

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2012**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2012

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

The Honorable Robert F. McDonnell, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

	FY 2011	FY 2012	2012/2011 Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	\$15,378,508,000	\$16,181,951,000	5.22%
All Other Funds	22,960,031,000	22,802,582,000	-0.69%
Total Commonwealth Collections	\$38,338,539,000	\$38,984,533,000	1.68%
By the Department of Taxation**			
General Fund	\$14,098,511,000	\$14,938,089,000	5.96%
All Other Funds	736,401,000	786,987,000	6.87%
Total Department Collections	\$14,834,912,000	\$15,725,076,000	6.00%
By Other Agencies			
General Fund	\$1,279,997,000	\$1,243,862,000	-2.82%
All Other Funds	22,223,630,000	22,015,595,000	-0.94%
Total from Other Agencies	\$23,503,627,000	\$23,259,457,000	-1.04%

Notes:

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

* Source: the Commonwealth Accounting and Reporting System, Net Revenue Fund Report

** Includes all taxes administered by the Department of Taxation.

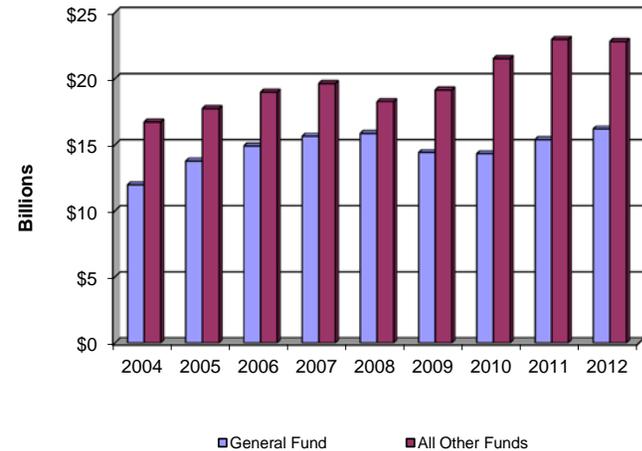
Department of Taxation General Fund Expenditures

Budget Programs	FY 2011 Expenditures	FY 2012 Expenditures
Revenue Administrative Services	\$48,322,743	\$49,311,979
Research Services	3,101,982	3,250,503
Tax Value Assistance to Localities*	675,307	645,587
Administrative and Support Services	36,677,188	30,088,501
Total	\$88,777,219	\$83,296,570
Cost per \$100 of collections	\$0.60	\$0.53

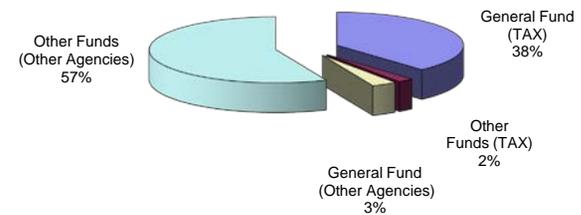
Note:

* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2011 expenditures on behalf of SLEAC were \$73,358. FY 2012 expenditures were \$103,080.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2012



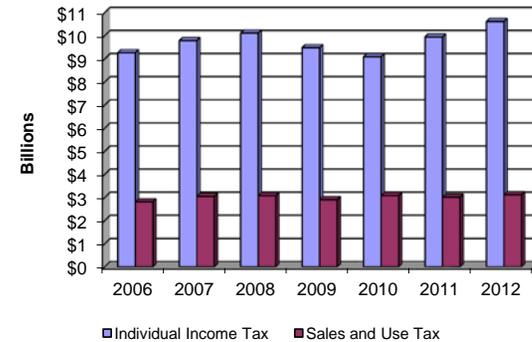
Net Revenue Collections After Refunds by Tax Subject Taxes Administered by the Department of Taxation

Revenues	FY 2011	FY 2012	2012/2011 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$24,580,000	\$19,570,000	-20.38%
Corporation income	822,259,000	859,923,000	4.58%
Individual income	9,944,370,000	10,612,836,000	6.72%
Estate (inheritance, gift, and estate)	2,713,000	298,000	-89.02%
Recordation and deeds of conveyance	276,572,000	307,149,000	11.06%
Suits, wills and administration	6,176,000	6,254,000	1.26%
State sales, use, and vending (GF part)	3,012,379,000	3,121,503,000	3.62%
Watercraft sales and use	3,477,000	3,676,000	5.72%
Rolling Stock Tax	5,985,000	6,880,000	14.95%
Total Department GF Revenues	\$14,098,511,000	\$14,938,089,000	5.96%
Other Funds Revenues			
Aircraft sales and use	\$6,449,000	\$4,725,000	-26.73%
Cigarette Tax	155,719,000	173,911,000	11.68%
Other Tobacco Products	18,012,000	18,542,000	2.94%
Egg excise	151,000	149,000	-1.32%
Forest products	1,849,000	1,837,000	-0.65%
Peanut excise	102,000	172,000	68.63%
Soybeans	424,000	596,000	40.57%
State Sales and Use Tax (TTF part)	477,329,000	503,070,000	5.39%
Tire tax	5,143,000	3,412,000	-33.66%
Sales tax on fuel	69,523,000	78,351,000	12.70%
Corn excise	240,000	301,000	25.42%
Small grains tax	192,000	537,000	179.69%
Sheep	9,000	8,000	-11.11%
Litter tax	888,000	931,000	4.84%
Soft drink excise	174,000	191,000	9.77%
Cotton	103,000	131,000	27.18%
Apple	94,000	123,000	30.85%
Total Department Other Fund Revenues	\$736,401,000	\$786,987,000	6.87%
Aggregate (All Funds)	\$14,834,912,000	\$15,725,076,000	6.00%

Notes:

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

Fiscal Year Department Net Revenue Collections Selected Tax Sources



Collection of Revenues Administered by the Department, FY 2012

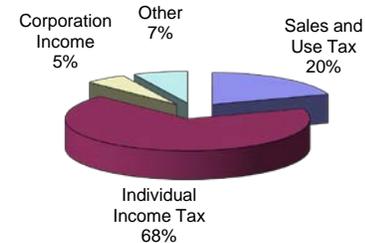


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1998	\$5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528

Note:

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

Individual Income Tax Liability

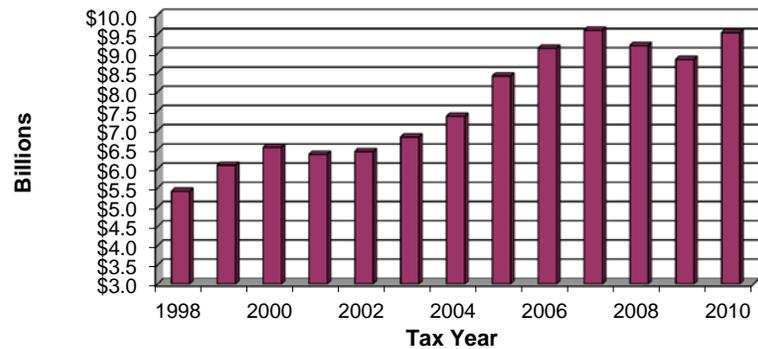


Table 1.2

**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2010**

Adjusted Gross Income Classes		Total Adjusted Gross Income	Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	
\$0	to	\$999	\$21,163,302	\$250,087,020	\$5,603,485,082	\$300,923,392	\$5,904,408,474	\$3,385,765	\$67,811	2.00 %
\$1,000	to	\$1,999	75,555,274	65,508,854	170,871,516	91,904,180	262,775,696	8,092,527	161,870	2.00 %
\$2,000	to	\$2,999	136,195,777	70,577,267	157,507,770	109,861,625	267,369,395	10,980,791	219,612	2.00 %
\$3,000	to	\$3,999	196,766,816	73,622,468	143,630,671	123,348,987	266,979,658	13,142,084	267,721	2.04 %
\$4,000	to	\$4,999	251,016,931	74,301,082	138,016,644	128,825,599	266,842,243	14,557,297	317,353	2.18 %
\$5,000	to	\$5,999	305,330,820	75,644,109	112,657,229	133,513,085	246,170,314	15,747,867	368,790	2.34 %
\$6,000	to	\$6,999	359,624,098	77,447,041	118,158,827	139,202,293	257,361,120	16,124,939	415,435	2.58 %
\$7,000	to	\$7,999	410,256,753	79,493,739	102,266,118	143,233,127	245,499,245	18,130,403	515,203	2.84 %
\$8,000	to	\$8,999	464,973,051	81,578,298	89,153,038	148,252,945	237,405,983	17,189,712	526,903	3.07 %
\$9,000	to	\$9,999	538,038,207	88,550,711	112,489,249	158,182,908	270,672,157	19,408,253	632,977	3.26 %
\$10,000	to	\$10,999	569,220,690	86,940,438	75,383,237	154,406,009	229,789,246	18,560,989	634,634	3.42 %
\$11,000	to	\$11,999	606,538,009	86,891,848	82,822,600	154,399,413	237,222,013	111,283,337	3,676,073	3.30 %
\$12,000	to	\$12,999	656,502,757	92,176,920	109,855,105	158,607,869	268,462,974	310,722,192	10,531,466	3.39 %
\$13,000	to	\$13,999	709,709,101	93,918,029	89,528,948	159,781,482	249,310,430	342,003,851	12,152,802	3.55 %
\$14,000	to	\$14,999	737,146,870	91,158,487	103,068,668	155,619,889	258,688,557	362,181,315	13,365,197	3.69 %
\$15,000	to	\$19,999	4,288,032,257	449,497,974	507,995,903	753,948,710	1,261,944,613	2,180,589,178	86,518,296	3.97 %
\$20,000	to	\$24,999	5,095,127,660	432,337,637	649,754,841	688,789,224	1,338,544,065	2,788,222,209	118,515,969	4.25 %
\$25,000	to	\$29,999	5,579,463,635	393,556,077	808,795,631	577,336,116	1,386,131,747	3,534,370,139	157,081,805	4.44 %
\$30,000	to	\$34,999	5,939,235,792	355,770,005	981,125,271	498,772,617	1,479,897,888	3,884,652,186	179,857,102	4.63 %
\$35,000	to	\$39,999	6,077,248,693	316,490,321	932,743,136	415,909,069	1,348,652,205	4,101,191,131	194,742,816	4.75 %
\$40,000	to	\$44,999	6,125,341,437	282,765,815	989,618,302	351,240,061	1,340,858,363	4,221,186,389	204,544,971	4.85 %
\$45,000	to	\$49,999	6,028,991,963	254,453,278	997,658,218	289,414,006	1,287,072,224	4,244,992,943	208,195,658	4.90 %
\$50,000	to	\$74,999	29,140,449,037	1,026,132,521	4,789,346,724	919,400,570	5,708,747,294	21,596,418,726	1,086,774,089	5.03 %
\$75,000	to	\$99,999	26,623,068,530	744,284,942	4,291,649,764	394,267,238	4,685,917,003	20,810,912,087	1,080,514,753	5.19 %
\$100,000	and	Over	131,107,270,349	1,681,943,858	19,018,646,646	223,261,477	19,241,908,122	111,892,022,164	6,177,101,222	5.52 %
Total			\$232,042,267,810	\$7,325,128,740	\$41,176,229,141	\$7,372,401,888	\$48,548,631,029	\$180,536,068,475	\$9,537,700,528	5.28 %

Notes:

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

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2010

Adjusted Gross Income Classes	Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and Below	91,854	44,699	11,058	147,611
\$1,000 to \$1,999	41,646	6,132	2,243	50,021
\$2,000 to \$2,999	46,480	5,841	2,134	54,455
\$3,000 to \$3,999	48,151	5,949	2,146	56,246
\$4,000 to \$4,999	47,962	5,801	2,038	55,801
\$5,000 to \$5,999	47,714	5,872	1,959	55,545
\$6,000 to \$6,999	47,340	5,977	2,048	55,365
\$7,000 to \$7,999	46,298	6,433	1,990	54,721
\$8,000 to \$8,999	46,215	6,533	1,928	54,676
\$9,000 to \$9,999	47,376	7,272	2,035	56,683
\$10,000 to \$10,999	45,015	7,260	1,966	54,241
\$11,000 to \$11,999	43,200	7,641	1,928	52,769
\$12,000 to \$12,999	42,377	8,210	1,935	52,522
\$13,000 to \$13,999	41,861	8,805	1,929	52,595
\$14,000 to \$14,999	40,056	8,888	1,906	50,850
\$15,000 to \$19,999	188,882	47,242	9,321	245,445
\$20,000 to \$24,999	165,151	52,407	9,333	226,891
\$25,000 to \$29,999	141,659	52,434	9,140	203,233
\$30,000 to \$34,999	121,684	52,757	8,599	183,040
\$35,000 to \$39,999	101,862	52,524	7,848	162,234
\$40,000 to \$44,999	86,057	51,138	7,138	144,333
\$45,000 to \$49,999	70,874	50,126	6,074	127,074
\$50,000 to \$74,999	211,806	242,800	19,133	473,739
\$75,000 to \$99,999	92,000	205,947	9,388	307,335
\$100,000 and Over	96,000	502,363	12,889	611,252
Total:	1,999,520	1,451,051	138,106	3,588,677

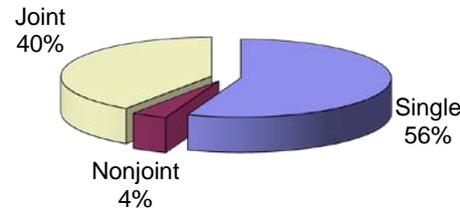


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2010

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	147,611	192,639	63,263	30,187	528	286,617
\$1,000 to	\$1,999	50,021	56,212	13,656	5,296	158	75,322
\$2,000 to	\$2,999	54,455	60,381	15,054	5,312	147	80,894
\$3,000 to	\$3,999	56,246	62,288	16,066	5,727	147	84,228
\$4,000 to	\$4,999	55,801	61,702	16,969	5,988	147	84,806
\$5,000 to	\$5,999	55,545	61,521	17,891	6,482	130	86,024
\$6,000 to	\$6,999	55,365	61,477	19,401	6,935	139	87,952
\$7,000 to	\$7,999	54,721	61,275	21,173	7,517	131	90,096
\$8,000 to	\$8,999	54,676	61,345	22,741	7,837	145	92,068
\$9,000 to	\$9,999	56,683	64,098	26,951	8,386	139	99,574
\$10,000 to	\$10,999	54,241	61,633	26,702	9,261	155	97,751
\$11,000 to	\$11,999	52,769	60,523	27,340	9,568	157	97,588
\$12,000 to	\$12,999	52,522	60,847	32,434	9,704	155	103,140
\$13,000 to	\$13,999	52,595	61,534	33,217	10,129	152	105,032
\$14,000 to	\$14,999	50,850	59,863	31,826	10,029	167	101,885
\$15,000 to	\$19,999	245,445	293,289	156,449	50,697	775	501,210
\$20,000 to	\$24,999	226,891	279,977	149,586	50,645	738	480,946
\$25,000 to	\$29,999	203,233	256,478	133,807	45,934	640	436,859
\$30,000 to	\$34,999	183,040	236,514	115,757	41,204	569	394,044
\$35,000 to	\$39,999	162,234	215,480	97,815	36,429	550	350,274
\$40,000 to	\$44,999	144,333	196,157	83,915	32,183	434	312,689
\$45,000 to	\$49,999	127,074	177,838	74,573	28,417	382	281,210
\$50,000 to	\$74,999	473,739	719,222	305,991	102,729	1,298	1,129,240
\$75,000 to	\$99,999	307,335	515,195	240,063	58,684	740	814,682
\$100,000 and	Over	611,252	1,117,346	610,476	103,719	1,287	1,832,828
Total:		3,588,677	5,054,834	2,353,116	688,999	10,010	8,106,959

