancer Prevention Treatment Fund [^]					320	8,591	
Virginia Aquarium and Marine Science Center^					239	4,318	
Virginia Capitol Preservation Foundation^					77	1,045	
Office of the Secretary of Veteran Affairs and Homeland Security^					196	3,715	
Federation of Virginia Food Banks [^]					657	19,802	
Total	15,364	\$850,779	13,129	\$931,681	13,514	\$1,081,082	

Notes	
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1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.

2. Contributions are reported by taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2016 are from all returns processed in calendar year 2017. The majority of returns processed in calendar year 2017 are for TY 2016; however, some returns from previous taxable years maybe included.

3. Effective January 1, 2014, the General Assembly enacted legislation that allowed an individual to designate their individual income tax refund, or a portion thereof, to be deposited into one or more Virginia College Savings Plan accounts (Virginia 529).

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

[#] These organizations were removed from the 2016 Virginia Individual Income Tax return. Amounts reported for taxable year 2016 represent contributions made on returns filed for prior years and processed in the 2017 calendar year.

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

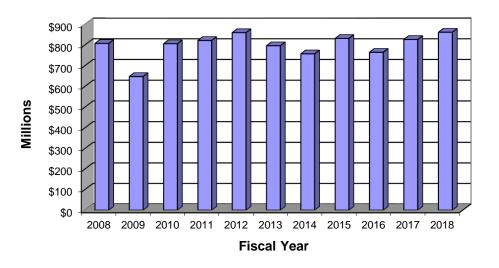
Table 2.1Corporate Income Tax Revenue

Fiscal Year	Amount
2008	\$807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887
2016	764,948,014
2017	826,960,822
2018	861,897,138

Notes:

1. Revenue represents net tax collections by fiscal year.

2. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for Corporate Income Tax revenue. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for Corporate Income Tax revenue.



Corporate Income Tax Collections

Department of Taxation

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

Based on Corporate Income Tax returns filed for Taxable Year 2016*

Reported Taxable Income	Corporate Returns	Percent of	Taxable	Percent of	Тах	Percent of
From Virginia Sources	-	Total	Income	Total	Assessed	Total
\$0 or less	43,426	64.7%	\$0	0.0%	\$7,654,909	0.8%
\$1 to \$24,999	13,740	20.5%	87,928,747	0.6%	8,123,157	0.8%
\$25,000 to \$49,999	2,615	3.9%	94,716,583	0.6%	5,692,020	0.6%
\$50,000 to \$99,999	2,272	3.4%	161,604,428	1.0%	9,707,372	1.0%
\$100,000 to \$499,999	2,969	4.4%	669,293,523	4.2%	40,166,145	4.1%
\$500,000 to \$999,999	758	1.1%	534,123,292	3.4%	32,047,411	3.3%
\$1,000,000 to \$1,999,999	523	0.8%	733,480,889	4.6%	44,008,864	4.5%
\$2,000,000 to \$9,999,999	599	0.9%	2,538,081,209	16.0%	152,393,364	15.7%
\$10,000,000 and Over	217	0.3%	11,014,064,405	69.6%	671,226,335	69.1%
Total before adjustments	67,119	100.0%	\$15,833,293,076	100.0%	\$971,019,577	100.0%
Departmental adjustments			1,113,602	0.0%	66,839	0.0%
Total Tax Assessment			\$15,834,406,678	100.0%	\$971,086,416	100.0%

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income, except in the case of certain energy suppliers and telecommunication companies that are subject to a Minimum Tax.

2. Tax assessed shown is before any credits.

3. Some columns may not match totals due to rounding.

4. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.

5. Pass-through entities such as S corporations, partnerships and limited liability companies generally file Form 502. Any income flows through to owners of each pass-through entity and they report all taxable income on their tax returns. During Taxable Year 2016, there were 240,580 pass-through entity returns filed.

* 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 2016. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

Table 3.1

Fiscal Year Individual and Corporate Income Tax, Insurance Premiums License Tax and Bank Franchise Tax Credits Returns Processed During Fiscal Year 2018

				Number of	
Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,330	\$13,660,342
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	4,000 0	φ10,000,042 0
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	136	195,865
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1989)	Individual and Corporate Individual, Corporate, Insurance and Bank	0	195,865
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	84	133,953
<u>99 50.1-557 & 50.1-450</u>	Advanced Technology Pesticide and Pertilizer Application Equipment Credit			04	133,955
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	55	41,754
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	11	1,843,973
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	23	15,201,030
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	89	88,561
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
				-	-
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual, Corporate, Insurance and Bank	729	69,963,347
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	228	485,114
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	*	302,818
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	84	1,448,216
		i i i	·		
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	218	360,689
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	257	2,837,611
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	49	114,042
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	3,408	56,939,343
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	2,879	105,477
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	264	734,377
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	*	6,803,731
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	346,935	130,158,836
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	92	263,314
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	567	917,390
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	3,500
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	29	63,501
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	8	27,909
3 30.1 433.12.04				0	21,505
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	*	6,058,480
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	50	129,078
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	9	290,440
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	365	4,193,083
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	*	494
0 50 4 400 40 40		0044 (-11		~-	
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	25	1,804,494
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	13	68,102
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	1,107	7,935,928
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	23	6,082,317
§ 58.1-439.12:12	Food Crop Donation Tax Credit	2016 (effective 2017)	Individual and Corporate	*	5,000

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2018, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.

2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.

The amount shown for the Coalfields Employment Enhancement Tax Credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
 A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.

* Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2018.

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

			Stat	te Sales and Use [·]				Local			
			Highway	Intercity	Commonwealth				I	Public Education SOQ /	
	General	Transportation	Maintenance	Passenger Rail	Mass	Northern Virginia	Hampton Roads	Subtotal	Local	Real Estate Property	Total
Fiscal Year	Fund	Trust Fund	Operating Fund	Operating Fund	Transit Fund	Region	Region	State	Option	Tax Relief	State and Local
2000	¢2 004 442 000	¢ 400 200 000						¢2,402,500,000	¢4 040 007 000	¢242.200.000	¢4 coz coo
2009	\$2,904,142,000	\$499,366,000	-	-	-	-	-	\$3,403,508,000	\$1,010,937,000		\$4,627,833,000
2010	3,082,532,000	490,714,000	-	-	-	-	-	3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000	-	-	-	-	-	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	-	-	-	-	-	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000	526,570,000	\$146,680,000	\$41,908,000	\$62,864,000	\$203,933,000	\$107,424,000	4,155,835,000	1,094,794,000	334,030,000	5,584,659,000
2015	3,235,444,000	590,709,000	176,786,000	50,520,000	75,746,000	246,324,000	129,918,000	4,505,447,000	1,143,330,000	352,406,000	6,001,183,000
2016	3,295,853,000	599,055,000	174,535,000	49,877,000	74,782,000	237,314,000	126,537,000	4,557,953,000	1,188,704,000	355,547,000	6,102,204,000
2017	3,354,561,000	615,572,000	178,770,000	51,043,000	76,683,000	251,601,000	131,472,000	4,659,702,000	1,213,929,000	365,878,000	6,239,509,000
2018	3,458,249,000	618,387,000	186,059,000	53,159,000	79,742,000	256,443,000	137,059,000	4,789,098,000	1,243,480,000	376,561,000	6,409,139,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.

2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.

3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.

4. Revenues of a 1/2% tax of the 4.3% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.

6. Revenues of a 3/8% tax of the 4.3% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.

7. The state tax was increased from 4% to 4.3% on July 1, 2013. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.

8. The state tax on unprepared food for human consumption was reduced from 3.5 % to 3.0 % on January 1, 2000, and to 1.5 % on July 1, 2005.

9. A new state tax of 0.7% was effective July 1, 2013 for localities in Northern Virginia region and Hampton Roads region.

10. Effective beginning FY 2010, dealers with annual taxable sales above the threshold of \$1 million or more are required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. For the payment due June 2018, the threshold was \$4 million of annual taxable sales.

11. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections.

State and Local Retail Sales & Use Tax Collections

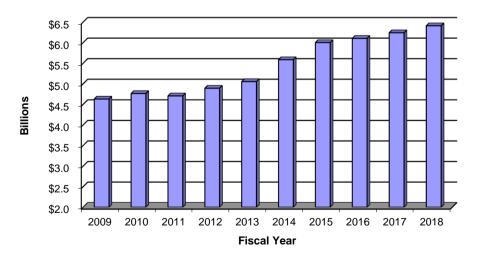


Table 4.2 Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2013	2014	2015	2016	2017
11 Agriculture	\$191,943,212	\$211,126,834	\$224,112,526	\$236,428,402	\$248,072,607
21-22 Mining and Utilities	606,119,498	757,318,750	741,902,421	716,489,992	786,200,361
23 Construction	1,375,867,364	1,407,552,277	1,494,043,122	3,090,199,390	3,179,148,036
31-33 Manufacturing	3,589,034,064	3,660,045,725	3,860,487,544	4,270,364,566	4,644,849,072
42 Wholesale Trade	6,001,826,458	6,081,056,184	6,109,462,004	6,447,657,391	6,980,772,632
44-45 Retail Trade	59,937,006,235	60,429,547,135	61,970,141,616	60,885,515,374	60,933,912,762
442 Furniture and Home Furnishings Stores	2,116,289,275	2,131,166,733	2,190,603,196	2,216,264,489	2,236,965,490
444 Building Material and Garden Equipment and Supplies Dealers	5,666,567,275	5,724,507,043	5,949,039,176	4,552,185,948	4,668,220,968
445 Food and Beverage Stores	15,956,586,691	16,539,340,090	17,345,526,543	17,610,607,151	17,802,669,235
448 Clothing and Clothing Accessories Stores	4,941,367,641	4,871,834,531	4,965,141,779	5,017,295,547	4,960,521,827
452 General Merchandise Stores	16,892,810,948	17,271,802,933	17,463,362,939	17,163,435,010	17,057,160,048
48-49 Transportation and Warehousing	249,975,123	241,695,639	221,805,862	217,522,848	227,218,174
51 Information	843,727,654	906,839,232	1,556,586,008	1,066,385,652	1,122,804,878
52 Finance and Insurance	64,373,166	77,493,867	113,853,808	125,527,340	136,553,035
53 Real Estate, Rental, and Leasing	1,335,018,098	1,401,938,869	1,487,050,977	1,542,849,074	1,578,113,758
54 Professional, Scientific, and Technical Services	996,870,402	1,023,825,481	1,150,882,544	1,110,720,704	1,080,516,636
55 Management of Companies and Enterprises	227,225,342	148,761,969	134,318,380	107,488,543	128,612,736
56 Administrative, Support, Waste Management, and Remediation Services	294,396,018	309,278,136	317,225,570	313,510,223	318,631,326
61 Educational Services	126,341,733	117,422,107	119,147,258	121,809,793	114,432,109
62 Health Care and Social Assistance	326,392,063	348,321,487	352,818,312	346,898,800	340,921,008
71 Arts, Entertainment, and Recreation	555,531,806	580,172,000	608,180,662	577,465,570	615,427,279
72 Accommodation And Food Services	15,303,560,469	15,872,607,901	16,934,725,968	17,601,356,777	17,987,523,834
722 Food Services and Drinking Places	12,209,723,380	12,638,606,118	13,486,627,199	14,015,309,950	14,249,840,628
81 Other Services	2,036,684,872	2,096,979,345	2,296,889,468	2,375,808,522	2,453,829,305
92 Public Administration	21,506,109	19,745,471	19,148,564	18,787,903	21,157,757
Not Categorized	514,494,232	552,098,264	507,174,089	567,981,977	842,409,724
Total	\$94,597,893,918	\$96,243,826,673	\$100,219,956,703	\$101,740,768,841	\$103,741,107,029

Notes:

1. The current classifications are based on NAICS codes. Prior to 2005, different business classification codes were used. Historic taxable sales cannot be converted to the new classification system.

2. NAICS codes are self-reported and based on the primary business activity of the taxpayer.

3. The taxable sales figures presented are based on Virginia sales tax revenue reported on the dealers' returns. However, the period covered by the report reflects all deposits received during the timeframe noted on the report, regardless of the taxpayer's filing period. Late filing of returns and audits may result in year-over-year increases in taxable sales which do not reflect growth in retail activity during the period covered by the table.

