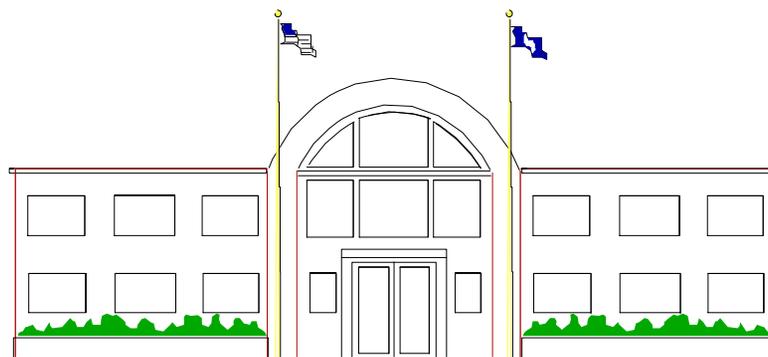


VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT
FISCAL YEAR 2003



VIRGINIA DEPARTMENT of TAXATION

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ANNUAL REPORT

FISCAL YEAR 2003

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

The Honorable Mark R. Warner, Governor

The Honorable John M. Bennett, Secretary of Finance

Kenneth W. Thorson, Tax Commissioner

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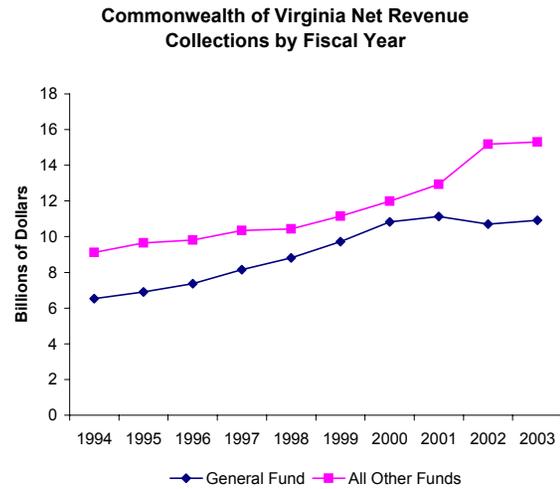
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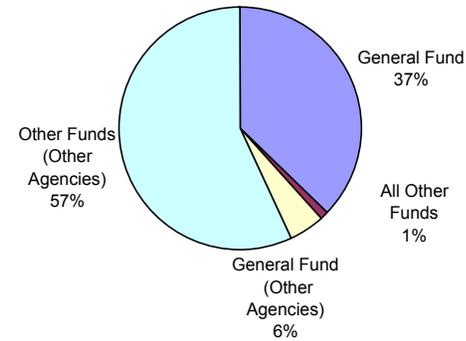
Net Revenue Collections

	FY 2002	FY 2003	2003/2002 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$10,710,786,258	\$10,923,732,537	1.99%
All Other Funds	15,191,274,040	15,300,323,811	0.72%
Total Commonwealth Collections	\$25,902,060,298	\$26,224,056,348	1.24%
By the Department of Taxation*			
General Fund	\$9,412,815,000	\$9,744,253,000	3.52%
All Other Funds	362,761,000	332,943,000	-8.22%
Total Department Collections	\$9,775,576,000	\$10,077,196,000	3.09%
By Other Agencies			
General Fund	\$1,297,971,258	\$1,179,479,537	-9.13%
All Other Funds	14,828,513,040	14,967,380,810	0.94%
Total from Other Agencies	\$16,126,484,298	\$16,146,860,347	0.13%

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



Revenue Collections by the Commonwealth of Virginia, FY 2003



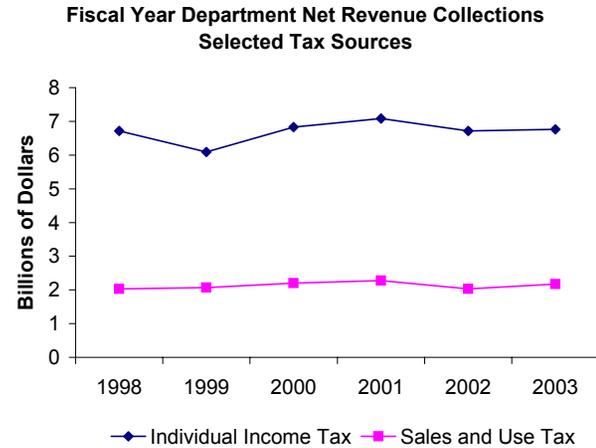
Department of Taxation General Fund Expenditures

Budget Programs	FY 2002 Expenditures	FY 2003 Expenditures
Revenue Administrative Services	\$37,496,159	\$37,376,472
Research Services	1,309,060	1,647,274
Tax Value Assistance to Localities	626,366	530,844
Administrative and Support Service:	18,111,511	20,780,460
Total	\$57,543,096	\$60,335,050
Cost per \$100 of collections	\$0.59	\$0.60

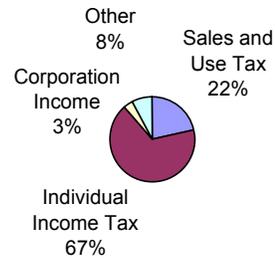
The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2003 expenditures on behalf of SLEAC were \$53,500

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

Revenues	FY 2002	FY 2003	2003/2002 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$10,161,000	\$9,250,000	-8.97%
Corporation income	290,215,000	343,319,000	18.30%
Individual income*	6,710,771,000	6,765,837,000	0.82%
Estate (inheritance, gift, and estate)	133,661,000	143,325,000	7.23%
Recordation and deeds of conveyance	208,872,000	278,087,000	33.14%
Suits, wills and administration	5,015,000	4,942,000	-1.46%
State sales, use, and vending (GF part)	2,028,331,000	2,173,307,000	7.15%
Tobacco products	15,023,000	15,314,000	1.94%
Watercraft sales and use	5,348,000	5,757,000	7.65%
Railroad companies	4,751,000	4,465,000	-6.02%
Car line companies	667,000	650,000	-2.55%
Total Department GF Revenues	\$9,412,815,000	\$9,744,253,000	3.52%
All Other Funds Revenues			
Aircraft sales and use	\$6,832,000	\$4,683,000	-31.45%
Egg excise	149,000	149,000	0.00%
Forest products	1,619,000	1,582,000	-2.29%
Peanut excise	317,000	153,000	-51.74%
Soybeans	346,000	309,000	-10.69%
Transportation sales tax (SF part)	322,139,000	291,633,000	-9.47%
Misc. Revenues (Transp. District)	64,000	81,000	26.56%
Tire tax	2,561,000	2,560,000	-0.04%
Sales tax on fuel	27,295,000	30,529,000	11.85%
Corn excise	287,000	173,000	-39.72%
Small grains tax	135,000	155,000	14.81%
Sheep	20,000	16,000	-20.00%
Litter tax	743,000	718,000	-3.36%
Soft drink excise	102,000	127,000	24.51%
Cotton	152,000	75,000	-50.66%
Total Department Other Fund Revenues	\$362,761,000	\$332,943,000	-8.22%
Aggregate (All Funds)	\$9,775,576,000	\$10,077,196,000	3.09%



**Collection of Revenues Administered by the
Department, FY 2003**



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

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1990	\$ 2,940,613,060
1991	\$ 2,979,396,790
1992	\$ 3,301,358,532
1993	\$ 3,469,210,307
1994	\$ 3,661,494,210
1995	\$ 3,896,868,148
1996	\$ 4,252,362,798
1997	\$ 4,743,518,353
1998	\$ 5,414,155,539
1999	\$ 6,091,217,783
2000	\$ 6,552,218,036
2001	\$ 6,371,012,545

Individual Income Tax Liability

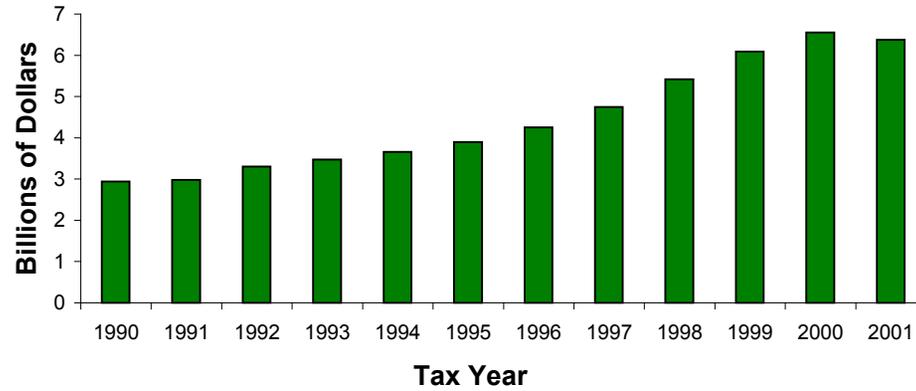


Table 1.2
Virginia Adjusted Gross Income, Total Exemptions, Total Taxable Income, Total Tax Liability, Average Tax Rate, and Total Deductions
Taxable Year 2001

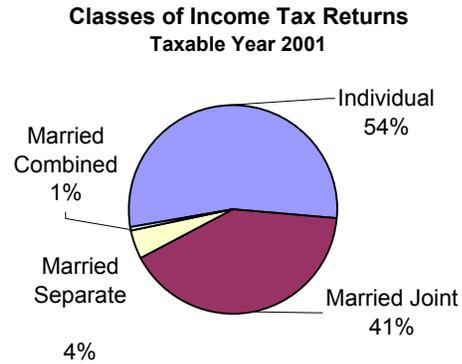
Adjusted Gross Income Classes	Total Adjusted Gross Income	Exemptions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)
<u>Dollars</u>								
0 to 999	\$24,722,817	\$263,649,363	\$2,547,549	\$50,965	2.00%	\$1,367,375,539	\$413,719,243	\$1,781,094,782
1,000 to 1,999	92,939,270	58,966,546	6,761,644	135,305	2.00%	808,037,485	127,401,985	935,439,470
2,000 to 2,999	162,981,079	64,770,190	8,762,556	175,302	2.00%	1,081,587,708	150,642,125	1,232,229,833
3,000 to 3,999	229,398,909	66,830,189	11,065,322	225,234	2.04%	641,997,056	162,598,124	804,595,180
4,000 to 4,999	285,964,662	67,181,032	15,453,916	331,070	2.14%	459,290,172	162,095,399	621,385,571
5,000 to 5,999	338,982,358	68,901,877	96,793,820	2,021,466	2.09%	44,104,697	163,233,534	207,338,231
6,000 to 6,999	383,844,377	69,041,072	137,380,011	2,924,430	2.13%	50,998,707	157,544,712	208,543,419
7,000 to 7,999	430,082,068	69,988,535	175,217,893	3,984,492	2.27%	47,525,381	155,066,135	202,591,516
8,000 to 8,999	457,761,943	68,590,056	212,719,367	5,193,725	2.44%	57,066,582	145,276,282	202,342,864
9,000 to 9,999	495,783,717	68,982,637	249,942,624	6,726,869	2.69%	56,818,034	141,227,741	198,045,775
10,000 to 10,999	539,961,636	70,966,351	287,971,967	8,473,592	2.94%	59,473,819	140,378,637	199,852,456
11,000 to 11,999	573,144,502	69,310,595	322,631,476	10,208,765	3.16%	62,821,271	135,101,934	197,923,205
12,000 to 12,999	622,315,093	70,329,216	365,097,465	12,190,628	3.34%	67,006,985	135,171,403	202,178,388
13,000 to 13,999	662,493,387	69,849,798	403,840,898	14,102,886	3.49%	66,935,536	133,408,465	200,344,001
14,000 to 14,999	706,954,515	69,889,082	444,179,188	16,075,254	3.62%	71,149,428	132,502,367	203,651,795
15,000 to 19,999	4,153,391,520	347,825,333	2,789,947,436	108,599,113	3.89%	417,114,467	634,532,602	1,051,647,069
20,000 to 24,999	4,786,932,467	320,184,093	3,429,615,765	143,916,307	4.20%	500,726,874	544,445,737	1,045,172,611
25,000 to 29,999	5,249,604,546	292,861,688	3,898,658,740	173,441,178	4.45%	604,727,200	453,223,357	1,057,950,557
30,000 to 34,999	5,470,645,190	265,562,791	4,151,944,589	191,609,053	4.61%	688,537,620	368,355,645	1,056,893,265
35,000 to 39,999	5,511,348,312	242,362,073	4,244,111,508	200,438,185	4.72%	727,503,607	296,400,395	1,023,904,002
40,000 to 44,999	5,531,473,390	227,605,688	4,295,589,953	205,818,151	4.79%	757,659,152	242,447,814	1,000,106,966
45,000 to 49,999	5,434,287,666	209,582,543	4,263,578,092	206,733,191	4.85%	756,420,153	193,510,229	949,930,382
50,000 to 74,999	25,591,343,537	844,031,034	20,451,055,415	1,018,928,677	4.98%	3,745,045,967	494,375,100	4,239,421,067
75,000 to 99,999	19,751,410,400	511,107,867	16,087,968,844	830,429,996	5.16%	2,987,003,451	115,783,800	3,102,787,251
100,000 and Over	66,667,369,994	767,526,407	58,220,143,573	3,208,278,711	5.51%	7,605,980,259	46,788,763	7,652,769,022
TOTALS	\$154,155,137,355	\$5,245,896,056	\$124,572,979,611	\$6,371,012,545	5.11%	\$23,732,907,150	\$5,845,231,528	\$29,578,138,678

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

All revenue is deposited to the state General Fund.

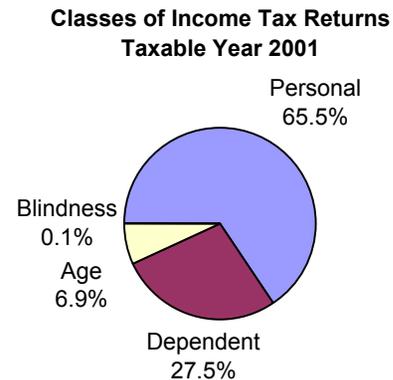
Average tax rate is the total tax liability divided by the total taxable income.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2001



Adjusted Gross Income Classes		Individual Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
Dollars						
999 and	Below	97,733	66,742	9,787	247	174,509
1,000 to	1,999	51,455	6,874	3,207	60	61,596
2,000 to	2,999	55,188	6,790	3,154	68	65,200
3,000 to	3,999	55,415	6,793	3,243	104	65,555
4,000 to	4,999	53,375	6,926	3,223	106	63,630
5,000 to	5,999	51,485	6,991	3,084	139	61,699
6,000 to	6,999	48,732	7,143	3,074	145	59,094
7,000 to	7,999	46,749	7,565	2,938	156	57,408
8,000 to	8,999	43,247	7,640	2,818	172	53,877
9,000 to	9,999	41,275	7,872	2,849	203	52,199
10,000 to	10,999	40,047	8,437	2,745	234	51,463
11,000 to	11,999	38,594	8,309	2,742	209	49,854
12,000 to	12,999	38,300	8,480	2,767	251	49,798
13,000 to	13,999	37,381	8,747	2,736	227	49,091
14,000 to	14,999	37,027	8,739	2,760	233	48,759
15,000 to	19,999	176,325	46,295	13,798	1,305	237,723
20,000 to	24,999	150,116	48,682	13,119	1,294	213,211
25,000 to	29,999	127,146	50,900	11,935	1,249	191,230
30,000 to	34,999	104,200	53,386	9,814	1,223	168,623
35,000 to	39,999	82,794	55,586	7,673	1,135	147,188
40,000 to	44,999	64,480	58,857	5,924	1,085	130,346
45,000 to	49,999	49,813	58,984	4,713	1,017	114,527
50,000 to	74,999	128,798	273,051	11,412	3,790	417,051
75,000 to	99,999	43,505	179,848	3,850	2,093	229,296
100,000 and	Over	36,888	279,528	4,010	3,033	323,459
TOTALS		1,700,068	1,279,165	137,375	19,778	3,136,386

Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2001



Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
Dollars							
999 and	Below	174,509	242,389	16,732	117,674	1,478	378,273
1,000 to	1,999	61,596	68,824	7,205	9,559	196	85,784
2,000 to	2,999	65,200	72,300	9,434	9,338	177	91,249
3,000 to	3,999	65,555	72,670	11,155	8,949	152	92,926
4,000 to	4,999	63,630	70,863	12,377	8,919	179	92,338
5,000 to	5,999	61,699	69,014	15,152	9,176	174	93,516
6,000 to	6,999	59,094	66,509	17,175	9,120	175	92,979
7,000 to	7,999	57,408	65,265	19,172	8,825	178	93,440
8,000 to	8,999	53,877	61,804	20,090	9,008	157	91,059
9,000 to	9,999	52,199	60,391	22,268	8,509	176	91,344
10,000 to	10,999	51,463	60,225	24,671	8,457	180	93,533
11,000 to	11,999	49,854	58,465	24,415	7,938	158	90,976
12,000 to	12,999	49,798	58,600	25,402	7,789	194	91,985
13,000 to	13,999	49,091	58,160	25,505	7,395	137	91,197
14,000 to	14,999	48,759	57,817	25,596	7,174	142	90,729
15,000 to	19,999	237,723	285,701	130,774	32,630	709	449,814
20,000 to	24,999	213,211	263,479	120,284	26,805	634	411,202
25,000 to	29,999	191,230	243,643	108,190	22,093	541	374,467
30,000 to	34,999	168,623	223,424	96,001	18,852	392	338,669
35,000 to	39,999	147,188	204,095	87,848	15,950	360	308,253
40,000 to	44,999	130,346	190,445	84,209	14,029	258	288,941
45,000 to	49,999	114,527	174,674	79,305	11,549	231	265,759
50,000 to	74,999	417,051	694,286	334,347	37,179	778	1,066,590
75,000 to	99,999	229,296	411,351	214,442	18,168	394	644,355
100,000 and	Over	323,459	606,189	329,613	31,234	532	967,568
TOTALS		3,136,386	4,440,583	1,861,362	466,319	8,682	6,776,946

Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2001

County	Adjusted Gross Income:											Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Accomack	\$4,543,560	\$13,463,234	\$22,675,720	\$31,536,649	\$24,920,935	\$24,022,829	\$42,340,552	\$37,641,778	\$70,728,550	\$36,748,754	\$76,269,620	\$384,892,181
Albemarle	8,085,690	18,959,997	26,812,237	38,682,875	47,302,258	54,932,745	116,013,557	114,279,028	289,536,594	247,004,793	1,145,408,429	2,107,018,203
Alleghany	1,796,843	4,998,336	6,965,712	10,049,133	11,730,798	12,489,113	24,609,020	26,860,164	68,867,580	35,853,174	39,991,537	244,211,410
Amelia	1,227,882	3,256,674	5,702,629	7,165,133	8,739,113	10,958,283	19,911,146	17,198,234	44,246,734	24,667,451	27,770,804	170,844,083
Amherst	3,023,509	9,089,616	14,092,061	19,654,328	22,926,368	23,717,399	50,814,466	48,392,908	103,725,179	58,269,867	54,875,763	408,581,464
Appomattox	1,730,689	4,180,519	6,650,592	8,662,378	11,443,928	11,822,416	21,044,973	21,174,327	46,421,136	24,897,542	25,087,021	183,115,521
Arlington	16,311,929	51,718,073	85,290,235	117,347,364	137,626,930	169,010,481	420,402,158	437,454,659	996,251,623	800,913,674	3,733,139,042	6,965,466,168
Augusta	6,880,170	17,793,492	27,780,801	38,502,822	48,270,317	53,799,859	115,678,501	120,104,901	282,280,993	156,703,358	220,598,662	1,088,393,876
Bath	672,442	1,744,435	2,761,157	4,742,975	5,322,625	5,727,227	8,355,150	9,329,740	15,605,605	6,236,933	17,549,851	78,048,140
Bedford	6,469,761	15,191,482	23,880,299	34,635,895	40,423,964	44,151,055	92,943,819	99,084,418	253,551,179	166,514,080	318,595,744	1,095,441,696
Bland	617,900	1,781,795	3,059,099	3,414,430	3,602,204	4,493,339	10,304,673	10,347,587	20,826,585	7,248,704	15,309,365	81,005,681
Botetourt	3,120,445	7,460,271	11,315,868	16,433,642	18,790,959	21,275,172	44,388,866	48,811,052	138,589,053	101,661,103	163,142,867	574,989,298
Brunswick	1,710,219	5,553,023	9,390,858	12,655,792	13,876,018	14,980,640	23,221,777	18,529,066	36,805,454	16,378,764	26,089,683	179,191,294
Buchanan	2,723,568	7,517,402	11,573,192	12,237,278	14,185,364	15,919,028	30,232,512	29,985,177	57,072,934	21,750,651	38,593,442	241,790,548
Buckingham	1,349,777	3,973,317	6,677,879	9,949,146	13,074,188	12,830,141	19,741,054	18,353,510	34,603,560	13,993,352	19,863,324	154,409,248
Campbell	5,177,837	14,843,651	22,852,577	32,103,458	37,549,354	40,754,786	79,392,365	80,038,143	182,711,275	103,278,086	125,161,751	723,863,283
Caroline	2,297,819	6,632,000	10,695,897	15,125,386	17,975,438	20,098,653	39,618,691	35,911,721	80,289,950	50,273,326	56,243,633	335,162,514
Carroll	3,120,142	8,366,740	14,409,219	20,688,174	22,791,167	21,263,029	44,990,110	44,254,410	66,217,632	23,079,201	27,625,981	296,805,805
Charles City	765,636	1,669,185	3,880,011	5,091,004	6,014,236	7,073,870	12,113,519	11,588,775	24,908,582	17,400,669	31,800,266	122,305,753
Charlotte	1,306,028	4,078,601	6,644,571	10,415,138	10,102,829	10,410,471	17,813,913	15,712,824	28,754,589	12,370,778	13,773,006	131,382,748
Chesterfield	28,219,221	64,547,264	84,163,100	111,611,014	146,869,700	178,536,701	407,349,451	441,452,387	1,191,839,749	1,026,266,269	2,376,296,338	6,057,151,194
Clarke	1,318,107	3,156,808	4,485,495	6,285,545	8,059,465	8,627,614	17,896,318	19,341,016	50,125,025	43,657,769	154,135,356	317,088,518
Craig	497,648	1,355,654	2,213,822	2,925,327	3,978,862	4,380,334	7,922,809	9,580,879	18,788,444	8,204,273	7,453,814	67,301,866
Culpeper	3,451,822	9,757,569	14,476,716	20,917,461	24,070,781	26,150,709	54,470,322	53,939,060	132,603,999	101,675,054	202,389,981	643,903,474
Cumberland	927,651	2,472,191	4,556,088	5,878,881	7,022,598	7,249,515	13,649,041	11,542,402	22,876,883	11,597,436	11,825,275	99,597,961
Dickenson	1,724,512	4,604,581	7,645,546	7,978,886	8,902,764	11,242,510	19,998,178	19,525,485	35,506,607	13,244,359	12,270,122	142,643,550
Dinwiddie	2,142,189	6,102,351	10,422,508	15,524,109	18,741,859	21,830,727	40,617,998	38,951,945	86,986,860	56,833,924	56,351,990	354,506,460
Essex	1,213,996	3,584,263	5,422,550	7,435,993	8,508,953	9,789,339	17,094,081	13,108,655	29,772,963	17,646,911	29,124,191	142,701,895
Fairfax	92,726,327	225,346,509	311,334,471	419,493,804	515,942,499	605,954,615	1,451,789,725	1,579,156,320	4,015,510,316	3,944,761,690	23,012,021,291	36,174,037,567
Fauquier	5,435,114	13,600,783	18,647,771	24,114,500	29,215,724	34,988,982	77,690,406	87,607,061	246,804,324	242,806,539	1,006,397,938	1,787,309,142