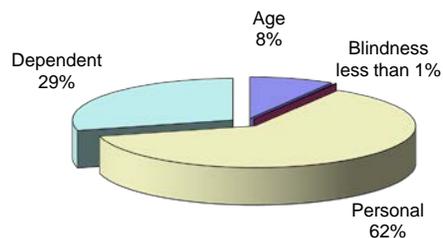


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2010

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$3,690,463	\$11,938,088	\$19,485,832	\$28,070,842	\$37,230,050	\$33,920,918	\$56,663,803	\$48,745,585	\$102,501,666	\$74,020,099	\$153,165,730	\$569,433,076
Albemarle	7,026,892	20,303,568	31,878,439	43,690,596	54,010,989	62,270,736	135,334,778	134,345,008	338,794,592	327,230,150	2,691,537,960	3,846,423,711
Alleghany	1,550,626	4,515,149	7,319,295	9,819,633	11,253,048	12,387,624	24,748,063	25,595,063	58,596,012	52,952,823	80,591,782	289,329,119
Amelia	973,774	3,539,204	5,356,534	8,221,459	9,557,300	9,976,874	23,098,745	21,440,711	50,138,027	38,834,284	67,931,378	239,068,292
Amherst	2,249,395	8,403,893	14,904,771	19,375,689	23,983,656	24,519,221	52,255,658	50,016,532	112,780,644	100,270,529	130,516,587	539,276,574
Appomattox	1,323,922	4,437,218	7,617,803	9,762,799	11,424,148	12,661,728	23,348,549	22,820,521	51,286,315	46,941,569	64,894,116	256,518,689
Arlington	14,020,993	42,345,746	65,846,094	96,505,435	117,808,722	129,090,723	323,694,995	431,679,724	1,207,821,708	1,130,383,822	7,855,717,414	11,414,915,375
Augusta	5,416,272	17,610,370	30,197,869	39,663,641	49,965,639	58,324,521	129,634,299	128,427,934	314,614,536	262,891,098	413,516,276	1,450,262,456
Bath	563,788	1,631,342	2,368,190	3,853,250	4,602,700	5,025,115	8,785,445	8,549,506	17,703,479	12,827,848	31,038,163	96,948,825
Bedford	5,340,522	16,517,483	26,653,250	35,976,124	43,854,650	49,319,605	105,124,624	106,229,806	282,041,380	250,784,678	705,314,060	1,627,156,182
Bland	476,681	1,498,181	2,832,248	3,748,211	3,804,537	4,479,418	10,497,795	10,420,047	24,373,299	17,998,551	25,674,116	105,803,085
Botetourt	2,495,501	7,307,205	12,212,676	15,364,317	19,225,725	20,932,702	47,142,310	50,028,547	132,667,964	132,164,373	350,225,770	789,767,091
Brunswick	1,150,676	4,372,670	7,050,765	11,087,870	12,733,502	14,077,714	29,834,159	24,417,979	41,501,738	29,924,716	43,205,441	219,357,230
Buchanan	2,194,311	5,523,292	10,307,481	11,694,384	12,544,539	13,567,874	27,780,091	26,685,986	72,884,362	61,394,458	105,171,321	349,748,097
Buckingham	1,060,834	3,825,514	6,133,977	9,595,346	11,390,122	14,359,165	27,687,827	20,653,455	43,129,012	29,172,784	52,072,003	219,080,040
Campbell	4,371,728	15,459,889	25,568,319	34,414,815	40,335,877	41,735,822	90,748,451	85,520,516	192,953,693	155,854,912	257,906,798	944,870,820
Caroline	1,999,659	7,358,184	12,169,709	14,745,083	17,816,268	20,969,882	50,441,569	49,982,461	110,166,691	98,205,864	187,558,624	571,413,993
Carroll	2,613,226	8,858,712	15,353,775	19,946,269	24,563,646	23,573,452	45,899,484	43,279,678	89,836,626	49,567,586	64,446,224	387,938,677
Charles City	563,937	2,067,691	3,595,240	4,298,583	7,100,090	6,499,084	14,006,517	13,220,771	27,502,146	22,994,771	47,462,741	149,311,572
Charlotte	1,171,407	4,072,571	6,893,301	8,738,277	9,899,463	11,181,321	20,608,326	16,326,975	35,985,676	24,239,332	37,781,522	176,898,169
Chesterfield	23,462,077	70,303,733	110,621,760	141,140,768	170,432,885	200,598,204	478,308,612	504,349,599	1,268,893,845	1,264,221,351	4,507,870,515	8,740,203,350
Clarke	1,168,450	3,397,205	4,591,916	6,568,308	7,255,838	8,224,761	19,068,678	19,488,560	56,290,192	52,303,016	266,406,384	444,763,309
Craig	346,629	1,391,987	2,139,858	3,019,814	3,526,231	4,175,015	9,045,105	7,707,550	18,641,242	16,029,954	19,946,820	85,970,206
Culpeper	3,300,232	10,786,194	18,008,432	23,257,091	28,590,561	31,237,524	69,542,452	70,129,432	168,081,264	156,833,061	462,361,993	1,042,128,236
Cumberland	743,761	2,174,256	4,260,337	6,516,602	7,091,452	8,469,736	17,573,668	12,668,879	28,915,467	20,872,687	27,931,217	137,218,062
Dickenson	1,311,995	4,050,665	5,904,955	8,567,147	7,956,289	8,891,930	18,756,612	16,897,032	47,501,224	35,273,651	47,630,341	202,741,839
Dinwiddie	1,696,486	6,382,461	10,970,901	15,121,528	18,897,105	22,178,843	49,852,380	43,255,450	104,503,630	90,117,712	141,328,872	504,305,368
Essex	965,409	3,367,924	5,671,671	7,607,102	9,156,234	10,214,107	20,142,459	19,398,371	38,873,283	28,857,568	57,567,016	201,821,144
Fairfax	77,194,097	213,445,174	318,538,048	422,964,596	497,692,107	564,016,950	1,293,365,929	1,456,987,079	3,982,307,674	4,217,436,234	38,209,344,704	51,253,292,592
Fauquier	4,930,084	13,987,326	21,270,052	26,640,299	30,668,815	37,517,805	85,139,794	90,225,094	250,591,950	274,424,709	1,739,640,621	2,575,036,549

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2010

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Floyd	\$1,091,985	\$3,897,583	\$7,227,026	\$8,981,308	\$11,439,533	\$11,104,296	\$23,313,470	\$24,482,435	\$58,601,127	\$41,284,590	\$61,799,156	\$253,222,508
Fluvanna	1,632,623	4,557,769	8,000,444	10,934,368	14,546,974	17,641,057	40,039,715	42,117,383	111,508,487	101,657,426	200,573,086	553,209,333
Franklin	4,367,720	13,766,778	25,249,502	31,991,506	41,496,037	46,182,557	85,415,026	79,502,798	185,863,576	137,468,749	323,930,126	975,234,373
Frederick	6,442,098	19,420,249	30,239,873	37,875,294	46,382,001	54,181,141	124,860,957	122,289,920	314,759,719	302,498,582	905,086,299	1,964,036,133
Giles	1,279,659	4,673,962	8,079,991	10,712,294	12,817,035	13,269,191	27,325,851	29,662,099	64,359,120	51,230,914	63,888,127	287,298,242
Gloucester	2,885,323	9,469,225	15,273,633	20,054,515	24,473,405	27,605,959	58,646,433	60,086,211	155,294,501	148,250,238	297,347,645	819,387,087
Goochland	1,594,170	4,011,724	7,220,547	8,344,568	11,099,609	12,415,278	27,887,528	27,157,812	71,917,014	86,432,193	883,386,332	1,141,466,774
Grayson	1,616,922	4,934,037	8,085,857	11,595,628	13,395,060	13,045,001	26,158,489	23,355,709	45,609,264	24,215,136	27,605,824	199,616,926
Greene	1,295,104	4,085,739	7,014,613	8,691,679	12,757,701	13,663,240	27,802,063	28,006,450	71,532,256	69,025,913	139,921,458	383,796,215
Greensville	865,542	3,214,446	5,636,107	8,205,007	8,693,876	12,612,728	26,407,046	21,751,604	35,190,419	21,994,577	49,739,970	194,311,322
Halifax	3,219,839	9,811,968	18,221,043	23,384,669	27,300,018	31,146,707	61,891,983	48,039,506	104,783,110	72,220,691	125,702,479	525,722,012
Hanover	8,625,063	23,061,201	32,678,428	41,955,832	52,747,994	58,310,084	137,620,717	146,658,894	378,366,664	433,382,587	1,598,219,923	2,911,627,385
Henrico	22,842,050	72,640,780	118,763,363	159,234,164	201,296,999	233,916,888	536,685,316	547,652,322	1,193,812,690	1,024,815,884	4,473,866,874	8,585,527,330
Henry	5,240,444	17,320,650	32,408,564	44,958,227	49,424,669	49,002,631	88,795,043	75,671,617	141,370,124	100,960,216	163,404,498	768,556,683
Highland	251,018	687,814	1,224,627	1,607,285	1,869,411	1,567,630	4,338,274	4,191,259	7,471,708	3,962,685	14,921,267	42,092,977
Isle of Wight	2,686,875	8,148,121	13,419,383	17,528,489	23,120,696	25,531,769	50,152,774	52,724,194	139,970,310	141,419,246	426,029,283	900,731,140
James City	5,729,596	15,810,006	23,249,219	30,559,878	37,816,548	39,750,958	89,927,723	98,320,603	254,552,816	276,393,430	1,343,543,242	2,215,654,018
King and Queen	475,005	1,746,973	3,430,208	4,318,194	5,477,484	6,225,973	12,845,796	11,440,680	26,704,673	21,629,792	34,610,487	128,905,264
King George	1,595,417	4,498,837	7,288,046	8,646,752	10,851,540	11,091,635	27,363,171	28,027,927	81,093,796	106,385,736	355,538,383	642,381,240
King William	1,091,187	3,329,836	6,251,795	7,938,421	10,410,221	11,548,793	25,934,346	29,280,732	77,159,085	69,799,988	109,945,039	352,689,443
Lancaster	962,020	3,498,295	5,959,520	8,292,596	9,238,770	9,749,626	20,289,189	18,768,263	39,502,930	36,424,777	128,708,861	281,394,847
Lee	2,126,471	6,774,912	11,357,764	13,736,489	14,601,091	14,182,503	29,377,010	26,455,161	65,140,581	41,804,921	69,998,126	295,555,029
Loudoun	20,559,746	50,799,346	73,267,903	98,543,256	119,221,263	138,087,475	311,475,534	356,672,913	1,023,846,892	1,209,360,558	10,841,089,471	14,242,924,355
Louisa	2,349,842	7,368,056	12,036,091	16,614,209	22,329,719	23,523,674	53,902,915	52,585,988	126,284,769	120,209,909	248,945,128	686,150,301
Lunenburg	973,746	3,544,992	5,870,523	8,817,519	9,696,996	9,478,627	19,408,808	16,607,307	31,313,739	23,106,536	47,224,330	176,043,123
Madison	1,005,237	3,242,827	5,109,675	7,019,596	8,715,048	9,327,945	21,104,732	19,954,072	47,520,811	42,211,142	100,148,503	265,359,589
Mathews	620,777	2,345,631	3,887,080	4,958,751	6,590,353	6,546,925	14,212,888	14,811,743	35,759,066	33,844,868	88,898,041	212,476,122
Mecklenburg	2,748,214	9,447,357	16,536,709	24,634,640	25,341,480	27,511,108	56,005,706	44,259,688	88,501,679	64,663,106	127,276,185	486,925,871
Middlesex	853,340	3,164,237	4,695,087	6,827,553	7,699,110	8,823,706	18,118,676	16,635,992	40,226,347	29,522,254	100,713,571	237,279,873
Montgomery	7,142,454	22,607,276	33,253,216	47,966,069	57,979,803	51,713,754	112,347,640	109,967,569	264,150,272	236,933,169	769,999,656	1,714,060,879

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2010

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Nelson	\$1,257,934	\$3,796,407	\$6,534,249	\$8,726,912	\$11,462,705	\$15,404,934	\$27,354,536	\$23,915,629	\$55,469,617	\$48,816,240	\$121,331,018	\$324,070,180
New Kent	1,337,562	4,154,212	5,488,267	9,003,538	10,279,019	11,509,183	27,266,480	31,553,727	82,368,784	85,810,536	258,225,457	526,996,766
Northampton	1,348,859	4,521,238	6,957,307	9,369,768	11,605,104	11,561,362	20,942,815	16,712,270	33,203,303	25,500,657	87,897,363	229,620,045
Northumberland	872,240	3,583,713	5,870,988	8,999,332	9,770,388	11,102,770	22,142,437	20,139,848	47,768,228	37,808,485	107,539,891	275,598,318
Nottoway	1,252,376	3,910,846	7,465,704	10,321,870	11,462,239	12,902,473	26,955,810	19,590,207	41,701,121	29,346,652	59,521,724	224,431,021
Orange	2,366,999	7,965,339	12,257,799	17,547,930	21,663,328	25,465,666	54,600,296	55,353,992	139,140,635	129,761,185	299,030,200	765,153,369
Page	2,273,616	7,264,959	11,770,004	15,454,301	19,484,404	21,233,239	40,644,746	37,178,084	85,786,678	61,153,335	202,702,922	504,946,287
Patrick	1,722,141	5,144,364	8,631,976	14,145,998	14,605,113	14,686,108	26,917,269	25,825,332	49,880,669	27,778,487	48,712,061	238,049,517
Pittsylvania	5,051,061	17,504,528	30,237,861	40,687,150	49,619,711	51,912,273	103,882,482	91,608,591	222,385,058	159,011,787	237,648,300	1,009,548,801
Powhatan	1,884,232	5,369,739	8,155,379	10,504,721	14,009,228	15,022,378	35,880,863	39,596,589	104,184,398	116,541,824	410,823,743	761,973,094
Prince Edward	1,609,598	5,546,788	9,672,802	12,910,303	13,088,053	14,960,398	31,680,872	25,571,761	53,819,948	37,121,796	83,687,912	289,670,230
Prince George	2,028,550	6,907,238	11,310,967	14,339,374	16,913,559	19,762,089	44,157,877	43,619,663	108,663,266	115,623,054	268,052,964	651,378,601
Prince William	26,574,007	82,834,593	131,082,509	170,807,348	201,400,235	231,613,795	539,237,447	597,990,701	1,543,620,050	1,545,107,539	7,362,457,757	12,432,725,982
Pulaski	2,769,556	10,028,789	16,078,262	21,458,657	23,660,161	25,322,954	51,729,362	53,050,973	122,859,257	88,313,985	142,333,228	557,605,183
Rappahannock	569,593	1,559,542	3,052,909	3,387,922	4,854,779	4,891,692	10,786,110	13,112,733	31,832,180	28,620,836	127,486,776	230,155,072
Richmond	1,711,227	4,570,156	5,565,399	7,653,660	8,037,686	8,213,013	18,027,553	14,132,952	33,112,235	24,038,820	76,820,686	201,883,389
Roanoke	8,397,176	23,697,697	35,749,497	46,476,616	60,654,721	70,516,074	151,946,233	154,785,833	397,649,160	376,972,042	1,162,107,778	2,488,952,828
Rockbridge	1,897,001	5,514,225	9,701,153	13,570,942	16,733,611	17,040,449	37,387,348	32,711,914	75,241,671	58,014,193	140,754,700	408,567,207
Rockingham	6,018,809	19,809,671	31,236,888	46,377,176	60,098,095	68,195,277	135,691,281	140,447,863	309,526,120	237,043,684	535,468,873	1,589,913,736
Russell	2,073,077	7,150,321	12,423,157	15,819,132	17,962,302	18,263,597	40,013,321	39,884,758	90,722,418	66,212,469	103,756,767	414,281,320
Scott	2,127,655	6,948,940	11,248,833	13,764,527	16,883,928	15,548,581	34,716,457	35,341,829	74,233,782	46,511,391	72,788,002	330,113,926
Shenandoah	3,358,879	10,757,116	19,283,085	24,919,299	32,862,833	35,193,164	73,042,949	73,234,367	165,464,901	140,024,890	237,220,367	815,361,851
Smyth	3,112,689	10,115,232	16,627,892	20,504,410	24,438,485	26,674,656	56,012,905	46,891,400	96,455,459	59,651,389	91,010,183	451,494,700
Southampton	1,338,004	4,756,632	7,732,860	11,302,841	12,254,235	14,351,596	30,609,004	27,016,194	66,182,366	53,054,019	107,690,243	336,287,993
Spotsylvania	9,364,348	27,304,718	43,754,761	54,565,937	64,318,390	68,515,566	162,885,243	175,310,530	451,381,722	489,128,292	1,710,189,161	3,256,718,670
Stafford	9,182,174	25,637,062	36,388,972	43,623,835	50,433,579	57,095,320	134,386,774	148,156,788	397,373,464	457,803,385	2,352,179,380	3,712,260,733
Surry	709,644	2,349,811	3,686,068	4,009,214	5,851,423	6,056,270	12,455,879	11,459,041	27,144,720	21,140,174	37,558,366	132,420,610
Sussex	816,501	2,856,493	4,756,927	6,432,382	7,540,101	9,038,283	19,168,474	14,491,558	30,343,858	21,882,386	43,368,770	160,695,731
Tazewell	3,323,666	11,145,259	19,749,378	26,689,924	30,198,068	31,901,919	62,092,909	54,918,246	136,363,002	109,003,193	322,731,391	808,116,955
Warren	2,937,781	9,425,957	15,649,981	18,991,011	22,054,128	25,381,620	57,717,396	58,594,037	150,559,539	139,347,346	334,885,698	835,544,493