4. Not all sales are subject to the Retail Sales and Use Tax. Numerous sales are excluded or exempted.

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2018

	Share of	Local	Total		Share of	Share of Local	
County	State Tax	Option	Amount	County	State Tax	Option	Amount
ccomack	\$4,519,792	\$4,337,822	\$8,857,614	Gloucester	\$5,318,524	\$4,575,315	\$9,893,8
lbemarle	14,807,941	16,842,451	31,650,392	Goochland	3,083,663	3,005,886	6,089,5
Alleghany	2,120,416	920,725	3,041,141	Grayson	1,920,137	470,617	2,390,7
Amelia	1,897,883	788,569	2,686,453	Greene	3,250,562	1,940,331	5,190,8
Amherst	4,493,565	2,746,350	7,239,915	Greensville	1,288,304	1,413,177	2,701,4
Appomattox	2,254,730	1,351,823	3,606,553	Halifax	5,229,511	3,463,814	8,693,3
Arlington	23,827,656	42,040,750	65,868,406	Hanover	17,400,443	22,381,123	39,781,5
Augusta	10,492,402	5,686,647	16,179,049	Henrico	50,302,652	68,105,587	118,408,2
Bath	539,641	845,688	1,385,329	Henry	7,203,691	4,171,327	11,375,0
Bedford	11,537,510	6,133,432	17,670,942	Highland	213,790	127,035	340,8
Bland	777,274	365,081	1,142,354	Isle of Wight	5,604,637	2,877,520	8,482,7
Botetourt	5,076,123	2,810,932	7,887,054	James City	10,656,917	11,083,469	21,740,3
Brunswick	2,085,446	935,863	3,021,310	King and Queen	961,658	194,478	1,156,
Buchanan	2,876,231	1,745,796	4,622,027	King George	4,344,150	2,402,096	6,746,2
Buckingham	2,098,163	773,490	2,871,653	King William	2,617,935	1,278,608	3,896,
Campbell	7,948,380	5,475,409	13,423,789	Lancaster	1,167,500	1,828,188	2,995,0
Caroline	4,573,835	2,311,320	6,885,155	Lee	3,283,942	1,324,531	4,608,4
Carroll	4,040,552	1,960,227	6,000,779	Loudoun	73,130,502	79,319,167	152,449,6
Charles City	855,160	434,433	1,289,593	Louisa	4,825,774	3,682,152	8,507,9
Charlotte	1,860,530	653,481	2,514,011	Lunenburg	1,613,360	506,514	2,119,8
Chesterfield	57,458,658	50,630,125	108,088,783	Madison	1,953,516	1,039,577	2,993,0
Clarke	2,124,390	1,136,195	3,260,584	Mathews	1,093,588	480,035	1,573,6
Craig	711,309	169,660	880,968	Mecklenburg	4,206,657	4,011,673	8,218,3
Culpeper	8,356,091	8,912,129	17,268,220	Middlesex	1,192,138	1,072,253	2,264,3
Cumberland	1,416,260	497,871	1,914,130	Montgomery	10,490,813	12,452,075	22,942,8
Dickenson	2,144,259	755,509	2,899,768	Nelson	1,963,054	1,539,453	3,502,5
Dinwiddie	4,191,557	1,904,634	6,096,191	New Kent	3,070,947	1,647,963	4,718,9
Essex	1,534,679	2,013,110	3,547,789	Northampton	1,603,823	1,458,410	3,062,2
airfax	178,616,418	184,341,859	362,958,277	Northumberland	1,347,911	716,076	2,063,9
auquier	11,366,637	9,852,845	21,219,481	Nottoway	2,044,914	1,589,537	3,634,4
Floyd	2,198,302	877,114	3,075,416	Orange	5,003,800	3,529,359	8,533,
Iuvanna	3,876,037	1,758,692	5,634,729	Page	3,389,645	2,020,402	5,410,
Franklin	7,760,817	4,789,218	12,550,035	Patrick	2,444,677	1,153,761	3,598,4
Frederick	13,295,516	14,140,338	27,435,854	Pittsylvania	9,147,671	2,397,461	11,545,
Giles	2,505,079	1,647,910	4,152,989	Powhatan	4,187,583	3,160,419	7,348,

Table 4.3, continuedLocal Sales Tax Distribution - Fiscal Year 2018

	Share of		Total		Share of
County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax
Prince Edward	\$2,676,747	\$3,169,977	\$5,846,723	Colonial Heights	\$2,61
Prince George	5,487,013	2,545,504	8,032,517	Covington	¢2,31 87
Prince William	81,356,252	64,777,577	146,133,829	Danville	6,00
Pulaski	4,322,692	4,116,420	8,439,111	Emporia	1,06
Rappahannock	947,352	516,033	1,463,385	Fairfax	3,12
Richmond	1,088,024	1,349,913	2,437,938	Falls Church	2,50
Roanoke	13,851,847	12,037,433	25,889,279	Franklin	1,34
Rockbridge	2,753,838	2,759,282	5,513,121	Fredericksburg	3,21
Rockingham	12,403,797	7,123,720	19,527,516	Galax	1,09
Russell	3,820,404	2,035,192	5,855,596	Hampton	19,62
Scott	3,004,982	1,636,147	4,641,129	Harrisonburg	5,32
Shenandoah	6,236,470	4,631,878	10,868,348	Hopewell	3,76
Smyth	4,345,740	2,470,918	6,816,658	Lexington	58
Southampton	2,453,420	941,184	3,394,604	Lynchburg	9,64
Spotsylvania	23,109,194	17,969,153	41,078,347	Manassas	6,98
Stafford	26,450,359	14,224,826	40,675,185	Manassas Park	2,79
Surry	874,234	461,070	1,335,305	Martinsville	1,99
Sussex	1,249,360	1,086,999	2,336,359	Newport News	26,98
Tazewell	5,966,252	5,764,215	11,730,467	Norfolk	29,55
Warren	5,960,689	4,684,094	10,644,783	Norton	67
Washington	7,070,967	7,571,843	14,642,810	Petersburg	4,05
Westmoreland	2,176,844	1,048,827	3,225,671	Poquoson	2,13
Wise	5,367,004	3,217,720	8,584,725	Portsmouth	13,98
Wythe	4,053,269	4,625,092	8,678,360	Radford	1,51
York	12,311,605	10,115,915	22,427,520	Richmond	23,82
Total Counties	\$902,135,979	\$815,887,820	\$1,718,023,799	Roanoke	13,75
				Salem	3,46
				Staunton	3,09
	Share of	Local	Total	Suffolk	15,24
City	State Tax	Option	Amount	Virginia Beach	66,98
Alexandria	\$15,454,080	\$27,176,829	\$42,630,909	Waynesboro	3,24
Bristol	2,546,406	4,051,705	6,598,111	Williamsburg	1,03
Buena Vista	970,400	385,583	1,355,983	Winchester	3,91
Charlottesville	4,542,045	11,590,241	16,132,286		
Chesapeake	39,919,927	40,706,401	80,626,327		
				Total Cities	\$349,47
				Total Counties	\$902,13

ax Option Amount 617,935 \$7,726,351 \$10,344,285 879,798 1,264,448 2,144,246 004,401 8,809,875 14,814,276 065,771 1,933,097 2,998,868 126,580 11,626,100 14,752,680 502,695 4,757,434 7,260,128 344,731 1,850,659 3,195,391 219,567 11,411,648 14,631,215 099,151 2,250,373 3,349,524 622,588 15,207,081 34,829,670 328,061 13,486,342 18,814,403 2,024,976 762,387 5,787,363 587,327 1,029,025 1,616,351 641,216 15,240,733 24,881,949 988,312 8,342,233 15,330,545 796,755 2,123,753 4,920,508 1,977,396 3,968,266 990,870 988,410 25,229,970 52,218,381 553,891 32,706,125 62,260,016 673,160 1,510,251 2,183,411 058,037 3,814,645 7,872,683 133,927 661,559 2,795,486 983,776 7,251,219 21,234,995 2,455,922 514,810 941,112 824,477 34,868,055 58,692,532 750,912 20,761,096 34,512,008 468,326 6,986,343 10,454,669 090,816 3,963,750 7,054,566 10,831,579 26,078,227 246,648 980,660 63,341,346 130,322,006 248,178 5,452,021 8,700,199 037,955 4,519,299 5,557,253 914,186 9,781,872 13,696,058 479,172 \$427,592,523 \$777,071,695 135,979 \$815,887,820 \$1,718,023,799 \$1,251,615,151 \$1,243,480,342 \$2,495,095,493 Aggregate

Local

Total

Note:

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

Table 5.1Other Taxes Net Revenue Collections - General Fund

	Recordation	Suits	Estate	Watercraft	Rolling	Insurance Premiums	
Fiscal Year	& Deeds	& Wills	Tax	Tax	Stock Tax	License Tax	
2008	\$438,009,000	\$6,187,000	\$153,378,000	\$5,872,000	\$5,646,000	-	
2009	298,398,000	5,862,000	6,006,000	4,612,000	6,151,000	-	
2010	275,338,000	5,635,000	5,671,000	3,618,000	6,223,000	-	
2011	276,572,000	6,176,000	2,713,000	3,477,000	5,985,000	-	
2012	307,149,000	6,254,000	298,000	3,676,000	6,880,000	-	
2013	360,109,000	6,181,000	-268,000	5,514,000	7,327,000	-	
2014	296,103,000	6,425,000	196,000	4,222,000	6,979,000	\$320,421,000	
2015	331,713,000	6,419,000	98,000	4,493,000	7,089,000	300,641,000	
2016	354,104,000	6,364,000	222,000	4,688,000	6,538,000	339,081,000	
2017	378,757,000	6,521,000	8,202,000	3,597,000	6,346,000	340,910,000	
2018	380,183,000	6,415,000	932,000	7,365,000	6,469,000	337,947,000	

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. Effective July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. The figures stated above are net of refunds.

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

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

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

6. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation, effective for taxable years beginning on or after January, 2013. Prior to Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates were 2.25%, 1.00%, and 0.75% for insurance companies. After Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. The figures above represent the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of Assembly.

	Tire	Egg	Peanut	Soybean	Cigarette	Other Tobacco	
Fiscal Year	Recycling	Excise	Excise	Excise	Тах	Products	Aircraft
2008	\$5,028,000	\$156,000	\$133,000	\$353,000	\$168,035,000	\$15,911,000	\$5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000
2016	2,871,000	183,000	320,000	1,036,000	159,286,000	19,455,000	6,056,000
2017	2,769,000	207,000	265,000	1,058,000	151,117,000	20,081,000	4,273,000
2018	2,795,000	201,000	357,000	1,159,000	139,202,000	21,181,000	12,015,000

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

Notes:

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

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

3. Prior to July 1, 2010, the peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax was imposed at the rate of 30 cents per 100 pounds. Beginning July 1, 2016, the rate reverted back to 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, the tax on cigarette was imposed at a rate of 30 cents per pack of 20 cigarettes. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal cigarette tax rate was increased by 61.66 cents. Due to this tax increase, revenue generated by the Virginia cigarette tax declined.

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

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

	Corn	Cotton	Small	Forest	Soft Drink	Litter	Sheep	Apple
Fiscal Year	Тах	Тах	Grains	Products	Excise	Tax	Тах	Тах
2008	\$251,000	\$93,000	\$250,000	\$2,048,000	\$208,000	\$893,000	\$12,000	\$123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000
2016	401,000	126,000	291,000	2,221,000	219,000	906,000	11,000	116,000
2017	451,000	88,000	167,000	2,583,000	174,000	1,004,000	12,000	99,000
2018	395,000	173,000	173,000	2,695,000	169,000	1,109,000	12,000	121,000

Table 5.2, continuedOther Taxes Net Revenue Collections - Non- General Fund

Notes:

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

9. Effective September 1, 2006, the cotton assessment is imposed at the rate of 95 cents per bale. Prior to September 1, 2006, the cotton assessment was imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund.