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2001

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Floyd	\$1,397,045	\$4,034,230	\$6,221,156	\$8,784,681	\$11,434,357	\$12,082,601	\$23,143,476	\$23,769,993	\$42,800,261	\$15,811,822	\$21,531,931	\$171,011,553
Fluvanna	1,608,609	4,926,985	7,039,391	11,477,441	14,343,626	15,996,637	34,325,584	34,786,195	91,029,322	54,600,679	66,768,363	336,902,832
Franklin	5,140,195	14,202,772	23,395,517	34,442,398	41,377,880	39,361,768	74,678,681	77,228,904	152,912,721	78,969,436	177,040,661	718,750,933
Frederick	6,529,220	17,095,676	23,844,593	34,288,531	43,774,954	49,858,369	104,314,083	114,441,095	277,633,816	192,965,544	349,825,389	1,214,571,270
Giles	1,715,266	4,878,892	7,959,869	11,196,829	12,779,423	12,876,972	29,832,350	29,608,957	54,357,492	23,492,268	25,394,494	214,092,812
Gloucester	3,782,588	10,498,291	16,375,534	20,100,857	23,602,075	23,881,611	52,328,144	55,688,537	139,836,994	86,105,912	136,274,472	568,475,015
Goochland	1,718,860	3,932,916	5,472,120	8,427,909	10,413,769	11,630,377	24,768,507	24,495,687	67,599,877	57,490,172	457,682,281	673,632,475
Grayson	1,880,272	4,902,034	8,909,471	14,325,034	13,815,937	12,866,293	28,530,384	24,310,809	37,312,178	9,456,425	20,770,369	177,079,206
Greene	1,333,367	3,739,502	6,288,376	8,331,833	11,500,721	13,114,831	26,151,225	27,306,632	73,909,825	38,072,737	43,801,459	253,550,508
Greensville	1,502,564	4,074,348	6,398,053	10,367,826	10,631,713	14,376,744	19,129,911	15,547,303	26,788,780	10,065,265	15,617,753	134,500,260
Halifax	3,982,384	12,263,104	18,805,155	28,165,257	32,409,100	28,105,727	53,039,986	46,391,061	93,584,777	41,422,404	63,957,822	422,126,777
Hanover	9,391,848	20,783,312	27,796,610	36,189,070	46,817,089	54,369,478	119,696,541	132,586,428	399,425,075	402,016,231	848,412,163	2,097,483,845
Henrico	27,524,290	69,949,902	99,671,880	139,265,513	183,671,341	216,828,491	486,571,688	452,544,375	1,050,721,604	844,344,434	2,649,078,384	6,220,171,902
Henry	7,136,191	20,271,968	34,964,932	52,586,140	51,824,620	49,884,243	88,140,710	81,183,153	147,205,531	62,587,714	121,716,842	717,502,044
Highland	296,493	782,460	1,526,020	1,859,715	1,599,781	2,086,861	3,838,415	3,423,723	6,252,748	2,906,168	10,358,960	34,931,344
Isle of Wight	3,137,496	8,730,206	12,073,465	17,707,227	21,372,116	19,916,070	43,104,415	44,427,491	129,861,853	97,153,001	195,060,349	592,543,689
James City	6,466,935	15,153,540	20,785,306	29,173,170	30,248,356	31,653,187	71,072,088	74,440,836	203,626,457	186,549,704	662,501,802	1,331,671,381
King and Queen	766,377	1,758,920	3,378,474	4,688,499	4,780,611	5,496,004	9,670,347	9,840,258	20,379,780	12,017,707	14,222,950	86,999,927
King George	1,801,700	4,447,239	6,235,445	9,109,195	10,212,254	11,063,448	22,614,685	24,293,152	72,346,022	62,164,850	107,275,115	331,563,105
King William	1,353,341	3,340,121	4,793,442	7,725,256	8,447,749	10,190,212	21,637,814	25,521,323	67,405,855	40,504,028	46,727,723	237,646,864
Lancaster	1,445,433	4,233,162	6,975,895	8,410,928	7,984,406	8,902,062	16,722,456	14,094,591	29,591,095	21,781,072	89,871,335	210,012,435
Lee	2,358,799	7,308,862	11,942,439	13,321,628	13,669,684	15,410,309	26,324,040	24,387,579	43,594,520	14,577,202	23,511,906	196,406,968
Loudoun	14,877,685	33,608,308	44,521,068	59,110,194	80,054,089	97,734,079	243,567,339	281,735,245	817,338,068	970,131,159	4,238,488,843	6,881,166,077
Louisa	2,418,833	7,295,998	10,967,213	15,270,533	18,587,042	22,253,180	44,376,216	42,219,980	100,149,548	57,686,209	90,420,058	411,644,810
Lunenburg	1,435,461	4,288,598	7,404,682	9,551,635	9,655,343	10,162,085	17,361,491	14,972,413	27,783,540	10,466,737	32,456,945	145,538,930
Madison	1,279,077	3,510,275	5,348,922	7,972,175	9,967,947	10,451,599	18,988,761	21,174,461	47,483,307	25,712,766	49,125,877	201,015,167
Mathews	915,637	2,912,036	4,058,433	5,184,577	5,766,562	5,465,872	12,680,734	12,469,150	33,101,107	19,652,405	46,257,328	148,463,841
Mecklenburg	3,943,860	10,952,346	19,589,263	29,253,676	26,082,886	25,241,330	43,121,556	39,811,334	75,772,158	37,887,249	68,422,640	380,078,298
Middlesex	1,193,285	2,989,003	4,237,734	5,646,023	6,287,170	7,923,115	13,513,994	14,182,686	31,282,933	19,581,258	52,961,317	159,798,518
Montgomery	9,273,156	23,657,846	33,228,245	50,085,598	48,820,831	50,530,340	103,187,880	99,253,836	234,760,643	143,986,462	333,247,187	1,130,032,024

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2001

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Nelson	\$1,480,975	\$4,201,811	\$6,728,467	\$10,528,661	\$12,121,187	\$12,359,949	\$23,927,049	\$21,055,118	\$47,197,166	\$30,474,153	\$53,686,133	\$223,760,669
New Kent	1,338,186	3,256,470	4,832,118	6,160,213	7,362,881	10,319,940	21,064,453	21,841,305	71,092,146	60,368,348	76,665,140	284,301,200
Northampton	1,941,857	4,988,909	7,723,738	10,443,752	9,350,923	9,719,883	16,164,604	13,139,232	22,720,019	12,242,638	42,548,807	150,984,362
Northumberland	1,492,057	4,364,287	6,699,095	7,878,087	8,284,497	9,458,535	16,979,530	16,765,053	35,621,273	21,381,353	67,080,615	196,004,382
Nottoway	1,651,312	4,730,431	8,377,219	10,167,254	10,576,956	12,017,027	19,707,610	17,032,057	39,297,624	19,433,367	20,863,628	163,854,485
Orange	2,692,568	7,480,854	12,060,522	18,247,257	21,470,767	21,496,268	44,329,449	45,939,823	102,183,194	66,007,871	158,282,640	500,191,213
Page	2,629,202	7,161,852	12,588,873	18,577,150	20,667,019	21,022,782	37,352,286	40,690,145	71,351,296	29,403,207	43,583,443	305,027,255
Patrick	1,775,521	5,613,491	9,713,764	14,701,178	15,969,479	15,551,604	29,991,507	29,796,346	40,216,949	18,098,939	30,425,202	211,853,980
Pittsylvania	6,817,324	21,043,464	32,382,070	48,388,375	52,851,958	51,011,102	96,781,558	105,348,252	205,836,534	99,467,764	117,606,669	837,535,070
Powhatan	1,860,830	4,701,003	6,604,732	8,394,161	11,532,979	14,911,322	31,080,251	35,640,147	102,712,693	90,772,423	148,038,330	456,248,871
Prince Edward	1,871,339	5,449,518	9,656,506	11,151,378	11,701,389	13,652,608	22,281,068	18,785,570	38,360,472	19,545,065	39,573,292	192,028,205
Prince George	2,946,366	8,322,395	9,801,538	14,430,493	16,977,657	19,028,464	35,857,884	42,080,247	112,476,864	96,685,031	132,475,201	491,082,140
Prince William	26,857,306	68,936,325	96,303,172	124,627,011	157,250,433	188,229,854	471,878,061	498,946,998	1,237,865,572	1,193,336,122	2,765,322,517	6,829,553,371
Pulaski	3,739,942	10,516,374	17,431,589	25,560,625	25,161,597	25,216,498	60,304,617	54,702,956	114,312,881	51,743,374	60,490,784	449,181,237
Rappahannock	730,758	1,956,162	2,995,618	3,639,862	5,266,634	6,129,776	11,071,695	12,435,161	30,997,771	20,022,484	64,473,515	159,719,436
Richmond	1,486,770	3,128,097	5,333,196	5,801,346	6,954,392	6,899,527	13,624,525	11,907,959	24,726,461	13,785,041	29,155,398	122,802,712
Roanoke	10,406,182	23,344,102	33,067,361	45,729,999	57,707,257	62,127,256	126,686,385	149,277,846	389,449,779	276,213,774	654,871,933	1,828,881,874
Rockbridge	2,266,651	6,005,410	10,220,230	13,274,676	16,659,530	16,883,909	33,049,694	33,217,701	65,362,122	32,193,529	78,007,876	307,141,328
Rockingham	7,321,148	19,093,680	29,932,531	47,371,372	56,484,579	58,865,648	118,334,385	123,816,246	257,753,880	141,320,997	331,932,330	1,192,226,796
Russell	3,198,520	8,749,055	13,797,446	17,013,528	20,312,154	21,398,786	38,868,582	37,405,007	71,003,262	31,379,668	46,618,887	309,744,895
Scott	2,274,259	7,009,061	10,130,374	13,644,396	15,666,632	16,492,201	35,741,887	33,658,778	59,841,224	19,855,893	32,443,080	246,757,785
Shenandoah	3,860,673	10,877,245	16,476,592	25,553,970	29,988,863	32,219,014	65,615,042	62,823,164	136,995,634	66,313,446	101,745,042	552,468,685
Smyth	4,222,350	11,163,812	16,846,343	23,375,114	26,438,791	31,635,975	49,479,541	50,054,830	80,236,675	28,422,185	47,454,075	369,329,691
Southampton	1,811,841	5,272,101	7,837,447	10,524,773	11,970,841	14,269,708	22,767,036	23,228,367	57,136,134	39,374,046	34,403,800	228,596,094
Spotsylvania	9,763,184	23,394,084	32,741,444	43,699,006	54,443,256	63,831,013	147,584,009	156,396,729	457,849,770	371,266,831	630,728,126	1,991,697,452
Stafford	9,612,838	21,616,141	28,668,709	34,554,293	45,328,490	51,229,308	118,436,724	124,316,668	381,581,983	422,201,821	835,392,885	2,072,939,860
Surry	739,266	2,197,614	3,297,058	4,365,505	4,853,718	5,375,612	8,685,317	9,532,618	22,460,823	11,771,759	11,426,220	84,705,510
Sussex	1,131,659	3,048,651	5,503,212	8,140,392	8,829,591	10,536,113	15,599,780	11,533,143	24,449,746	11,125,187	22,786,516	122,683,990
Tazewell	4,848,453	13,877,678	21,579,597	26,151,926	27,136,208	30,141,018	57,940,254	56,874,290	108,120,966	53,040,907	158,938,660	558,649,957
Warren	3,490,837	9,423,600	13,624,582	17,469,743	24,079,686	25,775,041	56,467,111	59,720,602	140,030,269	89,512,910	120,615,439	560,209,820

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2001

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total
												Adjusted Gross Income
Washington	\$6,022,943	\$16,654,909	\$26,491,528	\$36,290,425	\$41,699,839	\$43,495,642	\$85,384,514	\$81,660,916	\$149,183,430	\$73,253,370	\$189,901,093	\$750,038,609
Westmoreland	1,997,581	5,706,966	8,645,399	11,288,777	12,031,120	12,636,127	22,967,643	21,424,991	45,175,990	29,484,270	49,656,955	221,015,819
Wise	4,381,629	11,960,267	17,209,534	19,505,413	23,659,904	25,387,617	49,053,234	55,267,921	100,213,880	45,436,395	67,440,221	419,516,015
Wythe	3,433,473	9,544,634	15,518,938	18,025,645	21,897,365	21,354,268	42,556,134	45,432,573	77,968,746	31,212,746	51,234,030	338,178,552
York	6,650,950	14,033,355	18,268,749	23,000,991	25,845,981	27,482,782	64,186,902	70,255,129	204,068,127	192,971,470	452,985,320	1,099,749,756
Total Counties	\$486,941,450	\$1,256,146,476	\$1,855,776,675	\$2,540,954,615	\$3,018,450,183	\$3,386,357,678	\$7,330,642,973	\$7,597,398,707	\$18,394,509,199	\$14,841,215,888	\$51,872,792,607	\$112,581,186,427

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total
												Adjusted Gross Income
Alexandria	\$11,680,005	\$39,013,775	\$62,673,315	\$86,170,187	\$105,474,794	\$126,518,640	\$304,332,689	\$309,303,419	\$666,891,011	\$512,578,045	\$2,325,045,678	\$4,549,681,558
Bedford	908,461	2,468,830	3,982,368	4,488,692	5,105,063	4,646,047	9,204,801	8,523,340	16,791,203	9,469,053	11,506,880	77,094,738
Bristol	4,033,527	11,562,222	17,655,496	24,582,076	27,723,096	27,197,289	43,224,401	35,398,411	57,000,181	28,293,564	73,319,069	349,989,332
Buena Vista	885,812	2,117,161	3,024,950	5,077,995	6,261,550	6,908,962	10,893,225	10,525,000	20,742,845	5,901,995	4,955,707	77,295,202
Charlottesville	6,410,958	15,488,070	23,635,213	34,495,271	35,234,563	37,020,518	67,529,057	51,814,742	107,772,197	70,251,682	322,410,540	772,062,811
Chesapeake	21,599,580	58,675,328	84,048,183	105,954,084	117,313,983	129,794,822	277,783,735	280,774,574	746,163,490	600,388,071	947,620,618	3,370,116,468
Colonial Heights	2,044,656	5,814,227	7,546,474	9,957,979	12,645,459	16,346,989	30,161,829	29,175,576	65,786,670	45,198,439	65,683,873	290,362,171
Covington	783,581	2,433,900	3,321,045	5,143,465	4,716,134	5,284,100	9,886,329	10,562,434	17,518,217	8,475,387	7,077,908	75,202,500
Danville	6,441,619	19,944,252	27,440,641	41,139,048	42,127,026	34,766,210	60,466,508	60,395,626	111,579,760	56,797,807	156,688,879	617,787,376
Emporia	786,186	2,428,052	3,982,066	5,723,888	4,997,708	5,509,212	8,613,745	5,601,970	9,938,597	5,211,750	15,956,369	68,749,543
Fairfax	2,677,304	6,692,946	9,323,410	12,334,010	14,904,570	16,526,654	40,044,991	41,746,627	100,832,275	91,631,679	339,782,513	676,496,979
Falls Church	1,498,895	3,374,806	4,922,909	6,962,327	7,761,390	9,257,899	21,424,957	22,905,516	54,769,290	52,139,766	314,366,966	499,384,721
Franklin	1,291,506	3,271,238	4,741,598	6,491,757	6,431,078	6,107,337	10,510,631	8,451,411	20,323,034	17,752,586	32,570,355	117,942,531
Fredericksburg	2,472,761	7,322,839	11,083,739	13,883,100	17,767,670	19,173,575	36,991,278	31,104,398	61,114,461	45,124,447	157,465,344	403,503,612
Galax	986,452	2,310,085	4,648,358	6,328,197	5,188,753	4,772,187	9,233,067	7,649,025	16,376,664	6,066,150	24,646,924	88,205,862
Hampton	14,459,247	42,839,718	63,276,433	80,857,223	93,421,828	97,670,425	200,788,335	183,056,412	397,463,451	245,491,079	308,943,334	1,728,267,485
Harrisonburg	4,375,487	11,792,191	16,837,437	23,240,791	25,805,040	23,537,236	44,206,282	38,748,717	77,695,118	45,960,587	163,614,392	475,813,278
Hopewell	2,548,045	7,851,866	12,028,800	16,042,869	17,778,532	21,042,470	34,212,071	31,576,586	60,360,646	28,613,706	27,054,134	259,109,725
Lexington	665,635	1,697,995	2,555,063	2,728,660	3,937,804	3,535,295	6,163,689	5,948,835	13,405,091	12,365,416	37,975,619	90,979,102