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2010

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	\$4,953,446	\$16,409,503	\$26,123,878	\$35,703,139	\$41,394,648	\$47,558,784	\$98,169,698	\$87,116,871	\$192,169,190	\$135,279,633	\$626,874,393	\$1,311,753,184
Westmoreland	1,337,382	5,196,606	8,944,936	11,893,143	13,274,174	14,105,298	28,103,226	26,534,189	62,116,465	49,898,425	110,860,939	332,264,783
Wise	3,202,688	10,480,548	16,787,642	21,591,659	22,516,319	24,561,114	47,792,668	50,178,807	125,093,697	100,901,818	193,607,872	616,714,832
Wythe	2,697,717	8,657,302	15,307,104	18,915,075	21,254,148	23,161,417	44,453,061	43,897,453	96,986,981	68,758,871	102,841,487	446,930,615
York	5,715,612	14,198,284	19,932,745	25,031,255	29,206,688	32,153,606	74,347,983	80,629,753	214,311,415	235,355,742	1,055,445,296	1,786,328,378
Total Counties	\$416,737,110	\$1,259,827,348	\$2,001,877,468	\$2,660,404,936	\$3,195,048,220	\$3,554,034,148	\$7,850,985,759	\$8,147,187,182	\$20,469,162,243	\$19,574,472,561	\$102,203,429,551	\$171,333,166,526

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Alexandria	\$10,087,722	\$34,885,609	\$52,844,175	\$75,252,912	\$86,905,328	\$101,616,080	\$245,225,727	\$289,274,634	\$748,627,022	\$727,979,239	\$4,700,536,101	\$7,073,234,549
Bedford	598,081	1,990,040	3,298,887	4,550,561	5,091,854	5,644,429	9,721,951	9,476,189	21,942,279	12,752,419	25,501,751	100,568,439
Bristol	3,367,477	9,416,367	16,031,231	19,856,457	25,976,164	25,824,043	47,151,201	35,257,889	68,676,128	40,066,420	99,272,893	390,896,270
Buena Vista	593,053	2,102,826	3,459,099	4,830,120	5,306,925	5,863,909	11,873,888	10,987,720	19,540,758	12,468,790	10,807,788	87,834,876
Charlottesville	4,879,115	12,891,907	19,950,815	28,179,665	33,825,250	35,892,344	67,917,692	68,671,147	126,914,932	96,013,896	1,008,109,812	1,503,246,575
Chesapeake	17,523,713	56,935,268	88,840,694	114,351,419	135,111,595	148,038,159	325,798,155	335,489,485	809,742,501	756,909,463	2,297,650,587	5,086,391,037
Colonial Heights	1,424,775	4,720,173	8,776,030	11,389,146	13,666,454	14,792,925	34,023,127	33,019,948	70,982,261	55,123,589	110,676,728	358,595,156
Covington	700,310	2,078,589	3,735,680	4,989,738	6,039,030	5,402,626	10,448,252	9,236,167	21,280,665	13,651,334	12,031,808	89,594,198
Danville	4,670,197	17,066,252	31,075,863	37,988,910	38,229,818	37,508,906	69,952,307	54,433,240	124,816,297	79,737,825	191,285,204	686,764,819
Emporia	690,067	2,286,103	4,366,157	4,673,876	5,260,266	6,644,879	11,368,271	8,122,895	12,251,422	7,080,267	18,673,271	81,417,475
Fairfax	2,770,054	7,802,143	11,173,992	13,881,331	16,544,771	19,848,106	39,245,855	46,074,456	119,104,711	108,743,618	659,709,034	1,044,898,072
Falls Church	1,320,545	3,074,278	4,082,771	5,332,032	6,392,667	7,254,233	17,642,697	17,569,532	53,705,700	53,950,540	577,161,411	747,486,405
Franklin	790,231	2,903,513	4,886,504	6,702,368	7,649,651	7,103,931	13,341,212	11,032,114	21,190,417	17,194,359	47,522,211	140,316,510
Fredericksburg	2,467,986	8,086,100	12,751,136	16,931,870	19,344,656	19,095,065	42,150,200	36,029,240	79,635,290	69,303,910	342,783,942	648,579,393
Galax	844,465	2,555,416	5,001,780	6,563,765	7,336,170	6,215,668	11,388,699	8,901,607	17,112,162	12,095,972	32,231,417	110,247,120
Hampton	10,181,926	37,014,062	58,782,939	77,600,265	91,298,805	101,501,065	213,385,515	211,772,997	452,069,207	370,001,405	679,660,436	2,303,268,623
Harrisonburg	3,435,787	11,958,227	17,360,482	24,867,798	32,584,188	32,421,566	55,318,762	54,219,345	99,277,836	66,882,426	172,170,376	570,496,791
Hopewell	1,819,434	7,024,455	12,530,305	15,933,288	19,702,196	20,287,857	42,283,806	34,909,963	69,226,164	45,922,117	58,155,579	327,795,164
Lexington	546,724	1,475,085	2,254,700	3,168,601	3,881,744	3,819,269	8,140,743	6,776,947	18,078,390	14,645,465	62,125,696	124,913,362
Lynchburg	6,849,284	23,644,154	38,383,032	46,051,191	53,187,044	53,634,793	106,207,370	92,336,702	208,593,490	144,788,941	495,303,335	1,268,979,336

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2010

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Manassas	\$2,793,253	\$9,544,459	\$16,134,372	\$21,771,591	\$25,450,692	\$27,901,859	\$64,218,267	\$70,966,035	\$148,386,579	\$121,473,844	\$456,957,622	\$965,598,573
Manassas Park	901,730	3,284,534	6,313,085	8,659,648	10,124,249	11,781,077	23,934,324	29,526,324	62,644,470	49,809,553	125,207,208	332,186,201
Martinsville	1,715,073	5,774,105	9,554,759	11,979,049	13,082,681	11,919,455	22,093,641	18,019,583	34,378,770	21,883,224	84,139,238	234,539,576
Newport News	14,659,041	51,684,989	83,484,462	110,964,509	133,337,871	140,661,440	279,899,327	275,499,421	585,647,259	454,762,964	952,813,229	3,083,414,512
Norfolk	17,722,657	70,544,345	116,864,914	144,334,005	162,000,822	162,303,932	322,161,833	295,387,861	575,797,559	408,249,441	1,292,949,689	3,568,317,058
Norton	678,058	2,030,736	3,325,869	3,980,518	3,712,849	3,890,560	7,459,690	7,202,514	16,536,812	11,632,659	22,994,860	83,445,126
Petersburg	2,930,581	11,641,341	20,508,179	27,312,724	31,036,612	33,462,469	61,025,151	47,097,907	76,536,015	46,803,484	69,229,856	427,584,319
Poquoson	1,109,312	2,575,189	3,622,375	4,709,669	5,211,145	6,067,974	15,155,786	15,669,735	46,506,247	50,497,616	229,073,343	380,198,392
Portsmouth	6,931,828	28,052,369	50,247,899	64,876,324	76,375,052	83,970,208	160,857,584	158,167,798	319,590,871	222,651,450	354,824,432	1,526,545,814
Radford	1,373,505	4,445,617	5,813,970	6,195,731	7,052,288	8,123,473	16,621,349	15,086,952	35,528,413	30,153,549	68,328,864	198,723,710
Richmond	18,513,960	67,303,507	108,574,617	136,938,207	163,678,518	171,842,553	340,578,523	299,552,475	522,660,402	375,771,717	2,678,899,952	4,884,314,431
Roanoke	9,410,632	31,501,834	55,253,576	75,224,793	88,510,374	96,658,056	176,146,321	149,818,756	287,963,904	185,876,869	619,379,092	1,775,744,207
Salem	2,006,019	7,113,945	11,354,733	16,007,394	19,799,577	20,639,532	47,521,759	37,798,583	90,894,634	80,380,800	226,568,668	560,085,643
Staunton	1,976,200	6,900,555	11,847,514	16,203,187	17,459,960	21,397,130	47,965,874	43,587,119	88,868,310	64,515,090	128,163,774	448,884,713
Suffolk	5,848,105	21,144,822	34,117,810	42,547,418	52,280,022	56,428,386	114,570,610	118,167,990	289,351,341	282,239,327	846,760,474	1,863,456,304
Virginia Beach	35,967,585	110,062,685	172,006,159	225,482,764	269,678,502	297,835,857	671,271,208	681,964,762	1,580,978,998	1,380,245,446	5,483,337,043	10,908,831,008
Waynesboro	1,743,099	6,202,710	10,819,351	14,249,936	16,257,302	19,775,033	38,769,993	38,512,176	75,208,045	50,672,794	86,961,484	359,171,922
Williamsburg	2,421,859	4,496,370	6,210,549	8,241,434	9,458,845	8,160,776	17,759,055	17,489,719	38,561,964	31,519,026	158,546,487	302,866,082
Winchester	2,676,817	8,073,063	13,848,176	17,563,910	21,534,746	23,626,742	46,443,536	43,425,315	85,725,393	57,991,951	276,823,135	597,732,784
Total Cities	\$206,940,258	\$702,287,742	\$1,139,488,637	\$1,480,338,122	\$1,739,376,679	\$1,864,856,360	\$3,857,039,262	\$3,736,533,240	\$8,124,533,616	\$6,632,442,797	\$25,763,327,829	\$55,247,164,543
Total Counties	\$416,737,110	\$1,259,827,348	\$2,001,877,468	\$2,660,404,936	\$3,195,048,220	\$3,554,034,148	\$7,850,985,759	\$8,147,187,182	\$20,469,162,243	\$19,574,472,561	\$102,203,429,551	\$171,333,166,526
Unassigned*	\$57,020,732	\$116,107,839	\$137,751,322	\$147,289,200	\$160,702,762	\$160,573,127	\$308,459,464	\$270,612,978	\$546,753,178	\$416,153,172	\$3,140,512,969	\$5,461,936,742
Aggregate	\$680,698,099	\$2,078,222,930	\$3,279,117,427	\$4,288,032,257	\$5,095,127,660	\$5,579,463,635	\$12,016,484,485	\$12,154,333,400	\$29,140,449,037	\$26,623,068,530	\$131,107,270,349	\$232,042,267,810

Note:

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

Table 1.6
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2010

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	36,655	\$33,410,367	11,529	4,206	\$137,510,627	15,735	9,271	5,909	555
Albemarle	97,210	87,957,242	22,581	18,679	756,097,040	41,260	22,077	18,094	1,089
Alleghany	16,219	14,780,724	5,390	1,436	50,040,200	6,826	3,311	3,343	172
Amelia	13,288	12,163,759	3,631	1,902	45,810,342	5,533	2,780	2,602	151
Amherst	30,148	27,570,913	9,249	3,704	96,369,160	12,953	6,805	5,850	298
Appomattox	15,033	13,724,069	4,682	1,679	44,867,117	6,361	3,201	2,996	164
Arlington	212,210	190,231,780	64,439	55,535	1,642,250,897	119,974	83,006	32,748	4,220
Augusta	73,848	67,374,113	20,952	10,306	251,658,685	31,258	14,825	15,745	688
Bath	5,303	4,807,394	1,842	494	20,388,174	2,336	1,235	1,043	58
Bedford	71,784	65,347,992	18,387	11,144	268,544,227	29,531	13,057	15,851	623
Bland	5,876	5,368,309	2,058	444	16,712,570	2,502	1,113	1,325	64
Botetourt	33,444	30,485,692	8,147	5,702	133,249,293	13,849	6,050	7,502	297
Brunswick	14,349	13,138,196	4,646	1,468	41,610,092	6,114	3,825	2,089	200
Buchanan	19,173	17,603,150	7,112	929	47,034,441	8,041	3,666	4,239	136
Buckingham	13,289	12,172,154	4,280	1,441	39,208,319	5,721	3,262	2,282	177
Campbell	52,288	47,775,198	16,445	6,031	155,982,040	22,476	11,772	10,175	529
Caroline	27,600	25,226,565	7,174	4,890	111,282,286	12,064	6,739	4,939	386
Carroll	27,295	24,937,152	9,603	2,042	72,730,887	11,645	5,493	5,786	366
Charles City	7,028	6,432,321	2,188	1,144	27,935,345	3,332	1,970	1,253	109
Charlotte	12,332	11,262,215	4,097	1,039	43,651,178	5,136	2,752	2,225	159
Chesterfield	328,157	299,744,114	69,499	67,926	1,491,945,899	137,425	72,425	61,328	3,672
Clarke	15,010	13,651,516	3,386	2,969	78,145,744	6,355	3,165	3,030	160
Craig	4,859	4,441,276	1,514	541	15,855,289	2,055	972	1,056	27
Culpeper	47,640	43,541,854	11,028	8,215	206,443,610	19,243	9,917	8,801	525
Cumberland	8,752	8,011,963	2,605	1,068	26,788,517	3,673	1,990	1,562	121
Dickenson	12,352	11,341,835	4,627	516	27,294,887	5,143	2,308	2,742	93
Dinwiddie	25,665	23,499,700	7,037	4,089	89,133,647	11,126	6,241	4,555	330
Essex	11,331	10,340,760	3,377	1,538	41,289,839	4,915	2,940	1,837	138
Fairfax	1,136,148	1,032,982,317	226,185	274,712	8,759,869,453	500,897	268,956	214,668	17,273
Fauquier	70,482	64,250,674	14,384	15,114	499,745,133	29,498	14,610	14,017	871

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2010

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Floyd	14,613	\$13,343,365	4,584	1,478	\$42,241,851	6,062	2,741	3,189	132
Fluvanna	25,399	23,059,490	5,665	4,641	98,961,264	10,306	4,768	5,259	279
Franklin	52,302	47,649,118	15,770	6,312	175,131,667	22,082	10,657	10,936	489
Frederick	81,851	74,587,933	20,125	14,267	349,245,519	34,392	17,362	16,256	774
Giles	16,408	14,960,715	5,581	1,457	44,226,660	7,038	3,511	3,384	143
Gloucester	37,282	33,980,623	9,836	6,385	153,724,566	16,221	7,996	7,712	513
Goochland	22,635	20,632,212	4,486	4,952	159,647,651	9,438	4,121	5,038	279
Grayson	14,874	13,583,215	5,255	1,139	47,739,483	6,394	2,987	3,182	225
Greene	18,059	16,498,473	4,602	2,955	67,156,576	7,557	3,741	3,624	192
Greensville	11,232	10,304,357	3,596	1,329	41,800,663	4,925	3,122	1,501	302
Halifax	33,480	30,582,765	11,081	3,079	90,516,302	14,160	7,910	5,763	487
Hanover	106,442	97,304,804	22,385	21,745	482,930,010	44,130	21,292	21,890	948
Henrico	307,645	280,386,359	76,047	61,022	1,404,731,409	137,069	82,041	51,438	3,590
Henry	53,312	48,720,953	18,497	4,174	138,764,308	22,671	12,467	9,522	682
Highland	2,363	2,143,339	803	214	7,761,345	1,017	478	513	26
Isle of Wight	36,657	33,446,172	8,762	6,805	159,332,592	15,567	7,634	7,361	572
James City	74,090	66,666,783	15,118	15,172	390,038,808	30,290	14,611	14,820	859
King and Queen	6,848	6,256,747	2,042	954	23,971,674	2,996	1,650	1,260	86
King George	23,334	21,263,861	4,782	4,825	112,465,961	9,607	4,710	4,544	353
King William	16,696	15,312,595	3,929	3,093	64,931,228	7,022	3,466	3,375	181
Lancaster	12,802	11,527,671	3,292	2,058	95,097,282	5,350	2,934	2,272	144
Lee	19,470	17,825,138	7,006	1,138	48,228,429	8,144	3,895	3,978	271
Loudoun	342,207	312,352,499	54,537	83,252	2,466,806,867	137,789	64,591	69,039	4,159
Louisa	31,921	29,178,404	7,975	5,655	126,189,344	13,630	6,727	6,461	442
Lunenburg	10,898	9,960,714	3,673	925	31,028,028	4,598	2,662	1,822	114
Madison	12,882	11,743,922	3,574	1,771	47,342,502	5,345	2,558	2,662	125
Mathews	9,556	8,637,298	2,457	1,456	38,066,504	3,913	1,839	1,974	100
Mecklenburg	30,919	28,145,335	9,897	3,231	99,015,318	13,128	7,432	5,241	455
Middlesex	11,095	10,038,759	3,087	1,587	43,699,345	4,674	2,335	2,227	112
Montgomery	71,649	65,166,607	22,335	11,233	273,224,394	33,568	18,763	13,932	873