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

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

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

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

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

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

Table 5.3Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2018

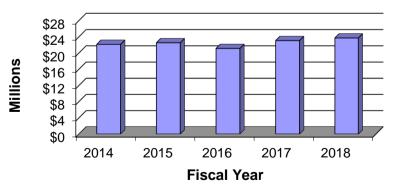
	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$303,016,770,285	\$698,692,891,190	\$1,001,709,661,475
Addition for reserve for loan losses	8,492,579,884	13,265,371,789	21,757,951,673
Other additions	(98,695,529)	0	(98,695,529)
a. U.S. obligations	16,827,087,132	16,599,610,909	33,426,698,040
b. Retained earnings and surplus of subsidiaries included in gross capital	155,680,845,703	261,394,201,242	417,075,046,945
c. Goodwill	37,928,223,032	108,395,800,956	146,324,023,988
d. Other deductions (total)	0	0	0
Capital before Virginia modifications	100,974,498,773	325,568,649,872	426,543,148,645
Capital attributable to Virginia	7,613,681,061	13,582,515,681	21,196,196,742
Deductions of assessed value of real estate otherwise taxed in this state	1,651,876,245	1,810,247,957	3,462,124,202
Deductions of book value of tangible personal property otherwise taxed in this state	25,328,300	939,971,620	965,299,920
Net taxable capital	\$5,936,476,516	\$10,832,296,104	\$16,768,772,620
Total Tax Assessment	\$53,452,492	\$103,779,226	\$157,231,718
Local Tax Credit (local Tax Assessment)	42,761,993	83,023,381	125,785,374
State Tax Credits:			
Neighborhood Assistance Act Tax Credit	3,300	322,048	325,348
Enterprise Zone Tax Credit	0	0	0
Major Business Facility Job Tax Credit	1,057,294	0	1,057,294
Historic Rehabilitation Tax Credit	3,293,134	3,032,771	6,325,905
Worker Retraining Tax Credit	0	0	0
Low Income Housing Tax Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	13,000	13,000
Total State Tax Assessment	\$6,336,770	\$17,388,026	\$23,724,797

Table 5.4

Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2014	\$22,149,000
2015	22,539,000
2016	21,142,000
2017	23,068,000
2018	23,724,800

Bank Franchise Tax Collections



	Fiscal Year				
County	2014	2015	2016	2017	2018
Accomack	\$723,770	\$715,579	\$831,479	\$936,339	\$916,005
Albemarle	6,072,264	5,636,019	5,661,988	7,023,476	7,310,467
Alleghany	210,613	173,642	208,396	215,504	184,886
Amelia	325,416	293,040	328,833	319,417	343,580
Amherst	481,640	491,793	531,758	613,572	608,205
Appomattox	376,906	263,110	322,942	271,537	329,293
Arlington	17,596,592	19,215,056	21,478,309	23,803,234	21,160,588
Augusta	1,588,465	1,818,727	1,949,753	2,058,251	2,055,633
Bath	115,045	143,126	101,604	106,983	1,219,904
Bedford	2,277,361	2,509,143	2,843,847	2,872,650	2,970,564
Bland	89,734	61,097	78,500	84,151	71,337
Botetourt	840,598	910,621	993,601	1,155,290	1,198,287
Brunswick	183,324	234,703	181,178	219,097	568,170
Buchanan	415,573	94,683	342,364	110,529	142,705
Buckingham	475,821	207,865	193,136	238,958	276,950
Campbell	1,014,079	1,065,386	1,115,839	1,271,165	1,075,193
Caroline	829,089	777,180	894,974	1,152,437	1,002,241
Carroll	404,735	411,216	406,987	462,427	513,755
Charles City	150,990	129,926	131,366	123,237	173,996
Charlotte	159,653	182,054	138,211	171,114	174,389
Chesterfield	11,475,377	13,135,162	15,255,284	15,675,317	17,478,977
Clarke	631,417	662,618	779,401	826,079	679,723
Craig	73,575	86,047	96,579	106,270	105,853
Culpeper	1,556,786	1,740,203	2,014,069	2,317,758	2,101,620
Cumberland	218,152	159,316	186,154	171,445	186,255
Dickenson	89,826	60,973	411,986	422,395	188,805
Dinwiddie	405,864	697,439	497,116	545,299	592,965
Essex	213,770	323,813	257,345	305,796	269,413
Fairfax	68,669,029	82,589,528	82,816,460	87,579,693	85,641,788
Fauquier	3,998,573	3,978,343	4,480,666	4,614,538	4,763,660

County Floyd Fluvanna Franklin	2014 \$252,888 708,058	2015 \$297,951	2016	2017	2018
Fluvanna Franklin	708,058	\$297,951	©004 700		
Fluvanna Franklin	-		\$291,709	\$307,361	\$300,159
		760,596	792,201	949,367	971,906
	1,557,212	1,568,051	1,583,805	1,819,747	1,805,768
Frederick	3,010,222	3,273,403	3,882,647	4,368,271	4,827,371
Giles	269,241	190,414	225,469	235,698	260,574
Gloucester	1,151,493	1,092,707	1,296,975	1,490,108	1,442,470
Goochland	1,084,978	1,336,890	1,333,510	1,548,905	1,473,018
Grayson	226,611	272,694	266,107	280,191	309,880
Greene	486,638	564,161	638,655	621,946	665,860
Greensville	86,514	96,799	113,650	94,248	168,236
Halifax	507,607	407,697	430,010	544,528	513,839
Hanover	3,883,159	4,495,607	5,149,754	5,113,773	5,228,012
Henrico	11,309,322	13,232,686	14,617,094	15,806,853	15,008,362
Henry	436,871	502,723	534,409	503,635	574,025
Highland	64,971	81,479	63,930	82,588	79,330
Isle of Wight	1,221,834	1,445,981	1,470,451	1,759,876	1,600,881
James City	4,123,321	4,341,834	4,664,289	5,294,812	4,654,519
King and Queen	131,512	143,254	127,850	150,748	174,800
King George	919,464	911,560	968,809	1,053,012	1,080,524
King William	392,463	455,929	542,136	526,427	633,898
Lancaster	484,347	518,585	543,121	616,006	638,175
Lee	142,914	286,931	232,486	184,101	182,464
Loudoun	32,278,212	36,676,372	37,107,836	42,303,257	40,425,704
Louisa	1,167,881	1,305,521	1,497,423	1,604,545	1,673,683
Lunenburg	144,352	170,305	139,678	141,928	221,794
Madison	374,194	355,937	391,010	415,868	342,163
Mathews	299,706	335,015	326,166	393,440	357,288
Mecklenburg	583,349	507,253	654,070	651,825	782,257
Middlesex	439,066	435,674	423,012	522,960	762,687
Montgomery	2,695,109	2,223,491	3,048,034	2,670,079	3,455,784

	Fiscal Year				
County	2014	2015	2016	2017	2018
Nelson	\$777,674	\$589,365	\$557,731	\$638,986	\$623,466
New Kent	738,517	924,327	991,205	1,148,124	1,302,927
Northampton	399,583	363,216	423,632	573,100	453,247
Northumberland	508,010	546,425	547,312	573,511	574,087
Nottoway	185,813	244,870	172,142	182,101	247,151
Orange	975,942	1,014,710	1,171,455	1,436,476	1,429,921
Page	436,050	366,329	404,234	466,990	496,463
Patrick	197,863	227,312	186,953	225,055	274,494
Pittsylvania	802,342	699,713	785,785	790,561	779,737
Powhatan	1,030,980	1,074,586	1,213,744	1,386,980	1,362,940
Prince Edward	357,990	594,110	387,064	564,586	569,396
Prince George	786,969	862,335	1,132,218	780,150	959,713
Prince William	21,506,574	24,404,877	28,726,098	30,064,841	26,344,210
Pulaski	662,075	710,597	583,383	677,949	818,605
Rappahannock	378,681	367,139	307,336	449,471	381,833
Richmond	130,973	153,029	152,344	175,842	176,704
Roanoke	2,458,055	2,831,038	3,033,546	3,043,688	3,169,185
Rockbridge	561,740	500,334	514,088	549,987	615,900
Rockingham	2,243,456	2,583,481	2,518,274	3,054,562	2,948,389
Russell	237,370	260,677	263,643	247,016	368,312
Scott	200,718	182,885	243,299	269,821	273,739
Shenandoah	1,066,655	999,625	1,200,152	1,401,800	1,278,803
Smyth	281,587	376,653	375,899	334,189	389,768
Southampton	278,138	402,635	477,103	327,896	416,032
Spotsylvania	5,194,805	5,751,107	5,918,116	7,774,489	7,300,266
Stafford	7,147,372	8,039,866	8,421,940	9,966,543	9,275,204
Surry	127,244	149,617	170,806	157,536	220,286
Sussex	108,805	167,440	210,424	172,600	157,686
Tazewell	609,574	467,861	517,189	538,806	529,413
Warren	1,236,747	1,278,354	1,540,857	1,605,335	1,642,992

	Fiscal Year				
County	2014	2015	2016	2017	2018
Washington	\$1,123,183	\$946,818	\$1,255,123	\$1,381,462	\$1,202,235
Westmoreland	583,473	540,335	593,518	642,968	687,189
Wise	427,086	390,160	556,866	301,693	313,486
Wythe	531,197	556,012	497,428	627,436	594,265
York	3,155,061	2,968,623	3,140,243	3,137,749	3,912,805
Total Counties	\$249,545,839	\$279,591,367	\$298,077,573	\$323,500,359	\$317,011,492
	Fiscal Year				
City	2014	2015	2016	2017	2018
Alexandria	\$12,232,182	\$14,296,370	\$14,059,920	\$13,615,231	\$19,189,002
Bristol	342,931	486,663	464,720	410,393	671,446
Buena Vista	61,169	64,621	66,234	73,487	86,015
Charlottesville	1,898,135	1,807,993	2,037,681	3,091,006	2,044,432
Chesapeake	8,753,200	9,669,365	11,339,349	11,232,453	11,431,326
Colonial Heights	377,461	359,276	479,930	435,121	542,973
Covington	58,384	35,986	77,056	53,365	76,409
Danville	519,298	730,615	589,602	743,505	673,806
Emporia	107,202	34,705	53,779	62,314	59,788
Fairfax	1,412,619	1,501,267	1,799,311	1,472,104	1,544,945
Falls Church	1,306,842	1,348,266	1,105,968	1,306,833	1,342,992
Franklin	153,716	184,176	127,209	178,872	142,076
Fredericksburg	1,499,275	1,374,776	1,803,523	1,483,768	1,230,424
Galax	98,514	96,053	127,588	105,377	88,562
Hampton	3,041,671	3,681,209	4,344,688	3,529,583	3,898,628
Harrisonburg	1,264,310	1,561,093	1,111,425	1,329,470	1,208,333
Hopewell	363,859	303,095	476,495	610,358	491,436
Lexington	124,497	87,708	143,326	159,042	147,326
Lynchburg	1,614,445	1,848,802	1,929,334	1,776,285	2,192,495

	Fiscal Year				
City	2014	2015	2016	2017	2018
Manassas	\$1,401,178	\$1,359,096	\$1,799,521	\$2,332,360	\$2,688,583
Manassas Park	850,636	659,455	547,440	638,463	1,102,933
Martinsville	120,425	132,605	171,840	278,063	126,147
Newport News	4,061,049	4,368,348	4,930,331	5,310,605	4,697,436
Norfolk	6,270,530	7,377,382	8,256,361	7,540,899	8,101,584
Norton	93,617	45,048	84,399	80,174	47,697
Petersburg	507,480	647,165	456,022	583,024	724,052
Poquoson	390,709	469,903	479,096	556,923	517,640
Portsmouth	2,180,078	3,039,476	2,381,920	2,757,642	2,768,361
Radford	259,176	216,974	251,802	272,996	393,002
Richmond	7,365,733	7,921,882	9,425,440	10,032,564	10,745,575
Roanoke	2,126,490	2,340,576	2,596,750	2,528,440	2,728,056
Salem	556,158	622,395	710,954	686,610	877,401
Staunton	537,896	579,084	560,474	634,553	789,629
Suffolk	3,318,991	3,843,033	3,676,014	3,757,204	4,846,509
Virginia Beach	17,212,616	19,119,081	19,903,922	21,344,156	20,224,603
Waynesboro	481,150	581,027	537,979	619,224	633,189
Williamsburg	459,232	684,125	543,354	710,085	1,118,442
Winchester	859,400	1,129,097	969,940	1,250,329	990,756
Total Cities	\$84,282,250	\$94,607,794	\$100,420,698	\$103,582,882	\$111,184,008
Total Counties	\$249,545,839	\$279,591,367	\$298,077,573	\$323,500,359	\$317,011,492
Aggregate	\$333,828,089	\$374,199,161	\$398,498,271	\$427,083,241	\$428,195,500

Notes:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

2. Bedford County data now includes data from the City of Bedford.

Table 5.6 **Communications Sales Tax Distributions, Fiscal Year 2018**

County	Distribution	County	Distribution	County	Distribution	City	Distribution
Accomack	\$948,613	Halifax	\$1,072,104	Scott	\$715,347	Manassas Park	\$674,768
Albemarle	4,273,073	Hanover	4,593,705	Shenandoah	1,100,592	Martinsville	838,699
Alleghany	382,110	Henrico	12,131,939	Smyth	543,065	Newport News	10,748,302
Amelia	234,281	Henry	2,142,385	Southampton	514,102	Norfolk	20,203,269
Amherst	1,167,864	Highland	69,631	Spotsylvania	4,348,233	Norton	194,779
Appomattox	519,800	Isle Of Wight	1,229,314	Stafford	5,346,285	Petersburg	1,696,636
Arlington	6,934,062	James City	1,572,856	Surry	47,413	Poquoson	380,480
Augusta	2,306,387	King And Queen	162,025	Sussex	161,723	Portsmouth	7,659,760
Bath	106,500	King George	357,015	Tazewell	555,238	Radford	688,454
Bedford County	1,766,970	King William	330,713	Warren	821,774	Richmond City	18,925,762
Bland	96,420	Lancaster	305,603	Washington	1,491,322	Roanoke City	6,415,289
Botetourt	660,109	Lee	388,406	Westmoreland	587,181	Salem	986,003
Brunswick	386,314	Loudoun	10,731,285	Wise	926,437	Staunton	1,290,062
Buchanan	779,141	Louisa	320,733	Wythe	703,630	Suffolk	3,231,874
Buckingham	390,704	Lunenburg	190,404	York	1,213,377		
				Total Counties	\$217,814,233	Virginia Beach	24,098,603
Campbell	1,284,692	Madison	535,915			Waynesboro	1,197,247
Caroline	723,929	Mathews	413,844			Williamsburg	663,205
Carroll	933,236	Mecklenburg	532,224			Winchester	1,971,547
Charles City	142,698	Middlesex	405,081				
Charlotte	118,530	Montgomery	939,590			Total Cities	\$152,823,647
		0,		City	Distribution		
Chesterfield	13,433,444	Nelson	437,136	Alexandria	\$9,971,949		
Clarke	396,213	New Kent	550,057	Bristol	559,372		
Craig	106,500	Northampton	468,620	Buena Vista	290,824		
Culpeper	1,877,258	Northumberland	352,826	Charlottesville	2,954,500		
Cumberland	353,070	Nottoway	320,474	Chesapeake	10,973,418		
Dickenson	455,262	Orange	1,320,943	Colonial Heights	642,064		
Dinwiddie	850,687	Page	451,571	Covington	286,504		
Essex	324,895	Patrick	450,876	Danville	2,970,530		
Fairfax County	72,945,038	Pittsylvania	2,095,085	Emporia	246,226		
Fauquier	2,671,123	Powhatan	794,541	Fairfax City	2,097,100		
Floyd	572,344	Prince Edward	287,253	Falls Church	793,313		
Fluvanna	773,060	Prince George	1,175,848	Franklin City	512,531		
Franklin County	2,048,297	Prince William	17,873,996	Fredericksburg	1,642,228		
Frederick	1,245,849	Pulaski	760,046	Galax	215,549		
Giles	233,459	Rappahannock	320,034	Hampton	8,441,387		
Gloucester	1,410,113	Richmond County	283,717	Harrisonburg	1,492,951		
Goochland	788,997	Roanoke County	3,635,569	Hopewell	778,168		
Grayson	351,213	Rockbridge	860,481	Lexington	296,631		
Greene	454,578	Rockingham	1,469,923	Lynchburg	3,130,269		