Table 1.5 continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2001

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Lynchburg	\$8,218,302	\$22,150,335	\$32,930,242	\$42,913,708	\$47,109,822	\$48,924,097	\$85,943,089	\$78,486,370	\$164,484,100	\$106,095,096	\$322,542,508	\$959,797,669
Manassas	3,537,798	8,952,406	13,367,717	17,625,436	22,050,857	28,031,315	64,812,123	62,226,287	143,629,268	135,546,694	293,276,343	793,056,244
Manassas Park	944,499	2,456,652	4,098,293	5,271,039	6,492,569	8,309,964	19,673,035	21,485,262	47,562,105	40,753,991	52,949,353	209,996,762
Martinsville	2,483,346	6,487,394	11,274,225	14,498,354	14,687,410	12,294,595	22,274,338	20,170,233	32,697,820	19,795,459	75,688,163	232,351,337
Newport News	20,486,752	59,708,646	89,732,199	114,706,016	119,649,077	122,796,064	242,303,864	231,281,200	503,755,711	300,947,995	493,052,418	2,298,419,942
Norfolk	24,909,048	82,510,377	124,224,772	144,282,204	145,062,911	140,776,597	267,285,635	220,128,951	419,957,234	234,111,877	725,369,842	2,528,619,448
Norton	719,429	1,993,601	2,630,324	2,793,404	3,335,118	3,132,223	5,469,400	5,815,919	11,158,186	5,347,288	11,786,027	54,180,919
Petersburg	4,020,405	13,255,376	22,968,944	30,103,524	30,654,003	32,194,223	48,286,545	38,205,522	63,838,016	32,311,690	46,613,620	362,451,868
Poquoson	1,368,951	3,020,756	3,691,243	4,839,664	6,094,756	5,303,710	15,570,831	16,301,554	48,737,133	45,850,411	112,084,699	262,863,708
Portsmouth	10,506,324	35,196,045	53,442,912	62,778,699	68,056,683	74,915,506	138,336,309	123,948,514	244,534,960	127,613,724	146,008,955	1,085,338,631
Radford	1,776,797	4,696,967	5,732,326	6,905,804	7,904,861	7,226,132	15,934,541	15,521,049	33,503,413	19,619,003	43,563,285	162,384,178
Richmond	22,125,271	68,160,278	104,608,241	143,743,206	161,869,124	171,601,450	312,023,148	246,022,784	430,224,821	287,579,887	1,685,493,051	3,633,451,261
Roanoke	11,555,494	33,855,767	53,572,956	80,113,673	86,525,400	82,903,529	148,350,295	129,622,544	248,088,090	117,172,108	333,183,357	1,324,943,213
Salem	2,894,163	7,648,581	11,174,656	16,381,239	20,256,035	20,851,413	34,992,851	38,831,668	87,642,605	54,477,398	122,842,021	417,992,630
Staunton	2,714,777	7,179,593	11,358,585	15,857,789	17,865,225	20,123,135	36,783,908	32,017,055	69,441,325	37,694,678	68,569,391	319,605,461
Suffolk	7,118,161	20,926,481	30,749,692	38,738,982	42,764,157	44,144,155	88,019,249	90,143,233	234,761,131	166,161,651	310,687,510	1,074,214,402
Virginia Beach	46,453,653	126,629,442	184,878,585	235,808,197	264,714,537	294,605,375	608,395,569	586,751,855	1,345,031,360	989,226,005	2,684,394,365	7,366,888,943
Waynesboro	2,320,489	6,595,201	10,106,087	14,272,433	17,200,677	18,028,884	32,660,668	31,395,591	54,003,071	31,585,489	62,345,548	280,514,138
Williamsburg	1,989,302	4,359,043	6,465,471	7,844,356	8,855,063	8,097,110	14,593,991	14,026,893	26,432,212	25,060,662	133,123,188	250,847,291
Winchester	3,391,485	9,372,067	13,736,337	18,612,720	21,006,860	23,397,147	43,091,886	34,864,739	70,357,712	46,214,023	164,604,657	448,649,633
Total Cities	\$266,084,163	\$772,254,509	\$1,157,471,305	\$1,509,692,066	\$1,666,751,186	\$1,763,272,501	\$3,470,472,895	\$3,210,509,842	\$6,902,364,474	\$4,710,876,338	\$13,224,863,403	\$38,654,612,672
Total Counties	\$486,941,450	\$1,256,146,476	\$1,855,776,675	\$2,540,954,615	\$3,018,450,183	\$3,386,357,678	\$7,330,642,973	\$7,597,398,707	\$18,394,509,199	\$14,841,215,888	\$51,872,792,607	\$112,581,186,427
Unassigned	\$42,981,124	\$78,053,478	\$91,621,153	\$102,744,839	\$101,731,098	\$99,974,401	\$180,877,634	\$157,852,507	\$294,469,864	\$199,318,174	\$1,569,713,984	\$2,919,338,256
Aggregate	\$796,006,737	\$2,106,454,463	\$3,104,869,133	\$4,153,391,520	\$4,786,932,467	\$5,249,604,580	\$10,981,993,502	\$10,965,761,056	\$25,591,343,537	\$19,751,410,400	\$66,667,369,994	\$154,155,137,355

Table 1.6

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2001**

County	Exemptions			Number of Deductions		Total Returns	Number of Returns by Filing Status		
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Nonjoint
Accomack	31,024	\$24,271,268	10,586	3,546	\$78,320,221	14,132	8,409	5,171	552
Albemarle	76,448	59,780,118	17,689	16,143	339,806,168	33,832	17,382	15,329	1,121
Alleghany	16,186	12,834,928	5,317	1,706	37,489,055	7,023	3,195	3,673	155
Amelia	11,345	9,035,025	3,266	1,671	30,687,120	4,937	2,420	2,364	153
Amherst	27,716	22,031,218	8,421	3,941	70,928,846	12,362	6,426	5,601	335
Appomattox	13,343	10,603,677	4,263	1,607	33,063,571	5,870	2,903	2,776	191
Arlington	183,989	140,044,291	56,941	48,844	911,090,764	105,785	73,529	28,106	4,150
Augusta	65,713	52,110,703	18,328	10,293	183,199,583	28,621	13,170	14,705	746
Bath	5,282	4,162,961	1,965	475	13,621,529	2,440	1,275	1,133	32
Bedford	60,366	47,716,369	14,908	10,911	189,774,983	25,819	11,058	14,064	697
Bland	5,454	4,314,190	1,917	471	12,915,912	2,388	977	1,347	64
Botetourt	30,396	24,087,619	7,192	5,817	98,992,939	13,009	5,465	7,246	298
Brunswick	14,265	11,281,586	4,864	1,536	34,036,889	6,400	3,940	2,210	250
Buchanan	18,517	14,649,727	7,167	1,027	50,797,315	8,194	3,435	4,590	169
Buckingham	11,754	9,328,909	4,027	1,275	27,989,136	5,302	2,923	2,181	198
Campbell	47,070	37,396,684	14,533	6,277	119,375,315	20,810	10,377	9,850	583
Caroline	21,017	16,662,151	6,045	3,544	61,025,443	9,589	5,324	3,928	337
Carroll	24,334	19,214,776	8,925	2,082	54,635,729	11,007	4,807	5,817	383
Charles City	6,560	5,204,020	2,040	1,098	20,156,452	3,138	1,814	1,207	117
Charlotte	11,339	8,983,803	3,851	1,060	25,644,520	4,911	2,571	2,161	179
Chesterfield	267,914	211,082,389	52,009	63,205	1,009,549,085	115,214	57,029	54,363	3,822
Clarke	12,235	9,655,451	2,939	2,558	49,169,171	5,497	2,747	2,583	167
Craig	4,676	3,720,829	1,496	566	11,613,653	2,062	917	1,098	47
Culpeper	34,167	26,989,818	8,551	6,252	115,792,191	14,803	7,500	6,853	450
Cumberland	7,588	6,002,141	2,386	976	19,239,828	3,362	1,802	1,421	139
Dickenson	12,226	9,698,306	4,789	519	23,977,116	5,308	2,259	2,978	71
Dinwiddie	21,988	17,486,415	6,144	3,733	63,137,684	9,877	5,370	4,167	340
Essex	9,563	7,580,745	3,055	1,338	26,042,076	4,393	2,608	1,666	119
Fairfax	1,008,778	785,559,848	194,263	268,044	5,544,576,492	462,307	246,049	196,375	19,883
Fauquier	57,907	45,627,810	11,878	13,197	331,739,016	25,075	12,030	12,200	845

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2001**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status		
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Nonjoint
Floyd	12,677	\$10,052,489	4,215	1,346	\$30,068,016	5,561	2,449	2,958	154
Fluvanna	19,333	15,216,058	4,432	3,884	59,273,211	8,316	3,817	4,213	286
Franklin	45,528	35,998,778	14,230	5,946	126,052,177	20,176	9,379	10,232	565
Frederick	63,063	49,593,620	15,724	11,940	202,774,227	27,664	13,470	13,430	764
Giles	15,679	12,416,824	5,515	1,478	35,739,205	6,993	3,194	3,564	235
Gloucester	33,085	26,152,374	8,366	6,208	104,486,800	14,574	7,026	6,945	603
Goochland	17,267	13,667,751	3,678	3,933	87,648,779	7,611	3,491	3,899	221
Grayson	14,718	11,612,459	5,586	1,111	32,743,233	6,697	2,927	3,543	227
Greene	14,890	11,786,754	3,842	2,647	42,147,569	6,489	3,060	3,200	229
Greensville	10,515	8,314,145	3,475	1,451	27,942,929	4,926	3,240	1,394	292
Halifax	32,735	25,903,488	11,253	3,309	75,924,728	14,562	7,917	6,069	576
Hanover	91,932	72,652,627	17,996	20,756	346,285,956	38,752	17,546	20,145	1,061
Henrico	261,370	206,243,035	62,532	57,876	1,013,224,635	120,408	69,705	46,933	3,770
Henry	54,024	42,815,498	18,967	5,832	131,855,090	24,799	12,938	10,716	1,145
Highland	2,298	1,819,147	787	235	6,770,144	1,022	473	527	22
Isle of Wight	29,648	23,465,625	7,216	5,680	96,556,246	12,896	6,117	6,071	708
James City	55,496	43,334,814	11,103	12,513	238,057,876	23,616	11,128	11,590	898
King and Queen	5,868	4,676,125	1,859	814	15,156,123	2,673	1,495	1,100	78
King George	16,192	12,588,676	3,970	3,219	51,032,940	7,189	3,559	3,185	445
King William	13,218	10,507,326	3,179	2,611	39,478,404	5,790	2,799	2,822	169
Lancaster	12,116	9,574,353	3,192	1,986	44,055,683	5,178	2,731	2,290	157
Lee	17,363	13,572,710	6,519	1,108	35,414,266	7,627	3,321	3,942	364
Loudoun	201,368	156,288,477	30,316	55,826	1,137,714,058	86,142	40,228	42,463	3,451
Louisa	24,327	19,289,023	6,759	4,083	71,094,591	10,842	5,357	5,131	354
Lunenburg	10,634	8,447,489	3,871	1,015	24,748,575	4,886	2,815	1,917	154
Madison	11,889	9,405,260	3,512	1,740	33,903,794	5,252	2,542	2,553	157
Mathews	8,821	6,988,532	2,266	1,465	27,683,116	3,731	1,637	1,992	102
Mecklenburg	29,267	23,023,619	10,099	3,218	71,510,359	13,317	7,460	5,258	599
Middlesex	9,410	7,449,257	2,590	1,523	29,113,504	4,113	1,942	2,038	133
Montgomery	63,631	49,356,360	20,626	10,398	187,669,028	31,024	16,972	12,910	1,142

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2001**

County	Exemptions			Number of Deductions			Number of Returns by Filing Status		
	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	13,661	\$10,795,835	4,152	1,999	\$39,853,818	6,151	3,097	2,861	193
New Kent	13,766	10,911,644	2,947	3,136	47,851,835	6,083	2,740	3,144	199
Northampton	11,517	9,032,825	3,965	1,273	28,753,325	5,238	3,213	1,846	179
Northumberland	12,367	9,781,400	3,433	1,840	38,748,006	5,273	2,619	2,513	141
Nottoway	12,999	10,320,062	4,349	1,393	30,090,013	5,742	3,241	2,306	195
Orange	26,726	21,087,676	7,155	4,602	85,097,719	11,757	5,794	5,579	384
Page	21,831	17,318,300	7,651	2,327	52,182,824	9,978	5,143	4,576	259
Patrick	16,189	12,812,388	5,783	1,548	37,474,249	7,331	3,327	3,695	309
Pittsylvania	59,940	47,628,025	19,489	7,219	148,909,704	26,708	13,467	12,448	793
Powhatan	21,399	16,932,336	4,108	4,904	77,864,259	9,012	3,714	5,028	270
Prince Edward	14,217	11,256,945	4,586	1,747	35,892,903	6,333	3,743	2,351	239
Prince George	25,442	19,931,144	6,343	4,974	86,241,123	11,317	5,403	5,094	820
Prince William	287,335	224,461,816	55,320	71,983	1,282,664,400	127,303	66,617	53,826	6,860
Pulaski	31,100	24,678,307	10,596	3,651	76,637,399	14,247	7,010	6,860	377
Rappahannock	7,314	5,771,864	1,869	1,418	28,837,764	3,287	1,569	1,611	107
Richmond	8,503	6,339,896	2,724	1,252	22,105,286	3,976	2,221	1,512	243
Roanoke	88,898	70,085,828	20,456	18,457	502,256,194	38,913	18,604	19,297	1,012
Rockbridge	19,162	15,149,559	6,062	2,474	53,735,335	8,536	4,110	4,218	208
Rockingham	69,430	54,967,899	20,342	9,819	192,135,269	30,161	14,558	14,809	794
Russell	23,917	18,988,592	8,962	1,561	51,306,890	10,523	4,359	5,875	289
Scott	19,161	14,974,930	7,028	1,365	41,017,058	8,393	3,300	4,630	463
Shenandoah	35,661	28,203,066	10,771	5,170	96,568,606	15,941	8,020	7,531	390
Smyth	29,747	23,567,901	11,164	2,284	236,057,876	13,448	6,519	6,552	377
Southampton	15,385	12,170,108	4,513	2,248	39,828,333	6,761	3,616	2,884	261
Spotsylvania	97,655	76,624,087	19,202	21,995	361,149,380	41,197	19,525	19,923	1,749
Stafford	91,671	71,407,252	17,062	21,283	364,726,576	38,345	17,455	18,477	2,413
Surry	5,969	4,679,557	1,796	889	16,589,866	2,685	1,477	1,072	136
Sussex	8,928	7,076,713	2,964	1,118	22,863,397	4,082	2,604	1,329	149
Tazewell	36,443	28,737,271	13,091	3,032	84,783,868	16,123	7,052	8,608	463
Warren	31,853	25,159,584	8,324	5,951	100,143,379	14,275	7,515	6,347	413

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2001**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status		
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Nonjoint
Washington	47,615	\$37,342,929	16,342	5,406	\$120,991,772	21,748	9,568	10,769	1,411
Westmoreland	15,496	12,250,248	4,325	2,455	42,824,530	6,780	3,811	2,767	202
Wise	30,870	24,407,591	11,372	2,245	65,728,890	13,617	6,011	7,172	434
Wythe	25,445	20,107,088	8,893	2,615	61,613,895	11,508	5,541	5,698	269
York	49,890	38,920,918	10,348	11,427	214,135,732	21,775	9,787	10,305	1,683
Total Counties	4,645,024	\$3,643,212,052	1,134,917	955,923	\$18,802,174,537	2,090,840	1,076,796	933,706	80,338

City	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	126,657	\$95,521,248	38,480	35,084	\$665,481,153	73,564	52,058	18,152	3,354
Bedford	6,021	4,736,950	2,009	729	15,260,312	2,738	1,615	1,042	81
Bristol	22,940	17,090,375	9,539	2,996	54,085,587	12,535	5,764	3,466	3,305
Buena Vista	6,026	4,757,959	2,113	679	14,444,266	2,792	1,523	1,183	86
Charlottesville	35,588	26,775,420	12,964	6,394	123,218,953	19,358	13,130	5,241	987
Chesapeake	182,631	143,072,130	39,807	40,784	662,085,885	80,591	40,583	34,057	5,951
Colonial Heights	17,583	13,884,012	4,861	3,019	51,362,112	7,880	4,390	3,297	193
Covington	5,701	4,498,833	2,264	418	12,013,779	2,682	1,562	1,056	64
Danville	42,801	33,605,249	14,955	5,426	110,981,169	20,381	12,510	6,300	1,571
Emporia	5,283	4,115,924	1,794	708	13,816,922	2,502	1,733	602	167
Fairfax	23,709	17,402,782	5,602	6,172	107,129,203	11,774	6,581	4,483	710
Falls Church	13,784	10,166,566	3,207	3,595	70,806,538	6,802	3,942	2,479	381
Franklin	7,734	6,049,907	2,387	1,176	21,347,047	3,563	2,233	1,156	174
Fredericksburg	18,435	13,937,579	6,271	3,220	67,376,048	9,491	6,183	2,806	502
Galax	6,307	4,932,945	2,238	667	15,179,545	2,905	1,548	1,203	154
Hampton	110,011	86,365,885	31,527	19,993	336,306,182	51,520	30,193	17,754	3,573
Harrisonburg	26,960	20,924,745	9,361	3,672	75,797,537	13,033	8,339	4,345	349
Hopewell	19,596	15,449,217	6,500	2,548	47,834,724	9,048	5,699	2,991	358
Lexington	4,509	3,458,310	1,312	811	15,272,024	2,123	1,244	803	76

Table 1.6 continued

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

Taxable Year 2001

City	Exemptions			Number of Deductions			Number of Returns by Filing Status		
	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Individual	Married Joint	Married Nonjoint
Lynchburg	55,878	\$43,572,941	17,738	8,348	\$166,339,894	26,086	15,903	9,296	887
Manassas	35,487	27,451,293	7,544	8,388	138,329,842	15,932	9,024	6,279	629
Manassas Park	10,683	8,412,131	2,138	2,520	43,477,165	4,658	2,553	1,954	151
Martinsville	15,303	11,987,675	5,206	2,014	43,003,950	7,220	4,482	2,283	455
Newport News	144,155	112,598,413	42,720	25,070	424,921,421	67,790	40,539	22,163	5,088
Norfolk	161,077	125,605,677	53,600	25,198	481,199,221	78,798	51,876	21,086	5,836
Norton	3,857	2,991,983	1,538	316	8,365,014	1,854	1,030	747	77
Petersburg	28,481	22,479,646	9,676	4,159	288,584,845	13,835	10,384	2,948	503
Poquoson	11,967	9,453,278	2,291	2,628	44,785,704	4,919	2,093	2,643	183
Portsmouth	79,925	63,160,735	23,903	13,152	224,568,206	37,055	23,406	11,507	2,142
Radford	9,745	7,615,612	3,461	1,336	27,653,187	4,797	2,798	1,852	147
Richmond	155,082	120,004,029	52,208	29,170	649,180,174	81,378	59,989	18,288	3,101
Roanoke	82,720	64,969,715	27,844	13,005	248,034,167	40,849	26,237	13,291	1,321
Salem	23,667	18,635,218	6,777	4,036	72,661,303	10,813	5,831	4,697	285
Staunton	20,396	16,051,313	6,537	3,072	58,659,979	9,609	5,545	3,778	286
Suffolk	60,557	47,677,710	14,911	11,761	3,501,145,396	26,672	13,722	10,946	2,004
Virginia Beach	357,965	278,919,064	87,168	79,859	1,357,841,534	167,027	89,975	62,497	14,555
Waynesboro	18,803	14,826,381	5,865	2,585	48,175,218	8,450	4,765	3,438	247
Williamsburg	10,866	7,990,707	3,195	2,254	43,728,863	5,449	3,250	1,889	310
Winchester	23,716	18,264,297	7,937	3,595	71,701,179	11,532	7,254	3,832	446
Total Cities	1,992,606	\$1,549,413,854	579,448	380,557	\$10,422,155,248	960,005	581,486	317,830	60,689
Total Counties	4,645,024	\$3,643,212,052	1,134,917	955,923	\$18,802,174,537	2,090,840	1,076,796	933,706	80,338
Unassigned	139,316	\$53,270,150	38,757	46,784	\$353,808,893	85,541	41,786	27,629	16,126
Aggregate	6,776,946	\$5,245,896,056	1,753,122	1,383,264	\$29,578,138,678	3,136,386	1,700,068	1,279,165	157,153

Table 1.7

**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2001**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Accomack	\$291,951,144	\$32,731,777	\$19,863,394	\$85,855,013	\$153,500,960	\$13,820,003
Albemarle	1,729,462,131	85,147,537	54,235,505	284,143,621	1,305,935,468	90,380,774
Alleghany	198,861,189	16,922,184	10,610,814	53,602,423	117,725,768	9,671,304
Amelia	134,023,524	12,224,079	7,678,390	38,252,419	75,868,636	6,457,700
Amherst	321,685,521	30,745,835	19,258,430	95,308,379	176,372,877	15,346,262
Appomattox	143,362,698	13,761,640	8,589,333	42,345,824	78,665,901	6,814,474
Arlington	5,935,445,166	288,298,105	185,386,231	979,771,547	4,481,989,283	313,912,401
Augusta	869,462,753	71,171,001	44,967,195	229,946,771	523,377,786	42,282,597
Bath	61,939,165	5,883,360	3,675,162	18,165,972	34,214,671	2,966,307
Bedford	872,517,361	64,030,879	40,614,607	208,370,876	559,500,999	43,199,085
Bland	65,178,914	5,851,258	3,644,067	17,956,892	37,726,697	3,134,316
Botetourt	459,086,345	32,447,644	20,590,344	106,941,028	299,107,329	22,809,538
Brunswick	137,742,192	15,400,915	9,471,204	43,550,427	69,319,646	6,494,440
Buchanan	189,199,243	19,166,222	11,727,499	55,336,238	102,969,284	9,056,078
Buckingham	120,679,897	12,972,578	8,136,391	39,301,478	60,269,450	5,672,279
Campbell	577,516,596	51,595,300	32,312,380	161,329,476	332,279,440	27,848,509
Caroline	262,285,680	23,998,811	15,088,669	74,765,097	148,433,103	12,672,393
Carroll	229,765,547	26,080,872	16,184,377	76,754,356	110,745,942	10,529,629
Charles City	98,344,752	7,996,313	5,088,014	25,373,208	59,887,217	4,851,914
Charlotte	100,568,010	11,675,130	7,221,045	33,454,979	48,216,856	4,653,982
Chesterfield	4,871,421,744	295,166,414	187,700,076	991,919,188	3,396,636,066	248,214,591
Clarke	261,140,321	13,690,803	8,684,516	45,172,700	193,592,302	13,569,941
Craig	53,141,990	5,074,083	3,209,212	16,205,636	28,653,059	2,514,107
Culpeper	511,658,455	37,212,169	23,401,827	118,860,054	332,184,405	25,571,688
Cumberland	76,342,370	8,159,939	5,071,617	24,236,072	38,874,742	3,590,366
Dickenson	112,226,389	12,299,392	7,561,327	35,522,183	56,843,487	5,262,239
Dinwiddie	278,096,537	25,041,856	15,790,356	79,198,655	158,065,670	13,449,002
Essex	111,708,051	10,709,940	6,655,803	31,940,069	62,402,239	5,387,452
Fairfax	29,983,412,042	1,222,762,678	781,538,908	4,167,222,092	23,811,888,364	1,596,084,103
Fauquier	1,437,474,900	64,342,396	41,015,646	217,881,948	1,114,234,910	75,676,224