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2010

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	15,587	\$14,180,276	4,538	2,135	\$58,656,769	6,673	3,402	3,107	164
New Kent	19,539	17,846,517	4,179	4,179	90,788,937	8,358	3,763	4,367	228
Northampton	12,686	11,550,722	4,000	1,517	45,712,068	5,517	3,358	1,989	170
Northumberland	14,371	12,955,321	3,650	1,992	56,402,503	5,642	2,777	2,718	147
Nottoway	14,028	12,821,220	4,468	1,366	40,953,563	5,834	3,416	2,258	160
Orange	35,167	31,950,977	8,466	6,039	150,688,034	14,505	7,196	6,891	418
Page	23,175	21,179,037	7,689	2,418	78,576,117	10,107	5,303	4,584	220
Patrick	16,658	15,198,409	5,726	1,307	45,859,146	7,033	3,245	3,502	286
Pittsylvania	60,221	55,113,758	19,399	6,181	171,069,715	25,580	13,286	11,610	684
Powhatan	27,521	25,143,067	5,426	5,820	129,846,266	11,246	4,849	6,115	282
Prince Edward	16,969	15,475,488	5,460	1,950	52,480,923	7,410	4,471	2,731	208
Prince George	28,760	26,238,312	7,105	5,204	122,825,239	12,309	6,189	5,594	526
Prince William	414,872	379,304,884	82,369	93,809	2,458,122,437	176,178	96,149	73,690	6,339
Pulaski	30,917	28,249,506	10,460	3,169	89,477,790	13,629	7,006	6,356	267
Rappahannock	7,923	7,198,322	1,938	1,462	42,471,000	3,400	1,678	1,611	111
Richmond	13,031	11,933,349	3,339	2,167	87,131,037	5,506	2,922	2,148	436
Roanoke	99,695	90,659,135	24,693	17,670	403,712,505	42,363	21,157	20,298	908
Rockbridge	21,129	19,218,588	6,322	2,724	80,973,820	9,046	4,517	4,323	206
Rockingham	80,269	73,261,151	22,908	10,812	278,299,694	33,720	16,719	16,327	674
Russell	24,277	22,267,350	8,638	1,606	61,452,829	10,244	4,518	5,498	228
Scott	21,142	19,316,096	7,546	1,413	55,647,144	8,959	3,931	4,479	549
Shenandoah	42,563	38,771,006	12,358	5,982	146,195,413	18,340	9,642	8,285	413
Smyth	29,873	27,322,849	10,761	2,014	75,719,565	12,775	6,507	6,007	261
Southampton	17,741	16,232,324	4,894	2,610	59,718,398	7,504	3,967	3,243	294
Spotsylvania	124,405	113,558,124	26,653	25,178	598,186,898	51,831	26,667	23,553	1,611
Stafford	123,698	112,666,076	23,843	26,793	670,158,547	50,636	24,849	23,803	1,984
Surry	7,251	6,644,063	2,066	1,169	27,168,472	3,235	1,774	1,308	153
Sussex	9,348	8,549,055	2,909	1,154	29,558,326	4,063	2,500	1,397	166
Tazewell	39,400	36,000,600	13,632	2,983	107,839,264	16,615	7,694	8,514	407
Warren	37,455	34,177,826	9,503	6,657	163,989,130	16,160	8,610	7,169	381

Table 1.6, continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2010**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	55,101	\$50,226,010	17,962	5,875	\$190,628,263	23,837	11,063	11,486	1,288
Westmoreland	18,275	16,557,676	4,953	2,619	65,645,065	7,572	4,280	3,081	211
Wise	33,306	30,550,893	11,682	2,382	92,926,154	14,064	6,714	6,914	436
Wythe	26,800	24,472,258	9,381	2,370	76,792,145	11,751	5,836	5,603	312
York	62,721	56,915,860	13,410	12,837	292,988,716	26,247	12,433	12,737	1,077
Total Counties	5,579,563	\$5,082,541,641	1,345,179	1,064,770	\$29,762,124,378	2,409,949	1,273,123	1,063,063	73,763

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	148,017	\$133,264,543	41,345	39,189	\$1,595,731,996	80,534	54,991	22,086	3,457
Bedford	6,099	5,543,269	1,967	681	19,379,006	2,648	1,507	1,067	74
Bristol	25,662	23,493,991	9,454	2,743	87,614,488	12,197	6,329	3,824	2,044
Buena Vista	5,957	5,442,839	2,171	524	18,417,581	2,695	1,511	1,128	56
Charlottesville	37,614	34,113,596	12,883	6,385	258,389,431	19,268	13,067	5,477	724
Chesapeake	217,188	198,317,600	50,659	43,286	1,028,119,461	93,945	50,704	38,471	4,770
Colonial Heights	18,284	16,591,540	5,244	2,794	63,498,074	8,038	4,747	3,084	207
Covington	6,048	5,524,600	2,372	366	14,238,418	2,738	1,639	1,045	54
Danville	43,622	39,904,035	14,965	4,500	142,784,679	19,465	12,574	5,839	1,052
Emporia	6,185	5,684,221	2,042	601	17,050,750	2,643	1,893	598	152
Fairfax	30,652	27,801,576	7,331	7,166	205,568,261	14,497	8,394	5,479	624
Falls Church	15,921	14,446,529	3,198	4,025	123,509,594	7,223	3,933	2,956	334
Franklin	8,213	7,503,435	2,492	1,090	26,781,119	3,582	2,296	1,086	200
Fredericksburg	24,857	22,578,885	7,809	3,906	119,395,368	11,715	7,760	3,467	488
Galax	7,876	7,206,859	2,618	618	21,692,800	3,236	1,849	1,258	129
Hampton	116,084	105,813,172	33,837	19,703	460,778,798	53,540	33,555	17,621	2,364
Harrisonburg	32,061	29,206,073	10,422	4,360	109,178,747	14,782	9,793	4,692	297
Hopewell	21,052	19,242,445	6,792	2,510	62,173,886	9,302	6,187	2,775	340
Lexington	5,322	4,769,372	1,503	890	23,059,784	2,393	1,427	903	63
Lynchburg	63,252	57,483,895	20,756	8,336	232,933,776	29,092	18,342	10,034	716

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2010

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	40,301	\$37,004,519	9,562	7,788	\$191,684,237	17,350	10,527	6,315	508
Manassas Park	14,661	13,456,274	3,638	2,880	65,635,331	6,518	4,038	2,280	200
Martinsville	14,359	13,117,778	4,937	1,445	46,596,308	6,382	4,119	1,953	310
Newport News	156,584	142,913,294	47,842	24,515	582,828,353	72,357	46,489	22,590	3,278
Norfolk	177,991	162,472,728	58,503	26,546	728,600,205	85,049	58,451	22,578	4,020
Norton	4,957	4,543,500	1,946	337	12,847,058	2,283	1,305	896	82
Petersburg	29,241	26,734,979	10,247	3,540	100,332,254	13,787	10,693	2,649	445
Poquoson	12,970	11,784,220	2,631	2,630	62,668,150	5,261	2,369	2,741	151
Portsmouth	85,534	78,199,083	25,448	13,910	311,505,503	39,358	26,456	11,166	1,736
Radford	10,036	9,133,368	3,538	1,273	37,803,273	4,811	2,953	1,741	117
Richmond	172,637	157,744,664	57,322	29,727	1,350,608,413	87,049	64,613	19,387	3,049
Roanoke	90,212	82,400,972	30,403	12,053	334,353,309	42,456	28,737	12,614	1,105
Salem	25,432	23,138,606	7,139	4,010	95,882,733	11,149	6,163	4,731	255
Staunton	23,043	20,924,095	7,301	3,238	79,316,308	10,539	6,233	4,070	236
Suffolk	79,088	72,264,349	18,585	15,445	379,626,984	34,030	18,542	13,703	1,785
Virginia Beach	401,700	365,571,839	104,249	79,878	1,989,525,284	184,127	104,842	69,994	9,291
Waynesboro	20,904	19,035,451	6,462	2,607	64,286,237	9,069	5,389	3,493	187
Williamsburg	13,172	11,817,265	4,048	2,307	73,714,178	6,355	3,939	2,129	287
Winchester	26,607	24,157,898	8,293	3,833	105,805,285	12,126	7,767	3,966	393
Total Cities	2,239,395	\$2,040,347,361	651,954	391,635	\$11,243,915,418	1,043,589	656,123	341,886	45,580
Total Counties	5,579,563	\$5,082,541,641	1,345,179	1,064,770	\$29,762,124,378	2,409,949	1,273,123	1,063,063	73,763
Unassigned*	288,001	\$202,239,738	77,051	58,088	\$7,542,591,233	135,139	70,274	46,102	18,763
Aggregate	8,106,959	\$7,325,128,740	2,074,184	1,514,493	\$48,548,631,029	3,588,677	1,999,520	1,451,051	138,106

Notes:

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

Table 1.7
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2010

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	\$397,822,431	\$31,139,779	\$20,288,943	\$105,362,525	\$241,031,185	\$19,789,406
Albemarle	3,019,432,775	92,561,040	61,206,961	341,022,037	2,524,642,736	163,328,730
Alleghany	215,684,181	13,489,363	8,918,469	48,875,487	144,400,862	10,898,575
Amelia	171,547,926	11,607,270	7,670,821	42,028,310	110,241,525	8,598,346
Amherst	390,698,304	27,140,156	17,989,922	97,739,823	247,828,403	19,461,863
Appomattox	184,514,878	12,595,224	8,326,462	45,039,502	118,553,690	9,216,416
Arlington	9,606,229,501	304,148,636	201,001,133	1,143,755,795	7,957,323,937	521,767,669
Augusta	1,059,502,740	66,662,326	44,190,408	244,693,353	703,956,653	53,271,847
Bath	69,273,995	4,532,781	2,974,284	16,059,298	45,707,632	3,493,678
Bedford	1,223,322,050	62,551,912	41,476,941	231,141,134	888,152,063	63,104,517
Bland	79,397,461	5,066,975	3,355,539	18,631,766	52,343,182	3,997,628
Botetourt	594,065,325	30,023,087	19,922,207	111,515,612	432,604,418	30,621,131
Brunswick	153,254,799	12,842,946	8,459,761	44,197,266	87,754,826	7,531,453
Buchanan	274,664,346	15,694,482	10,360,886	56,913,937	191,695,042	14,133,186
Buckingham	158,046,720	11,907,269	7,886,193	42,525,071	95,728,187	7,849,374
Campbell	691,985,146	46,212,542	30,632,773	166,836,164	448,303,667	34,686,785
Caroline	415,010,591	26,525,409	17,564,959	96,219,283	274,700,940	21,030,026
Carroll	267,360,867	21,414,592	14,110,435	75,905,908	155,929,933	13,000,943
Charles City	109,482,684	7,255,089	4,797,661	25,956,758	71,473,176	5,535,341
Charlotte	122,256,422	9,526,971	6,256,956	33,204,936	73,267,558	6,025,678
Chesterfield	6,696,086,119	314,403,817	208,137,597	1,156,399,352	5,017,145,352	349,942,720
Clarke	343,294,037	13,877,473	9,177,194	51,312,446	268,926,924	18,182,311
Craig	62,429,126	4,200,385	2,777,088	15,309,483	40,142,171	3,114,527
Culpeper	758,837,233	42,564,487	28,156,600	154,298,917	533,817,229	38,978,781
Cumberland	94,273,556	7,499,521	4,946,056	26,405,912	55,422,067	4,635,928
Dickenson	155,070,372	9,859,979	6,542,008	36,120,430	102,547,956	7,831,987
Dinwiddie	368,873,858	24,687,782	16,346,886	89,317,058	238,522,133	18,577,767
Essex	142,116,716	10,154,224	6,714,732	35,713,094	89,534,666	7,132,073
Fairfax	41,757,622,208	1,200,725,112	793,780,902	4,468,490,424	35,294,625,770	2,269,081,031
Fauquier	2,007,153,653	67,841,657	44,930,371	251,869,683	1,642,511,942	107,754,061

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2010**

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	\$185,091,325	\$12,114,950	\$8,040,568	\$44,260,343	\$120,675,464	\$9,259,709
Fluvanna	403,634,562	23,153,369	15,351,476	85,778,435	279,351,282	20,563,380
Franklin	698,912,060	43,946,344	29,093,540	158,953,444	466,918,732	35,305,131
Frederick	1,490,399,505	75,250,353	49,795,542	276,565,492	1,088,788,117	77,300,373
Giles	211,354,785	14,100,641	9,361,942	51,668,863	136,223,339	10,571,243
Gloucester	598,630,704	35,122,028	23,273,477	128,261,191	411,974,007	30,484,334
Goochland	944,710,428	21,203,509	14,052,730	79,027,958	830,426,231	51,834,890
Grayson	133,821,761	11,494,259	7,563,686	40,489,622	74,274,193	6,446,899
Greene	286,026,914	16,814,487	11,145,335	61,743,428	196,323,665	14,545,263
Greensville	142,636,786	10,516,839	6,879,307	36,171,151	89,069,490	7,179,124
Halifax	376,803,854	28,016,975	18,493,518	98,491,621	231,801,740	18,736,485
Hanover	2,235,509,456	98,056,995	64,962,547	364,773,435	1,707,716,480	116,974,001
Henrico	6,639,263,217	310,043,470	205,174,605	1,132,444,532	4,991,600,610	348,721,731
Henry	531,621,673	42,481,826	28,101,464	146,463,381	314,575,002	26,127,993
Highland	29,670,288	1,822,606	1,202,427	6,479,887	20,165,368	1,506,124
Isle of Wight	676,677,240	34,722,529	22,955,757	127,317,337	491,681,616	35,031,661
James City	1,655,050,117	66,570,802	44,000,033	243,382,450	1,301,096,832	87,655,563
King and Queen	93,544,438	6,316,180	4,174,274	22,656,903	60,397,081	4,706,646
King George	493,388,645	22,328,014	14,810,538	83,079,851	373,170,242	25,857,016
King William	259,917,805	15,995,027	10,600,287	58,725,706	174,596,786	13,121,825
Lancaster	192,694,341	10,563,925	6,958,497	36,913,575	138,258,344	9,969,078
Lee	216,853,797	15,135,865	10,013,788	54,083,384	137,620,760	10,833,620
Loudoun	11,363,883,364	338,642,411	224,140,237	1,277,452,928	9,523,647,789	614,409,499
Louisa	504,656,994	30,028,889	19,877,020	109,755,365	344,995,721	25,688,282
Lunenburg	124,857,670	8,929,254	5,916,720	31,233,840	78,777,856	6,251,261
Madison	195,188,451	11,126,044	7,357,554	40,515,316	136,189,537	9,967,631
Mathews	151,117,667	7,888,738	5,226,868	28,660,974	109,341,088	7,812,614
Mecklenburg	338,231,912	25,454,460	16,765,899	87,373,452	208,638,101	16,830,451
Middlesex	168,888,769	9,138,632	6,027,162	32,702,624	121,020,352	8,710,053
Montgomery	1,321,249,690	69,948,833	46,243,996	253,512,680	951,544,180	68,301,532