Table 5.6, Continued Communications Sales Tax Distributions, Fiscal Year 2018

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$111,766	Courtland	\$5,486	La Crosse	\$11,277	Round Hill	\$12,891
Accomac	4,961	Crewe	39,124	Lawrenceville	47,772	Rural Retreat	36,819
Alberta	11,246	Culpeper	113,322	Lebanon	74,719	Saint Charles	1,289
Altavista	37,499	Damascus	22,932	Leesburg	1,996,151	Saint Paul	22,245
Amherst	94,370	Dayton	23,523	Louisa	6,613	Saltville	44,417
Appalachia	36,530	Dillwyn	3,598	Lovettsville	12,319	Scottsville	16,323
Appomattox	5,833	Drakes Branch	1,305	Luray	71,283	Shenandoah	25,700
Ashland	251,936	Dublin	85,634	Marion	120,221	Smithfield	218,410
Bedford	130,054	Dumfries	172,676	McKenney	8,405	South Boston	721,536
Berryville	86,166	Edinburg	10,917	Melfa	3,787	South Hill	163,700
Big Stone Gap	176,433	Elkton	48,629	Middleburg	41,819	Stanardsville	3,463
Blacksburg	1,139,739	Farmville	482,213	Middletown	13,231	Stanley	15,338
Blackstone	16,443	Fincastle	2,618	Mineral	1,660	Stephens City	25,210
Bloxom	4,934	Floyd	429	Monterey	6,355	Strasburg	76,870
Bluefield	40,251	Fries	11,787	Montross	12,864	Stuart	2,926
Boones Mill	3,089	Front Royal	157,125	Mount Jackson	20,689	Tappahannock	58,474
Bowling Green	37,626	Gate City	36,460	Narrows	41,008	Tazewell	25,415
Boyce	2,293	Glade Spring	26,805	New Castle	2,147	Timberville	30,225
Boydton	13,844	Glasgow	19,315	New Market	47,363	Troutville	2,054
Boykins	3,363	Gordonsville	28,102	Newsoms	1,185	Urbanna	3,343
Bridgewater	84,170	Goshen	6,980	Nickelsville	1,425	Victoria	47,312
Broadnax	9,574	Gretna	24,249	Occoquan	42,776	Vienna	985,069
Broadway	44,012	Grottoes	31,932	Onancock	90,583	Vinton	313,602
Brookneal	17,126	Grundy	18,273	Onley	3,868	Wachapreague	2,340
Buchanan	2,645	Halifax	94,362	Orange	163,009	Wakefield	16,377
Burkeville	1,637	Hamilton	15,188	Painter	2,251	Warrenton	497,034
Cape Charles	43,494	Haymarket	116,056	Parksley	19,852	Warsaw	43,460
Cedar Bluff	34,846	Haysi	13,678	Pearisburg	22,763	Washington	4,679
Charlotte Court House	2,313	Herndon	1,589,835	Pembroke	7,196	Waverly	29,476
Chase City	48,772	Hillsville	16,979	Pennington Gap	43,440	Weber City	20,967
Chatham	68,639	Honaker	14,319	Phenix	1,282	West Point	79,796
Chilhowie	39,367	Hurt	21,936	Pocahontas	16,640	White Stone	3,050
Chincoteague	156,983	Independence	31,685	Port Royal	3,560	Windsor	61,589
Christiansburg	818,404	Iron Gate	14,837	Pound	30,283	Wise	99,420
Clarksville	32,418	Irvington	2,286	Pulaski	418,802	Woodstock Wytheville	87,567 393,912
Cleveland	1,548	Ivor	1,718	Purcellville	148,593		
Clifton	5,390	Jarratt	4,270	Quantico	26,160	Total Towns	\$15,432,970
Clifton Forge	86,703	Jonesville	18,512	Remington	17,443	Total Counties	\$217,814,233
Clintwood	67,353	Kenbridge	29,021	Rich Creek	7,227	Total Cities	\$152,823,647
Coeburn	42,587	Keysville	2,185	Ridgeway	17,817		
Colonial Beach	187,378	Kilmarnock	70,303	Rocky Mount	180,502	Aggregate	\$386,070,850

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 is responsible for paying a communications use tax.

2. The distributions for FY 2018 were based on collections for May 2017 through April 2018.

Table 5.7 Number of Insurance Returns, Taxable Premium Income, and Tax Liability Based on tax returns filed for Taxable Year 2017

	Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
Taxable Premium Income Reported for Virginia	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	499	\$920,860	\$259,396	0.05%	1,805	\$1,738,461	\$36,923	0.22%
\$25,000 to \$49,999	31	1,155,147	25,992	0.00%	77	2,798,878	62,977	0.38%
\$50,000 to \$99,999	43	3,080,105	69,273	0.01%	83	6,251,726	293,573	1.75%
\$100,000 to \$499,999	161	43,683,929	984,932	0.18%	170	41,349,930	930,415	5.54%
\$500,000 to \$999,999	86	61,061,862	1,367,171	0.25%	44	30,808,660	693,197	4.13%
\$1,000,000 to \$1,999,999	104	150,555,442	3,374,777	0.62%	34	49,420,931	1,111,973	6.62%
\$2,000,000 to \$9,999,999	303	1,511,076,595	33,743,630	6.21%	40	196,110,615	4,412,489	26.29%
\$10,000,000 and Over	323	25,110,158,339	563,237,481	103.59%	17	438,206,316	9,859,639	58.74%
Total before adjustments	1,550	\$26,881,692,279	\$603,062,653	110.91%	2,270	\$766,685,517	\$17,401,186	103.67%
Departmental adjustments	-16	-2,629,783,067	-59,322,197	-10.91%	-24	-20,555,635	-615,256	-3.67%
Total After Adjustments	1,534	\$24,251,909,212	\$543,740,455	100.0%	2,246	\$746,129,882	\$16,785,930	100.0%

Insurance Tax Credits Claimed on Returns Processed during Fiscal Year 2018

Credit	Amount
Historic Rehabilitation Tax Credit	\$34,851,377
Retaliatory Cost Tax Credit (Refundable)	2,257,338

Notes:

1. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.

2. For insurance companies, taxable premium income means direct premium income allocated to Virginia after taking into account any adjustments (Line 5 of Form 800). For surplus lines brokers, taxable premium income is premium income from policies for insureds whose home state is Virginia after taking into account any additional or returned premiums (Line 5 of Form 802).

3. Insurance companies are subject to tax on their gross premium income. Depending on the line(s) of insurance from which the premiums were derived, the tax rates for taxable year 2017 were 2.25% and 1.00%. Surplus lines brokers are required to pay the tax on each policy of insurance they produce during the preceding calendar year with an insurer that is not licensed to conduct business in Virginia. Surplus lines brokers are subject to a rate of 2.25%.

4. Tax assessed shown is before any credits claimed.

5. If a company reports negative taxable premium income, its taxable premium income is treated as zero in this table.

6. Some columns may not match totals due to rounding.

7. The amount of insurance tax credits reported is for returns processed during FY 2018, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2018 that were greater than zero.

Tax Year	Taxable Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed	Values					
2013	\$969,043,107,582	\$73,286,019,303	\$10,781,639,116	\$1,176,127,344	\$41,415,115,231	\$1,095,702,008,577
2014	1,001,173,297,581	81,234,501,278	10,663,708,359	1,212,838,746	42,105,842,848	1,136,390,188,812
2015	1,031,975,708,795	84,093,951,056	10,873,635,298	1,266,956,460	44,154,961,529	1,172,365,213,137
2016	1,060,436,113,127	88,866,533,959	10,916,098,010	1,349,538,948	46,266,995,318	1,207,835,279,362
2017	1,091,729,146,412	92,876,379,259	10,937,094,637	1,412,648,166	48,006,343,392	1,244,961,611,867
Levies As	sessed					
2013	\$9,257,434,511	\$2,624,241,057	\$226,116,101	\$12,371,699	\$345,116,084	\$12,465,279,452
2014	9,617,061,449	2,895,258,977	210,473,150	12,909,197	343,978,668	13,079,681,441
2015	10,007,871,603	3,012,973,186	215,708,234	13,274,974	364,855,303	13,614,683,299
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
2017	10,820,224,511	3,279,499,566	232,207,934	14,034,595	404,358,032	14,750,324,638
Average T	ax Rates per \$100 of <i>i</i>	Assessed Value				
2013	\$0.96		\$2.10	\$1.05	\$0.83	\$1.14
2014	0.96	3.56	1.97	1.06	0.82	1.15
2015	0.97	3.58	1.98	1.05	0.83	1.16
2016	0.99	3.50	2.02	1.04	0.88	1.18
2017	0.99	3.53	2.12	0.99	0.84	1.18

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

Note:

1. Average tax rate is computed as the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 6.2 Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2017

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,650,027,200	\$1,557,647,700	\$1,975,207,700	\$3,625,234,900	\$3,532,855,400	\$20,503,960	2017
Albemarle	7,171,397,560	5,698,500,150	11,418,746,758	18,590,144,318	17,117,246,908	143,613,702	2017
Alleghany	322,661,000	240,312,100	786,402,400	1,109,063,400	1,026,714,500	7,289,673	2017
Amelia	475,354,800	398,984,600	674,848,700	1,150,203,500	1,073,833,300	5,476,550	2017
Amherst	1,091,201,200	802,298,100	1,535,276,600	2,626,477,800	2,337,574,700	14,259,206	2017
Appomattox	600,738,200	546,618,321	758,067,919	1,358,806,119	1,304,686,240	8,480,460	2017
Arlington	28,642,037,350	28,642,037,350	44,746,252,950	73,388,290,300	73,388,290,300	787,850,422	2017
Augusta	3,668,058,500	2,380,420,200	4,522,582,700	8,190,641,200	6,903,002,900	40,037,417	2017
Bath	383,797,700	356,160,700	491,206,000	875,003,700	847,366,700	4,236,834	2017 - 2018
Bedford	4,061,825,800	2,844,954,500	5,562,066,840	9,623,892,640	8,407,021,340	43,716,511	2017
Bland	348,328,500	196,073,900	249,384,500	597,713,000	445,458,400	2,672,750	2017
Botetourt	1,272,688,300	947,452,800	2,392,594,760	3,665,283,060	3,340,047,560	26,386,376	2017
Brunswick	717,679,600	717,679,600	585,883,580	1,303,563,180	1,303,563,180	6,778,529	2017
Buchanan	640,168,871	640,168,871	1,758,110,689	2,398,279,560	2,398,279,560	9,353,290	2017
Buckingham	758,237,400	758,237,400	663,554,000	1,421,791,400	1,421,791,400	7,819,853	2017
Campbell	1,280,017,764	1,021,125,444	2,810,304,754	4,090,322,518	3,831,430,198	19,923,437	2017
Caroline	1,171,469,707	980,223,766	1,638,084,400	2,809,554,107	2,618,308,166	21,731,958	2017
Carroll	1,016,797,200	837,852,546	1,306,849,750	2,323,646,950	2,144,702,296	14,905,681	2017
Charles City	416,833,304	416,833,304	404,873,835	821,707,139	821,707,139	6,244,974	2017 - 2018
Charlotte	473,304,625	473,304,625	452,948,732	926,253,357	926,253,357	4,909,143	2017 - 2018
Chesterfield	9,497,679,665	9,325,839,060	25,598,789,100	35,096,468,765	34,924,628,160	335,276,430	2017
Clarke	1,084,658,101	761,197,999	1,281,228,800	2,365,886,901	2,042,426,799	14,501,230	2017
Craig	220,050,700	220,050,700	276,646,900	496,697,600	496,697,600	2,930,516	2017
Culpeper	2,225,140,185	1,716,442,385	3,299,028,400	5,524,168,585	5,015,470,785	33,603,654	2017
Cumberland	410,434,750	324,970,495	438,217,068	848,651,818	763,187,563	5,952,863	2017
Dickenson	394,704,616	394,704,616	967,340,100	1,362,044,716	1,362,044,716	7,627,450	2017
Dinwiddie	1,013,816,051	690,244,583	1,523,189,721	2,537,005,772	2,213,434,304	17,486,131	2017
Essex	715,181,700	619,567,599	668,477,200	1,383,658,900	1,288,044,799	11,334,794	2017
Fairfax	84,350,923,330	84,163,775,130	153,605,429,800	237,956,353,130	237,769,204,930	2,686,792,016	2017
Fauquier	6,059,844,900	4,524,544,800	5,910,497,000	11,970,341,900	10,435,041,800	108,420,084	2017