Table 1.7 continued

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

Taxable Year 2001

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	\$133,966,982	\$13,547,370	\$8,473,353	\$41,843,815	\$70,102,444	\$6,300,256
Fluvanna	265,894,193	21,424,092	13,587,737	70,233,158	160,649,206	12,998,638
Franklin	568,728,922	49,562,114	31,026,899	152,242,219	335,897,690	27,553,461
Frederick	971,861,799	70,217,656	44,397,975	228,918,152	628,328,016	48,420,019
Giles	170,439,974	16,791,515	10,530,894	52,021,978	91,095,587	8,056,202
Gloucester	446,081,761	36,064,133	22,578,919	111,978,570	275,460,139	21,912,615
Goochland	576,741,384	19,230,107	12,277,180	64,900,266	480,333,831	31,021,695
Grayson	137,017,076	15,803,637	9,828,515	46,207,311	65,177,613	6,279,166
Greene	202,002,072	16,846,004	10,728,296	55,261,338	119,166,434	9,789,964
Greensville	99,783,444	12,130,964	7,431,862	33,671,263	46,549,355	4,658,941
Halifax	329,085,208	34,942,485	21,606,848	102,091,831	170,444,044	15,519,459
Hanover	1,697,598,007	98,144,227	62,485,752	333,027,325	1,203,940,703	86,525,470
Henrico	5,056,385,911	305,443,488	194,194,555	1,012,960,931	3,543,786,937	259,409,690
Henry	556,167,122	59,670,715	36,880,172	170,704,319	288,911,916	26,130,068
Highland	27,232,394	2,348,748	1,440,758	6,727,469	16,715,419	1,336,239
Isle of Wight	477,792,170	32,506,857	20,385,367	103,553,068	321,346,878	24,078,412
James City	1,069,745,062	58,000,457	36,560,098	186,218,891	788,965,616	55,364,457
King and Queen	68,636,370	6,503,820	4,084,681	19,940,951	38,106,918	3,302,282
King George	269,257,557	18,392,241	11,634,352	59,962,539	179,268,425	13,558,715
King William	189,564,872	14,779,561	9,409,191	48,603,027	116,773,093	9,290,780
Lancaster	162,750,479	11,799,365	7,281,454	34,056,781	109,612,879	8,206,267
Lee	151,933,275	17,780,268	10,764,732	48,593,539	74,794,736	7,043,719
Loudoun	5,611,902,240	232,692,547	150,157,985	824,155,960	4,404,895,748	297,116,769
Louisa	326,506,832	27,332,499	17,209,389	87,010,701	194,954,243	15,939,030
Lunenburg	115,623,519	11,474,778	7,069,359	32,278,905	64,800,477	5,560,520
Madison	160,778,215	13,017,208	8,187,993	41,255,060	98,317,954	7,874,607
Mathews	117,374,143	8,728,239	5,441,121	27,017,818	76,186,965	5,838,593
Mecklenburg	294,351,715	31,699,005	19,592,202	89,294,833	153,765,675	13,917,253
Middlesex	127,640,363	9,438,444	5,862,270	29,007,628	83,332,021	6,369,752
Montgomery	908,429,948	73,843,385	45,979,491	224,472,286	564,134,786	44,783,400

Table 1.7 continued

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

Taxable Year 2001

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	\$176,702,656	\$15,138,807	\$9,486,183	\$47,046,843	\$105,030,823	\$8,609,234
New Kent	228,002,248	15,545,965	9,904,330	52,381,235	150,170,718	11,359,294
Northampton	117,022,675	11,760,292	7,124,868	31,241,779	66,895,736	5,665,878
Northumberland	153,248,510	11,883,821	7,333,152	34,973,005	99,058,532	7,638,351
Nottoway	127,359,827	13,643,816	8,443,469	39,182,431	66,090,111	6,002,690
Orange	401,303,607	28,966,750	18,234,113	92,427,249	261,675,495	20,086,103
Page	241,308,735	24,467,172	15,375,379	74,607,681	126,858,503	11,401,107
Patrick	165,905,312	17,765,541	11,029,748	52,587,829	84,522,194	7,740,287
Pittsylvania	654,990,986	65,621,538	40,921,338	197,263,407	351,184,703	30,998,847
Powhatan	364,788,775	23,178,652	14,770,692	78,527,325	248,312,106	18,365,014
Prince Edward	148,859,873	15,157,678	9,371,570	43,034,069	81,296,556	7,120,545
Prince George	388,724,305	28,558,842	17,846,809	90,691,828	251,626,826	19,354,254
Prince William	5,333,504,836	337,003,134	214,340,344	1,126,509,600	3,655,651,758	271,496,790
Pulaski	355,578,821	34,937,656	21,921,532	106,753,442	191,966,191	16,833,477
Rappahannock	127,424,077	8,159,503	5,159,474	26,491,670	87,613,430	6,471,370
Richmond	96,782,704	9,148,397	5,620,812	26,164,028	55,849,467	4,702,132
Roanoke	1,474,831,319	95,436,790	60,456,241	313,514,544	1,005,423,744	74,421,914
Rockbridge	244,047,098	20,883,148	13,096,252	64,612,377	145,455,321	11,862,118
Rockingham	963,111,367	74,948,278	47,338,263	240,001,435	600,823,391	47,397,389
Russell	246,056,525	24,680,951	15,262,901	72,713,606	133,399,067	11,688,161
Scott	195,659,804	20,192,845	12,516,305	59,981,518	102,969,136	9,255,673
Shenandoah	437,624,082	39,257,809	24,725,177	123,777,674	249,863,422	21,084,404
Smyth	289,141,581	31,434,301	19,440,852	92,112,590	146,153,838	13,456,060
Southampton	179,948,395	16,672,711	10,356,931	50,440,095	102,478,658	8,689,200
Spotsylvania	1,564,780,870	106,229,706	67,416,020	353,397,697	1,037,737,447	78,621,619
Stafford	1,644,070,433	99,394,413	63,121,738	333,860,018	1,147,694,264	83,758,029
Surry	64,969,298	6,539,048	4,055,354	19,496,371	34,878,525	3,100,903
Sussex	94,854,739	9,956,389	6,186,564	28,964,323	49,747,463	4,534,211
Tazewell	454,199,702	38,500,838	23,781,753	112,365,665	279,551,446	22,277,492
Warren	441,693,377	35,899,283	22,629,162	115,551,155	267,613,777	21,727,008

Table 1.7 continued

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

Taxable Year 2001

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	\$603,987,720	\$53,214,416	\$33,018,461	\$159,848,404	\$357,906,439	\$29,380,378
Westmoreland	171,204,193	15,822,055	9,774,991	46,246,259	99,360,888	8,327,063
Wise	336,350,534	32,368,659	19,897,225	95,533,195	188,551,455	16,149,858
Wythe	263,990,363	27,115,333	16,791,788	79,556,497	140,526,745	12,406,297
York	881,800,550	54,163,250	34,102,099	175,942,572	617,592,629	44,918,759
Total Counties	\$91,420,803,533	\$5,326,364,826	\$3,372,913,629	\$17,394,695,969	\$65,326,829,109	\$4,702,952,046

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$3,810,534,812	\$199,445,471	\$127,516,725	\$665,057,109	\$2,818,515,507	\$200,576,909
Bedford	59,133,147	6,343,589	3,882,938	17,931,229	30,975,391	2,791,039
Bristol	283,204,874	30,778,949	18,587,374	84,552,800	149,285,751	13,625,662
Buena Vista	59,380,949	6,795,440	4,250,410	20,796,992	27,538,107	2,721,650
Charlottesville	632,082,455	46,550,019	28,758,633	137,245,885	419,527,918	32,097,375
Chesapeake	2,599,493,012	202,875,747	126,890,911	631,728,051	1,637,998,303	128,830,912
Colonial Heights	230,243,895	19,172,189	12,020,574	60,817,434	138,233,698	11,294,851
Covington	60,164,034	6,448,374	3,977,432	18,958,040	30,780,188	2,851,112
Danville	484,917,290	47,966,692	29,082,623	133,310,009	274,557,966	23,550,632
Emporia	52,024,294	5,938,274	3,571,205	15,190,667	27,324,148	2,493,888
Fairfax	556,276,250	30,360,500	19,192,052	99,748,613	406,975,085	28,993,807
Falls Church	420,710,123	17,656,415	11,272,656	59,766,102	332,014,950	22,421,927
Franklin	92,467,165	8,433,544	5,119,456	23,476,658	55,437,507	4,538,420
Fredericksburg	325,773,521	23,792,401	14,894,665	73,072,527	214,013,928	16,526,373
Galax	69,760,261	6,828,124	4,198,949	18,839,234	39,893,954	3,354,292
Hampton	1,325,687,285	127,410,862	78,765,458	379,290,157	740,220,808	64,143,892
Harrisonburg	385,687,080	31,377,563	19,295,601	90,933,541	244,080,375	19,207,440
Hopewell	200,457,378	22,076,299	13,672,175	64,646,096	100,062,808	9,493,460
Lexington	73,798,629	5,089,075	3,113,969	15,117,313	50,478,272	3,747,542

Table 1.7 continued

**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2001**

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Lynchburg	\$767,462,834	\$61,922,880	\$38,302,185	\$182,772,676	\$484,465,093	\$38,215,724
Manassas	629,573,035	42,041,057	26,759,935	138,638,984	422,133,059	31,927,971
Manassas Park	158,552,278	12,397,492	7,893,737	40,839,802	97,421,247	7,841,419
Martinsville	181,506,463	16,838,321	10,275,621	46,056,173	108,336,348	8,910,335
Newport News	1,784,358,943	167,634,208	103,323,960	487,711,147	1,025,689,628	86,942,416
Norfolk	1,958,267,618	190,081,416	115,232,731	513,940,715	1,139,012,756	96,077,292
Norton	43,569,535	4,292,881	2,577,538	11,862,047	24,837,069	2,103,408
Petersburg	266,196,767	33,609,225	20,485,593	90,103,001	121,998,948	12,477,390
Poquoson	210,608,380	12,235,375	7,718,868	40,592,592	150,061,545	10,754,478
Portsmouth	817,253,198	89,604,336	55,023,441	254,365,441	418,259,980	38,866,006
Radford	130,651,962	11,390,483	6,954,735	32,717,781	79,588,963	6,393,315
Richmond	2,906,653,685	201,523,025	124,845,976	592,782,934	1,987,501,750	149,355,256
Roanoke	1,040,663,429	99,133,243	61,547,003	291,485,256	588,497,927	50,559,495
Salem	333,745,831	26,175,427	16,385,346	82,130,453	209,054,605	16,486,368
Staunton	252,279,403	23,109,598	14,399,114	70,261,328	144,509,363	12,208,787
Suffolk	835,985,466	66,311,273	41,209,720	201,382,027	527,082,446	41,399,672
Virginia Beach	5,794,517,150	418,449,189	260,913,479	1,283,089,686	3,832,064,796	292,199,483
Waynesboro	222,465,532	20,622,028	12,901,035	62,610,866	126,331,603	10,772,368
Williamsburg	203,161,296	12,568,067	7,670,713	36,391,895	146,530,621	10,517,721
Winchester	364,623,900	27,790,211	17,289,274	83,450,057	236,094,358	18,352,467
Total Cities	\$30,623,893,159	\$2,383,069,262	\$1,479,773,810	\$7,153,663,318	\$19,607,386,769	\$1,535,622,554
Total Counties	\$91,420,803,533	\$5,326,364,826	\$3,372,913,629	\$17,394,695,969	\$65,326,829,109	\$4,702,952,046
Unassigned	\$2,528,282,919	\$177,472,966	\$100,475,784	\$431,199,810	\$1,819,134,359	\$132,437,945
Aggregate	\$124,572,979,611	\$7,886,907,054	\$4,953,163,223	\$24,979,559,097	\$86,753,350,237	\$6,371,012,545

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

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

Table 1.8**Set-Off Debt Transferred to Agencies**

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

	Taxable Year 1997		Taxable Year 1998		Taxable Year 1999		Taxable Year 2000		Taxable Year 2001	
	Number of Payments	Dollar Amount								
State Agencies	101,691	\$6,836,053	160,086	\$8,575,453	94,727	\$7,695,490	89,599	\$8,376,412	94,455	\$9,829,761
Circuit Courts	5,892	491,024	7,460	559,741	5,272	497,984	4,801	535,753	5,202	615,912
District Courts	19,134	1,165,531	18,881	1,090,312	17,702	1,154,285	14,458	1,086,227	15,697	1,308,472
Counties	62,905	5,865,946	89,769	6,629,872	64,150	6,090,396	69,718	7,268,017	66,768	6,646,957
Cities	52,749	3,202,822	71,239	3,851,693	37,983	2,728,335	37,965	2,951,596	40,082	3,419,333
Towns	2,362	103,328	3,643	114,942	2,256	93,288	2,455	129,884	2,704	135,331
Social Services	2,954	187,869	4,188	213,677	2,541	204,833	2,403	269,015	2,411	274,361
IRS	8,353	1,667,827	0	0	0	0	0	0	0	0
Total	256,040	\$19,520,402	355,266	\$21,035,690	224,631	\$18,464,611	221,399	\$20,616,905	227,319	\$22,230,128

Under separate authority, the Internal Revenue Service (IRS) receives refund matches for prior year taxes due through this program.

"District Courts" includes juvenile, domestic, and combined courts collections

Administrative costs are no longer charged for Social Services Agencies (beginning TY 1994).

Table 1.9**Refund Match Totals**

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

Taxable Year	Total
1996	\$15,043,419
1997	13,974,064
1998	14,823,675
1999	14,444,378
2000	17,362,529
2001	22,383,550

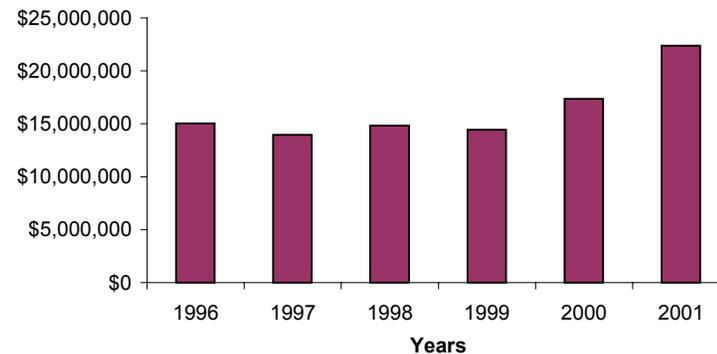
Refund Match Totals

Table 1.10
Refund Check-Offs

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

Program/Fund	Taxable Year 1997		Taxable Year 1998		Taxable Year 1999		Taxable Year 2000		Taxable Year 2001	
	Number	Amount								
Virginia Democratic Party *	1,877	\$23,655	1,945	\$25,591	1,656	\$23,743	1,221	\$21,458	1,219	\$22,949
Virginia Republican Party *	1,422	18,611	1,454	19,974	1,255	17,510	880	16,370	912	17,261
Virginia Reform Party	111	871	10	194	0	0	*	50	*	20
Virginia Nongame Wildlife Program	9,881	163,454	9,287	156,194	8,716	151,902	6,477	132,067	6,336	153,283
Virginia Housing Program	2,667	29,596	2,961	37,286	2,506	33,756	1,347	26,763	1,803	39,898
Virginia Open Space Recreation and Conservation Fund	4,342	52,920	4,138	51,232	3,905	52,215	2,362	44,278	2,662	56,129
Virginia Family and Children's Trust Fund (FACT)	3,588	40,988	3,306	42,227	3,224	42,304	1,627	31,182	1,886	41,960
Virginia Elderly and Disabled Transportation Fund	4,113	47,445	4,263	54,421	4,203	60,353	2,633	51,131	2,877	59,993
United States Olympic Committee	3,220	33,304	2,338	24,284	2,470	30,065	1,442	23,058	1,444	24,317
Community Policing Fund	2,042	21,179	1,838	19,478	1,434	15,888	499	9,090	641	10,321
Virginia Arts Foundation	2,410	25,964	2,668	30,077	2,077	25,706	1,120	20,358	1,239	26,262
Chesapeake Bay Restoration	6,913	98,161	6,673	100,191	7,192	116,956	4,038	81,797	5,900	139,111
Historic Resources Fund			2,160	22,298	1,607	17,290	602	10,380	763	13,186
State Forests					3,050	34,880	1,754	25,811	2,443	45,433
Uninsured Medical Fund					2,136	26,976	961	18,666	1,361	31,879
Humanities & Public Policy					540	4,666	185	3,341	298	4,519
Center for Government Studies					331	3,759	*	2,020	*	2,468
Law & Economics Center					342	4,839	164	2,941	138	2,579
Jamestown-Yorktown Fund							428	6,958	847	16,932
Children of America Finding Hope									388	6,783
Total	42,586	\$556,148	43,041	\$583,447	46,644	\$662,807	27,740	\$527,719	33,157	\$715,283

* - Information withheld due to disclosure issue

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

NOTES:

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

Check-Offs Taxable Years 1997-2001

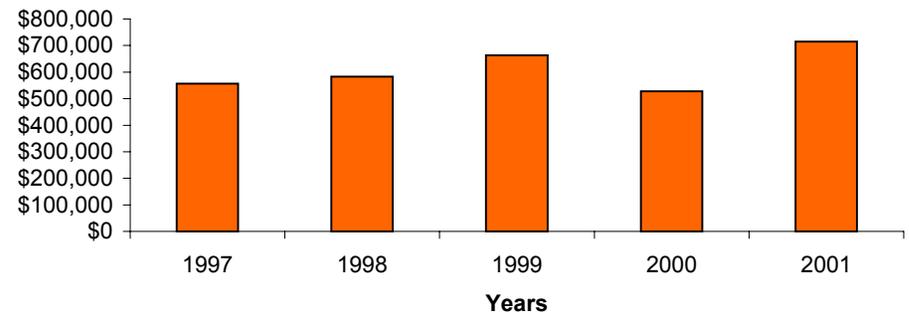


Table 2.1
Corporate Income Tax Liability

Fiscal Year	Liability
1991	\$299,466,177
1992	319,581,876
1993	231,958,874
1994	361,608,041
1995	292,171,323
1996	374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473
2000	420,300,957
2001	493,421,870
2002	389,557,346
2003	340,611,392

Corporate Income Tax Liability

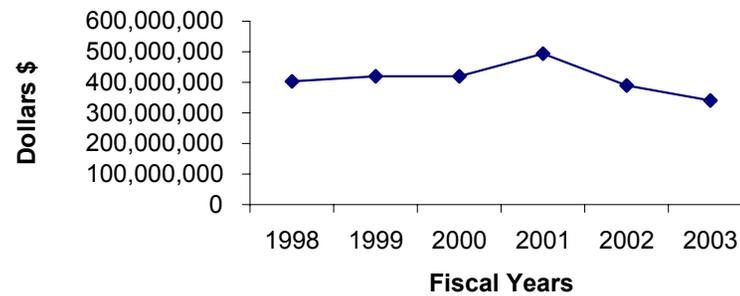


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed during Fiscal Year 2003

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 500S	Number of Corporate Returns 500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
Up to \$24,999	85,875	69,092	93.9%	\$114,900,823	2.7%	\$6,895,606	2.0%
\$25,000 to \$49,999	0	3,307	2.0%	118,763,616	2.8%	7,125,817	2.1%
\$50,000 to \$99,999	0	2,655	1.6%	185,806,713	4.4%	11,148,403	3.3%
\$100,000 to \$499,999	0	2,795	1.7%	607,239,394	14.4%	36,434,364	10.7%
\$500,000 to \$999,999	0	569	0.3%	401,258,362	9.5%	24,075,502	7.1%
\$1,000,000 to \$1,999,999	0	346	0.2%	480,838,076	11.4%	28,850,285	8.5%
\$2,000,000 to \$9,999,999	0	324	0.2%	1,356,679,731	32.2%	81,400,784	23.9%
\$10,000,000 and Over	0	89	0.1%	2,724,840,055	64.7%	163,490,403	48.0%
Total before adjustments	85,875	79,177	100.0%	\$5,990,326,770	142.2%	\$359,421,164	105.5%
Departmental adjustments	16	5,495	3.34%	(1,777,983,719)	-42.2%	(18,809,772)	-5.5%
Total	85,875	79,177	100%	\$4,212,343,051	100%	\$340,611,392	100%

The tax rate is 6% of the corporation's Virginia taxable income.

Some columns may not match totals due to rounding.

Corporations reporting negative taxable incomes are set to zero in this table. Also, S-Corporations report all taxable income on individual returns.