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2010**

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	\$236,531,734	\$13,899,318	\$9,193,313	\$50,615,429	\$162,823,674	\$12,070,712
New Kent	402,495,012	18,934,790	12,523,703	70,516,475	300,520,044	20,909,396
Northampton	163,272,636	10,372,428	6,826,688	35,395,228	110,678,293	8,341,682
Northumberland	184,623,368	11,073,773	7,306,755	39,245,588	126,997,252	9,427,299
Nottoway	158,790,627	11,596,942	7,679,183	40,896,435	98,618,068	7,929,473
Orange	550,839,559	31,584,862	20,890,224	115,488,286	382,876,187	28,212,976
Page	392,166,048	19,920,954	13,224,944	72,007,904	287,012,246	20,382,082
Patrick	164,836,516	12,852,521	8,461,089	45,007,822	98,515,084	8,074,209
Pittsylvania	728,891,120	51,768,772	34,244,417	184,904,544	457,973,387	36,270,382
Powhatan	583,147,167	25,163,004	16,675,158	93,959,161	447,349,843	30,552,922
Prince Edward	205,566,193	14,854,307	9,818,396	51,598,232	129,295,258	10,292,959
Prince George	487,697,855	27,289,383	18,021,670	99,318,774	343,068,028	25,008,394
Prince William	9,464,171,257	422,500,941	279,665,467	1,554,443,215	7,207,561,634	498,342,740
Pulaski	407,962,398	27,188,476	18,031,672	98,603,777	264,138,473	20,435,795
Rappahannock	174,804,347	7,286,951	4,805,180	26,713,260	135,998,956	9,256,528
Richmond	150,828,335	10,452,098	6,470,629	31,938,193	101,967,416	7,698,997
Roanoke	1,899,591,461	90,143,775	59,522,726	331,486,501	1,418,438,459	98,909,152
Rockbridge	291,806,624	18,132,037	12,005,810	65,561,229	196,107,548	14,759,570
Rockingham	1,163,372,527	71,777,110	47,572,500	262,467,489	781,555,429	58,770,228
Russell	313,858,269	20,405,531	13,530,070	74,743,350	205,179,319	15,785,517
Scott	241,702,057	17,136,563	11,231,845	60,613,606	152,720,043	12,050,447
Shenandoah	585,830,429	38,602,466	25,568,208	139,695,165	381,964,590	29,441,545
Smyth	322,747,319	24,212,349	16,057,428	86,897,601	195,579,942	15,891,905
Southampton	246,072,372	15,985,513	10,562,648	56,942,202	162,582,009	12,413,695
Spotsylvania	2,463,096,908	118,288,109	78,370,413	435,249,828	1,831,188,559	128,578,426
Stafford	2,861,858,682	117,826,826	78,040,590	438,594,848	2,227,396,418	151,305,642
Surry	95,495,165	7,063,870	4,619,185	24,164,043	59,648,067	4,768,410
Sussex	115,821,149	8,402,530	5,541,452	29,719,499	72,157,669	5,810,537
Tazewell	633,969,602	33,327,246	22,107,372	121,255,006	457,279,978	32,787,479
Warren	616,965,814	35,130,051	23,240,295	128,084,851	430,510,617	31,681,749

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2010**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$1,037,724,156	\$48,579,983	\$31,880,248	\$173,339,518	\$783,924,407	\$54,431,124
Westmoreland	230,277,696	15,024,496	9,929,548	52,779,746	152,543,906	11,690,070
Wise	481,293,340	28,362,159	18,761,721	103,073,023	331,096,438	24,621,893
Wythe	324,070,904	22,867,039	15,133,487	81,969,096	204,101,282	16,102,154
York	1,375,846,990	58,085,096	38,404,938	214,568,178	1,064,788,778	72,469,449
Total Counties	\$134,011,623,875	\$5,431,732,805	\$3,592,380,914	\$19,963,657,027	\$105,023,853,128	\$7,108,752,725

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$5,876,627,139	\$198,662,134	\$130,849,979	\$731,077,893	\$4,816,037,132	\$318,235,249
Bedford	70,392,999	5,223,701	3,455,558	18,275,482	43,438,259	3,495,085
Bristol	292,009,538	24,673,188	15,738,763	78,721,530	172,876,058	14,538,309
Buena Vista	60,525,539	5,261,006	3,483,961	18,734,842	33,045,729	2,920,476
Charlottesville	1,241,494,740	40,807,390	26,580,672	141,874,381	1,032,232,297	67,358,058
Chesapeake	3,737,488,074	208,262,050	137,461,269	746,835,720	2,644,929,036	192,396,349
Colonial Heights	255,194,151	16,905,233	11,187,888	60,439,385	166,661,645	12,908,397
Covington	63,358,632	5,209,833	3,419,130	18,010,697	36,718,971	3,111,683
Danville	490,231,261	37,991,223	24,868,290	124,723,946	302,647,802	24,596,042
Emporia	56,617,102	5,252,109	3,412,315	16,779,169	31,173,509	2,787,272
Fairfax	824,663,588	32,943,857	21,481,747	117,817,997	652,419,988	44,010,656
Falls Church	613,669,708	17,208,266	11,248,021	63,137,081	522,076,340	33,427,912
Franklin	100,194,772	7,329,145	4,789,883	24,568,233	63,507,512	5,053,250
Fredericksburg	504,379,415	25,191,294	16,532,284	87,938,075	374,717,761	26,539,158
Galax	78,456,780	6,087,868	3,966,087	20,111,391	48,291,434	3,905,825
Hampton	1,644,198,113	115,084,934	75,933,341	405,244,483	1,047,935,354	82,904,855
Harrisonburg	407,411,291	30,213,732	19,884,395	103,355,251	253,957,913	20,410,048
Hopewell	229,063,822	19,296,245	12,703,155	66,265,323	130,799,099	11,319,483
Lexington	90,274,509	4,763,600	3,100,789	16,604,193	65,805,927	4,693,105
Lynchburg	935,177,314	57,681,657	38,069,947	200,359,862	639,065,848	47,883,704

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2010**

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas	\$731,220,537	\$40,353,569	\$26,632,026	\$144,006,287	\$520,228,655	\$37,887,616
Manassas Park	246,220,136	15,434,935	10,202,006	55,261,033	165,322,162	12,597,432
Martinsville	166,322,024	11,774,577	7,701,906	38,719,138	108,126,403	8,440,221
Newport News	2,243,369,452	155,602,093	102,806,133	545,783,997	1,439,177,229	113,444,153
Norfolk	2,580,159,351	176,155,055	115,962,976	599,364,253	1,688,677,066	131,541,022
Norton	64,018,827	4,509,528	2,959,062	15,442,180	41,108,057	3,222,602
Petersburg	287,832,144	27,895,690	18,394,958	92,515,238	149,026,258	14,043,372
Poquoson	289,870,823	11,610,218	7,680,665	43,093,216	227,486,725	15,298,550
Portsmouth	1,060,850,686	84,467,379	55,719,471	290,767,799	629,896,037	52,802,756
Radford	148,091,828	9,218,598	6,086,376	32,901,664	99,885,189	7,522,662
Richmond	3,825,543,597	184,628,813	121,162,263	633,697,698	2,886,054,822	202,654,707
Roanoke	1,320,603,631	87,945,061	58,032,889	304,508,091	870,117,590	67,268,144
Salem	416,282,648	23,509,908	15,523,012	84,704,102	292,545,626	21,352,775
Staunton	322,683,209	21,709,588	14,375,290	78,036,723	208,561,608	16,248,610
Suffolk	1,364,650,914	75,581,786	49,897,666	269,092,111	970,079,351	70,349,627
Virginia Beach	8,274,967,661	405,027,060	267,315,908	1,455,869,973	6,146,754,721	433,041,591
Waynesboro	252,961,478	18,739,275	12,406,992	66,498,300	155,316,910	12,586,727
Williamsburg	221,706,446	11,558,056	7,451,604	39,225,225	163,471,561	11,594,064
Winchester	454,640,572	24,996,298	16,438,842	87,179,050	326,026,381	23,669,821
Total Cities	\$41,843,424,448	\$2,254,765,951	\$1,484,917,519	\$7,937,541,015	\$30,166,199,963	\$2,178,061,367
Total Counties	\$134,011,623,875	\$5,431,732,805	\$3,592,380,914	\$19,963,657,027	\$105,023,853,128	\$7,108,752,725
Unassigned*	\$4,681,020,152	\$222,393,923	\$135,262,668	\$684,943,543	\$3,638,420,018	\$250,886,436
Aggregate	\$180,536,068,475	\$7,908,892,680	\$5,212,561,101	\$28,586,141,585	\$138,828,473,109	\$9,537,700,528

Notes:

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

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

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

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

Type of Participants	2007		2008		2009		2010	
	Number of Payments	Amount						
State Agencies	113,235	\$17,166,973	117,392	\$18,085,985	125,566	\$19,054,251	120,578	\$20,005,947
Circuit Courts	5,487	922,394	4,947	872,303	4,224	747,411	4,904	972,389
District Courts	19,019	2,114,205	17,847	1,982,188	13,172	1,505,579	17,773	2,205,352
Juvenile and Domestic Courts	1,264	131,274	1,323	138,195	1,068	118,474	1,244	157,270
Combined Courts	2,095	226,440	2,045	211,986	1,401	153,280	1,887	220,674
IRS	0	0	0	0	7,223	3,098,315	10,104	3,908,275
Counties	96,026	13,789,122	111,323	16,480,373	112,236	16,171,977	114,513	16,074,012
Cities	59,538	7,983,887	74,214	10,643,907	70,829	10,338,535	92,405	13,557,990
Towns	1,992	177,069	2,003	180,842	2,231	207,648	3,300	266,122
Social Services	1,935	406,467	1,756	377,953	1,380	317,577	1,554	355,236
TOTAL	300,591	\$42,917,831	332,850	\$48,973,732	339,330	\$51,713,046	368,262	\$57,723,267

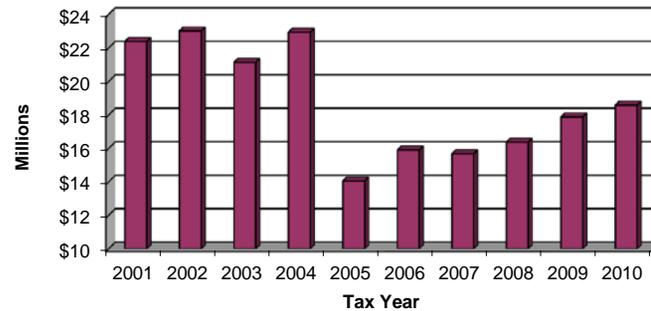
Notes:

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

Table 1.9
Refund Match Totals

Tax Year	Total
2001	\$22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294

Refund Match Totals



Note:

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

Table 1.10
Voluntary Contributions by Taxable Year

Program/ Fund	2008		2009		2010	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	2,377	\$48,474	2,059	\$42,247	1,898	\$39,478
Virginia Republican Party*	1,462	32,589	1,040	22,028	838	16,915
Virginia Nongame Wildlife Program	6,189	153,436	5,171	133,674	4,910	131,768
Virginia Housing Program	2,384	55,430	2,087	51,771	1,800	48,020
Virginia Open Space Recreation and Conservation Fund	2,991	67,463	2,659	61,578	2,010	49,012
Virginia Family and Children's Trust Fund (FACT)	1,535	36,312	1,690	36,201	1,191	26,692
Virginia Elderly and Disabled Transportation Fund	4,027	94,522	3,449	84,214	3,267	83,103
United States Olympic Committee	1,452	29,214	1,388	29,261	1,075	24,572
Community Policing Fund	1,161	22,029	1,010	17,934	769	13,160
Virginia Arts Foundation	1,899	38,295	1,886	37,576	1,443	31,595
Chesapeake Bay Restoration	5,262	131,822	5,108	127,431	4,088	104,817
Historic Resources Fund	1,254	23,149	1,154	22,557	833	15,806
State Forests Fund	1,963	37,624	2,187	42,923	1,641	33,499
Uninsured Medical Catastrophe Fund	1,244	25,828	1,382	28,757	972	28,616
Jamestown-Yorktown Foundation^	20	274	9	112	4	26
Children of America Finding Hope	1,163	23,417	923	20,586	890	21,747
Public School Foundations	1,775	56,392	1,740	57,752	1,501	55,949
Home Energy Assistance	1,977	41,655	1,821	36,654	1,456	33,306
War Memorial & National D-Day Memorial	912	18,056	936	18,122	767	16,981
Spay and Neuter Fund	2,954	63,567	2,279	50,344	2,198	51,946
Tuition Assistance Grant Fund	1,078	19,088	986	20,247	875	18,252
Virginia Federation of Humane Societies	1,781	40,421	1,665	37,198	1,546	37,415
Virginia Office of Commonwealth Preparedness^	336	4,232	16	462		
Cancer Centers	2,101	49,961	1,989	46,333	1,710	41,868
Brown vs. The Board of Education Scholarship Fund#	437	6,985	17	320	**	**
Martin Luther King, Jr. Living History Public Policy Center Fund	1,010	18,619	727	15,655	561	10,621
Virginia Caregivers Grant Fund#	306	4,317				
Virginia Military Family Relief Fund	2,229	55,330	2,800	74,412	2,056	57,644
Public Libraries Foundations			1,419	48,562	1,127	37,526
Celebrating Special Children, Inc.			942	15,554	828	15,974
Total	53,279	\$1,198,503	50,539	\$1,180,465	42,254	\$1,046,308

Notes:

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

2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2010 are from all returns processed in calendar year 2011. The majority of returns processed in 2011 are for TY 2010; however, some returns from previous years are included.

* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together. Section 58.1-344.3 B.3 of the Code of Virginia sets the limit at \$25 per individual and at \$25 for each spouse on a joint return.

** Data for this program is not available for release because fewer than four taxpayers contributing to this fund have been processed in 2011.

^ These organization were removed from the Tax Year 2008 return. Amounts reported for Tax Years 2008, 2009 and 2010 represent contributions made on returns filed for prior years processed in 2009, 2010 and 2011, respectively.

These organizations were removed from the Tax Year 2009 return. Amounts reported for Tax Years 2009 and 2010 represent contributions made on returns filed for prior years processed in 2010 and 2011, respectively.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2002	\$290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840

Notes:

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

Corporate Income Tax Collections

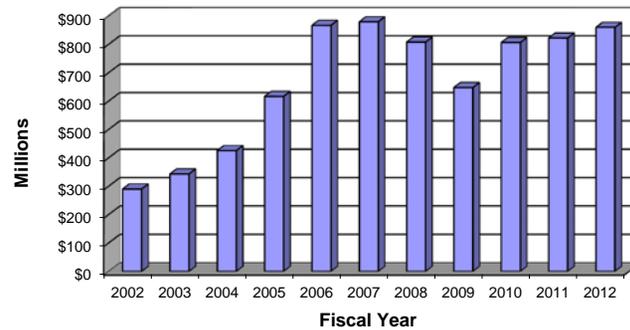


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2010*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	Form 502 [†]	Form 500					
\$0 or less	184,760	41,870	65.9%	\$0	0.0%	\$3,664,240	0.5%
\$1 to \$24,999		13,544	21.3%	79,935,261	0.7%	4,817,536	0.7%
\$25,000 to \$49,999		2,266	3.6%	81,911,141	0.7%	4,940,910	0.7%
\$50,000 to \$99,999		1,914	3.0%	135,348,169	1.2%	8,130,112	1.1%
\$100,000 to \$499,999		2,353	3.7%	532,098,127	4.6%	32,159,594	4.5%
\$500,000 to \$999,999		591	0.9%	421,941,390	3.6%	25,325,614	3.6%
\$1,000,000 to \$1,999,999		395	0.6%	553,814,947	4.8%	33,228,897	4.7%
\$2,000,000 to \$9,999,999		475	0.7%	1,905,362,064	16.4%	114,885,883	16.1%
\$10,000,000 and Over		169	0.3%	7,925,200,626	68.1%	484,243,032	68.0%
Total before adjustments	184,760	63,577	100.0%	\$11,635,611,725	99.9%	\$711,395,818	99.9%
Departmental adjustments					0.1%	489,973	0.1%
Total Tax Assessment					100.0%	\$711,885,791	100.0%

Notes:

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

* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2010. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

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

Table 3.1**Fiscal Year Individual and Corporate Income Tax Credits**

Returns Processed During Fiscal Year 2012

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual and Corporate	3,830	\$ 6,152,078
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual and Corporate	127	1,329,645
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	175	291,179
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual and Corporate	34	199,156
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	109	173,169
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	20	1,003
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual and Corporate	138	4,297,690
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	31	24,972,670
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	96	135,538
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual and Corporate	1,154	59,216,385
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	640	1,248,177
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual and Corporate	10	181,859
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	62	656,223
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	561	274,891
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	190	2,062,140
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	65	126,862
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	6,741	94,987,173
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	16,456	575,137
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual Only	111	267,954
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	0	0
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	333,787	115,733,373
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	57	113,181
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	*	*
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	9,142	1,999,251
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	*
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	0	0
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	*	*
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	*	*
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual and Corporate	0	0
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	0	0

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2012, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.
5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax.