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2017

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$896,970,300	\$710,359,200	\$865,978,000	\$1,762,948,300	\$1,576,337,200	\$8,669,855	2017
Fluvanna	1,046,387,100	746,907,000	1,763,303,600	2,809,690,700	2,510,210,600	22,767,610	2017
Franklin	3,060,127,600	2,631,556,890	3,995,312,700	7,055,440,300	6,626,869,590	36,447,783	2017
Frederick	3,762,855,100	3,270,391,599	6,149,805,467	9,912,660,567	9,420,197,066	56,521,182	2017
Giles	450,605,000	316,482,900	746,566,058	1,197,171,058	1,063,048,958	6,697,208	2017
Gloucester	1,762,667,834	1,672,402,674	2,603,830,269	4,366,498,103	4,276,232,943	29,719,819	2017
Goochland	2,448,545,984	1,876,747,919	2,786,627,704	5,235,173,688	4,663,375,623	24,715,891	2017
Grayson	1,046,326,600	1,046,326,600	617,436,700	1,663,763,300	1,663,763,300	8,152,440	2017
Greene	947,024,202	660,191,752	1,278,820,463	2,225,844,665	1,939,012,215	15,027,345	2017
Greensville	310,136,450	294,224,250	312,311,900	622,448,350	606,536,150	4,063,792	2017
Halifax	1,124,864,071	1,101,181,481	1,528,493,130	2,653,357,201	2,629,674,611	12,622,438	2017
Hanover	4,835,666,100	4,200,264,200	9,415,951,000	14,251,617,100	13,616,215,200	110,291,343	2017
Henrico	9,299,382,300	9,105,097,000	26,637,200,300	35,936,582,600	35,742,297,300	310,957,987	2017
Henry	795,183,600	760,291,000	2,132,738,500	2,927,922,100	2,893,029,500	16,056,314	2017
Highland	456,464,325	456,464,325	235,279,261	691,743,586	691,743,586	2,905,323	2017
Isle of Wight	1,701,388,671	1,395,720,371	3,018,226,622	4,719,615,293	4,413,946,993	37,518,549	2017 - 2018
James City	3,323,801,400	3,186,606,333	8,610,813,300	11,934,614,700	11,797,419,633	99,098,325	2017 - 2018
King and Queen	493,624,900	493,624,900	399,649,500	893,274,400	893,274,400	4,734,354	2017
King George	1,152,696,484	971,599,485	1,625,485,215	2,778,181,699	2,597,084,700	18,179,593	2017
King William	718,642,000	598,433,000	952,395,639	1,671,037,639	1,550,828,639	12,400,973	2017
Lancaster	1,200,279,600	1,166,167,900	1,359,173,400	2,559,453,000	2,525,341,300	14,899,514	2017
Lee	324,496,700	324,496,700	622,242,482	946,739,182	946,739,182	5,857,475	2017
Loudoun	25,958,923,804	24,067,589,294	49,347,126,095	75,306,049,899	73,414,715,389	825,915,548	2017
Louisa	2,205,505,500	1,649,007,100	2,882,477,400	5,087,982,900	4,531,484,500	32,626,688	2017
Lunenburg	436,619,300	436,619,300	431,518,200	868,137,500	868,137,500	3,298,923	2017
Madison	1,402,874,900	749,129,300	907,536,600	2,310,411,500	1,656,665,900	11,265,328	2017
Mathews	718,120,700	718,120,700	901,959,200	1,620,079,900	1,620,079,900	9,315,459	2017
Mecklenburg	1,536,906,900	1,536,906,900	2,605,603,300	4,142,510,200	4,142,510,200	17,398,543	2017 - 2018
Middlesex	1,125,811,300	1,047,709,500	1,138,231,700	2,264,043,000	2,185,941,200	13,334,241	2017
Montgomery	2,215,767,800	2,026,773,800	5,702,982,700	7,918,750,500	7,729,756,500	68,794,833	2017

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2017

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,342,723,900	\$803,530,050	\$1,674,908,998	\$3,017,632,898	\$2,478,439,048	\$17,844,761	2017
New Kent	1,094,885,900	1,001,396,000	1,657,420,300	2,752,306,200	2,658,816,300	22,068,175	2017
Northampton	990,769,800	868,939,300	944,496,400	1,935,266,200	1,813,435,700	15,051,516	2017
Northumberland	1,402,448,700	1,235,181,607	1,620,003,100	3,022,451,800	2,855,184,707	15,989,034	2017
Nottoway	344,584,638	319,322,068	583,709,137	928,293,775	903,031,205	4,515,156	2017
Orange	1,607,257,800	1,270,520,600	2,474,853,800	4,082,111,600	3,745,374,400	30,112,810	2017
Page	1,088,399,900	604,747,350	1,413,648,900	2,502,048,800	2,018,396,250	13,321,415	2017
Patrick	742,588,400	742,588,400	822,898,200	1,565,486,600	1,565,486,600	8,923,274	2017
Pittsylvania	1,813,786,895	1,250,507,095	2,686,133,850	4,499,920,745	3,936,640,945	23,226,182	2017
Powhatan	1,603,794,900	1,275,713,450	2,075,308,207	3,679,103,107	3,351,021,657	29,656,542	2017 - 2018
Prince Edward	550,756,900	536,823,200	967,888,415	1,518,645,315	1,504,711,615	7,674,029	2017
Prince George	933,613,100	780,206,000	1,897,911,800	2,831,524,900	2,678,117,800	23,031,813	2017 - 2018
Prince William	18,965,377,500	18,565,819,700	37,499,241,600	56,464,619,100	56,065,061,300	630,731,940	2017
Pulaski	903,729,100	749,290,100	1,794,574,550	2,698,303,650	2,543,864,650	16,280,734	2017
Rappahannock	1,209,239,200	629,230,500	939,992,200	2,149,231,400	1,569,222,700	10,199,948	2017
Richmond	421,791,970	350,900,797	450,377,191	872,169,161	801,277,988	5,608,946	2017
Roanoke	2,115,249,800	1,953,001,100	6,301,176,700	8,416,426,500	8,254,177,800	89,970,538	2017
Rockbridge	1,355,432,400	921,682,800	1,725,633,000	3,081,065,400	2,647,315,800	18,531,211	2017
Rockingham	3,255,197,500	2,225,447,660	5,571,033,700	8,826,231,200	7,796,481,360	57,693,962	2017
Russell	594,579,662	434,206,578	990,733,599	1,585,313,261	1,424,940,177	8,977,123	2017
Scott	447,203,100	447,203,100	774,992,100	1,222,195,200	1,222,195,200	9,044,244	2017
Shenandoah	2,149,331,109	2,149,331,109	2,816,307,995	4,965,639,104	4,965,639,104	29,793,835	2017
Smyth	577,919,600	399,756,209	1,005,559,200	1,583,478,800	1,405,315,409	10,399,334	2017
Southampton	845,546,300	487,645,700	889,499,300	1,735,045,600	1,377,145,000	11,705,733	2017
Spotsylvania	4,926,417,700	4,576,541,402	9,332,840,834	14,259,258,534	13,909,382,236	118,229,749	2017
Stafford	5,786,811,400	5,468,444,929	10,708,983,250	16,495,794,650	16,177,428,179	160,156,539	2017
Surry	458,392,400	458,392,400	464,753,600	923,146,000	923,146,000	6,554,337	2017
Sussex	480,463,300	480,463,300	372,904,674	853,367,974	853,367,974	4,949,534	2017
Tazewell	736,644,600	612,172,000	2,040,402,550	2,777,047,150	2,652,574,550	14,589,160	2017
Warren	1,634,183,500	1,306,470,200	2,804,034,400	4,438,217,900	4,110,504,600	26,718,280	2017

Table 6.2, continued Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2017

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,954,998,458	\$1,259,157,058	\$2,858,249,200	\$4,813,247,658	\$4,117,406,258	\$25,939,659	2017
Westmoreland	1,193,557,800	1,059,516,300	1,412,428,300	2,605,986,100	2,471,944,600	14,063,476	2017
Wise	479,862,131	476,624,936	1,399,443,700	1,879,305,831	1,876,068,636	11,256,412	2017
Wythe	1,053,648,300	798,656,477	1,519,745,300	2,573,393,600	2,318,401,777	11,360,169	2017
York	3,422,449,532	3,411,173,932	5,705,739,083	9,128,188,615	9,116,913,015	72,479,458	2017
Total Counties	\$307,377,362,299	\$282,326,220,124	\$538,074,995,194	\$845,452,357,493	\$820,401,215,318	\$7,837,019,598	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$15,482,595,915	\$15,482,595,915	\$22,170,077,683	\$37,652,673,598	\$37,652,673,598	\$425,475,212	2017
Bristol	291,316,109	291,316,109	851,554,331	1,142,870,440	1,142,870,440	13,371,584	2017
Buena Vista	70,829,760	70,650,860	256,847,230	327,676,990	327,498,090	3,962,727	2017 - 2018
Charlottesville	1,994,844,800	1,994,844,800	4,745,389,800	6,740,234,600	6,740,234,600	64,032,229	2017
Chesapeake	9,054,542,400	8,873,463,900	16,411,940,800	25,466,483,200	25,285,404,700	265,496,749	2017 - 2018
Colonial Heights	555,544,900	555,544,900	1,081,158,900	1,636,703,800	1,636,703,800	19,640,446	2017
Covington	57,321,200	57,321,200	229,148,400	286,469,600	286,469,600	2,177,169	2017 - 2018
Danville	319,007,900	317,950,100	1,952,964,400	2,271,972,300	2,270,914,500	18,167,316	2017 - 2018
Emporia	64,115,300	64,115,300	281,806,200	345,921,500	345,921,500	3,113,294	2017
Fairfax	2,345,402,700	2,345,402,700	3,678,783,800	6,024,186,500	6,024,186,500	63,856,377	2017
Falls Church	1,985,851,500	1,985,851,500	2,158,668,300	4,144,519,800	4,144,519,800	55,329,339	2017
Franklin	157,689,700	152,627,846	397,105,400	554,795,100	549,733,246	5,488,695	2017 - 2018
Fredericksburg	1,497,701,700	1,464,631,200	2,498,737,200	3,996,438,900	3,963,368,400	31,706,947	2017 - 2018
Galax	87,910,700	87,910,700	357,280,950	445,191,650	445,191,650	3,361,197	2017
Hampton	3,325,335,900	3,309,858,100	7,404,567,600	10,729,903,500	10,714,425,700	132,858,879	2017 - 2018
Harrisonburg	1,379,012,650	1,325,118,450	2,733,519,550	4,112,532,200	4,058,638,000	34,498,423	2017 - 2018
Hopewell	338,522,700	338,522,700	981,503,770	1,320,026,470	1,320,026,470	14,916,299	2017
Lexington	159,681,600	159,681,600	365,063,400	524,745,000	524,745,000	5,824,670	2017 - 2018
Lynchburg	1,131,942,700	1,120,954,800	4,143,173,200	5,275,115,900	5,264,128,000	58,431,821	2017 - 2018
Manassas	1,707,776,200	1,707,776,200	3,114,145,900	4,821,922,100	4,821,922,100	69,435,678	2017 - 2018