Table 2.3
Number of Corporate Returns, Taxable Income, and Tax Liability*
Based on corporate tax returns filed during Fiscal Year

	FY 1999	FY 2000	FY2001	FY 2002	FY 2003
Reported Corporate Taxable Income					
From Virginia Sources					
	Number of Corporate Returns				
Up to \$24,999	140,455	139,393	136,503	149,849	154,967
\$25,000 to \$49,999	3,844	3,604	3,446	3,524	3,307
\$50,000 to \$99,999	2,999	2,992	2,774	2,767	2,655
\$100,000 to \$499,999	3,157	3,058	2,895	2,947	2,795
\$500,000 to \$999,999	627	595	610	619	569
\$1,000,000 to \$1,999,999	390	419	385	365	346
\$2,000,000 to \$9,999,999	379	389	386	379	324
\$10,000,000 and Over	97	86	86	85	89
Total before adjustments	151,948	150,536	147,085	160,535	165,052
Departmental Adjustments	5,545	5,068	3,543	4,791	5,511
Total Number of Corporate Returns	151,948	150,536	147,085	160,535	165,052
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Taxable Income				
Up to \$24,999	\$126,989,797	\$123,068,854	\$118,935,653	\$117,686,545	\$114,900,823
\$25,000 to \$49,999	138,380,352	130,850,061	123,712,212	127,281,998	\$118,763,616
\$50,000 to \$99,999	210,202,668	210,391,313	194,828,698	193,769,317	\$185,806,713
\$100,000 to \$499,999	685,639,258	664,124,636	627,657,000	644,834,813	\$607,239,394
\$500,000 to \$999,999	442,760,025	415,858,936	435,826,472	440,164,797	\$401,258,362
\$1,000,000 to \$1,999,999	544,207,035	587,044,896	538,183,097	506,279,819	\$480,838,076
\$2,000,000 to \$9,999,999	1,581,707,739	1,583,940,098	1,609,103,162	1,616,454,944	\$1,356,679,731
\$10,000,000 and Over	3,490,435,149	3,397,580,952	4,736,989,550	2,978,579,850	\$2,724,840,055
Total before adjustments	\$7,220,322,023	\$7,112,859,746	\$8,385,235,844	\$6,625,052,083	\$5,990,326,770
Departmental adjustments	(282,879,559)	(104,674,673)	(411,761,405)	65,096,056	(1,777,983,719)
Total Corporate Taxable Income	\$6,937,442,464	\$7,008,185,073	\$7,008,185,073	\$6,690,148,139	\$4,212,343,051
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Tax Liability				
Up to \$24,999	\$7,619,392	\$7,384,134	\$7,137,202	\$7,063,546	\$6,895,606
\$25,000 to \$49,999	8,302,822	7,851,004	7,442,733	7,636,920	7,125,817
\$50,000 to \$99,999	12,616,938	12,623,479	11,689,722	11,626,159	11,148,403
\$100,000 to \$499,999	41,138,356	39,847,479	37,659,420	38,690,089	36,434,364
\$500,000 to \$999,999	26,565,602	24,951,536	26,149,588	26,409,888	24,075,502
\$1,000,000 to \$1,999,999	32,652,422	35,222,694	32,290,986	30,376,789	28,850,285
\$2,000,000 to \$9,999,999	94,902,464	95,036,406	96,546,190	96,987,297	81,400,784
\$10,000,000 and Over	209,426,109	202,785,930	284,219,373	178,714,791	163,490,403
Total before adjustments	\$433,224,105	\$425,702,662	\$503,115,215	\$397,505,479	\$359,421,164
Departmental adjustments	(13,464,631)	(5,401,705)	(9,693,345)	(7,948,134)	(18,809,772)
Total Corporate Tax Liability	\$419,759,473	\$420,300,957	\$493,421,870	\$389,557,345	\$340,611,392

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

Table 3.1

State and Local Retail Sales and Use Tax Net Revenue Collections

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

Fiscal Year	State Sales and Use Tax			Local	Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	
1997	\$1,826,761,000	\$307,186,000	\$2,133,947,000	\$618,188,000	\$2,752,135,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,367,971	3,262,307,971

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

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

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

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

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

Total State and Local Sales & Use Tax

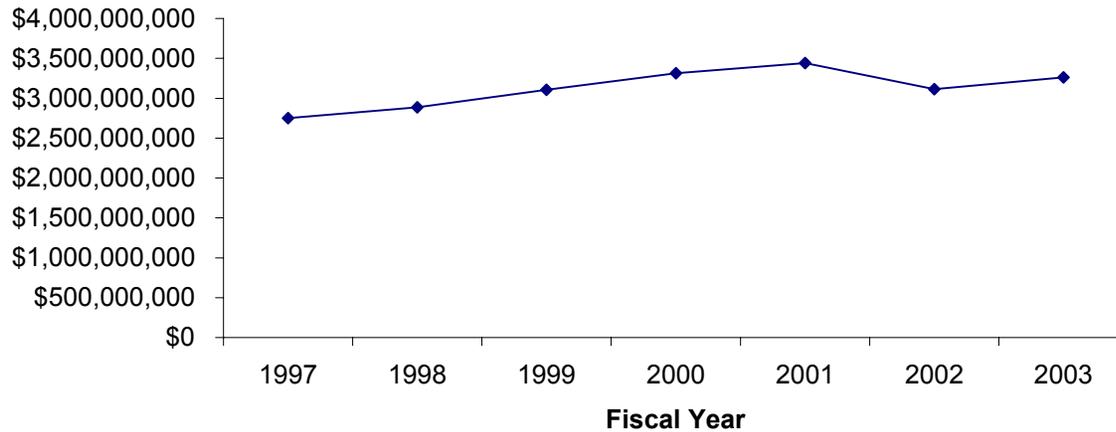


Table 3.2**Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year**

The business category reflects the principal business activity as reported by the taxpayer.

Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

Category	1997	1998	1999	2000	2001	2002
Apparel	\$2,902,324,715	\$3,039,503,697	\$3,294,167,428	\$3,502,780,852	\$3,433,932,880	\$3,578,970,238
Clothing	2,282,839,133	2,388,837,778	2,621,495,579	2,795,952,335	2,748,173,200	2,873,713,915
Automotive	2,965,910,054	3,044,267,551	3,240,189,647	3,296,615,183	3,470,235,894	4,487,272,935
Food	17,055,467,212	17,379,459,468	18,515,404,028	19,014,175,851	19,378,297,949	19,936,841,785
Groceries	9,507,302,347	9,605,352,813	10,183,576,152	10,120,571,755	10,356,805,011	10,661,888,986
Restaurants	6,653,474,327	6,969,397,245	7,473,294,802	7,989,014,059	8,120,240,029	8,380,089,582
Furniture	4,058,440,499	4,470,492,002	5,187,977,893	5,255,491,781	5,006,441,268	5,207,693,314
General Merchandise	9,818,718,387	10,545,569,602	10,892,017,291	12,693,329,215	12,471,539,049	12,117,264,163
Lumber	5,839,571,484	5,915,943,722	6,275,698,980	6,441,307,782	6,777,799,727	6,979,329,337
Fuel	441,462,645	415,515,539	447,937,796	532,995,419	458,375,863	391,932,276
Machinery	2,574,188,360	2,800,318,375	3,014,312,486	3,427,290,804	3,111,732,098	3,001,401,543
Miscellaneous	9,066,419,870	9,997,809,640	10,610,759,692	11,732,292,528	12,051,221,915	12,465,972,993
Hotel and Motels	2,015,075,065	2,163,885,408	2,258,433,381	2,392,111,664	2,156,980,526	2,212,793,148
Alcoholic Beverage	251,287,102	278,537,133	277,719,072	298,094,540	341,634,683	185,722,142
Other Unidentifiable	58,935,622	62,509,226	53,957,703	75,095,639	67,097,336	80,118,797
Total	\$57,047,801,015	\$60,113,811,363	\$64,068,575,397	\$68,661,581,258	\$68,725,289,188	\$70,645,312,671

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

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

Table 3.3**Sales Tax Distribution by Locality, FY 2003**

One percent of state sales and use tax is distributed among counties and cities based on school age population of the locality.

One percent local option is returned to the counties and cities based on the point of sale.

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,066,367	\$2,719,123	\$6,785,489	Gloucester	\$4,368,649	\$2,629,218	\$6,997,867
Albemarle	8,339,014	10,271,060	18,610,073	Goochland	1,423,365	1,240,786	2,664,151
Alleghany	1,809,243	731,551	2,540,794	Grayson	1,517,860	436,703	1,954,563
Amelia	1,200,520	493,289	1,693,809	Greene	1,662,081	742,726	2,404,807
Amherst	3,184,848	2,026,195	5,211,044	Greensville	1,023,424	244,292	1,267,716
Appomattox	1,497,999	686,753	2,184,752	Halifax	4,138,846	2,546,835	6,685,682
Arlington	12,704,261	27,650,436	40,354,697	Hanover	10,684,571	10,694,552	21,379,123
Augusta	7,280,777	3,643,067	10,923,844	Henrico	28,984,188	47,351,395	76,335,582
Bath	501,853	799,138	1,300,992	Henry	6,092,640	3,732,817	9,825,458
Bedford	5,973,948	2,355,577	8,329,525	Highland	224,437	84,344	308,781
Bland	615,340	181,706	797,046	Isle of Wight	3,523,876	1,669,557	5,193,433
Botetourt	3,299,073	1,662,096	4,961,169	James City	5,520,839	6,803,847	12,324,686
Brunswick	1,737,217	567,142	2,304,359	King and Queen	595,126	186,063	781,190
Buchanan	2,381,797	1,330,707	3,712,504	King George	1,934,873	953,738	2,888,611
Buckingham	1,425,922	454,581	1,880,503	King William	1,544,420	791,737	2,336,157
Campbell	5,683,962	3,264,064	8,948,027	Lancaster	1,003,520	1,242,949	2,246,469
Caroline	2,362,767	977,006	3,339,773	Lee	2,521,778	1,045,556	3,567,334
Carroll	2,765,982	1,274,423	4,040,405	Loudoun	22,000,517	33,781,799	55,782,317
Charles City	711,473	386,924	1,098,398	Louisa	3,012,437	1,113,427	4,125,865
Charlotte	1,360,722	452,165	1,812,887	Lunenburg	1,323,493	352,850	1,676,343
Chesterfield	34,033,649	30,321,541	64,355,189	Madison	1,299,208	714,023	2,013,231
Clarke	1,333,281	740,705	2,073,986	Mathews	843,199	308,757	1,151,956
Craig	528,238	111,694	639,932	Mecklenburg	3,025,414	2,735,767	5,761,181
Culpeper	3,972,150	4,435,093	8,407,243	Middlesex	977,468	686,669	1,664,137
Cumberland	1,140,641	297,586	1,438,227	Montgomery	7,040,981	8,074,534	15,115,515
Dickenson	1,723,403	551,512	2,274,915	Nelson	1,471,973	764,569	2,236,541
Dinwiddie	2,527,775	792,150	3,319,926	New Kent	1,654,365	639,624	2,293,989
Essex	1,122,609	1,282,439	2,405,048	Northampton	1,580,474	1,197,005	2,777,479
Fairfax	108,243,798	129,241,570	237,485,369	Northumberland	995,711	530,928	1,526,640
Fauquier	6,344,392	5,486,181	11,830,573	Nottoway	1,667,100	1,061,376	2,728,475
Floyd	1,229,232	448,122	1,677,354	Orange	2,678,055	1,891,426	4,569,481
Fluvanna	1,887,553	773,407	2,660,961	Page	2,299,873	1,361,508	3,661,381
Franklin	4,683,178	3,304,863	7,988,041	Patrick	1,643,456	620,738	2,264,194
Frederick	6,885,496	5,409,719	12,295,215	Pittsylvania	6,291,173	1,878,262	8,169,435
Giles	1,759,033	1,203,598	2,962,632	Powhatan	2,459,831	962,425	3,422,256

Table 3.3 continued
Sales Tax Distribution by Locality, FY 2003

County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Prince Edward	\$1,954,640	\$2,208,391	\$4,163,030	Covington	\$533,949	\$1,113,112	\$1,647,061
Prince George	3,648,347	999,416	4,647,763	Danville	5,691,901	6,670,400	12,362,302
Prince William	35,937,184	35,404,765	71,341,949	Emporia	639,219	1,183,443	1,822,662
Pulaski	3,447,637	2,543,529	5,991,166	Fairfax	1,903,820	9,660,963	11,564,784
Rappahannock	829,265	324,706	1,153,971	Falls Church	1,156,813	3,221,569	4,378,381
Richmond	789,375	979,535	1,768,910	Franklin	921,045	1,257,193	2,178,238
Roanoke	9,708,970	7,351,927	17,060,897	Fredericksburg	1,695,157	9,462,801	11,157,958
Rockingham	1,901,564	1,897,556	3,799,119	Galax	639,268	1,737,269	2,376,537
Rockingham	7,931,277	3,878,251	11,809,528	Hampton	17,193,709	11,542,074	28,735,783
Russell	3,232,986	1,504,794	4,737,780	Harrisonburg	2,481,362	8,639,584	11,120,945
Scott	2,471,327	1,239,544	3,710,871	Hopewell	2,513,945	1,659,099	4,173,044
Shenandoah	3,685,413	2,846,310	6,531,724	Lexington	332,966	647,615	980,581
Smyth	3,474,143	1,861,619	5,335,762	Lynchburg	7,083,388	11,062,135	18,145,523
Southampton	2,288,526	358,323	2,646,850	Manassas	4,271,294	5,143,726	9,415,019
Spotsylvania	12,692,910	9,906,247	22,599,158	Manassas Park	1,299,776	1,456,429	2,756,205
Stafford	14,108,295	6,871,163	20,979,458	Martinsville	1,927,719	2,118,528	4,046,247
Surry	690,809	160,987	851,796	Newport News	24,113,787	18,587,854	42,701,641
Sussex	926,916	573,706	1,500,622	Norfolk	25,718,062	25,637,813	51,355,876
Tazewell	4,395,109	4,657,157	9,052,266	Norton	523,763	1,338,850	1,862,613
Warren	3,409,016	2,192,343	5,601,359	Petersburg	3,398,425	3,107,792	6,506,217
Washington	4,843,232	5,017,233	9,860,465	Poquoson	1,466,845	405,678	1,872,523
Westmoreland	1,715,391	704,770	2,420,162	Portsmouth	10,823,682	4,739,196	15,562,878
Wise	4,406,890	2,770,966	7,177,856	Radford	887,854	761,830	1,649,684
Wythe	2,885,347	3,143,402	6,028,749	Richmond	19,415,452	19,657,510	39,072,962
York	7,310,877	5,762,052	13,072,928	Roanoke	8,826,709	17,401,807	26,228,516
Total Counties	\$524,032,183	\$492,558,677	\$1,016,590,860	Salem	2,534,923	5,043,731	7,578,654
				Staunton	2,132,614	3,611,426	12,459,134
				Suffolk	8,847,708	5,153,397	56,867,479
				Virginia Beach	51,714,082	41,910,064	43,831,170
				Waynesboro	1,921,106	2,481,119	2,950,166
				Williamsburg	469,047	3,861,036	6,135,489
				Winchester	2,274,453	8,839,375	11,113,828
				Total Cities	\$257,939,109	\$304,809,293	\$562,890,241
				Total Counties	\$524,032,183	\$492,558,677	\$1,016,590,860
				Aggregate	\$781,971,292	\$797,367,971	\$1,579,481,101

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$7,434,897	\$21,057,121	\$28,492,018
Bedford	584,521	842,614	1,427,135
Bristol	1,475,921	3,333,181	4,809,102
Buena Vista	697,820	336,075	1,033,895
Charlottesville	3,776,993	7,927,376	11,704,369
Chesapeake	26,808,441	26,338,784	53,147,224
Colonial Heights	1,806,672	5,859,724	7,666,396

Table 3.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Deposits of July through June

Locality	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Arlington County	\$1,451,085	\$1,824,694	\$2,147,801	\$1,696,679	\$2,033,823
Fairfax County	8,003,912	10,147,126	12,220,788	10,317,126	12,321,039
Loudoun County	1,777,522	2,578,247	3,435,724	3,523,686	3,663,395
Alexandria City	1,166,180	1,461,740	1,989,471	1,642,736	1,773,506
Fairfax City	626,097	853,483	916,236	782,841	759,446
Falls Church City	269,630	339,615	485,428	438,293	474,236
Northern Virginia Transportation Commission	\$13,294,426	\$17,204,905	\$21,195,447	\$18,401,361	\$21,025,445
Prince William County	3,089,697	4,036,162	5,089,169	5,326,125	5,791,554
Stafford County	1,007,505	1,481,823	1,667,215	1,945,912	1,836,532
Fredericksburg City	523,424	602,964	1,135,151	632,758	985,269
Manassas City	493,387	821,593	878,760	630,588	860,981
Manassas Park City	84,605	283,055	393,715	358,710	447,810
Potomac and Rappahannock Transportation Commission	\$5,198,619	\$7,225,597	\$9,164,010	\$8,894,093	\$9,922,146
Aggregate	\$18,493,045	\$24,430,502	\$30,359,457	\$27,295,454	\$30,947,591

Motor Fuels Sales Tax Revenue

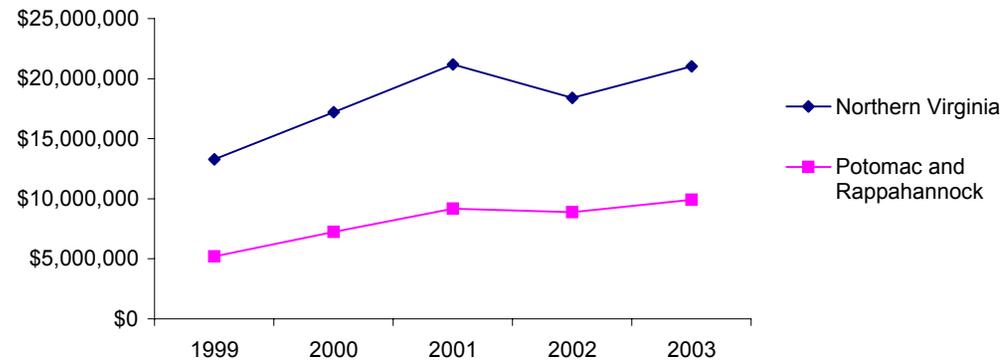


Table 4.1
Aircraft and Watercraft Sales and Use Tax
 Net Revenue Collections

Fiscal Year	Aircraft	Watercraft
1992	\$1,746,700	\$2,178,200
1993	2,674,800	2,310,600
1994	2,688,200	2,864,700
1995	3,153,000	3,000,000
1996	3,021,000	3,506,000
1997	1,986,000	3,259,000
1998	3,549,000	3,704,000
1999	4,958,000	5,122,000
2000	4,083,000	5,409,000
2001	3,401,000	5,847,000
2002	6,832,000	5,348,000
2003	4,683,000	5,757,000

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

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

Table 4.2
Estate Tax
 Net Revenue Collections

Fiscal Year	Collections
1992	\$48,790,900
1993	47,895,000
1994	82,996,000
1995	77,676,000
1996	69,398,000
1997	92,163,000
1998	122,304,000
1999	154,079,000
2000	150,121,000
2001	126,839,000
2002	133,661,000
2003	143,325,000

The estate tax is equal to the credit for State Death Taxes allowable under federal estate tax laws as they existed on January 1, 1978.

Table 4.3
Miscellaneous Taxes
 Net Revenue Collections

Fiscal Year	Recordation, Deeds	Suits and Wills	Tobacco Excise	Egg Promotion	Forest Products	Peanut Excise	Soybean
1992	\$80,222,300	\$3,434,700	\$15,151,900	\$187,200	\$1,368,900	\$292,900	\$354,600
1993	96,081,000	3,499,900	14,788,900	199,700	1,533,900	233,300	438,200
1994	111,244,200	3,681,800	14,881,000	183,700	1,650,800	169,500	379,000
1995	81,274,100	3,432,900	15,811,000	161,000	1,774,000	300,000	363,000
1996	91,381,000	4,098,000	15,950,000	149,000	1,650,000	307,000	415,000
1997	98,693,000	4,747,000	16,035,000	141,000	1,707,000	318,000	539,000
1998	122,325,000	4,491,000	15,728,000	172,000	1,921,000	277,000	331,000
1999	152,447,000	5,425,000	15,376,000	144,000	1,805,000	312,000	305,000
2000	141,332,000	4,957,000	15,208,000	160,000	1,906,000	317,000	279,000
2001	162,533,000	5,089,000	15,074,000	148,000	1,711,000	300,000	324,000
2002	208,872,000	5,015,000	15,023,000	149,000	1,619,000	317,000	346,000
2003	278,087,000	4,942,000	15,314,000	149,000	1,582,000	153,000	309,000

The recordation tax is 15 cents on every \$100 value of property conveyed. Localities may impose a tax equal to one-third of the state tax.

The state tax on deeds is 50 cents per \$500. The tax on suits is \$5 for debts under \$50,000, \$15 for debts of \$50,001 to \$100,000, and \$25 for debts over \$100,000.

The tax on wills is 10 cents per \$100, or fraction of \$100, for estates exceeding \$15,000, including the first \$15,000. There is no tax on estates not exceeding \$15,000.

The tobacco tax is 1.25 mills per cigarette. Localities may impose additional levies. The peanut tax is 10 cents per 100 pounds.

The egg excise tax is 5 cents per 30 dozen cases for shell eggs, and 11 cents per 100 pounds of liquid eggs.

The soybean assessment rate is one-half of one percent of the net market value per bushel.