* Data for this credit is not available for release because fewer than four returns claiming the credit have been processed in FY 2012.

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

Fiscal Year	State Sales and Use Tax			Local		Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
2003	\$2,173,307,000	\$291,633,000	\$2,464,940,000	\$797,368,000	-	\$3,262,308,000
2004	2,394,488,000	327,092,000	2,721,580,000	865,678,000	-	3,587,258,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000
2006	2,812,877,000	476,259,000	3,289,136,000	998,742,000	217,200,000	4,505,078,000
2007	3,049,290,000	517,277,000	3,566,567,000	1,054,991,000	225,154,000	4,846,712,000
2008	3,075,762,000	524,901,000	3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000	3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
4. One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 3.5% to 4% on September 1, 2004.
8. The state tax on unprepared food for human consumption was reduced from 3.5 % to 3.0 % on January 1, 2000, and to 1.5 % on July 1, 2005.
9. Effective beginning FY 2010, dealers with annual taxable sales of \$1 million or more were required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. In FY 2012, this requirement added \$153.4 million to general fund revenue. For the payment due June 2012, the threshold increased to \$26 million of annual taxable sales.

State and Local Sales & Use Tax Collections

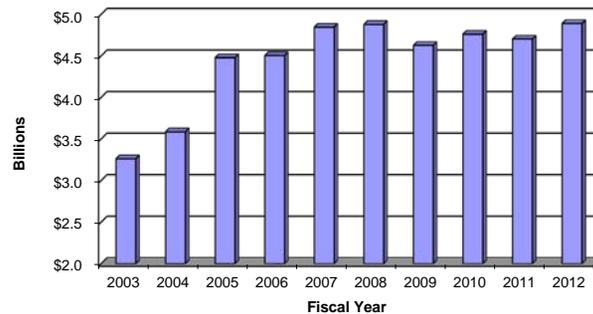


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2007	2008	2009	2010	2011
11 Agriculture	\$162,149,828	\$158,308,072	\$141,138,473	\$152,710,584	\$172,111,919
21-22 Mining and Utilities	703,278,026	749,150,320	784,148,763	590,796,767	695,628,771
23 Construction	1,361,502,614	1,362,281,520	1,155,110,103	1,257,328,395	1,325,037,229
31-33 Manufacturing	4,050,355,326	4,023,618,878	3,398,685,204	3,494,250,154	3,565,894,962
42 Wholesale Trade	6,227,208,376	6,223,952,103	5,240,952,452	5,151,551,029	5,417,106,102
44-45 Retail Trade	56,256,338,539	54,590,519,190	53,709,169,092	54,546,159,127	55,989,608,263
442 Furniture and Home Furnishings Stores	2,594,468,298	2,283,552,492	1,956,850,875	1,942,044,045	2,011,966,538
444 Building Material and Garden Equipment and Supplies Dealers	6,806,100,611	5,561,573,470	4,954,892,342	5,104,290,677	5,137,319,891
445 Food and Beverage Stores	12,874,259,601	13,173,745,743	13,560,474,629	14,282,679,159	14,202,826,894
448 Clothing and Clothing Accessories Stores	5,164,381,679	4,976,980,124	4,454,762,594	4,560,837,540	4,706,550,735
452 General Merchandise Stores	14,776,065,451	15,113,347,561	15,498,089,391	15,597,896,639	16,074,943,507
48-49 Transportation and Warehousing	166,788,785	161,936,421	199,811,282	161,832,357	183,550,781
51 Information	219,478,520	223,836,871	315,521,919	260,614,169	490,366,929
52 Finance and Insurance	47,951,796	54,090,453	200,478,126	120,628,052	34,071,800
53 Real Estate, Rental, and Leasing	1,910,760,683	1,982,377,496	1,751,405,123	1,653,633,925	1,440,764,813
54 Professional, Scientific, and Technical Services	1,112,850,377	1,263,640,119	1,256,084,227	999,721,873	1,022,403,713
55 Management of Companies and Enterprises	189,938,190	147,541,928	143,955,885	189,843,120	214,792,438
56 Administrative, Support, Waste Management, and Remediation Services	398,343,875	235,420,108	196,457,763	233,140,214	254,884,724
61 Educational Services	60,624,593	52,313,475	74,626,869	94,141,526	106,910,870
62 Health Care and Social Assistance	220,623,538	234,275,721	251,604,165	263,008,303	296,974,191
71 Arts, Entertainment, and Recreation	524,481,653	493,898,273	471,941,842	501,183,155	528,333,798
72 Accommodation And Food Services	12,902,981,471	13,302,972,217	13,082,478,839	13,397,396,104	14,106,220,642
722 Food Services and Drinking Places	9,823,782,202	10,236,676,321	10,278,271,833	10,560,552,779	11,118,465,142
81 Other Services	1,707,057,051	1,713,469,064	1,677,631,686	1,829,128,884	1,894,033,419
92 Public Administration	22,522,443	23,375,593	24,248,562	21,874,565	21,017,775
Not Categorized	3,798,013,263	2,776,500,937	1,793,681,925	1,502,021,540	1,310,628,232
Total	\$92,043,248,947	\$89,773,478,759	\$85,869,132,300	\$86,420,963,843	\$89,070,341,371

Notes:

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

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2012

County	Share of State Tax	Local Option	Total Amount
Accomack	\$5,194,180	\$3,702,272	\$8,896,452
Albemarle	12,235,459	12,293,218	24,528,677
Alleghany	2,341,981	836,126	3,178,107
Amelia	1,424,705	617,193	2,041,898
Amherst	4,365,426	2,395,899	6,761,325
Appomattox	1,771,820	1,190,925	2,962,745
Arlington	16,069,059	38,543,633	54,612,692
Augusta	9,880,234	4,555,627	14,435,861
Bath	538,098	783,024	1,321,122
Bedford	7,946,705	4,018,960	11,965,666
Bland	703,988	233,444	937,433
Botetourt	4,627,504	2,233,280	6,860,784
Brunswick	1,923,770	711,856	2,635,626
Buchanan	2,670,277	2,100,640	4,770,918
Buckingham	1,770,426	621,236	2,391,663
Campbell	7,513,857	4,293,820	11,807,677
Caroline	4,054,555	1,560,274	5,614,829
Carrroll	3,064,789	1,680,046	4,744,836
Charles City	733,263	448,734	1,181,998
Charlotte	1,610,809	528,518	2,139,328
Chesterfield	45,226,031	40,413,177	85,639,208
Clarke	1,735,576	978,372	2,713,948
Craig	642,651	151,212	793,863
Culpeper	6,273,862	6,098,089	12,371,950
Cumberland	1,313,182	380,159	1,693,341
Dickenson	1,886,828	878,662	2,765,490
Dinwiddie	4,023,887	1,332,689	5,356,575
Essex	1,252,542	1,800,848	3,053,390
Fairfax	142,077,419	164,789,361	306,866,780
Fauquier	10,757,083	7,111,786	17,868,869
Floyd	1,719,544	732,551	2,452,095
Fluvanna	2,872,412	1,196,689	4,069,102
Franklin	6,607,036	3,975,822	10,582,858
Frederick	11,313,304	10,561,878	21,875,181
Giles	2,174,000	1,478,127	3,652,127

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,281,308	\$3,713,138	\$8,994,446
Goochland	2,392,167	2,252,200	4,644,367
Grayson	1,846,401	396,013	2,242,414
Greene	2,538,541	1,569,052	4,107,592
Greensville	1,196,780	504,005	1,700,785
Halifax	5,053,383	3,367,708	8,421,091
Hanover	15,775,615	16,853,773	32,629,388
Henrico	41,592,475	57,651,707	99,244,182
Henry	6,617,492	3,889,175	10,506,666
Highland	255,109	108,319	363,428
Isle of Wight	5,290,369	2,507,268	7,797,637
James City	8,490,380	9,296,477	17,786,857
King and Queen	795,298	176,471	971,769
King George	3,339,415	1,693,841	5,033,255
King William	2,410,289	940,251	3,350,540
Lancaster	1,206,539	1,652,146	2,858,685
Lee	3,108,005	1,374,522	4,482,526
Loudoun	49,714,132	60,397,459	110,111,591
Louisa	4,120,075	2,895,317	7,015,392
Lunenburg	1,444,222	352,853	1,797,074
Madison	1,700,725	833,334	2,534,058
Mathews	1,096,410	415,432	1,511,842
Mecklenburg	3,667,013	4,498,987	8,166,000
Middlesex	1,067,832	869,749	1,937,581
Montgomery	9,563,091	10,653,069	20,216,160
Nelson	1,863,827	980,596	2,844,423
New Kent	2,429,109	1,105,143	3,534,252
Northampton	1,568,988	1,274,987	2,843,975
Northumberland	1,269,270	667,969	1,937,240
Nottoway	1,989,290	1,280,149	3,269,439
Orange	4,081,042	2,262,914	6,343,956
Page	2,709,310	1,736,300	4,445,610
Patrick	2,270,886	984,468	3,255,354
Pittsylvania	7,849,820	2,021,618	9,871,437
Powhatan	3,800,841	1,313,975	5,114,816

Table 4.3, continued

Local Sales Tax Distribution - Fiscal Year 2012

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,494,628	\$2,946,169	\$5,440,797
Prince George	5,083,354	1,936,045	7,019,400
Prince William	58,541,869	51,850,307	110,392,176
Pulaski	3,862,875	3,501,539	7,364,415
Rappahannock	875,455	436,422	1,311,877
Richmond	976,523	1,178,998	2,155,520
Roanoke	14,021,917	10,570,658	24,592,575
Rockbridge	2,470,233	2,366,538	4,836,771
Rockingham	10,504,066	5,590,948	16,095,014
Russell	2,969,995	1,939,774	4,909,769
Scott	3,039,000	1,470,371	4,509,371
Shenandoah	4,932,101	3,903,578	8,835,679
Smyth	3,930,486	2,231,224	6,161,710
Southampton	2,355,225	562,284	2,917,509
Spotsylvania	20,979,553	15,052,915	36,032,468
Stafford	21,029,042	10,931,623	31,960,665
Surry	855,241	569,308	1,424,549
Sussex	1,047,618	865,096	1,912,714
Tazewell	4,752,968	6,133,038	10,886,005
Warren	4,846,368	3,973,855	8,820,223
Washington	6,053,604	7,387,833	13,441,436
Westmoreland	1,653,327	896,499	2,549,826
Wise	5,474,382	3,200,259	8,674,641
Wythe	3,533,883	3,675,588	7,209,470
York	11,074,923	9,358,398	20,433,321
Total Counties	\$737,070,348	\$680,247,797	\$1,417,318,144

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$9,130,242	\$24,877,932	\$34,008,175
Bedford	628,710	826,423	1,455,134
Bristol	2,018,565	3,930,167	5,948,732
Buena Vista	738,839	375,187	1,114,026
Charlottesville	3,769,475	9,938,329	13,707,804

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$35,624,604	\$33,499,520	\$69,124,124
Colonial Heights	2,382,408	6,988,385	9,370,794
Covington	570,858	1,266,203	1,837,061
Danville	5,922,564	8,126,807	14,049,372
Emporia	861,515	1,452,370	2,313,885
Fairfax	2,469,536	10,204,973	12,674,509
Falls Church	1,896,587	3,983,135	5,879,722
Franklin	1,129,867	1,687,129	2,816,996
Fredericksburg	2,378,226	10,248,222	12,626,448
Galax	913,094	2,024,969	2,938,063
Hampton	18,427,072	14,003,919	32,430,992
Harrisonburg	3,908,879	10,863,833	14,772,711
Hopewell	2,774,133	1,817,079	4,591,212
Lexington	401,483	805,947	1,207,429
Lynchburg	8,109,808	13,380,056	21,489,864
Manassas	5,417,226	7,177,282	12,594,508
Manassas Park	1,909,830	1,470,010	3,379,840
Martinsville	2,433,291	1,903,465	4,336,755
Newport News	27,832,637	21,530,826	49,363,463
Norfolk	27,070,099	29,242,894	56,312,993
Norton	670,532	1,917,610	2,588,142
Petersburg	3,586,856	3,665,733	7,252,589
Poquoson	1,862,433	522,402	2,384,835
Portsmouth	12,494,750	6,652,236	19,146,986
Radford	1,073,408	903,642	1,977,050
Richmond	24,263,903	30,173,911	54,437,815
Roanoke	10,945,278	18,859,840	29,805,118
Salem	3,041,091	5,878,806	8,919,897
Staunton	2,399,834	3,576,314	5,976,148
Suffolk	13,081,639	7,886,030	20,967,669
Virginia Beach	65,409,590	53,214,889	118,624,479
Waynesboro	2,687,005	4,808,752	7,495,758
Williamsburg	774,387	4,106,059	4,880,447
Winchester	3,283,653	8,482,838	11,766,492

Total Cities	\$314,293,908	\$372,274,126	\$686,568,034
Total Counties	\$737,070,348	\$680,247,797	\$1,417,318,144
Aggregate	\$1,051,364,255	\$1,052,521,923	\$2,103,886,179

Table 4.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Arlington County	\$3,738,090	\$3,310,688	\$3,116,089	\$3,919,086	\$3,948,027
Fairfax County	24,853,138	21,161,193	20,238,696	22,908,710	26,596,033
Loudoun County	9,266,846	8,185,363	7,910,011	9,464,579	10,427,165
Alexandria City	2,793,990	2,361,611	2,638,904	3,260,035	3,079,060
Fairfax City	1,307,130	1,108,263	1,656,957	2,467,878	2,561,785
Falls Church City	433,480	330,402	558,849	1,002,005	522,204
Northern Virginia Transportation Commission	\$42,392,674	\$36,457,519	\$36,119,507	\$43,022,294	\$47,134,275
Prince William County	\$13,293,562	\$11,784,558	\$11,543,386	\$13,749,156	\$16,500,996
Stafford County	4,502,861	3,768,233	3,926,166	5,011,443	5,695,305
Fredericksburg City	1,610,258	1,379,537	1,322,784	1,873,488	2,090,679
Manassas City	1,712,072	1,413,530	1,727,327	2,024,665	1,899,918
Manassas Park City	949,672	948,388	703,088	689,392	1,006,995
Spotsylvania County	N/A	N/A	928,906	3,152,621	4,022,496
Potomac and Rappahannock Transportation Commission	\$22,068,425	\$19,294,247	\$20,151,658	\$26,500,765	\$31,216,389
Aggregate	\$64,461,099	\$55,751,766	\$56,271,165	\$69,523,059	\$78,350,664

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

Motor Fuel Sales Tax Revenue

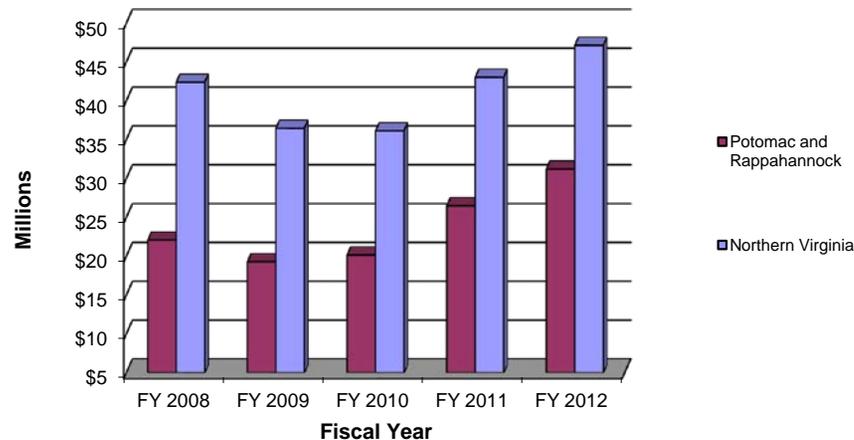


Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
2002	\$208,890,000	\$5,015,000	\$15,023,000	\$133,661,000	\$5,348,000	\$5,418,000
2003	278,119,000	4,942,000	15,314,000	143,325,000	5,757,000	5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000
2009	298,398,000	5,862,000	0	6,006,000	4,612,000	6,151,000
2010	275,338,000	5,635,000	0	5,671,000	3,618,000	6,223,000
2011	276,572,000	6,176,000	0	2,713,000	3,477,000	5,985,000
2012	307,149,000	6,254,000	0	298,000	3,676,000	6,880,000

Notes:

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

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

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

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

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

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

Table 5.2
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
2002	\$2,561,000	\$149,000	\$317,000	\$346,000	-	-	\$6,832,000
2003	2,560,000	149,000	153,000	309,000	-	-	4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000

Notes:

1. Prior to July 1, 2003, the Virginia Tire Recycling Fee was imposed at a rate of 50 cents per tire. Effective July 1, 2003, the fee was imposed at a rate of \$1 per tire. Effective July 1, 2011, the fee reverted back to 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.
2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.
3. The peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax is imposed at the rate of 30 cents per 100 pounds. All revenues are deposited into the Peanut Fund.
4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.
5. Beginning September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, this rate is increased to 30 cents per pack of 20 cigarettes. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal cigarette tax rate was increased by 61.66 cents. Due to this tax increase, revenue generated by the Virginia cigarette tax declined.
6. Beginning March 1, 2005, tobacco products other than cigarettes are taxed at 10 percent of the sales price charged by the wholesale dealer. All revenues from this tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal tax rate on other tobacco products charged to manufacturers increased. Since Virginia's tax is assessed at the wholesale level, the federal rate change increases the taxable base for Virginia's tax.
7. The Aircraft Sales and Use Tax is imposed at 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.