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2017

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$481,175,700	\$481,175,700	\$1,031,486,700	\$1,512,662,400	\$1,512,662,400	\$23,443,841	2017 - 2018
Martinsville	126,514,200	126,514,200	503,724,500	630,238,700	630,238,700	6,693,765	2017 - 2018
Newport News	4,563,422,000	4,563,422,000	10,311,073,500	14,874,495,500	14,874,495,500	181,468,845	2017 - 2018
Norfolk	5,900,439,500	5,900,439,500	13,026,483,600	18,926,923,100	18,926,923,100	217,659,616	2017 - 2018
Norton	63,000,900	63,000,900	173,790,900	236,791,800	236,791,800	2,131,126	2017
Petersburg	409,605,996	401,986,196	1,486,652,756	1,896,258,752	1,888,638,952	25,496,626	2017 - 2018
Poquoson	664,117,900	664,117,900	918,623,700	1,582,741,600	1,582,741,600	16,935,335	2017 - 2018
Portsmouth	2,088,293,320	2,088,293,320	5,091,753,591	7,180,046,911	7,180,046,911	93,340,610	2017 - 2018
Radford	169,771,200	167,477,290	644,772,000	814,543,200	812,249,290	6,173,095	2017
Richmond	5,701,308,000	5,701,308,000	15,894,462,000	21,595,770,000	21,595,770,000	259,149,240	2017
Roanoke	1,515,738,600	1,515,738,600	5,584,507,600	7,100,246,200	7,100,246,200	86,623,004	2017 - 2018
Salem	525,756,900	525,756,900	1,621,496,500	2,147,253,400	2,147,253,400	25,337,590	2017 - 2018
Staunton	443,262,658	428,399,375	1,437,926,372	1,881,189,030	1,866,325,747	18,103,360	2017
Suffolk	3,343,101,200	2,958,362,800	6,531,222,900	9,874,324,100	9,489,585,700	101,538,567	2017 - 2018
Virginia Beach	24,049,473,200	23,776,037,400	33,460,858,200	57,510,331,400	57,236,895,600	573,799,878	2017 - 2018
Waynesboro	602,129,100	589,558,300	1,156,513,300	1,758,642,400	1,746,071,600	15,190,823	2017
Williamsburg	625,476,000	625,476,000	1,240,274,400	1,865,750,400	1,865,750,400	10,621,960	2017 - 2018
Winchester	1,048,653,700	1,046,947,700	2,068,720,800	3,117,374,500	3,115,668,500	28,352,583	2017
Total Cities	\$94,328,186,408	\$93,330,150,961	\$177,997,780,133	\$272,325,966,541	\$271,327,931,094	\$2,983,204,913	
Total Counties	\$307,377,362,299	\$282,326,220,124	\$538,074,995,194	\$845,452,357,493	\$820,401,215,318	\$7,837,019,598	
Aggregate	\$401,705,548,707	\$375,656,371,085	\$716,072,775,327	\$1,117,778,324,034	\$1,091,729,146,412	\$10,820,224,511	

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.

2. Levies shown do not include penalties and interest collected.

3. Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Va. Code § 58.1-3230).

4. The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

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

6. For a few counties, the data may also include the data for towns that have their own school divisions.

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Accomack	\$3,625,234,900	\$499,204,400	\$226,566,500	\$725,770,900	\$4,351,005,800	16.68%	\$4,316,882
Albemarle	18,590,144,318	3,031,206,250	1,096,324,600	4,127,530,850	22,717,675,168	18.17%	34,629,984
Alleghany	1,109,063,400	193,902,900	106,640,200	300,543,100	1,409,606,500	21.32%	2,133,856
Amelia	1,150,203,500	25,826,000	55,554,700	81,380,700	1,231,584,200	6.61%	415,042
Amherst	2,626,477,800	159,323,100	351,764,700	511,087,800	3,137,565,600	16.29%	3,117,636
Appomattox	1,358,806,119	90,014,400	85,335,800	175,350,200	1,534,156,319	11.43%	1,139,776
Arlington	73,388,290,300	6,077,162,700	2,336,098,500	8,413,261,200	81,801,551,500	10.28%	84,637,408
Augusta	8,190,641,200	573,813,700	699,426,300	1,273,240,000	9,463,881,200	13.45%	7,384,792
Bath	875,003,700	249,247,800	51,717,400	300,965,200	1,175,968,900	25.59%	1,504,826
Bedford	9,623,892,640	313,101,600	405,749,100	718,850,700	10,342,743,340	6.95%	3,738,024
Bland	597,713,000	138,852,800	29,157,500	168,010,300	765,723,300	21.94%	1,008,062
Botetourt	3,665,283,060	203,917,300	175,804,492	379,721,792	4,045,004,852	9.39%	2,999,802
Brunswick	1,303,563,180	215,841,000	56,007,600	271,848,600	1,575,411,780	17.26%	1,413,613
Buchanan	2,398,279,560	420,970,798	115,121,371	536,092,169	2,934,371,729	18.27%	2,085,916
Buckingham	1,421,791,400	228,811,500	107,127,500	335,939,000	1,757,730,400	19.11%	1,847,665
Campbell	4,090,322,518	113,992,197	309,303,200	423,295,397	4,513,617,915	9.38%	2,201,136
Caroline	2,809,554,107	447,991,800	179,450,300	627,442,100	3,436,996,207	18.26%	5,207,769
Carroll	2,323,646,950	154,804,100	71,121,100	225,925,200	2,549,572,150	8.86%	1,570,180
Charles City	821,707,139	63,010,500	15,551,600	78,562,100	900,269,239	8.73%	597,072
Charlotte	926,253,357	15,460,374	59,552,835	75,013,209	1,001,266,566	7.49%	397,570
Chesterfield	35,096,468,765	2,022,641,900	547,895,000	2,570,536,900	37,667,005,665	6.82%	24,677,154
Clarke	2,365,886,901	69,595,100	115,883,400	185,478,500	2,551,365,401	7.27%	1,316,897
Craig	496,697,600	95,516,500	33,099,300	128,615,800	625,313,400	20.57%	758,833
Culpeper	5,524,168,585	226,612,600	285,386,600	511,999,200	6,036,167,785	8.48%	3,430,395
Cumberland	848,651,818	47,903,240	74,934,850	122,838,090	971,489,908	12.64%	958,137
Dickenson	1,362,044,716	162,797,260	51,974,975	214,772,235	1,576,816,951	13.62%	1,202,725
Dinwiddie	2,537,005,772	217,767,000	190,482,300	408,249,300	2,945,255,072	13.86%	3,225,169
Essex	1,383,658,900	26,686,200	70,032,300	96,718,500	1,480,377,400	6.53%	851,123
Fairfax	237,956,353,130	14,072,294,190	3,805,777,110	17,878,071,300	255,834,424,430	6.99%	202,022,206
Fauquier	11,970,341,900	655,433,200	256,815,800	912,249,000	12,882,590,900	7.08%	9,478,267

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt I	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Floyd	\$1,762,948,300	\$93.361.600	\$30.261.200	\$123,622,800	\$1,886,571,100	6.55%	\$679,925
Fluvanna	2,809,690,700	156,082,000	158,179,800	314,261,800	3,123,952,500	10.06%	2,850,355
Franklin	7,055,440,300	97,694,000	398,039,700	495,733,700	7,551,174,000	6.56%	2,726,535
Frederick	9,912,660,567	198,415,900	785,094,800	983,510,700	10,896,171,267	9.03%	5,901,064
Giles	1,197,171,058	65,295,300	72,696,200	137,991,500	1,335,162,558	10.34%	869,346
Gloucester	4,366,498,103	230,475,538	148,924,620	379,400,158	4,745,898,261	7.99%	2,636,831
Goochland	5,235,173,688	89,304,800	169,109,800	258,414,600	5,493,588,288	4.70%	1,369,597
Grayson	1,663,763,300	126,865,400	102,357,000	229,222,400	1,892,985,700	12.11%	1,123,190
Greene	2,225,844,665	126,851,400	116,360,200	243,211,600	2,469,056,265	9.85%	1,884,890
Greensville	622,448,350	162,152,800	30,461,000	192,613,800	815,062,150	23.63%	1,290,512
Halifax	2,653,357,201	219,019,162	261,824,318	480,843,480	3,134,200,681	15.34%	2,308,049
Hanover	14,251,617,100	1,118,615,800	391,544,100	1,510,159,900	15,761,777,000	9.58%	12,232,295
Henrico	35,936,582,600	2,295,542,900	1,443,231,900	3,738,774,800	39,675,357,400	9.42%	32,527,341
Henry	2,927,922,100	197,570,000	350,414,300	547,984,300	3,475,906,400	15.77%	3,041,313
Highland	691,743,586	56,999,700	22,684,700	79,684,400	771,427,986	10.33%	334,674
Isle of Wight	4,719,615,293	107,964,600	214,166,900	322,131,500	5,041,746,793	6.39%	2,738,118
James City	11,934,614,700	601,186,100	159,424,700	760,610,800	12,695,225,500	5.99%	6,389,131
King and Queen	893,274,400	24,921,700	44,486,900	69,408,600	962,683,000	7.21%	367,866
King George	2,778,181,699	1,228,124,500	55,231,100	1,283,355,600	4,061,537,299	31.60%	8,983,489
King William	1,671,037,639	47,712,414	66,384,302	114,096,716	1,785,134,355		872,020
Lancaster	2,559,453,000	45,272,600	71,436,800	116,709,400	2,676,162,400	4.36%	688,585
Lee	946,739,182	162,465,178	82,871,700	245,336,878	1,192,076,060	20.58%	1,517,899
Loudoun	75,306,049,899	4,989,216,750	1,643,182,860	6.632,399.610	81,938,449,509	8.09%	74,614,496
Louisa	5,087,982,900	59,751,400	125,844,700	185,596,100	5,273,579,000	3.52%	1,336,292
Lunenburg	868,137,500	39,646,900	48,642,000	88,288,900	956,426,400	9.23%	335,498
Madison	2,310,411,500	220,945,600	185,588,200	406,533,800	2,716,945,300	14.96%	2,764,430
Mathews	1,620,079,900	14,432,700	57,596,300	72,029,000	1,692,108,900	4.26%	414,168
Mecklenburg	4,142,510,200	215,137,300	196,651,200	411,788,500	4,554,298,700	9.04%	1,729,512
Middlesex	2,264,043,000	32,923,500	81,844,500	114,768,000	2,378,811,000	4.82%	700,085
Montgomery	7,918,750,500	888,184,100	2,624,137,900	3,512,322,000	11,431,072,500	30.73%	31,259,666
monigomory	1,010,100,000	000,104,100	2,027,107,000	0,012,022,000	11,101,072,000	00.1070	01,200,000

					Total FMV		Taxes Lost
County	Fair Market Value Real Estate	<u>Fair Market</u> Government	Value Tax Exempt F Non-Government	<u>Real Estate</u> Total Tax Exempt	(Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Due to Exemptions
,				•	• /		•
Nelson	\$3,017,632,898	\$85,833,100	\$123,761,700	\$209,594,800	\$3,227,227,698	6.49%	\$1,509,083
New Kent	2,752,306,200	261,958,000	120,984,100	382,942,100	3,135,248,300	12.21%	3,178,419
Northampton	1,935,266,200	181,316,200	362,905,100	544,221,300	2,479,487,500	21.95%	4,517,037
Northumberland	3,022,451,800	14,356,500	82,860,700	97,217,200	3,119,669,000	3.12%	544,416
Nottoway	928,293,775	164,179,900	68,643,476	232,823,376	1,161,117,151	20.05%	1,164,117
Orange	4,082,111,600	296,094,200	99,838,000	395,932,200	4,478,043,800	8.84%	3,183,295
Page	2,502,048,800	255,800,000	197,491,000	453,291,000	2,955,339,800	15.34%	2,991,721
Patrick	1,565,486,600	48,561,600	106,572,100	155,133,700	1,720,620,300	9.02%	884,262
Pittsylvania	4,499,920,745	161,250,600	421,124,900	582,375,500	5,082,296,245	11.46%	3,436,015
Powhatan	3,679,103,107	131,905,300	175,234,100	307,139,400	3,986,242,507	7.70%	2,718,184
Prince Edward	1,518,645,315	86,995,000	341,805,700	428,800,700	1,947,446,015	22.02%	2,186,884
Prince George	2,831,524,900	1,779,758,200	113,609,100	1,893,367,300	4,724,892,200	40.07%	16,282,959
Prince William	56,464,619,100	2,368,829,500	1,744,531,500	4,113,361,000	60,577,980,100	6.79%	46,275,311
Pulaski	2,698,303,650	531,314,700	105,778,200	637,092,900	3,335,396,550	19.10%	4,077,395
Rappahannock	2,149,231,400	111,047,200	32,166,400	143,213,600	2,292,445,000	6.25%	930,888
Richmond	872,169,161	68,969,496	54,925,500	123,894,996	996,064,157	12.44%	867,265
Roanoke	8,416,426,500	649,157,700	431,719,200	1,080,876,900	9,497,303,400	11.38%	11,781,558
Rockbridge	3,081,065,400	210,851,700	191,248,100	402,099,800	3,483,165,200	11.54%	2,814,699
Rockingham	8,826,231,200	325,124,100	846,259,400	1,171,383,500	9,997,614,700	11.72%	8,668,238
Russell	1,585,313,261	123,561,300	94,657,500	218,218,800	1,803,532,061	12.10%	1,374,778
Scott	1,222,195,200	94,844,000	160,243,100	255,087,100	1,477,282,300	17.27%	1,887,645
Shenandoah	4,965,639,104	589,668,100	212,306,300	801,974,400	5,767,613,504	13.90%	4,811,846
Smyth	1,583,478,800	146,604,800	205,408,700	352,013,500	1,935,492,300	18.19%	2,604,900
Southampton	1,735,045,600	154,372,300	143,047,700	297,420,000	2,032,465,600	14.63%	2,528,070
Spotsylvania	14,259,258,534	648,208,500	174,040,000	822,248,500	15,081,507,034	5.45%	6,989,112
Stafford	16,495,794,650	884,821,900	861,783,300	1,746,605,200	18,242,399,850	9.57%	17,291,391
Surry	923,146,000	52,692,300	61,664,400	114,356,700	1,037,502,700	11.02%	811,933
Sussex	853,367,974	203,562,000	66,918,600	270,480,600	1,123,848,574	24.07%	1,568,787
Tazewell	2,777,047,150	321,416,000	179,759,800	501,175,800	3,278,222,950	15.29%	2,756,467
Warren	4,438,217,900	357,410,300	382,738,200	740,148,500	5,178,366,400	14.29%	4,810,965