Table 4.4**Bank Franchise Tax Assessment Statement - Taxable Year 2002**

Assessment Items	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	\$7,425,258,706	\$115,349,465,610	\$122,774,724,316
Capital before Virginia modifications	5,204,002,913	65,213,495,088	70,417,498,001
Capital attributable to Virginia	4,510,457,369	46,776,542,975	51,287,000,344
Deductions of assessed value of real estate otherwise taxed in this state	624,523,671	1,341,559,250	1,966,082,921
Deductions of book value of tangible personal property otherwise taxed in this state	327,538	429,475,583	429,803,121
Reserve for loan losses included in undivided profits or capital reserves	402,450,747	3,444,697,552	3,847,148,299
Other Additions	0	0	0
Other deductions: (Total)	2,614,778,953	38,010,913,230	40,625,692,183
(a) U. S. obligations	474,994,567	2,303,402,446	2,778,397,013
(b) Retained earnings and surplus of non-banking subsidiaries	2,137,417,386	35,279,896,470	37,417,313,856
(c) Miscellaneous deductions	2,367,000	427,614,314	429,981,314
Net taxable capital	\$3,885,606,160	\$45,005,508,142	\$48,891,114,302
Total Tax Assessment	\$25,510,797	\$34,180,375	\$59,691,172
Local Tax Credit (Local Tax Assessment)	20,408,638	27,344,300	47,752,938
State Tax Credits	5,102,159	6,836,075	11,938,234
Neighborhood Assistance Act Credit	17,109	49,678	66,787
Major Business Facility Job Tax Credit	0	48,500	48,500
Enterprise Zone Credit	0	0	0
Historic Rehabilitation Tax Credit	256,257	2,305,872	2,562,129
Low Income Housing Credit	11,259	0	11,259
Total State Tax Assessment	\$4,817,534	\$4,432,025	\$9,249,559

Total state tax assessed is net of local and state tax credits.

Total state tax assessed includes taxes from foreign branches.

Some columns may not match totals due to rounding.

Table 4.5**Bank Franchise Tax Net Revenue Collections**

Tax on net taxable capital of banks and trust companies is \$1 per \$100 of taxable value on January 1 of each year, with proration for new banks.

Any county, city, or town may impose a tax not to exceed 80 percent of the state rate of taxation, with a credit allowed against the state tax.

Fiscal Year	State Taxes
1997	\$8,804,000
1998	8,435,000
1999	13,339,000
2000	12,304,000
2001	4,624,000
2002	10,206,000
2003	9,250,000

Table 4.6**Recordation Tax and Deeds of Conveyance Revenue Collections**

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

County	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Accomack	\$333,762	\$331,297	\$334,605	\$465,717	\$542,888
Albemarle	2,245,804	2,145,385	2,282,723	2,882,692	3,668,731
Alleghany	113,056	83,153	110,263	136,343	150,352
Amelia	174,086	153,481	113,284	154,606	182,613
Amherst	296,763	281,203	357,296	342,148	396,742
Appomattox	117,946	105,456	100,976	126,831	151,309
Arlington	6,496,867	5,325,754	6,471,855	8,421,107	13,323,438
Augusta	944,102	833,380	914,599	1,092,390	1,286,752
Bath	53,241	100,414	74,728	174,144	164,324
Bedford	1,141,239	1,092,446	1,137,961	1,435,654	1,820,595
Bland	42,938	38,845	45,644	41,316	41,339
Botetourt	530,005	508,774	526,219	717,818	774,741
Brunswick	128,432	136,598	127,971	128,617	188,227
Buchanan	68,548	65,515	57,552	77,902	97,495
Buckingham	109,615	107,839	90,695	117,197	141,965
Campbell	568,822	410,832	526,870	580,379	654,302
Caroline	245,801	277,854	224,625	363,501	496,333
Carroll	259,994	223,864	255,830	285,473	286,528
Charles City	77,242	109,753	69,159	101,689	111,899
Charlotte	78,819	95,071	74,371	116,771	105,503
Chesterfield	6,354,386	5,216,709	5,484,974	8,022,459	9,273,565
Clarke	277,712	285,216	313,246	438,812	592,350
Craig	48,364	36,078	40,466	54,141	56,576
Culpeper	590,924	536,796	745,821	952,949	1,347,987
Cumberland	120,106	88,823	94,165	83,538	103,311
Dickenson	44,858	39,184	49,623	52,312	217,334
Dinwiddie	285,363	252,323	230,244	291,225	331,908
Essex	107,695	134,125	101,241	135,855	156,699
Fairfax	37,912,358	34,629,765	40,706,671	52,110,154	72,922,811
Fauquier	1,582,671	1,493,890	1,722,246	2,633,594	3,371,867
Floyd	129,789	132,782	135,422	167,157	204,928
Fluvanna	342,618	369,454	415,765	584,528	893,181
Franklin	849,176	745,130	848,461	1,164,748	1,416,812
Frederick	1,117,430	1,169,256	1,302,530	1,792,655	2,464,320
Giles	134,215	115,930	114,651	149,919	157,963
Gloucester	491,353	431,975	467,701	611,167	823,063
Goochland	501,128	560,271	595,468	796,046	906,819
Grayson	125,504	169,139	144,297	190,804	179,815
Greene	250,333	247,615	271,451	331,636	398,951
Greensville	56,154	61,963	99,213	57,655	79,230

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Halifax	\$312,409	\$266,735	\$327,494	\$399,523	\$452,217
Hanover	2,136,849	1,921,918	2,160,294	2,944,757	3,336,005
Henrico	6,990,110	5,951,156	6,733,644	7,355,749	10,314,644
Henry	543,295	349,270	359,680	417,904	460,290
Highland	35,937	23,434	31,040	50,660	56,798
Isle of Wight	495,070	489,756	516,740	700,661	873,689
James City	1,911,911	2,040,941	1,774,157	2,315,157	3,051,510
King and Queen	69,291	126,298	57,551	75,986	108,674
King George	292,826	215,214	251,113	407,454	623,651
King William	191,970	247,603	183,340	234,351	286,491
Lancaster	278,712	269,264	280,974	330,917	461,494
Lee	95,585	119,553	100,740	139,683	133,515
Loudoun	9,685,824	11,176,111	14,516,313	16,600,940	23,973,773
Louisa	380,700	468,403	489,960	615,625	756,633
Lunenburg	83,050	83,630	102,260	89,927	109,456
Madison	152,447	139,477	142,232	185,780	240,545
Mathews	149,312	166,363	173,254	171,614	285,266
Mecklenburg	345,114	356,182	319,221	409,097	596,284
Middlesex	197,414	227,771	202,629	268,870	321,936
Montgomery	1,068,246	979,624	1,150,978	1,343,824	1,668,517
Nelson	268,396	284,457	314,956	400,635	487,255
New Kent	228,126	236,130	287,944	466,931	508,340
Northampton	161,529	198,678	250,431	305,266	408,910
Northumberland	258,472	234,070	251,639	323,027	473,972
Nottoway	109,147	114,165	96,090	95,623	143,468
Orange	447,547	468,081	484,400	673,640	927,298
Page	195,455	180,189	214,301	259,262	256,157
Patrick	167,737	138,076	136,691	144,682	188,768
Pittsylvania	503,531	404,080	537,952	643,965	580,824
Powhatan	430,959	402,004	420,771	618,626	804,797
Prince Edward	147,208	164,443	128,344	188,332	226,405
Prince George	447,878	392,989	476,803	488,117	547,593
Prince William	7,705,454	7,990,189	10,791,718	16,677,054	24,375,828
Pulaski	349,458	372,061	345,725	372,173	457,896
Rappahannock	170,604	169,493	160,740	241,721	271,801
Richmond	88,206	90,457	66,412	80,013	82,689
Roanoke	1,574,219	1,458,241	1,599,558	1,864,897	2,300,249
Rockbridge	314,424	262,417	288,625	434,810	445,247
Rockingham	997,716	985,893	1,078,538	1,347,079	1,553,929
Russell	169,737	133,933	139,914	172,412	200,143

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Scott	\$120,300	\$119,398	\$124,955	\$168,327	\$134,801
Shenandoah	535,995	467,416	518,181	680,828	885,334
Smyth	180,011	202,741	218,491	265,482	229,449
Southampton	151,444	122,984	156,422	196,124	227,862
Spotsylvania	2,473,105	2,301,323	2,463,629	3,746,826	4,931,006
Stafford	2,348,069	2,133,179	2,852,312	3,957,260	6,292,812
Surry	57,986	46,733	65,292	77,404	121,068
Sussex	74,444	66,931	87,527	98,412	104,720
Tazewell	305,585	334,441	281,542	374,106	349,657
Warren	477,875	488,972	575,144	771,315	1,104,318
Washington	608,284	540,969	562,268	685,090	752,686
Westmoreland	222,767	194,996	216,254	301,822	396,851
Wise	191,427	170,086	155,269	172,764	282,655
Wythe	288,729	223,392	265,728	346,835	297,903
York	1,347,575	1,205,235	1,457,605	1,956,306	2,268,301
Total Counties	\$114,884,685	\$108,060,885	\$125,726,672	\$163,039,290	\$222,217,944

City	FY 1999	FY 2000	FY 2001	FY 2002	FY 2002
Alexandria	\$5,121,193	\$4,268,682	\$5,090,202	\$6,450,994	\$8,586,405
Bedford	70,432	53,612	60,131	64,802	78,649
Bristol	299,547	240,419	217,037	224,339	204,924
Buena Vista	48,565	52,352	49,309	54,983	73,688
Charlottesville	591,860	578,570	546,967	722,060	887,419
Chesapeake	4,122,755	3,571,028	3,902,718	4,791,482	5,186,478
Clifton Forge	22,108	22,561	20,165	*	*
Colonial Heights	284,898	220,740	255,904	326,990	359,977
Covington	69,711	39,991	57,645	32,969	52,083
Danville	369,860	347,158	372,499	431,741	514,153
Emporia	79,385	56,794	42,532	70,157	60,616
Fairfax	140,902	421,670	506,971	429,346	656,220
Falls Church	366,204	272,662	250,433	345,207	365,165
Franklin	107,545	94,245	74,076	56,963	106,576
Fredericksburg	341,133	380,331	346,960	467,332	776,666
Galax	74,184	80,315	61,392	60,146	100,195
Hampton	1,514,125	1,152,396	1,719,123	1,721,839	2,126,115
Harrisonburg	518,995	525,775	437,828	646,125	705,974
Hopewell	175,628	135,380	172,576	223,748	257,850
Lexington	74,876	67,212	68,943	80,391	101,867

Table 4.6 continued

Recordation Tax and Deeds of Conveyance Revenue Collections

City	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
Lynchburg	\$718,076	\$781,182	\$799,208	\$976,284	\$1,170,115
Manassas	308,906	292,499	252,756	370,324	465,045
Manassas Park	127,731	153,381	151,417	102,502	168,593
Martinsville	216,804	126,664	123,339	219,786	183,075
Newport News	2,209,509	1,445,134	2,165,238	2,571,599	2,938,739
Norfolk	2,691,771	2,205,748	2,303,685	3,079,164	4,011,051
Norton	27,359	33,641	20,859	31,749	21,702
Petersburg	281,042	298,840	234,756	276,846	302,294
Poquoson	190,045	180,901	162,949	218,393	351,873
Portsmouth	1,089,715	928,906	984,883	1,255,973	1,384,875
Radford	151,869	116,331	128,089	208,203	192,146
Richmond	2,647,500	2,742,295	2,954,468	3,667,895	4,697,595
Roanoke	1,281,535	1,240,066	1,278,048	1,473,750	1,770,740
Salem	333,403	290,288	378,135	424,339	527,918
Staunton	305,254	259,012	277,546	332,226	350,205
Suffolk	1,375,174	1,133,908	1,329,943	1,785,249	2,234,507
Virginia Beach	8,381,681	7,633,522	8,094,324	10,611,342	12,633,081
Waynesboro	217,326	234,194	226,763	274,298	308,760
Williamsburg	258,973	235,962	311,605	245,606	333,439
Winchester	390,778	428,271	462,604	523,540	654,548
Total Cities	\$37,598,357	\$33,342,636	\$36,894,026	\$45,850,680	\$55,901,322
Total Counties	\$114,884,685	\$108,060,885	\$125,726,672	\$163,039,290	\$222,217,944
Aggregate	\$152,483,042	\$141,403,521	\$162,620,698	\$208,889,970	\$278,119,266

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

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

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

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
* 1995	\$314,762,613,711	\$35,778,398,772	\$6,173,666,397	\$602,766,477	\$22,933,155,932	\$380,250,601,289
* 1996	326,244,133,064	39,407,360,347	6,943,053,463	619,419,617	23,301,462,481	396,515,428,972
* 1997	340,575,933,456	41,440,045,808	7,378,914,817	636,001,597	23,958,533,524	413,989,429,202
* 1998	357,933,576,243	44,192,544,427	8,372,295,368	677,016,100	24,278,814,303	435,454,246,441
* 1999	377,609,745,833	47,746,947,423	9,177,732,121	736,112,916	25,459,493,264	460,730,031,557
2000	404,571,768,890	52,842,420,797	9,608,877,913	777,508,625	27,194,732,245	494,995,308,470
2001	441,708,209,690	55,202,531,447	9,670,590,005	808,208,251	26,999,337,787	534,388,877,180
2002	495,156,975,902	57,949,553,914	9,516,168,552	1,372,844,585	29,239,165,763	593,234,708,716
Levies Assessed						
* 1995	\$3,200,438,551	\$1,216,178,045	\$145,517,252	\$9,581,328	\$206,361,094	\$4,778,076,270
* 1996	3,376,183,301	1,342,735,862	152,035,041	9,019,914	212,959,796	5,092,933,914
* 1997	3,522,144,461	1,398,416,289	161,385,485	9,185,760	219,566,825	5,310,698,820
* 1998	3,713,078,612	1,485,891,746	173,136,750	9,708,163	216,199,619	5,598,014,890
* 1999	3,934,599,496	1,595,348,355	191,563,304	9,905,240	236,436,942	5,967,853,337
* 2000	4,227,289,006	1,790,248,453	204,733,619	10,745,692	237,473,474	6,470,490,244
2001	4,635,991,743	2,042,108,038	210,911,046	10,881,571	267,282,057	7,167,174,456
2002	5,157,043,311	2,070,088,800	197,577,788	32,693,201	270,039,113	7,727,442,214
Average Tax Rates per \$100 of Assessed Value						
1995	1.02	3.40	2.36	1.59	0.90	1.26
1996	1.03	3.41	2.19	1.46	0.91	1.28
1997	1.03	3.37	2.19	1.44	0.92	1.28
1998	1.04	3.36	2.07	1.43	0.89	1.29
1999	1.04	3.34	2.09	1.35	0.93	1.30
2000	1.04	3.39	2.13	1.38	0.87	1.31
2001	1.05	3.70	2.18	1.35	0.99	1.34
2002	1.04	3.57	2.08	2.38	0.92	1.30

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

Table 5.2
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2002

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$568,545,700	\$522,760,500	\$795,948,500	\$1,364,494,200	\$1,318,709,000	\$10,096,919	2002
Albemarle	2,998,767,750	2,077,161,750	5,005,693,450	8,004,461,200	7,082,855,200	53,829,700	2002
Alleghany	181,301,100	141,018,900	570,416,000	751,717,100	711,434,900	4,695,470	2002
Amelia	313,961,100	250,146,840	351,647,000	665,608,100	601,793,840	3,008,594	2002
Amherst	508,389,992	398,684,192	1,005,962,900	1,514,352,892	1,404,647,092	7,866,023	2002
Appomattox	217,993,857	217,993,587	396,476,605	614,470,462	614,470,192	4,055,505	2002
Arlington	10,305,962,300	10,305,962,300	16,882,457,100	27,188,419,400	27,188,419,400	270,052,093	2002
Augusta	1,359,103,700	992,955,590	2,685,701,200	4,044,804,900	3,678,656,790	21,336,209	2002
Bath	180,927,730	180,927,730	281,326,200	462,253,930	462,253,930	2,311,270	2002-2003
Bedford	1,226,411,037	958,493,337	2,541,415,491	3,767,826,528	3,499,908,828	25,549,493	2002
Bland	151,290,700	94,925,800	149,534,900	300,825,600	244,460,700	1,588,956	2002
Botetourt	794,001,450	600,792,450	1,439,641,072	2,233,642,522	2,040,433,522	14,283,033	2002
Brunswick	270,356,500	270,356,500	354,958,955	625,315,455	625,315,455	3,126,577	2002
Buchanan	612,005,000	612,005,000	680,555,481	1,292,560,481	1,292,560,481	6,333,546	2002
Buckingham	311,403,300	311,403,300	324,512,269	635,915,569	635,915,569	3,686,610	2002
Campbell	508,558,701	434,515,570	1,414,151,425	1,922,710,126	1,848,666,995	10,537,402	2002
Caroline	491,714,237	404,405,487	750,012,800	1,241,727,037	1,154,418,287	8,369,582	2002
Carroll	381,894,600	381,894,600	679,458,000	1,061,352,600	1,061,352,600	6,792,657	2002
Charles City	209,026,000	209,562,512	213,956,600	422,982,600	423,519,112	3,472,857	2002
Charlotte	256,236,220	256,236,220	313,624,880	569,861,100	569,861,100	3,533,139	2002
Chesterfield	4,265,117,603	4,152,218,765	11,816,027,300	16,081,144,903	15,968,246,065	170,860,233	2002
Clarke	580,184,708	351,483,322	681,576,681	1,261,761,389	1,033,060,003	7,644,643	2002
Craig	123,773,100	123,773,100	139,703,400	263,476,500	263,476,500	1,633,554	2002
Culpeper	713,457,100	552,527,300	1,277,905,100	1,991,362,200	1,830,432,400	16,839,978	2002
Cumberland	185,369,270	175,554,857	292,497,294	477,866,564	468,052,151	3,557,196	2002
Dickenson	349,348,561	349,348,561	435,235,200	784,583,761	784,583,761	4,707,503	2002
Dinwiddie	476,358,481	402,028,398	826,714,900	1,303,073,381	1,228,743,298	9,461,323	2002
Essex	270,112,400	270,112,400	421,250,692	691,363,092	691,363,092	4,009,908	2002
Fairfax	34,654,089,840	34,643,351,145	80,248,499,585	114,902,589,425	114,891,850,730	1,390,191,394	2002
Fauquier	2,801,080,100	1,811,778,000	3,322,173,200	6,123,253,300	5,133,951,200	50,826,117	2002
Floyd	396,003,800	349,952,600	406,883,400	802,887,200	756,836,000	4,616,700	2002
Fluvanna	506,105,900	353,711,142	851,340,400	1,357,446,300	1,205,051,542	7,712,330	2002
Franklin	1,200,825,120	1,088,355,380	1,779,542,605	2,980,367,725	2,867,897,985	17,207,379	2002
Frederick	1,480,562,100	1,172,620,648	2,462,103,100	3,942,665,200	3,634,723,748	22,171,814	2002
Giles	167,317,800	139,587,700	441,279,100	608,596,900	580,866,800	3,717,548	2002
Gloucester	747,368,400	689,634,700	1,249,443,877	1,996,812,277	1,939,078,577	18,477,122	2002
Goochland	1,090,243,800	855,165,100	1,183,555,900	2,273,799,700	2,038,721,000	14,067,175	2002
Grayson	407,214,213	407,214,213	380,931,600	788,145,813	788,145,813	3,940,729	2002
Greene	313,553,002	216,868,732	551,236,800	864,789,802	768,105,532	5,722,833	2002
Greensville	168,876,000	168,876,000	231,911,400	400,787,400	400,787,400	2,284,488	2002

Table 5.2 continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2002

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	\$524,270,776	\$524,270,776	\$1,025,761,596	\$1,550,032,372	\$1,550,032,372	\$6,510,136	2002
Hanover	2,439,760,300	2,061,349,400	4,376,104,700	6,815,865,000	6,437,454,100	52,787,124	2002
Henrico	4,913,648,250	4,819,846,850	13,425,976,300	18,339,624,550	18,245,823,150	171,601,187	2002
Henry	521,979,964	507,157,464	1,690,811,200	2,212,791,164	2,197,968,664	11,869,031	2002
Highland	162,036,900	162,036,900	118,648,900	280,685,800	280,685,800	1,543,140	2002
Isle of Wight	771,001,800	620,443,800	1,317,332,000	2,088,333,800	1,937,775,800	14,533,319	2002-2003
James City	1,676,449,900	1,608,042,100	3,849,517,900	5,525,967,800	5,457,560,000	47,480,878	2002-2003
King and Queen	216,153,500	216,153,500	224,466,700	440,620,200	440,620,200	2,555,597	2002
King George	401,290,900	319,926,585	689,576,500	1,090,867,400	1,009,503,085	7,268,422	2002
King William	272,231,700	216,734,287	515,447,090	787,678,790	732,181,377	5,506,434	2002
Lancaster	502,211,100	497,164,900	678,727,200	1,180,938,300	1,175,892,100	7,055,353	2002
Lee	183,247,300	183,247,300	402,689,273	585,936,573	585,936,573	3,808,588	2002
Loudoun	10,266,666,900	8,465,733,890	16,532,601,340	26,799,268,240	24,998,335,230	262,482,532	2002
Louisa	789,110,100	584,625,600	1,010,483,100	1,799,593,200	1,595,108,700	10,687,288	2002
Lunenburg	170,879,050	170,879,050	231,373,700	402,252,750	402,252,750	2,011,237	2002
Madison	443,777,900	267,393,000	508,520,500	952,298,400	775,913,500	5,664,169	2002
Mathews	262,940,500	262,940,500	430,168,210	693,108,710	693,108,710	5,475,559	2002
Mecklenburg	587,909,491	587,909,491	930,817,341	1,518,726,832	1,518,726,832	6,530,528	2002
Middlesex	420,278,700	392,923,000	528,619,900	948,898,600	921,542,900	5,437,151	2002
Montgomery	846,204,700	766,336,600	2,466,468,160	3,312,672,860	3,232,804,760	26,347,876	2002
Nelson	466,616,800	377,381,256	771,799,715	1,238,416,515	1,149,180,971	8,274,102	2002
New Kent	425,426,137	389,352,037	617,081,153	1,042,507,290	1,006,433,190	7,950,822	2002
Northampton	416,478,600	411,115,000	421,970,100	838,448,700	833,085,100	5,498,362	2002
Northumberland	590,392,135	522,431,168	649,523,846	1,239,915,981	1,171,955,014	7,148,926	2002
Nottoway	181,483,090	170,602,721	349,004,931	530,488,021	519,607,652	2,802,612	2002
Orange	530,787,110	462,467,935	1,090,119,800	1,620,906,910	1,552,587,735	13,507,513	2002
Page	307,497,900	198,319,300	678,352,500	985,850,400	876,671,800	6,375,977	2002
Patrick	238,844,700	238,844,700	445,107,900	683,952,600	683,952,600	3,966,925	2002
Pittsylvania	875,359,000	712,367,500	1,746,996,200	2,622,355,200	2,459,363,700	13,526,500	2002
Powhatan	621,717,200	505,289,500	946,524,300	1,568,241,500	1,451,813,800	13,356,687	2002
Prince Edward	218,430,095	213,974,315	456,142,364	674,572,459	670,116,679	3,953,689	2002
Prince George	428,594,500	344,866,913	939,986,400	1,368,580,900	1,284,853,313	12,206,106	2002
Prince William	7,035,719,500	6,796,280,300	14,726,775,800	21,762,495,300	21,523,056,100	282,589,117	2002
Pulaski	335,791,300	291,176,700	987,972,100	1,323,763,400	1,279,148,800	8,442,382	2002
Rappahannock	443,209,000	195,593,601	402,444,280	845,653,280	598,037,881	5,322,537	2002
Richmond	152,839,650	143,685,820	253,640,010	406,479,660	397,325,830	2,225,024	2002
Roanoke	1,202,164,900	1,107,885,800	3,827,456,200	5,029,621,100	4,935,342,000	55,265,311	2002
Rockbridge	658,092,297	493,625,897	936,651,619	1,594,743,916	1,430,277,516	9,082,262	2002
Rockingham	1,307,977,900	980,800,260	2,649,495,850	3,957,473,750	3,630,296,110	25,775,102	2002
Russell	341,645,721	264,940,291	548,867,822	890,513,543	813,808,113	4,475,945	2002