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

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
2002	\$275,000	\$152,000	\$135,000	\$1,619,000	\$102,000	\$743,000	\$20,000	-
2003	173,000	75,000	155,000	1,582,000	127,000	718,000	16,000	-
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000

Notes:

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

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

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

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

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

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

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

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

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2012

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$267,741,032,212	\$414,428,520,306	\$682,169,552,518
Addition for Reserve for loan losses	11,852,796,580	18,555,817,786	30,408,614,366
Other additions	33,656,914	0	33,656,914
a. U.S. obligations	11,588,398,391	9,402,214,863	20,990,613,254
b. Retained earnings and surplus of subsidiaries included in gross capital	90,448,426,355	107,461,452,294	197,909,878,649
c. Goodwill	28,143,685,232	80,534,855,538	108,678,540,770
d. Other deductions (total)	42,123	4,769,000,000	4,769,042,123
Capital before Virginia Modifications	149,446,933,605	230,816,815,397	380,263,749,002
Capital attributable to Virginia	6,509,358,546	9,418,818,245	15,928,176,791
Deductions of assessed value of real estate otherwise taxed in this state	1,295,871,906	1,795,861,578	3,091,733,484
Deductions of book value of tangible personal property otherwise taxed in this state	47,896,924	545,375,378	593,272,302
Net taxable capital	\$5,165,589,716	\$7,077,581,289	\$12,243,171,005
Total Tax Assessment	\$51,655,897	\$72,285,582	\$123,941,479
Local Tax Credit (local Tax Assessment)	41,324,718	57,828,466	\$99,153,183
State Tax Credits:			
Neighborhood Assistance Act Credit	6,600	246,109	252,709
Enterprise Zone Credit	0	10,200	10,200
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	3,886,769	1,068,536	4,955,305
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$6,437,810	\$13,132,271	\$19,570,082

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2008	\$13,770,000
2009	21,273,000
2010	24,343,000
2011	24,580,000
2012	19,570,000

Bank Franchise Tax Collections

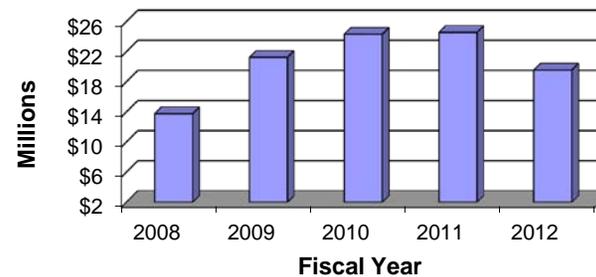


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Accomack	\$1,124,784	\$882,028	\$678,624	\$641,446	\$720,725
Albemarle	5,819,649	4,509,491	4,469,167	4,586,713	4,763,966
Alleghany	285,012	215,107	180,935	227,421	177,944
Amelia	428,113	279,948	263,413	246,277	274,474
Amherst	721,763	584,876	499,543	528,356	447,580
Appomattox	366,556	286,719	280,815	221,251	232,950
Arlington	23,089,630	15,592,093	17,367,519	20,720,494	22,136,297
Augusta	2,388,167	1,926,753	1,860,806	1,696,230	1,537,879
Bath	165,905	131,303	116,043	117,229	163,527
Bedford	3,321,243	2,410,638	2,197,957	2,030,171	2,112,587
Bland	103,677	97,430	71,168	95,962	85,642
Botetourt	1,309,293	1,014,666	939,205	839,631	845,595
Brunswick	345,670	232,361	185,283	200,619	308,825
Buchanan	209,854	326,990	381,121	1,177,583	274,476
Buckingham	418,045	265,846	250,711	190,714	197,648
Campbell	1,316,077	1,002,177	932,939	850,638	921,534
Caroline	1,673,444	1,019,775	845,395	761,104	742,514
Carroll	621,845	447,435	397,484	422,953	378,907
Charles City	211,934	164,461	109,739	137,503	115,117
Charlotte	189,902	138,642	139,537	150,055	129,332
Chesterfield	16,976,095	11,985,724	10,824,566	9,560,448	11,072,962
Clarke	689,423	549,928	534,618	534,960	586,903
Craig	141,359	101,998	80,867	65,075	84,821
Culpeper	2,382,266	2,000,318	1,438,697	1,336,838	1,470,436
Cumberland	235,503	170,062	146,742	136,456	119,015
Dickenson	530,490	124,645	84,527	81,537	77,623
Dinwiddie	786,805	613,164	544,862	405,190	529,712
Essex	404,022	312,030	298,695	225,365	226,898
Fairfax	81,293,932	68,497,921	68,070,794	73,424,665	87,954,188
Fauquier	4,271,070	3,326,808	3,025,387	3,065,486	3,313,118

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

County	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Floyd	\$380,921	\$250,966	\$226,638	\$224,305	\$238,671
Fluvanna	1,264,563	919,673	848,280	804,246	817,203
Franklin	2,202,756	1,965,391	1,708,695	1,713,479	1,538,017
Frederick	4,485,638	3,143,688	2,889,188	2,553,237	2,561,461
Giles	364,295	241,111	222,554	203,033	208,995
Gloucester	1,757,986	1,332,199	1,206,436	1,011,234	935,332
Goochland	1,771,544	1,079,272	971,630	940,572	958,029
Grayson	408,832	252,498	210,509	220,338	202,696
Greene	1,006,097	670,073	626,578	556,614	550,491
Greensville	167,482	95,956	87,418	93,190	100,099
Halifax	652,811	444,968	415,995	393,328	336,149
Hanover	5,431,855	3,899,275	3,475,129	3,316,689	3,563,567
Henrico	16,332,235	10,798,632	9,973,856	10,107,528	11,694,430
Henry	759,978	540,909	658,945	513,303	510,409
Highland	103,106	99,826	61,481	65,105	55,117
Isle of Wight	1,675,852	1,505,547	1,398,963	1,180,412	1,357,435
James City	5,475,598	4,167,052	3,776,591	3,888,807	3,839,908
King and Queen	242,452	179,414	244,562	126,311	125,841
King George	1,348,193	991,506	979,391	773,291	833,584
King William	794,884	537,959	419,813	373,992	421,911
Lancaster	699,424	554,898	529,642	517,330	572,171
Lee	244,320	258,580	215,474	175,689	195,847
Loudoun	31,102,252	24,937,733	25,148,911	26,690,653	29,957,487
Louisa	1,906,375	1,536,447	1,375,806	1,064,197	1,168,955
Lunenburg	199,357	132,379	120,484	105,835	95,328
Madison	538,355	395,637	328,208	333,687	388,946
Mathews	546,604	327,216	309,480	303,176	308,799
Mecklenburg	1,057,120	701,622	587,000	614,744	574,368
Middlesex	637,388	462,149	397,218	457,232	407,509
Montgomery	3,053,613	2,350,129	2,080,303	1,986,099	1,968,489

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

County	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Nelson	\$808,815	\$623,209	\$625,045	\$641,507	\$496,411
New Kent	1,077,136	820,014	814,942	690,995	748,178
Northampton	673,148	468,317	472,126	403,906	357,643
Northumberland	802,049	699,668	546,615	508,042	508,849
Nottoway	275,189	211,521	151,051	135,411	153,634
Orange	1,816,583	1,232,699	1,180,274	1,018,578	1,025,985
Page	601,574	434,691	382,657	290,795	322,109
Patrick	358,514	246,964	240,273	197,478	217,152
Pittsylvania	1,056,526	791,768	701,325	722,158	707,048
Powhatan	1,472,613	1,155,376	940,374	871,622	931,488
Prince Edward	508,849	422,488	302,993	276,605	231,958
Prince George	1,540,280	826,140	709,065	664,781	765,907
Prince William	31,100,665	27,283,365	21,066,031	20,460,092	22,379,391
Pulaski	858,592	588,558	544,946	523,701	552,428
Rappahannock	374,184	410,209	296,775	334,809	381,332
Richmond	189,973	166,592	122,117	119,478	125,357
Roanoke	3,609,713	2,735,264	2,367,522	2,158,670	2,473,917
Rockbridge	819,169	548,509	539,517	510,819	531,193
Rockingham	3,043,109	2,946,744	2,382,389	2,185,039	2,234,785
Russell	437,166	348,812	230,159	324,460	258,458
Scott	288,834	237,299	189,179	159,015	188,789
Shenandoah	1,641,444	1,091,301	1,118,684	974,668	870,280
Smyth	490,556	309,668	371,157	244,818	323,551
Southampton	502,076	386,403	346,218	372,330	299,533
Spotsylvania	7,394,000	5,988,757	4,952,648	4,702,105	4,746,370
Stafford	8,366,743	6,246,221	5,965,715	6,065,342	6,792,017
Surry	275,719	150,098	210,220	123,938	149,556
Sussex	234,469	148,319	197,780	148,055	159,963
Tazewell	798,213	554,178	490,647	657,914	504,526
Warren	1,686,968	1,571,356	1,264,259	1,099,602	1,114,069

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

County	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Washington	\$1,504,824	\$1,037,327	\$1,045,915	\$897,947	\$1,008,203
Westmoreland	876,719	626,149	597,991	462,230	567,639
Wise	555,781	464,802	314,697	317,214	342,003
Wythe	679,874	461,528	472,932	422,676	388,468
York	4,678,058	3,380,818	3,292,403	2,519,238	3,325,893
Total Counties	\$319,831,531	\$249,599,167	\$234,158,971	\$238,192,056	\$264,674,508

City	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Alexandria	\$13,253,129	\$8,728,058	\$9,037,546	\$10,070,975	\$13,951,172
Bedford	140,951	110,519	106,701	77,282	93,829
Bristol	554,112	309,817	270,452	298,981	340,318
Buena Vista	148,067	96,061	102,581	80,768	58,999
Charlottesville	2,286,665	1,528,731	1,342,617	1,495,530	1,703,713
Chesapeake	11,695,969	9,397,550	8,732,274	8,267,914	9,030,178
Colonial Heights	568,781	416,202	325,716	299,587	464,823
Covington	63,733	53,529	43,243	44,180	59,717
Danville	779,548	623,563	603,184	466,293	550,922
Emporia	105,130	57,916	100,058	36,957	71,463
Fairfax	714,782	942,332	1,031,278	1,071,906	1,686,308
Falls Church	1,807,141	951,451	996,837	1,028,501	1,352,753
Franklin	308,167	184,434	97,421	112,738	112,096
Fredericksburg	1,909,929	1,228,501	1,101,535	1,266,330	1,080,318
Galax	122,229	67,226	74,611	68,057	96,583
Hampton	5,093,035	3,584,531	3,390,826	2,789,754	2,899,754
Harrisonburg	1,669,351	1,065,005	838,107	1,059,799	747,986
Hopewell	633,026	511,522	317,385	284,367	292,357
Lexington	152,937	128,164	127,820	128,941	122,514
Lynchburg	2,247,924	1,514,609	1,653,026	1,213,886	1,489,592

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

City	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Manassas	\$2,352,443	\$2,140,412	\$1,195,003	\$947,590	\$1,090,289
Manassas Park	983,771	1,006,434	482,561	628,648	480,302
Martinsville	252,134	157,172	130,537	131,656	251,457
Newport News	7,184,813	4,667,267	3,878,448	4,237,084	3,535,571
Norfolk	9,314,389	6,779,537	5,456,506	5,474,065	5,772,436
Norton	49,014	68,397	60,438	86,218	51,723
Petersburg	963,460	630,052	539,262	507,167	429,770
Poquoson	601,091	483,596	423,491	382,766	373,974
Portsmouth	3,757,331	2,502,484	2,621,949	2,062,153	1,895,262
Radford	286,467	261,218	193,752	241,305	256,603
Richmond	10,493,852	6,428,535	5,907,596	5,447,033	5,952,106
Roanoke	3,111,354	2,003,592	1,896,075	1,857,871	2,197,400
Salem	839,603	794,095	506,191	530,992	559,072
Staunton	922,015	834,221	480,353	428,228	484,229
Suffolk	5,236,398	3,992,829	3,413,693	2,783,825	3,115,428
Virginia Beach	24,673,542	18,264,918	17,270,240	16,119,231	17,433,859
Waynesboro	757,097	772,425	543,351	465,382	372,254
Williamsburg	885,151	467,202	371,388	385,675	477,788
Winchester	1,341,678	881,127	783,195	680,317	902,585
Total Cities	\$118,260,210	\$84,635,231	\$76,447,245	\$73,559,949	\$81,837,503
Total Counties	\$319,831,531	\$249,599,167	\$234,158,971	\$238,192,056	\$264,674,508
Aggregate	\$438,091,741	\$334,234,398	\$310,606,216	\$311,752,005	\$346,512,011