					Total FMV		Taxes Lost	
	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	(Real Estate and	Tax Exempt to	Due to	
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions	
Washington	\$4,813,247,658	\$269,513,700	\$512,602,800	\$782,116,500	\$5,595,364,158	13.98%	\$4,927,334	
Westmoreland	2,605,986,100	66,634,900	69,922,500	136,557,400	2,742,543,500	4.98%	768,892	
Wise	1,879,305,831	457,214,900	516,029,100	973,244,000	2,852,549,831	34.12%	5,839,464	
Wythe	2,573,393,600	220,140,000	154,037,100	374,177,100	2,947,570,700	12.69%	1,833,468	
York	9,128,188,615	5,407,163,900	506,936,700	5,914,100,600	15,042,289,215	39.32%	47,017,100	
Total Counties	\$845,452,357,493	\$62,456,965,947	\$32,027,884,709	\$94,484,850,656	\$939,937,208,149	10.05%	\$842,588,984	

		Fair Market			Total FMV	Tay Examples	Taxes Lost
City	Fair Market Value Real Estate	<u>Fair Market</u> Government	Value Tax Exempt F Non-Government	Total Tax Exempt	(Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Due to Exemptions
Alexandria	\$37,652,673,598	\$3,644,657,699	\$1,232,112,248	\$4,876,769,947	\$42,529,443,545	11.47%	\$55,107,500
Bristol	1,142,870,440	156,388,550	86,128,200	242,516,750	1,385,387,190	17.51%	2,837,446
Buena Vista	327,676,990	43,420,800	84,212,800	127,633,600	455,310,590	28.03%	1,544,367
Charlottesville	6,740,234,600	853,815,600	891,556,800	1,745,372,400	8,485,607,000	20.57%	16,581,038
Chesapeake	25,466,483,200	1,593,151,500	932,793,300	2,525,944,800	27,992,428,000	9.02%	26,522,420
Colonial Heights	1,636,703,800	69,961,600	63,985,000	133,946,600	1,770,650,400	7.56%	1,607,359
Covington	286,469,600	52,463,400	61,741,800	114,205,200	400,674,800	28.50%	867,960
Danville	2,271,972,300	344,445,200	182,771,200	527,216,400	2,799,188,700	18.83%	4,217,731
Emporia	345,921,500	34,899,000	32,609,200	67,508,200	413,429,700	16.33%	607,574
Fairfax	6,024,186,500	214,189,500	304,245,700	518,435,200	6,542,621,700	7.92%	5,495,413
Falls Church	4,144,519,800	160,142,300	140,260,100	300,402,400	4,444,922,200	6.76%	4,010,372
Franklin	554,795,100	47,051,000	66,375,500	113,426,500	668,221,600	16.97%	1,122,922
Fredericksburg	3,996,438,900	789,938,500	416,111,800	1,206,050,300	5,202,489,200	23.18%	9,648,402
Galax	445,191,650	41,125,700	24,995,000	66,120,700	511,312,350	12.93%	528,966
Hampton	10,729,903,500	3,039,501,200	560,345,100	3,599,846,300	14,329,749,800	25.12%	44,638,094
Harrisonburg	4,112,532,200	1,130,016,500	308,998,000	1,439,014,500	5,551,546,700	25.92%	12,231,623
Hopewell	1,320,026,470	157,818,200	41,100,000	198,918,200	1,518,944,670	13.10%	2,247,776
Lexington	524,745,000	393,138,500	536,899,000	930,037,500	1,454,782,500	63.93%	10,323,416
Lynchburg	5,275,115,900	442,438,000	1,225,736,300	1,668,174,300	6,943,290,200	24.03%	18,516,735
Manassas	4,821,922,100	586,202,600	200,971,800	787,174,400	5,609,096,500	14.03%	11,335,311

					Total FMV		Taxes Lost
	Fair Market Value		Value Tax Exempt F		(Real Estate and	Tax Exempt to	Due to
City	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Manassas Park	\$1,512,662,400	\$131,520,000	\$2,666,400	\$134,186,400	\$1,646,848,800	8.15%	\$2,079,889
Martinsville	630,238,700	48,322,800	105,183,600	153,506,400	783,745,100	19.59%	1,630,391
Newport News	14,874,495,500	6,076,646,600	776,408,200	6,853,054,800	21,727,550,300	31.54%	83,607,269
Norfolk	18,926,923,100	9,105,738,200	2,157,044,000	11,262,782,200	30,189,705,300	37.31%	129,521,995
Norton	236,791,800	34,945,400	39,116,000	74,061,400	310,853,200	23.83%	666,553
Petersburg	1,896,258,752	268,327,161	125,733,174	394,060,335	2,290,319,087	17.21%	5,319,815
Poquoson	1,582,741,600	41,100,100	63,012,500	104,112,600	1,686,854,200	6.17%	1,114,005
Portsmouth	7,180,046,911	4,966,873,562	561,273,290	5,528,146,852	12,708,193,763	43.50%	71,865,909
Radford	814,543,200	576,075,100	27,444,200	603,519,300	1,418,062,500	42.56%	4,586,747
Richmond	21,595,770,000	5,452,315,000	1,929,363,000	7,381,678,000	28,977,448,000	25.47%	88,580,136
Roanoke	7,100,246,200	1,004,953,900	978,336,700	1,983,290,600	9,083,536,800	21.83%	24,196,145
Salem	2,147,253,400	305,824,100	210,668,000	516,492,100	2,663,745,500	19.39%	6,094,607
Staunton	1,881,189,030	256,336,765	153,955,422	410,292,187	2,291,481,217	17.91%	3,979,834
Suffolk	9,874,324,100	745,702,000	360,530,700	1,106,232,700	10,980,556,800	10.07%	11,836,690
Virginia Beach	57,510,331,400	9,574,590,200	1,668,921,500	11,243,511,700	68,753,843,100	16.35%	112,716,205
Waynesboro	1,758,642,400	115,960,300	197,762,200	313,722,500	2,072,364,900	15.14%	2,729,386
Williamsburg	1,865,750,400	114,738,600	862,257,600	976,996,200	2,842,746,600	34.37%	5,568,878
Winchester	3,117,374,500	138,103,200	813,158,250	951,261,450	4,068,635,950	23.38%	8,656,479
Total Cities	\$272,325,966,541	\$52,752,838,337	\$18,426,783,584	\$71,179,621,921	\$343,505,588,462	20.72%	\$794,743,358
Total Counties	\$845,452,357,493	\$62,456,965,947	\$32,027,884,709	\$94,484,850,656	\$939,937,208,149	10.05%	\$842,588,984
Aggregate	\$1,117,778,324,034	\$115,209,804,284	\$50,454,668,293	\$165,664,472,577	\$1,283,442,796,611	12.91%	\$1,637,332,342

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.

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

3. For a few counties, the data may also include the data for towns that have their own school divisions.

Table 6.4

	Tangible Persona	I Property	Machinery and Tools		Merchants' (Capital	Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$399,097,010	\$13,363,359	\$22,864,210	\$850,530	\$0	\$0	\$467,099,003	\$2,895,745
Albemarle	671,960,250	28,402,151	15,417,343	659,862	0	0	403,789,050	3,412,089
Alleghany	70,975,014	4,041,103	90,396,100	5,378,568	0	0	178,607,614	1,272,930
Amelia	95,437,389	3,787,184	4,892,200	48,922	0	0	50,136,470	259,805
Amherst	259,037,435	8,636,702	113,111,841	2,262,237	8,116,970	320,621	126,953,126	775,495
Appomattox	143,333,146	4,574,500	1,482,140	49,652	13,065,444	130,654	114,247,212	763,422
Arlington	2,246,309,117	112,315,456	4,566,945	228,347	0	0	932,995,273	9,511,341
Augusta	694,028,820	16,164,609	210,101,090	4,202,022	0	0	443,222,600	2,586,229
Bath	56,958,300	199,916	601,100	2,104	0	0	1,432,056,425	7,158,486
Bedford	974,303,521	21,606,954	317,768,032	3,813,216	0	0	326,128,725	1,698,025
Bland	64,921,175	1,421,805	26,398,460	234,946	32,410,760	236,599	74,564,749	447,395
Botetourt	369,547,104	9,900,143	206,706,309	3,720,713	0	0	377,839,101	2,995,883
Brunswick	124,451,950	4,237,038	19,288,420	655,806	0	0	940,609,418	4,892,628
Buchanan	242,177,785	4,473,134	282,012,161	5,499,237	4,018,554	80,371	141,631,128	553,473
Buckingham	112,230,988	4,210,003	7,479,530	216,906	19,318,250	193,183	663,545,385	3,650,518
Campbell	375,900,798	15,236,147	182,735,007	5,938,888	0	0	381,288,691	2,016,577
Caroline	303,805,730	11,080,696	7,962,840	278,699	0	0	430,354,563	3,657,852
Carroll	269,900,405	5,114,224	51,231,145	896,545	31,299,875	215,969	129,718,424	905,502
Charles City	82,908,861	2,741,115	3,670,953	110,129	941,251	26,355	138,092,607	1,049,504
Charlotte	104,611,404	3,713,225	11,842,103	355,263	950,457	30,415	95,059,396	503,815
Chesterfield	4,489,094,609	126,893,443	563,215,485	5,664,145	0	0	1,485,772,416	14,308,551
Clarke	152,632,407	6,854,608	13,990,105	174,876	0	0	69,909,256	496,356
Craig	38,751,250	1,247,557	2,335,608	51,383	273,765	9,582	17,030,937	110,037
Culpeper	941,051,978	29,570,224	84,597,580	1,691,952	0	0	247,296,570	1,732,221
Cumberland	70,969,560	2,943,008	4,258,997	159,712	0	0	121,636,957	959,852
Dickenson	132,400,191	2,252,065	98,253,636	1,788,216	775,076	81,383	103,324,295	580,658
Dinwiddie	413,239,057	18,211,379	20,752,182	684,822	0	0	203,457,167	1,619,720
Essex	131,464,702	4,174,426	6,600,975	79,212	2,120,435	79,516	44,838,868	396,447
Fairfax	14,620,907,281	573,780,785	30,526,301	1,398,915	0	0	3,840,098,107	43,639,065
Fauquier	959,940,269	36,975,529	12,478,918	287,015	0	0	638,567,881	6,638,785