Table 5.2 continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2002

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	\$238,368,800	\$238,368,800	\$420,312,400	\$658,681,200	\$658,681,200	\$4,808,373	2002
Shenandoah	830,455,400	660,210,200	1,544,961,100	2,375,416,500	2,205,171,300	14,113,096	2002
Smyth	267,729,555	232,132,725	681,068,005	948,797,560	913,200,730	6,392,405	2002
Southampton	387,514,600	387,514,600	455,997,400	843,512,000	843,512,000	5,482,828	2002
Spotsylvania	2,093,277,700	1,887,765,221	4,322,600,000	6,415,877,700	6,210,365,221	62,724,455	2002
Stafford	2,087,305,300	1,827,882,600	4,356,493,900	6,443,799,200	6,184,376,500	70,501,892	2002
Surry	235,965,000	235,965,000	201,454,400	437,419,400	437,419,400	3,280,646	2002
Sussex	232,593,500	232,593,500	207,627,451	440,220,951	440,220,951	2,861,436	2002
Tazewell	452,838,900	398,661,700	1,145,205,800	1,598,044,700	1,543,867,500	9,263,205	2002
Warren	547,282,800	451,943,400	1,145,035,200	1,692,318,000	1,596,978,600	13,734,016	2002
Washington	999,131,400	732,319,500	1,691,527,300	2,690,658,700	2,423,846,800	13,815,927	2002
Westmoreland	435,185,900	367,116,300	669,464,540	1,104,650,440	1,036,580,840	6,324,830	2002
Wise	335,216,486	335,216,486	744,451,410	1,079,667,896	1,079,667,896	5,614,273	2002
Wythe	536,589,000	422,292,830	905,396,100	1,441,985,100	1,327,688,930	7,169,520	2002
York	1,502,824,589	1,485,195,689	2,679,752,900	4,182,577,489	4,164,948,589	35,818,558	2002
Total Counties	\$127,078,208,468	\$115,847,658,786	\$251,408,634,768	\$378,486,843,236	\$367,256,293,554	\$3,634,982,510	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$4,837,929,700	\$4,837,929,700	\$10,768,295,300	\$15,606,225,000	\$15,606,225,000	\$168,547,230	2002
Bedford	59,808,000	59,808,000	243,710,400	303,518,400	303,518,400	2,427,220	2002-2003
Bristol	146,110,200	146,110,200	592,729,675	738,839,875	738,839,875	7,240,631	2002
Buena Vista	47,481,500	47,071,425	204,654,600	252,136,100	251,726,025	2,240,361	2002-2003
Charlottesville	592,448,600	592,448,600	1,948,203,800	2,540,652,400	2,540,652,400	28,201,242	2002
Chesapeake	3,734,799,718	3,667,844,700	7,606,702,500	11,341,502,218	11,274,547,200	145,107,629	2002-2003
Colonial Heights	285,963,000	285,963,000	752,626,102	1,038,589,102	1,038,589,102	12,463,069	2002
Covington	37,089,750	37,089,750	187,151,150	224,240,900	224,240,900	1,592,110	2002-2003
Danville	263,504,600	262,146,700	1,478,820,400	1,742,325,000	1,740,967,100	13,927,737	2002-2003
Emporia	52,743,300	52,743,300	200,024,300	252,767,600	252,767,600	2,123,248	2002
Fairfax	875,528,600	875,528,600	1,983,787,500	2,859,316,100	2,859,316,100	27,449,435	2002
Falls Church	828,127,910	828,127,910	834,531,130	1,662,659,040	1,662,659,040	18,788,047	2002
Franklin	78,249,000	75,646,721	290,010,500	368,259,500	365,657,221	3,329,465	2002-2003
Fredericksburg	403,010,600	394,457,600	900,768,300	1,303,778,900	1,295,225,900	14,636,053	2002-2003
Galax	51,273,400	51,273,400	230,313,100	281,586,500	281,586,500	2,140,057	2002
Hampton	1,491,113,000	1,477,279,900	4,272,664,300	5,763,777,300	5,749,944,200	73,200,208	2002-2003
Harrisonburg	501,788,600	478,171,800	1,339,596,300	1,841,384,900	1,817,768,100	11,270,162	2002-2003
Hopewell	153,860,300	153,860,300	646,726,300	800,586,600	800,586,600	8,966,570	2002
Lexington	80,446,900	80,446,900	239,228,400	319,675,300	319,675,300	2,333,639	2002-2003

Table 5.2 continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2002

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	\$517,178,125	\$514,716,175	\$2,307,732,960	\$2,824,911,085	\$2,822,449,135	\$31,329,185	2002-2003
Manassas	763,416,600	754,039,900	1,969,583,000	2,732,999,600	2,723,622,900	32,683,475	2002
Manassas Park	227,926,600	227,926,600	444,481,600	672,408,200	672,408,200	9,211,992	2002
Martinsville	91,344,600	91,344,600	440,688,850	532,033,450	532,033,450	5,001,114	2002-2003
Newport News	2,124,956,550	2,124,956,550	5,673,049,667	7,798,006,217	7,798,006,217	99,034,679	2002-2003
Norfolk	2,331,490,750	2,331,490,750	6,297,882,230	8,629,372,980	8,629,372,980	120,811,222	2002-2003
Norton	37,633,900	37,633,900	99,233,100	136,867,000	136,867,000	958,069	2002
Petersburg	203,483,600	197,462,300	860,700,900	1,064,184,500	1,058,163,200	14,920,101	2002-2003
Poquoson	328,766,831	328,766,831	485,880,000	814,646,831	814,646,831	9,124,045	2002-2003
Portsmouth	865,701,680	862,925,680	2,371,050,900	3,236,752,580	3,233,976,580	45,961,255	2002-2003
Radford	104,831,500	104,028,860	410,913,200	515,744,700	514,942,060	3,707,583	2002
Richmond	2,538,974,973	2,538,974,973	8,640,966,765	11,179,941,738	11,179,941,738	155,373,258	2002
Roanoke	902,132,500	898,837,300	3,421,060,400	4,323,192,900	4,319,897,700	52,200,735	2002
Salem	295,354,000	295,354,000	973,549,000	1,268,903,000	1,268,903,000	14,973,055	2002-2003
Staunton	202,489,751	201,065,391	776,723,952	979,213,703	977,789,343	9,745,470	2002
Suffolk	1,294,524,400	1,094,897,900	2,437,926,100	3,732,450,500	3,532,824,000	38,912,352	2002-2003
Virginia Beach	9,912,084,552	9,584,107,187	15,662,979,311	25,575,063,863	25,247,086,498	308,014,455	2002-2003
Waynesboro	187,943,907	180,193,327	649,042,626	836,986,533	829,235,953	8,043,589	2002
Williamsburg	334,877,700	334,877,700	672,881,500	1,007,759,200	1,007,759,200	5,441,954	2002-2003
Winchester	454,293,300	450,534,100	1,025,729,700	1,480,023,000	1,476,263,800	10,629,099	2002
Total Cities	\$38,240,682,497	\$37,558,082,530	\$90,342,599,818	\$128,583,282,315	\$127,900,682,348	\$1,522,060,801	
Total Counties	\$127,078,208,468	\$115,847,658,786	\$251,408,634,768	\$378,486,843,236	\$367,256,293,554	\$3,634,982,510	
Aggregate	\$165,318,890,965	\$153,405,741,316	\$341,751,234,586	\$507,070,125,551	\$495,156,975,902	\$5,157,043,311	

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

Levies shown do not include penalties and interest collected.

Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).

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

Table 5.3

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2002

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV	Tax Exempt to Total FMV	Taxes Lost
		Government	Non-Government	Total Tax Exempt	(Real Estate and Tax Exempt)		Due to Exemptions
Accomack	\$1,364,494,200	\$324,256,300	\$62,325,200	\$386,581,500	\$1,751,075,700	22.08%	\$3,019,506
Albemarle	8,004,461,200	1,172,371,000	340,099,900	1,512,470,900	9,516,932,100	15.89%	11,494,779
Alleghany	751,717,100	169,816,000	87,826,400	257,642,400	1,009,359,500	25.53%	1,700,440
Amelia	665,608,100	14,976,700	34,955,800	49,932,500	715,540,600	6.98%	249,663
Amherst	1,514,352,892	99,538,800	191,901,500	291,440,300	1,805,793,192	16.14%	1,632,063
Appomattox	614,470,462	26,586,810	56,806,800	83,393,610	697,864,072	11.95%	550,398
Arlington	27,188,419,400	3,221,834,400	373,866,200	3,595,700,600	30,784,120,000	11.68%	35,702,307
Augusta	4,044,804,900	218,275,000	325,576,600	543,851,600	4,588,656,500	11.85%	3,154,339
Bath	462,253,930	138,603,800	34,382,300	172,986,100	635,240,030	27.23%	864,929
Bedford	3,767,826,528	88,353,200	145,661,300	234,014,500	4,001,841,028	5.85%	1,708,307
Bland	300,825,600	42,690,400	16,310,100	59,000,500	359,826,100	16.40%	383,503
Botetourt	2,233,642,522	103,237,800	95,140,450	198,378,250	2,432,020,772	8.16%	1,388,648
Brunswick	625,315,455	142,642,100	29,462,600	172,104,700	797,420,155	21.58%	860,523
Buchanan	1,292,560,481	191,321,170	34,153,387	225,474,557	1,518,035,038	14.85%	1,104,825
Buckingham	635,915,569	80,392,000	80,392,000	160,784,000	796,699,569	20.18%	1,017,087
Campbell	1,922,710,126	51,377,755	163,981,479	215,359,234	2,138,069,360	10.07%	1,227,548
Caroline	1,241,727,037	295,163,700	71,735,600	366,899,300	1,608,626,337	22.81%	2,660,021
Carroll	1,061,352,600	67,974,500	29,845,300	97,819,800	1,159,172,400	8.44%	626,047
Charles City	422,982,600	40,851,600	8,271,400	49,123,000	472,105,600	10.41%	401,988
Charlotte	569,861,100	8,344,200	49,966,500	58,310,700	628,171,800	9.28%	361,528
Chesterfield	16,081,144,903	872,688,800	187,528,500	1,060,217,300	17,141,362,203	6.19%	11,344,325
Clarke	1,261,761,389	30,460,700	68,859,100	99,319,800	1,361,081,189	7.30%	734,961
Craig	263,476,500	65,132,900	14,791,100	79,924,000	343,400,500	23.27%	495,529
Culpeper	1,991,362,200	54,236,500	99,574,000	153,810,500	2,145,172,700	7.17%	1,415,056
Cumberland	477,866,564	18,190,750	20,053,510	38,244,260	516,110,824	7.41%	380,336
Dickenson	784,583,761	69,522,246	45,382,900	114,905,146	899,488,907	12.77%	689,422
Dinwiddie	1,303,073,381	155,158,700	61,028,400	216,187,100	1,519,260,481	14.23%	1,664,641
Essex	691,363,092	16,389,955	43,613,950	60,003,905	751,366,997	7.99%	348,023
Fairfax	114,902,589,425	7,451,367,730	1,281,245,920	8,732,613,650	123,635,203,075	7.06%	106,327,449
Fauquier	6,123,253,300	338,481,600	137,915,500	476,397,100	6,599,650,400	7.22%	4,716,331
Floyd	802,887,200	43,383,000	15,849,500	59,232,500	862,119,700	6.87%	361,318
Fluvanna	1,357,446,300	50,959,800	75,001,200	125,961,000	1,483,407,300	8.49%	806,150
Franklin	2,980,367,725	52,600,900	155,676,100	208,277,000	3,188,644,725	6.53%	1,249,662
Frederick	3,942,665,200	109,995,100	258,994,200	368,989,300	4,311,654,500	8.56%	2,250,835
Giles	608,596,900	27,699,900	60,805,800	88,505,700	697,102,600	12.70%	566,436
Gloucester	1,996,812,277	117,167,800	45,906,100	163,073,900	2,159,886,177	7.55%	2,654,894
Goochland	2,273,799,700	47,321,000	98,986,000	146,307,000	2,420,106,700	6.05%	1,009,518
Grayson	788,145,813	34,948,500	54,427,800	89,376,300	877,522,113	10.19%	447,990
Greene	864,789,802	33,568,100	67,044,400	100,612,500	965,402,302	10.42%	744,533
Greensville	400,787,400	132,006,500	20,258,100	152,264,600	553,052,000	27.53%	867,908

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2002

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Halifax	\$1,550,032,372	\$115,558,602	\$106,663,420	\$222,222,022	\$1,772,254,394	12.54%	\$933,334
Hanover	6,815,865,000	560,391,300	168,815,200	729,206,500	7,545,071,500	9.66%	5,979,493
Henrico	18,339,624,550	820,495,650	566,945,200	1,387,440,850	19,727,065,400	7.03%	13,046,375
Henry	2,212,791,164	63,317,900	210,441,400	273,759,300	2,486,550,464	11.01%	1,478,300
Highland	280,685,800	33,022,500	11,193,300	44,215,800	324,901,600	13.61%	243,210
Isle of Wight	2,088,333,800	59,685,100	84,913,800	144,598,900	2,232,932,700	6.48%	1,084,492
James City	5,525,967,800	279,573,200	72,045,500	351,618,700	5,877,586,500	5.98%	3,059,083
King and Queen	440,620,200	5,745,100	18,120,900	23,866,000	464,486,200	5.14%	138,423
King George	1,090,867,400	713,503,500	19,044,700	732,548,200	1,823,415,600	40.17%	5,274,346
King William	787,678,790	24,074,052	44,301,762	68,375,814	856,054,604	7.99%	512,127
Lancaster	1,180,938,300	23,430,900	28,895,800	52,326,700	1,233,265,000	4.24%	313,960
Lee	585,936,573	107,116,500	55,350,400	162,466,900	748,403,473	21.71%	1,056,035
Loudoun	26,799,268,240	1,332,660,000	739,694,300	2,072,354,300	28,871,622,540	7.18%	21,759,720
Louisa	1,799,593,200	24,298,300	80,949,100	105,247,400	1,904,840,600	5.53%	705,158
Lunenburg	402,252,750	34,211,800	25,936,400	60,148,200	462,400,950	13.01%	300,741
Madison	952,298,400	46,593,100	91,379,600	137,972,700	1,090,271,100	12.65%	1,007,200
Mathews	693,108,710	4,877,300	29,773,050	34,650,350	727,759,060	4.76%	293,738
Mecklenburg	1,518,726,832	228,735,893	109,368,607	338,104,500	1,856,831,332	18.21%	1,453,849
Middlesex	948,898,600	15,951,400	32,507,500	48,458,900	997,357,500	4.86%	285,908
Montgomery	3,312,672,860	314,919,300	970,178,900	1,285,098,200	4,597,771,060	27.95%	10,473,554
Nelson	1,238,416,515	18,858,700	41,130,512	59,989,212	1,298,405,727	4.62%	431,919
New Kent	1,042,507,290	*	*	*	1,042,507,290	*	640,145
Northampton	838,448,700	47,916,200	57,556,100	105,472,300	943,921,000	11.17%	696,117
Northumberland	1,239,915,981	8,560,900	41,125,900	49,686,800	1,289,602,781	3.85%	303,089
Nottoway	530,488,021	353,718,134	44,773,804	398,491,938	928,979,959	42.90%	2,151,829
Orange	1,620,906,910	68,963,800	31,978,000	100,941,800	1,721,848,710	5.86%	878,188
Page	985,850,400	35,633,500	64,308,800	99,942,300	1,085,792,700	9.20%	739,574
Patrick	683,952,600	23,334,700	48,180,600	71,515,300	755,467,900	9.47%	414,789
Pittsylvania	2,622,355,200	48,846,300	163,789,400	212,635,700	2,834,990,900	7.50%	1,169,496
Powhatan	1,568,241,500	89,060,800	73,386,300	162,447,100	1,730,688,600	9.39%	1,494,513
Prince Edward	674,572,459	19,140,800	118,426,500	137,567,300	812,139,759	16.94%	811,647
Prince George	1,368,580,900	681,418,100	44,340,700	725,758,800	2,094,339,700	34.65%	6,894,709
Prince William	21,762,495,300	1,429,323,700	217,177,100	1,646,500,800	23,408,996,100	7.03%	21,404,510
Pulaski	1,323,763,400	257,910,800	53,813,900	311,724,700	1,635,488,100	19.06%	2,057,383
Rappahannock	845,653,280	12,775,200	15,528,800	28,304,000	873,957,280	3.24%	251,904
Richmond	406,479,660	42,204,640	33,011,550	75,216,190	481,695,850	15.61%	421,211
Roanoke	5,029,621,100	275,425,000	272,778,200	548,203,200	5,577,824,300	9.83%	6,139,876
Rockbridge	1,594,743,916	109,984,300	61,361,100	171,345,400	1,766,089,316	9.70%	1,088,045
Rockingham	3,957,473,750	112,342,600	358,651,300	470,993,900	4,428,467,650	10.64%	3,344,057
Russell	890,513,543	40,052,170	43,368,800	83,420,970	973,934,513	8.57%	43,368,800

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2002

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Scott	\$658,681,200	\$26,648,800	\$57,054,900	\$83,703,700	\$742,384,900	11.27%	\$611,037
Shenandoah	2,375,416,500	201,550,500	122,242,200	323,792,700	2,699,209,200	12.00%	2,072,273
Smyth	948,797,560	69,913,585	96,291,600	166,205,185	1,115,002,745	14.91%	1,163,432
Southampton	843,512,000	62,316,900	60,990,800	123,307,700	966,819,700	12.75%	801,500
Spotsylvania	6,415,877,700	332,807,800	75,079,000	407,886,800	6,823,764,500	5.98%	4,119,657
Stafford	6,443,799,200	640,060,700	431,905,900	1,071,966,600	7,515,765,800	14.26%	12,220,419
Surry	437,419,400	24,793,300	33,557,900	58,351,200	495,770,600	11.77%	437,635
Sussex	440,220,951	130,841,600	26,632,800	157,474,400	597,695,351	26.35%	1,023,584
Tazewell	1,598,044,700	157,975,700	88,745,700	246,721,400	1,844,766,100	13.37%	1,480,328
Warren	1,692,318,000	177,408,100	116,767,400	294,175,500	1,986,493,500	14.81%	2,529,910
Washington	2,690,658,700	111,055,200	244,341,500	355,396,700	3,046,055,400	11.67%	2,025,761
Westmoreland	1,104,650,440	43,416,200	43,359,600	86,775,800	1,191,426,240	7.28%	572,720
Wise	1,079,667,896	306,776,086	161,167,166	467,943,252	1,547,611,148	30.24%	2,433,305
Wythe	1,441,985,100	102,243,600	87,411,400	189,655,000	1,631,640,100	11.62%	1,024,136
York	4,182,577,489	1,842,938,388	119,335,000	1,962,273,388	6,144,850,877	31.93%	16,875,551
Total Counties	\$378,486,843,236	\$28,934,265,916	\$12,061,691,967	\$40,995,957,883	\$419,482,801,119	9.77%	\$422,675,860

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$15,606,225,000	\$1,666,469,500	\$604,107,100	\$2,270,576,600	\$17,876,801,600	12.70%	\$24,522,227
Bedford	303,518,400	57,869,700	67,878,600	125,748,300	429,266,700	29.29%	1,005,986
Bristol	738,839,875	83,274,000	76,906,100	160,180,100	899,019,975	17.82%	1,569,765
Buena Vista	252,136,100	24,510,600	43,369,500	67,880,100	320,016,200	21.21%	604,132
Charlottesville	2,540,652,400	496,354,700	189,383,100	685,737,800	3,226,390,200	21.25%	7,611,686
Chesapeake	11,341,502,218	447,546,900	703,290,100	1,150,837,000	12,492,339,218	9.21%	14,716,405
Colonial Heights	1,038,589,102	33,870,400	50,805,900	84,676,300	1,123,265,402	7.54%	1,016,115
Covington	224,240,900	34,883,400	26,621,100	61,504,500	285,745,400	21.52%	436,825
Danville	1,742,325,000	194,105,800	176,162,700	370,268,500	2,112,593,500	17.53%	2,962,148
Emporia	252,767,600	24,158,500	27,177,800	51,336,300	304,103,900	16.88%	398,625
Fairfax	2,859,316,100	73,522,900	126,399,000	199,921,900	3,059,238,000	6.54%	1,919,250
Falls Church	1,662,659,040	65,284,530	66,658,110	131,942,640	1,794,601,680	7.35%	1,490,952
Franklin	368,259,500	24,716,700	55,544,900	80,261,600	448,521,100	17.89%	722,354
Fredericksburg	1,303,778,900	185,147,000	147,439,600	332,586,600	1,636,365,500	20.32%	3,758,229
Galax	281,586,500	16,332,900	19,039,400	35,372,300	316,958,800	11.16%	268,829
Hampton	5,763,777,300	2,095,962,000	238,373,500	2,334,335,500	8,098,112,800	28.83%	29,646,061
Harrisonburg	1,841,384,900	418,690,600	160,394,901	579,085,501	2,420,470,401	23.92%	3,590,330
Hopewell	800,586,600	99,764,100	31,864,600	131,628,700	932,215,300	14.12%	1,474,241
Lexington	319,675,300	155,045,000	203,785,200	358,830,200	678,505,500	52.89%	2,619,461

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2002

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Lynchburg	\$2,824,911,085	\$251,065,450	\$416,582,850	\$667,648,300	\$3,492,559,385	19.12%	\$7,410,896
Manassas	2,732,999,600	335,150,600	125,944,800	461,095,400	3,194,095,000	14.44%	5,533,180
Manassas Park	672,408,200	57,117,200	392,800	57,510,000	729,918,200	7.88%	787,887
Martinsville	532,033,450	24,807,859	62,086,400	86,894,259	618,927,709	14.04%	816,806
Newport News	7,798,006,217	1,452,975,500	375,985,600	1,828,961,100	9,626,967,317	19.00%	23,227,805
Norfolk	8,629,372,980	6,281,282,030	733,583,720	7,014,865,750	15,644,238,730	44.84%	98,208,120
Norton	136,867,000	20,095,600	44,703,200	64,798,800	201,665,800	32.13%	453,592
Petersburg	1,064,184,500	111,856,400	97,686,000	209,542,400	1,273,726,900	16.45%	2,948,203
Poquoson	814,646,831	18,294,716	41,385,100	59,679,816	874,326,647	6.83%	668,364
Portsmouth	3,236,752,580	3,518,977,670	251,183,590	3,770,161,260	7,006,913,840	53.81%	53,536,289
Radford	515,744,700	189,307,300	19,430,800	208,738,100	724,482,800	28.81%	1,502,914
Richmond	11,179,941,738	2,264,163,070	611,549,037	2,875,712,107	14,055,653,845	20.46%	39,965,209
Roanoke	4,323,192,900	527,517,800	383,073,800	910,591,600	5,233,784,500	17.40%	11,018,160
Salem	1,268,903,000	184,758,900	130,941,500	315,700,400	1,584,603,400	19.92%	3,725,265
Staunton	979,213,703	130,751,370	102,924,419	233,675,789	1,212,889,492	19.27%	2,336,758
Suffolk	3,732,450,500	495,139,800	192,984,500	688,124,300	4,420,574,800	15.57%	7,566,224
Virginia Beach	25,575,063,863	3,303,361,127	664,481,132	3,967,842,259	29,542,906,122	13.43%	48,420,591
Waynesboro	836,986,533	18,798,450	104,938,400	123,736,850	960,723,383	12.88%	1,200,247
Williamsburg	1,007,759,200	56,931,000	345,345,700	402,276,700	1,410,035,900	28.53%	2,172,295
Winchester	1,480,023,000	99,886,500	186,592,600	286,479,100	1,766,502,100	16.22%	2,062,650
Total Cities	\$128,583,282,315	\$25,539,747,572	\$7,906,997,159	\$33,446,744,731	\$162,030,027,046	20.64%	\$413,895,076
Total Counties*	\$378,486,843,236	\$28,934,265,916	\$12,061,691,967	\$40,995,957,883	\$419,482,801,119	9.77%	\$422,675,860
Aggregate*	\$507,070,125,551	\$54,474,013,488	\$19,968,689,126	\$74,442,702,614	\$581,512,828,165	12.80%	\$836,570,936

* New Kent county did not supply some information.

Table 5.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2002

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$269,783,990	\$6,765,832	\$15,490,813	\$500,342	\$0	\$0	\$188,914,077	\$1,509,013
Albemarle	622,215,724	26,220,506	21,045,664	900,754	0	0	230,442,403	1,751,362
Alleghany	60,616,898	3,326,468	97,573,176	5,805,604	0	0	91,201,544	612,690
Amelia	63,539,485	1,904,415	4,299,235	42,992	0	0	15,420,577	80,746
Amherst	181,369,472	4,198,212	73,143,431	1,462,869	7,114,192	281,011	95,485,164	536,583
Appomattox	64,596,486	1,970,586	5,336,991	186,795	7,059,627	70,596	57,210,027	387,128
Arlington	1,749,876,718	76,994,493	3,686,128	162,190	0	0	712,210,513	7,075,754
Augusta	497,578,090	8,713,806	123,908,310	2,354,258	0	0	192,690,340	1,125,663
Bath	49,822,400	106,256	157,400	315	0	0	1,552,193,153	7,758,602
Bedford	184,694,996	12,691,250	34,039,693	2,042,381	9,334,925	102,684	199,148,809	1,450,249
Bland	52,373,725	790,508	20,038,542	146,281	22,804,351	166,472	15,534,869	100,977
Botetourt	263,334,550	6,535,056	130,338,657	2,346,095	0	0	160,027,128	1,131,617
Brunswick	98,132,920	3,046,918	6,429,250	218,594	8,465,040	101,580	44,447,326	222,425
Buchanan	186,426,199	3,336,931	136,346,074	2,658,749	8,452,919	170,858	79,782,252	391,642
Buckingham	80,088,796	2,763,589	3,950,520	114,565	4,284,600	42,846	73,485,374	427,185
Campbell	282,787,711	8,656,621	134,865,637	4,383,133	15,855,140	342,471	208,540,843	1,197,837
Caroline	80,248,608	4,604,251	4,866,630	171,032	2,261,050	79,137	222,768,512	1,651,883
Carroll	220,058,814	2,732,522	115,924,870	1,507,023	8,687,050	199,802	54,727,710	350,439
Charles City	42,215,272	1,424,767	3,738,552	93,975	885,190	24,842	34,180,396	280,279
Charlotte	73,331,000	1,397,521	17,439,550	348,791	757,540	24,241	52,443,328	325,149
Chesterfield	2,570,650,350	78,924,732	461,215,100	4,626,043	0	0	1,161,659,816	12,547,952
Clarke	130,692,403	4,328,592	17,399,600	216,967	0	0	40,569,471	300,214
Craig	27,567,820	625,259	855,190	18,814	188,355	6,592	11,054,787	74,863
Culpeper	353,252,182	8,774,714	72,912,837	1,458,257	0	0	106,588,172	1,006,131
Cumberland	54,561,968	2,134,651	1,798,651	80,939	0	0	59,268,199	452,992
Dickenson	107,486,194	158,398,254	42,299,541	673,150	674,399	70,812	75,898,709	521,845
Dinwiddie	150,831,587	6,850,341	78,929,776	2,604,683	0	0	118,470,786	917,138
Essex	75,663,424	2,326,952	6,586,780	230,537	1,006,220	37,734	32,407,809	189,549
Fairfax	11,449,073,797	440,874,776	160,415,773	7,331,001	0	0	3,096,144,045	38,291,382
Fauquier	568,081,240	23,113,988	8,069,822	375,247	0	0	339,181,153	3,391,837
Floyd	86,319,783	1,726,488	10,442,662	161,861	1,105,614	386,697	39,678,493	245,390
Fluvanna	130,815,952	4,733,477	2,146,467	42,929	0	0	156,891,453	1,018,877
Franklin	406,270,878	6,279,127	51,027,817	275,550	49,122,711	530,525	114,645,858	689,129
Frederick	728,428,821	24,410,383	236,847,512	4,738,497	0	0	204,484,482	1,304,567
Giles	43,241,424	2,361,056	30,317,567	2,122,230	4,112,621	172,730	120,510,491	786,140
Gloucester	195,059,130	5,977,608	3,525,630	123,397	0	0	72,435,523	696,884
Goochland	150,703,395	5,919,840	6,661,265	249,797	0	0	87,732,186	605,352
Grayson	105,718,804	1,224,326	17,368,040	217,101	560,120	37,528	32,375,152	161,876
Greene	79,707,111	3,352,202	44,552,250	690,560	0	0	36,594,132	272,397
Greensville	50,916,010	1,962,377	21,183,570	741,425	0	0	37,147,869	230,305

Table 5.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2002

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	\$305,787,767	\$5,002,800	\$100,423,900	\$1,265,341	\$0	\$0	\$685,105,818	\$2,882,457
Hanover	941,744,698	29,601,172	44,796,635	1,630,597	36,934,760	701,762	624,446,572	4,007,935
Henrico	2,646,304,825	78,360,242	599,285,230	5,993,033	0	0	863,474,737	8,288,794
Henry	391,295,619	5,175,285	379,569,684	4,516,875	0	0	115,665,167	625,021
Highland	22,614,590	334,190	79,800	798	220,580	2,206	16,669,131	92,477
Isle of Wight	210,042,550	3,809,187	580,494,744	5,514,700	0	0	210,416,633	1,598,835
James City	419,163,423	16,427,783	133,356,658	5,334,266	552,520,081	21,762,049	165,415,976	1,443,979
King and Queen	54,760,488	1,783,637	12,145,955	120,245	1,837,043	11,491	22,863,960	132,611
King George	115,477,950	3,448,484	3,631,710	90,793	0	0	304,800,899	2,195,465
King William	84,222,914	2,382,390	153,862,093	1,380,237	0	0	33,549,141	252,153
Lancaster	153,546,586	2,242,839	268,800	4,086	7,723,670	77,237	38,887,441	234,157
Lee	126,743,184	1,662,539	42,777,988	603,170	4,176,898	58,894	55,320,287	363,793
Loudoun	2,904,608,472	102,952,710	51,089,462	1,417,833	0	0	844,329,788	8,907,728
Louisa	211,458,655	3,840,190	12,294,980	233,605	12,561,210	81,648	1,917,421,673	12,850,854
Lunenburg	69,817,477	2,218,271	15,198,140	273,567	4,448,910	53,387	27,578,798	137,894
Madison	27,721,454	2,302,528	1,627,531	89,514	3,295,523	141,707	35,073,017	260,088
Mathews	94,035,973	2,638,382	0	0	0	0	19,399,790	153,258
Mecklenburg	242,264,368	6,132,509	100,067,625	660,446	45,534,292	327,847	195,316,862	869,113
Middlesex	94,122,628	2,820,145	169,601	5,936	2,683,737	33,547	32,532,207	192,327
Montgomery	459,167,416	10,536,048	107,528,100	1,957,011	22,078,913	1,335,776	141,599,241	1,160,756
Nelson	124,599,787	3,215,889	1,604,056	20,050	0	0	73,358,730	542,202
New Kent	101,237,019	3,678,959	2,364,511	70,935	0	0	66,391,934	459,549
Northampton	77,759,230	2,775,950	3,193,100	71,845	1,288,900	80,556	33,906,323	239,807
Northumberland	83,327,270	2,764,815	3,082,537	110,971	3,578,076	71,562	32,246,607	196,704
Nottoway	69,904,273	2,024,110	17,568,526	219,357	0	0	54,745,314	308,842
Orange	244,593,704	13,364,703	69,101,175	1,265,243	29,936,735	119,747	101,918,634	888,308
Page	144,003,465	3,757,700	40,954,170	819,083	0	0	48,386,311	359,720
Patrick	149,934,914	1,884,487	52,041,977	707,770	0	0	35,788,793	207,765
Pittsylvania	174,524,870	8,683,720	31,948,800	1,437,696	11,285,150	310,343	326,980,484	1,848,380
Powhatan	145,387,134	5,206,932	6,916,815	249,005	0	0	69,989,205	646,752
Prince Edward	91,013,140	2,602,346	4,580,050	146,561	42,551,100	297,838	49,152,652	293,988
Prince George	180,185,096	6,826,063	21,878,794	328,182	0	0	66,766,240	634,289
Prince William	3,288,464,510	93,367,315	19,920,424	400,415	0	0	903,801,351	11,180,950
Pulaski	278,708,033	5,397,973	196,696,880	2,950,453	6,387,102	306,581	84,285,595	557,928
Rappahannock	51,288,569	1,536,715	0	0	0	0	20,047,407	178,422
Richmond	47,835,250	1,562,032	4,588,770	22,944	1,513,210	52,962	38,431,198	234,263
Roanoke	568,520,694	19,411,734	45,571,124	1,367,134	0	0	208,051,645	2,360,516
Rockbridge	147,312,836	4,064,759	19,184,532	489,206	0	0	108,714,358	690,343
Rockingham	465,702,166	12,460,417	221,531,351	5,649,049	89,027,607	774,540	163,839,704	1,181,618
Russell	240,816,289	3,292,876	78,875,699	1,143,701	3,051,226	19,833	226,799,788	1,454,356

Table 5.4

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2002**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Scott	\$128,648,049	\$1,616,034	\$26,185,140	\$188,533	\$16,162,070	\$116,367	\$59,798,612	\$436,530
Shenandoah	258,204,186	7,307,434	55,054,448	1,574,557	34,432,565	206,595	140,726,783	928,447
Smyth	203,089,512	4,232,659	80,868,386	970,421	48,181,677	192,727	87,746,903	617,272
Southampton	124,252,276	4,158,131	32,809,069	787,418	6,133,903	30,670	52,758,673	317,414
Spotsylvania	560,737,445	27,219,810	56,121,050	1,403,020	0	0	208,643,039	2,162,298
Stafford	523,732,591	23,946,228	17,928,670	138,472	104,934,390	529,967	177,459,763	2,043,700
Surry	39,422,545	1,260,348	201,660	2,017	0	0	1,352,343,580	10,153,476
Sussex	71,936,036	2,602,424	16,799,605	814,781	6,421,105	64,211	57,831,169	399,743
Tazewell	340,620,417	6,424,799	34,203,600	684,072	21,323,400	916,906	94,389,663	574,308
Warren	338,655,351	8,541,532	25,010,870	562,745	0	0	52,954,863	456,742
Washington	374,779,718	5,560,231	172,777,390	2,658,050	0	0	214,914,064	1,228,183
Westmoreland	117,764,480	2,628,165	4,780,630	71,709	10,087,040	45,019	43,159,260	266,318
Wise	357,681,031	3,812,220	255,307,475	2,936,036	26,950,888	768,101	81,025,399	425,030
Wythe	204,411,604	3,864,359	65,591,466	983,872	62,851,160	351,967	114,438,750	620,224
York	460,539,315	15,840,372	30,621,010	1,224,840	0	0	431,171,128	3,628,814
Total Counties	\$42,942,627,969	\$1,563,045,222	\$6,281,707,369	\$115,987,918	\$1,372,844,585	\$32,693,201	\$22,457,423,991	\$187,444,940

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,409,955,029	\$56,321,609	\$16,350,881	\$735,790	\$0	\$0	\$682,274,048	\$7,408,393
Bedford	42,865,620	728,381	32,527,560	422,858	0	0	11,338,521	94,150
Bristol	23,716,268	1,422,976	15,856,600	951,396	0	0	20,181,818	197,782
Buena Vista	29,552,185	1,238,109	10,355,480	440,107	0	0	10,943,615	106,027
Charlottesville	198,733,595	8,312,956	4,395,602	184,615	0	0	149,845,540	1,671,362
Chesapeake	1,316,482,866	52,352,113	72,094,709	2,311,738	0	0	778,402,570	9,980,830
Colonial Heights	105,922,415	3,707,433	3,129,495	62,590	0	0	32,360,062	388,814
Covington	20,133,970	1,030,272	74,591,455	4,124,907	0	0	20,129,084	144,355
Danville	268,141,393	2,358,702	93,412,803	1,401,192	0	0	51,751,357	209,086
Emporia	28,889,162	1,392,382	3,355,733	167,787	0	0	20,731,261	185,468
Fairfax	286,314,118	8,287,028	1,445,892	47,570	0	0	104,045,537	1,040,282
Falls Church	0	0	0	0	0	0	0	0
Franklin	50,572,868	1,998,603	971,155	19,423	0	0	9,008,428	82,464
Fredericksburg	166,310,927	4,968,747	14,952,992	119,624	0	0	86,177,601	996,880
Galax	37,626,490	522,429	60,352,723	857,009	0	0	10,166,928	137,678
Hampton	780,230,995	30,943,883	70,418,848	2,106,494	0	0	255,890,933	3,288,780
Harrisonburg	271,272,600	5,405,622	98,229,300	1,964,586	0	0	55,453,376	347,122
Hopewell	123,452,243	3,755,070	154,216,939	4,627,773	0	0	285,038,817	3,197,752
Lexington	27,903,523	921,469	3,466,679	136,934	0	0	15,622,539	113,980

**Table 5.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2002**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	\$451,473,134	\$12,607,446	\$117,085,047	\$3,570,049	\$0	\$0	\$215,001,341	\$2,415,919
Manassas	364,870,500	7,791,639	446,737,500	6,164,978	0	0	74,656,032	901,238
Manassas Park	97,923,257	3,426,018	1,157,839	40,524	0	0	17,561,397	240,591
Martinsville	88,877,667	1,705,630	13,854,533	256,309	0	0	27,763,786	265,992
Newport News	96,257,294	3,703,445	175,020,691	6,125,724	0	0	380,076,461	4,768,326
Norfolk *	1,386,513,925	45,209,562	166,041,173	6,659,816	0	0	694,986,028	9,789,083
Norton	23,224,589	401,100	3,143,600	58,157	0	0	28,070,677	204,059
Petersburg	197,520,670	6,131,765	60,360,966	2,292,877	0	0	90,239,013	1,280,837
Poquoson	104,497,329	3,105,331	0	0	0	0	13,949,501	156,234
Portsmouth	562,821,099	18,733,964	103,026,961	3,090,756	0	0	241,998,498	3,469,532
Radford	50,542,300	1,068,080	39,202,600	689,966	0	0	20,090,720	145,885
Richmond	1,275,420,225	46,021,337	790,901,800	18,190,741	0	0	857,325,585	12,039,013
Roanoke	670,957,121	22,614,710	109,745,071	3,786,205	0	0	321,953,785	3,915,047
Salem	309,897,297	8,996,222	79,050,955	2,529,631	0	0	34,658,160	409,151
Staunton	163,380,621	3,246,198	14,278,189	175,407	0	0	64,590,145	651,755
Suffolk	485,617,712	15,828,249	43,532,690	1,371,280	0	0	167,961,412	1,848,824
Virginia Beach	3,132,913,745	107,618,152	90,241,309	902,413	0	0	753,262,714	9,090,146
Waynesboro	74,631,472	3,651,394	112,887,473	3,343,922	0	0	74,990,638	748,961
Williamsburg	68,172,103	2,383,404	83,090	2,908	0	0	50,886,286	284,871
Winchester	213,337,618	7,132,146	137,984,850	1,655,815	0	0	52,357,558	377,504
Total Cities	\$15,006,925,945	\$507,043,578	\$3,234,461,183	\$81,589,870	\$0	\$0	\$6,781,741,772	\$82,594,174
Total Counties	\$42,942,627,969	\$1,563,045,222	\$6,281,707,369	\$115,987,918	\$1,372,844,585	\$32,693,201	\$22,457,423,991	\$187,444,940
Aggregate	\$57,949,553,914	\$2,070,088,800	\$9,516,168,552	\$197,577,788	\$1,372,844,585	\$32,693,201	\$29,239,165,763	\$270,039,113

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

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

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

Some localities exempt certain of these categories from taxation.

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

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

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

Directory

Virginia Department of Taxation

Administration

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

Customer Services

3600 Centre
3610 West Broad Street
Richmond, VA 23230

General Mailing Address

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

This and other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at <http://www.virginia.edu/coopercenter/vastat> or contact John Knapp at (434) 982-5604 or by e-mail at knapp@virginia.edu.

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

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

Virginia Department of Taxation - District Office

Norfolk District Office

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