	Tangible Persona	I Property	Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$123,021,793	\$3,412,555	\$11,945,247	\$185,151	\$1,842,183	\$64,476	\$60,397,417	\$344,493
Fluvanna	214,790,412	9,281,137	551,420	10,477	8,794,100	255,029	541,498,545	4,945,647
Franklin	614,051,933	13,566,522	127,061,318	889,429	69,884,565	754,753	185,338,191	1,027,553
Frederick	1,278,510,857	51,177,622	396,036,320	7,920,727	0	0	401,886,110	2,499,720
Giles	189,884,422	3,647,451	219,375,444	4,738,510	24,869,020	206,413	110,106,196	696,066
Gloucester	456,165,667	12,002,665	8,221,958	242,548	0	0	142,001,346	992,078
Goochland	448,498,023	17,885,748	42,501,277	425,013	0	0	142,878,737	772,566
Grayson	122,512,746	1,510,150	13,779,606	241,143	801,148	53,677	53,498,276	262,142
Greene	139,390,235	6,666,981	6,913,243	172,831	0	0	68,323,737	529,509
Greensville	67,722,060	3,159,312	29,621,210	1,184,848	0	0	315,427,940	2,147,475
Halifax	267,081,800	9,448,877	113,507,800	1,430,198	0	0	1,134,656,306	5,473,829
Hanover	1,674,943,895	51,693,522	63,159,780	2,254,804	80,630,850	1,531,989	618,487,168	5,019,648
Henrico	4,079,403,136	124,350,905	266,090,416	798,271	0	0	1,131,529,329	9,900,315
Henry	451,444,242	6,778,211	343,792,207	5,328,779	0	0	177,404,820	985,781
Highland	22,848,209	559,914	122,797	1,228	380,638	3,806	22,674,206	97,751
Isle of Wight	360,098,168	15,170,394	253,695,910	10,756,707	0	0	177,064,299	1,530,079
James City	842,386,482	33,427,617	151,469,350	6,058,774	0	0	247,508,334	2,086,251
King and Queen	81,995,725	2,763,923	25,620,340	281,825	7,713,894	50,140	31,385,339	167,072
King George	242,152,631	8,350,079	7,012,784	175,320	0	0	251,724,976	1,765,621
King William	141,293,653	4,619,409	141,846,004	1,663,342	0	0	58,407,655	380,432
Lancaster	120,467,075	2,279,684	556,950	8,466	10,972,495	109,725	60,647,781	358,898
Lee	165,416,949	3,077,795	22,364,274	447,285	4,762,661	67,154	90,332,400	563,691
Loudoun	8,473,388,926	342,621,940	120,367,014	3,962,123	0	0	2,380,895,211	26,814,312
Louisa	427,242,045	9,622,754	16,565,200	314,739	80,846,020	525,499	2,450,620,040	17,651,532
Lunenburg	95,634,394	3,245,931	18,608,383	334,951	7,349,197	88,190	66,483,626	252,638
Madison	127,190,656	4,463,091	4,997,202	83,453	28,532,503	245,380	47,090,233	320,214
Mathews	131,755,699	3,685,496	0	0	0	0	25,624,582	147,848
Mecklenburg	1,159,441,016	38,426,961	108,349,961	715,112	67,598,000	486,707	333,541,003	1,442,842
Middlesex	229,674,173	5,345,450	0	0	0	0	52,816,875	295,775
Montgomery	760,903,050	18,975,953	148,340,969	2,699,806	43,636,444	1,330,912	258,532,997	2,305,289

	Tangible Persona	I Property	Machinery and	d Tools	Merchants' (Capital	Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$154,449,026	\$5,264,118	\$4,918,659	\$61,483	\$0	\$0	\$112,550,419	\$851,942
New Kent	222,334,171	8,132,587	8,925,391	133,881	0	0	136,421,200	1,132,401
Northampton	130,585,900	4,654,551	15,551,000	263,361	0	0	53,789,964	446,457
Northumberland	114,184,910	3,944,174	5,269,889	189,716	4,971,022	49,710	53,156,983	297,679
Nottoway	90,381,985	3,247,326	5,402,318	72,931	0	0	101,546,036	525,415
Orange	356,307,739	15,980,303	38,343,323	702,066	53,393,121	213,573	172,706,275	1,392,081
Page	227,023,803	8,516,616	24,046,740	480,935	0	0	99,404,529	685,486
Patrick	178,595,077	2,877,637	37,324,141	638,243	0	0	58,772,744	335,622
Pittsylvania	183,046,020	12,229,467	41,468,020	1,866,061	14,163,050	389,485	452,730,749	2,792,113
Powhatan	377,279,392	11,680,352	10,716,720	385,802	0	0	99,314,822	880,394
Prince Edward	130,398,411	5,565,566	1,047,631	44,001	66,188,415	463,319	98,806,317	529,479
Prince George	298,615,482	8,561,928	72,237,652	1,083,565	0	0	184,252,144	1,584,568
Prince William	5,767,279,427	191,059,813	43,781,175	875,624	0	0	1,829,460,043	20,669,999
Pulaski	332,759,391	7,697,013	260,827,009	3,912,405	0	0	118,049,769	2,286,299
Rappahannock	66,536,530	2,823,809	0	0	0	0	54,458,837	353,982
Richmond	66,902,860	2,447,912	4,711,590	18,846	1,879,500	65,783	74,976,377	579,336
Roanoke	824,884,652	28,862,382	91,644,470	2,611,868	0	0	293,523,830	3,210,977
Rockbridge	230,719,151	8,116,880	16,449,119	419,453	0	0	203,142,456	1,421,997
Rockingham	872,679,774	22,643,639	381,360,980	9,724,705	164,688,870	1,432,793	310,680,784	2,330,093
Russell	337,223,968	6,296,749	58,329,520	962,441	6,143,290	39,932	258,249,871	1,640,015
Scott	152,246,783	1,977,722	19,532,506	140,634	15,093,699	108,675	128,082,289	951,197
Shenandoah	432,185,637	15,165,891	94,272,194	2,969,574	53,419,397	320,516	267,575,580	1,632,511
Smyth	231,099,990	5,173,490	103,279,293	1,600,859	69,201,953	276,808	162,591,936	1,203,180
Southampton	217,668,960	7,931,061	71,836,420	1,724,074	17,115,299	85,577	182,951,308	1,557,838
Spotsylvania	1,054,014,163	66,657,679	28,814,373	720,356	0	0	383,376,145	3,303,024
Stafford	1,037,351,990	51,776,699	0	0	250,425,860	1,263,650	440,903,237	4,352,603
Surry	54,575,015	2,063,436	2,366,490	23,665	0	0	1,927,140,899	13,704,882
Sussex	80,934,817	3,734,013	44,566,713	1,082,971	6,862,587	68,626	121,723,693	754,359
Tazewell	426,879,741	8,072,757	75,498,859	1,509,977	20,728,800	787,694	210,192,345	1,157,992
Warren	491,537,625	16,971,062	80,815,475	1,542,076	0	0	978,940,330	6,460,366

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$604,977,439	\$10,024,236	\$195,128,680	\$3,024,495	\$0	\$0	\$238,971,620	\$1,512,220
Westmoreland	180,828,110	5,273,272	6,529,580	97,944	12,152,360	49,971	63,953,700	380,870
Wise	455,759,456	6,778,437	53,805,715	758,661	28,638,275	816,191	1,427,239,141	8,564,295
Wythe	276,686,540	8,233,685	140,330,643	2,104,959	75,678,113	423,797	310,470,420	1,292,769
York	728,843,695	24,957,982	3,314,895	132,596	0	0	459,126,312	3,651,833
Total Counties	\$70,509,435,207	\$2,484,734,781	\$7,122,459,283	\$142,588,928	\$1,412,648,166	\$14,034,595	\$38,327,888,193	\$307,691,746

	Tangible Persona	I Property	Machinery and	Machinery and Tools		Merchants' Capital		Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies	
Alexandria	\$1,781,690,317	\$74,060,448	\$11,394,081	\$512,734	\$0	\$0	\$616,934,120	\$6,996,846	
Bristol	112,545,587	3,565,249	8,382,341	586,764	0	0	20,121,589	235,423	
Buena Vista	33,353,559	1,922,481	7,920,690	336,629	0	0	23,322,661	283,505	
Charlottesville	284,955,928	11,934,461	8,258,619	346,862	0	0	143,600,761	1,373,878	
Chesapeake	2,213,750,238	86,517,839	83,490,884	2,700,573	0	0	956,652,067	10,055,871	
Colonial Heights	127,156,861	4,800,455	3,548,264	70,965	0	0	37,494,111	449,929	
Covington	29,614,535	1,613,511	54,605,110	3,014,202	0	0	280,856,741	2,135,116	
Danville	339,883,448	9,927,342	97,330,638	1,459,960	0	0	103,138,647	755,162	
Emporia	37,949,175	1,892,531	7,749,418	387,471	0	0	22,239,573	204,316	
Fairfax	340,737,032	8,283,482	1,015,095	41,923	0	0	115,670,558	1,382,810	
Falls Church	154,589,456	7,729,182	0	0	0	0	26,754,744	362,527	
Franklin	68,396,837	2,660,744	1,000,717	20,014	0	0	7,538,393	74,745	
Fredericksburg	382,511,720	11,658,890	15,177,668	120,312	0	0	119,954,867	959,639	
Galax	42,119,303	934,507	83,357,470	1,250,362	0	0	14,453,542	120,937	
Hampton	1,073,910,344	44,466,053	74,727,925	2,486,942	0	0	348,083,259	4,336,200	
Harrisonburg	406,753,971	11,706,806	110,103,669	2,334,198	0	0	55,612,228	474,656	
Hopewell	140,296,585	4,904,019	264,711,192	8,073,691	0	0	385,528,920	4,364,373	
Lexington	41,780,705	1,549,045	87,069	3,700	0	0	19,581,219	223,294	
Lynchburg	652,906,554	20,786,210	158,933,001	4,767,990	0	0	225,054,440	2,512,291	
Manassas	362,010,910	12,779,083	708,244,590	4,791,405	0	0	130,937,000	1,893,856	

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations Assessed Values and Levies by Locality - Tax Year 2017

	Tangible Persona	I Property	Machinery ar	Machinery and Tools		Capital	Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park	\$145,244,172	\$5,081,052	\$1,079,997	\$37,800	\$0	\$0	\$27,667,145	\$420,841
Martinsville	110,420,421	2,538,884	6,886,235	127,385	0	0	22,425,022	245,424
Newport News	1,393,563,683	59,348,925	566,658,628	21,249,699	0	0	519,497,591	6,448,517
Norfolk	2,045,990,496	46,624,258	155,129,073	6,592,986	0	0	828,983,117	9,557,310
Norton	27,797,256	569,847	5,024,584	103,004	0	0	26,354,653	237,192
Petersburg	157,159,517	7,647,423	38,271,479	1,454,317	0	0	158,599,969	2,145,499
Poquoson	153,818,580	4,718,622	0	0	0	0	22,620,003	242,034
Portsmouth	742,662,811	32,730,746	34,139,299	1,024,540	0	0	249,173,089	3,281,878
Radford	61,092,017	1,483,677	13,937,560	245,301	0	0	29,116,758	221,306
Richmond	1,480,718,628	38,426,309	602,118,253	13,848,720	0	0	998,588,818	12,028,971
Roanoke	892,502,063	30,203,445	95,624,770	3,299,055	0	0	434,082,040	5,330,962
Salem	375,652,899	12,187,832	92,613,642	2,963,637	0	0	51,247,569	610,877
Staunton	254,289,767	7,338,729	43,638,990	541,124	0	0	82,615,726	804,235
Suffolk	938,484,900	32,242,961	64,300,330	1,992,178	0	0	404,838,628	4,344,058
Virginia Beach	4,465,121,534	168,577,303	223,722,220	2	0	0	1,925,971,610	9,558,535
Waynesboro	120,766,862	5,729,696	35,447,011	1,063,410	0	0	100,982,826	883,690
Williamsburg	84,026,047	2,925,773	35,850	1,255	0	0	54,806,636	312,974
Winchester	290,719,335	12,696,966	135,968,993	1,767,897	0	0	87,354,559	796,610
Total Cities	\$22,366,944,052	\$794,764,784	\$3,814,635,355	\$89,619,006	\$0	\$0	\$9,678,455,199	\$96,666,287
Total Counties	\$70,509,435,207	\$2,484,734,781	\$7,122,459,283	\$142,588,928	\$1,412,648,166	\$14,034,595	\$38,327,888,193	\$307,691,746
Aggregate	\$92,876,379,259	\$3,279,499,566	\$10,937,094,637	\$232,207,934	\$1,412,648,166	\$14,034,595	\$48,006,343,392	\$404,358,032

Notes:

1. A local license tax may be imposed on gross receipts under Va. Code § 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 categories from taxation.

5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.

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

7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.

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

9. For a few counties, the data may also include the data for towns that have their own school divisions.

Table 7.1Nonprofit Organization Tax Exemption Annual ReportFiscal Year 2018

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations				
Fiscal Year	Amount (\$)			
*2007	\$143,332,331			
2008	213,829,116			
2009	175,364,335			
2010	143,554,117			
2011	150,273,915			
2012	156,945,693			
2013	161,434,468			
**2014	208,366,102			
2015	210,994,603			
2016	223,074,820			
2017	244,370,076			
2018	314,543,689			

Notes:

*Prior to 2003, nonprofit entities needed to obtain legislation granting them an exemption from the General Assembly, unless they qualified under an existing exemption. The Department's estimate of annual revenue impact of the nonprofit entity exemption is based on the amounts of exempt purchases reported to the Department by nonprofit entities on their applications for a new or renewed exemption under *Va. Code* § 58.1-609.11. As many medical related nonprofit organizations enjoyed a grandfathered exemption under *Va. Code* § 58.1-609.7 until July 1, 2008, the Fiscal Year 2007 estimate is understated. It does not include the estimated purchases of such organizations that did not apply for a new exemption under *Va. Code* 58.1-609.11 prior to July 1, 2007.

**Effective July 1, 2013, the Retail Sales and Use Tax was increased to 5.3% and a new state tax of 0.7% was effective for localities in the Northern Virginia region and Hampton Roads region. Starting with Fiscal Year 2014, the blended Sales and Use Tax rate of 5.67% was used to calculate the revenue impact for non-profit organizations.

Directory

Virginia Department of Taxation General Mailing Address

Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115

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

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