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2012

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	\$1,033,231	Halifax	\$1,167,741	Scott	\$779,161	Manassas	\$2,900,975
Albemarle	4,654,245	Hanover	5,003,483	Shenandoah	1,198,770	Manassas Park	734,958
Alleghany	416,198	Henrico	13,214,148	Smyth	591,509	Martinsville	913,515
Amelia	255,180	Henry	2,333,493	Southampton	559,963	Newport News	11,707,085
Amherst	1,272,042	Highland	75,841	Spotsylvania	4,736,108	Norfolk	22,005,469
Appomattox	566,170	Isle of Wight	1,338,973	Stafford	5,823,189	Norton	212,151
Arlington	7,552,604	James City	1,713,159	Surry	51,642	Petersburg	1,847,984
Augusta	2,512,121	King and Queen	176,480	Sussex	176,147	Poquoson	414,420
Bath	116,003	King George	388,862	Tazewell	604,767	Portsmouth	8,343,035
Bedford	1,924,591	King William	360,217	Warren	895,080	Radford	749,869
Bland	105,020	Lancaster	332,864	Washington	1,624,354	Richmond	20,614,006
Botetourt	718,992	Lee	423,057	Westmoreland	639,559	Roanoke	6,987,553
Brunswick	420,773	Loudoun	11,688,553	Wise	1,009,078	Salem	1,073,957
Buchanan	848,640	Louisa	349,343	Wythe	766,395	Staunton	1,405,143
Buckingham	425,554	Lunenburg	207,391	York	1,321,615	Suffolk	3,520,165
Campbell	1,399,289	Madison	583,717	Total Counties	\$237,243,992	Virginia Beach	26,248,276
Caroline	788,505	Mathews	450,759			Waynesboro	1,304,046
Carroll	1,016,483	Mecklenburg	579,701	City	Distribution	Williamsburg	722,368
Charles City	155,425	Middlesex	441,218	Alexandria	\$10,861,480	Winchester	2,147,413
Charlotte	129,102	Montgomery	1,023,404	Bedford	141,658	Total Cities	\$166,597,682
Chesterfield	14,631,754	Nelson	476,128	Bristol	609,271		
Clarke	431,559	New Kent	599,124	Buena Vista	316,767		
Craig	116,003	Northampton	510,420	Charlottesville	3,218,053		
Culpeper	2,044,715	Northumberland	384,299	Chesapeake	11,952,287		
Cumberland	384,564	Nottoway	349,061	Colonial Heights	699,338		
Dickenson	495,870	Orange	1,438,774	Covington	312,061		
Dinwiddie	926,572	Page	491,850	Danville	3,235,512		
Essex	353,876	Patrick	491,098	Emporia	268,191		
Fairfax	79,451,979	Pittsylvania	2,281,973	Fairfax	2,284,168		
Fauquier	2,909,397	Powhatan	865,414	Falls Church	864,077		
Floyd	623,395	Prince Edward	312,877	Franklin	558,247		
Fluvanna	842,022	Prince George	1,280,738	Fredericksburg	1,788,723		
Franklin	2,231,013	Prince William	19,468,416	Galax	234,778		
Frederick	1,356,983	Pulaski	827,842	Hampton	9,194,387		
Giles	254,285	Rappahannock	348,582	Harrisonburg	1,626,128		
Gloucester	1,535,897	Richmond	309,025	Hopewell	847,581		
Goochland	859,380	Roanoke	3,959,873	Lexington	323,091		
Grayson	382,541	Rockbridge	937,240	Lynchburg	3,409,498		
Greene	495,126	Rockingham	1,601,045				
Greensville	178,111	Russell	865,259				

Table 5.6, Continued

Communications Sales Tax Distributions, Fiscal Year 2012

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$121,735	Culpeper	\$123,434	Lebanon	\$81,388	Saint Charles	\$1,404
Accomac	5,403	Damascus	24,978	Leesburg	2,174,216	Saint Paul	24,229
Alberta	12,249	Dayton	25,621	Louisa	7,686	Saltville	48,378
Altavista	40,843	Dillwyn	3,919	Lovettsville	13,418	Scottsville	17,779
Amherst	102,787	Drakes Branch	1,421	Luray	77,641	Shenandoah	27,993
Appalachia	39,788	Dublin	93,271	Marion	130,944	Smithfield	237,894
Appomattox	6,354	Dumfries	188,081	McKenney	9,154	South Boston	785,898
Ashland	274,410	Edinburg	9,848	Melfa	4,125	South Hill	178,305
Berryville	93,851	Elkton	52,966	Middleburg	45,549	Stanardsville	3,772
Big Stone Gap	192,173	Farmville	525,230	Middletown	14,411	Stanley	16,707
Blacksburg	1,241,404	Fincastle	2,851	Mineral	1,808	Stephens City	27,459
Blackstone	17,913	Floyd	467	Monterey	6,921	Strasburg	83,726
Bluefield	45,785	Fries	12,838	Montross	14,011	Stuart	3,187
Boones Mill	3,364	Front Royal	171,139	Mount Jackson	22,535	Tappahannock	63,689
Bowling Green	40,982	Gate City	39,716	Narrows	44,666	Tazewell	31,532
Boyce	2,498	Glade Spring	29,195	New Castle	2,338	Timberville	32,921
Boydton	15,079	Glasgow	21,038	New Market	51,587	Troutville	2,237
Boykins	3,663	Gordonsville	30,608	Newsoms	1,291	Urbanna	3,642
Bridgewater	91,677	Goshen	7,607	Nickelsville	1,552	Victoria	51,532
Broadway	47,937	Gretna	26,412	Ocoquan	46,596	Vienna	1,072,939
Brodnax	10,428	Grottoes	34,780	Onancock	98,662	Vinton	341,576
Brookneal	18,653	Grundy	19,902	Onley	4,213	Wachapreague	2,548
Buchanan	2,880	Halifax	102,779	Orange	177,552	Wakefield	17,838
Burkeville	1,783	Hamilton	16,542	Painter	2,451	Warrenton	541,373
Cape Charles	47,378	Haymarket	126,407	Parksley	21,622	Warsaw	47,336
Cedar Bluff	37,954	Haysi	14,898	Pearisburg	24,793	Washington	3,761
Charlotte Court House	2,519	Herdon	1,731,657	Pembroke	7,838	Waverly	32,105
Chase City	53,122	Hillsville	18,494	Pennington Gap	47,315	Weber City	22,837
Chatham	74,761	Honaker	15,596	Phenix	1,396	West Point	86,913
Chilhowie	42,878	Hurt	23,893	Pocahontas	18,124	White Stone	3,322
Chincoteague	170,988	Independence	34,510	Port Royal	8,187	Windsor	67,087
Christiansburg	891,409	Iron Gate	16,160	Pound	32,988	Wise	108,287
Clarksville	35,309	Irvington	2,489	Pulaski	456,163	Woodstock	94,491
Cleveland	1,690	Ivor	1,871	Purcellville	161,850	Woodstock	429,049
Clifton	5,870	Jarratt	4,651	Quantico	28,493		
Clifton Forge	94,436	Jonesville	20,163	Remington	18,998	Total Towns	\$16,668,947
Clintwood	73,365	Kenbridge	31,613	Rich Creek	7,872	Total Counties	\$237,243,992
Coeburn	46,385	Keysville	2,380	Ridgeway	19,406	Total Counties	\$166,597,682
Colonial Beach	204,090	Kilmarnock	76,573	Rocky Mount	196,605		
Courtland	5,975	La Crosse	12,283	Round Hill	14,040	Aggregate	\$420,510,621
Crewe	42,613	Lawrenceville	52,033	Rural Retreat	40,103		

Notes:

1. The Communications Sales Tax is imposed on the sale of communications services at a rate of 5%. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer will be responsible for paying a communications use tax.
2. The distributions for FY 2012 were based on collections for May 2011 through April 2012.
3. In Fiscal Year 2011, The Department of Taxation distributed money to the Town of Chatham that should have been distributed to Fairfax County. Therefore, Chatham's distribution was overstated and Fairfax County's distribution was understated for Fiscal Year 2011.

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

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2007	\$982,816,278,651	\$70,911,848,399	\$11,047,359,201	\$1,134,751,294	\$29,126,367,531	\$1,095,036,605,076
2008	1,023,386,154,546	71,298,689,437	10,937,223,809	1,230,553,542	31,749,628,732	1,138,602,250,066
2009	988,853,670,404	68,225,665,097	12,292,139,803	1,214,257,081	35,243,592,652	1,105,829,325,037
2010	940,691,278,363	70,049,322,677	10,516,518,303	1,171,770,724	37,137,075,381	1,059,565,965,448
2011	949,019,441,456	71,600,491,421	9,566,162,075	1,085,887,806	38,455,832,384	1,069,727,815,141
Levies Assessed						
2007	\$8,135,438,953	\$2,452,227,738	\$209,635,448	\$12,487,510	\$223,563,319	\$11,033,352,968
2008	8,781,051,379	2,484,453,124	202,986,629	12,297,013	242,598,481	11,723,386,626
2009	8,871,606,717	2,400,518,627	218,253,944	12,177,008	281,165,880	11,783,722,176
2010	8,705,130,276	2,478,543,093	211,819,048	11,535,244	299,030,541	11,783,722,176
2011	8,790,447,899	2,558,502,671	202,650,255	11,490,972	312,876,440	11,875,968,237
Average Tax Rates per \$100 of Assessed Value						
2007	\$0.83	\$3.46	\$1.90	\$1.10	\$0.77	\$1.01
2008	0.86	3.48	1.86	1.00	0.76	1.03
2009	0.90	3.52	1.78	1.00	0.80	1.07
2010	0.93	3.54	2.01	0.98	0.81	1.11
2011	0.93	3.57	2.12	1.06	0.81	1.11

Note:

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

Table 6.2**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2011**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$2,273,820,000	\$1,981,873,900	\$2,119,336,900	\$4,393,156,900	\$4,101,210,800	\$17,940,900	2011
Albemarle	8,401,039,000	6,059,324,100	9,058,026,600	17,459,065,600	15,117,350,700	112,170,742	2011
Alleghany	300,746,700	217,930,800	779,450,500	1,080,197,200	997,381,300	6,383,240	2011
Amelia	481,062,300	404,794,700	671,506,000	1,152,568,300	1,076,300,700	4,628,093	2011
Amherst	1,102,943,100	827,087,300	1,553,888,600	2,656,831,700	2,380,975,900	12,381,075	2011
Appomattox	618,281,200	566,024,864	722,901,900	1,341,183,100	1,288,926,764	6,380,211	2011
Arlington	23,065,989,700	23,065,989,700	34,393,173,700	57,459,163,400	57,459,163,400	578,196,838	2011
Augusta	3,888,339,900	2,493,060,240	4,113,662,400	8,002,002,300	6,606,722,640	31,712,269	2011
Bath	469,102,600	409,456,200	490,145,300	959,247,900	899,601,500	4,318,087	2011 - 2012
Bedford	3,916,497,800	2,743,777,510	4,758,158,340	8,674,656,140	7,501,935,850	37,509,679	2011
Bland	410,560,600	222,337,300	245,723,600	656,284,200	468,060,900	2,574,335	2011
Botetourt	1,284,164,800	1,188,465,100	2,282,213,762	3,566,378,562	3,470,678,862	22,559,413	2011
Brunswick	668,007,000	668,007,000	602,884,564	1,270,891,564	1,270,891,564	4,956,477	2011
Buchanan	609,082,668	609,082,668	1,445,551,376	2,054,634,044	2,054,634,044	8,834,926	2011
Buckingham	751,707,900	751,707,900	696,751,406	1,448,459,306	1,448,459,306	6,373,221	2011
Campbell	1,277,576,325	1,020,771,669	2,529,454,200	3,807,030,525	3,550,225,869	16,331,039	2011
Caroline	1,164,233,074	972,221,607	1,490,343,400	2,654,576,474	2,462,565,007	16,745,442	2011
Carroll	1,195,907,900	983,724,961	1,443,623,000	2,639,530,900	2,427,347,961	14,442,784	2011
Charles City	405,049,853	405,049,853	369,555,200	774,605,053	774,605,053	5,267,314	2011
Charlotte	462,020,200	462,020,200	512,498,950	974,519,150	974,519,150	4,092,980	2011 - 2012
Chesterfield	8,838,430,700	8,623,210,650	21,894,930,500	30,733,361,200	30,518,141,150	289,922,341	2011
Clarke	1,365,461,300	959,137,079	1,229,991,000	2,595,452,300	2,189,128,079	13,572,594	2011
Craig	195,162,400	195,162,400	237,029,400	432,191,800	432,191,800	2,420,274	2011
Culpeper	2,240,023,116	1,641,333,616	2,437,442,000	4,677,465,116	4,078,775,616	30,182,940	2011
Cumberland	439,929,500	353,983,855	499,517,508	939,447,008	853,501,363	5,803,809	2011
Dickenson	380,382,869	380,382,869	952,908,100	1,333,290,969	1,333,290,969	7,999,746	2011
Dinwiddie	1,142,533,393	752,562,053	1,551,928,300	2,694,461,693	2,304,490,353	16,592,331	2011
Essex	896,234,908	722,834,550	778,717,966	1,674,952,874	1,501,552,516	9,084,456	2011
Fairfax	71,841,127,050	71,688,998,460	122,229,875,540	194,071,002,590	193,918,874,000	2,074,931,952	2011
Fauquier	6,310,435,300	4,471,583,100	5,126,553,200	11,436,988,500	9,598,136,300	93,101,922	2011

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2011

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$906,398,600	\$728,597,300	\$778,665,500	\$1,685,064,100	\$1,507,262,800	\$7,536,314	2011
Fluvanna	1,739,047,500	1,352,170,100	1,760,617,000	3,499,664,500	3,112,787,100	17,742,886	2011
Franklin	3,912,451,600	3,431,161,826	4,236,641,100	8,149,092,700	7,667,802,926	36,805,454	2011
Frederick	3,265,382,300	2,799,581,887	4,758,945,400	8,024,327,700	7,558,527,287	41,178,486	2011
Giles	446,713,100	313,330,500	741,342,900	1,188,056,000	1,054,673,400	5,695,236	2011
Gloucester	1,649,167,300	1,518,417,900	2,642,429,900	4,291,597,200	4,160,847,800	24,132,917	2011
Goochland	2,578,883,200	1,920,215,600	2,279,897,100	4,858,780,300	4,200,112,700	22,260,597	2011
Grayson	1,063,770,900	1,063,770,900	594,809,500	1,658,580,400	1,658,580,400	8,127,044	2011
Greene	1,019,305,602	705,738,064	1,161,288,800	2,180,594,402	1,867,026,864	12,882,485	2011
Greensville	366,136,100	348,047,800	334,052,000	700,188,100	682,099,800	3,205,869	2011
Halifax	1,150,014,956	1,106,163,160	1,495,016,127	2,645,031,083	2,601,179,287	11,705,307	2011
Hanover	4,430,312,400	3,749,268,400	7,687,744,900	12,118,057,300	11,437,013,300	92,639,808	2011
Henrico	8,623,830,600	8,425,732,400	22,241,192,100	30,865,022,700	30,666,924,500	266,802,243	2011
Henry	761,851,400	732,634,000	2,253,438,800	3,015,290,200	2,986,072,800	13,735,935	2011
Highland	415,596,200	415,596,200	209,928,100	625,524,300	625,524,300	2,502,097	2011
Isle of Wight	1,919,326,500	1,490,781,700	2,784,604,500	4,703,931,000	4,275,386,200	27,790,010	2011 - 2012
James City	3,266,252,000	3,123,595,500	8,193,212,400	11,459,464,400	11,316,807,900	87,139,421	2011 - 2012
King and Queen	407,270,525	407,270,525	382,832,250	790,102,775	790,102,775	3,792,493	2011
King George	1,150,344,700	956,657,212	1,581,985,800	2,732,330,500	2,538,643,012	12,693,215	2011
King William	819,372,800	657,555,100	1,016,685,364	1,836,058,164	1,674,240,464	13,561,348	2011
Lancaster	1,504,257,500	1,472,751,200	1,665,030,400	3,169,287,900	3,137,781,600	12,551,126	2011
Lee	297,624,900	297,624,900	572,868,405	870,493,305	870,493,305	5,666,911	2011
Loudoun	21,630,728,700	19,590,333,890	34,529,081,200	56,159,809,900	54,119,415,090	668,374,776	2011
Louisa	2,497,115,700	1,862,815,700	2,320,235,300	4,817,351,000	4,183,051,000	25,934,916	2011
Lunenburg	463,060,800	463,060,800	420,808,100	883,868,900	883,868,900	3,181,928	2011
Madison	1,718,404,600	965,521,100	1,005,734,800	2,724,139,400	1,971,255,900	9,856,280	2011
Mathews	788,605,150	788,605,150	870,553,500	1,659,158,650	1,659,158,650	7,798,046	2011
Mecklenburg	1,718,557,300	1,718,557,300	2,025,305,500	3,743,862,800	3,743,862,800	13,477,906	2011 - 2012
Middlesex	1,274,322,200	1,196,703,800	1,202,075,800	2,476,398,000	2,398,779,600	10,314,752	2011
Montgomery	2,204,145,800	1,999,806,500	4,955,422,800	7,159,568,600	6,955,229,300	52,164,220	2011

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2011

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,750,782,690	\$1,067,136,270	\$1,843,406,910	\$3,594,189,600	\$2,910,543,180	\$17,463,259	2011
New Kent	1,200,693,251	1,125,332,851	1,487,997,597	2,688,690,848	2,613,330,448	18,293,313	2011
Northampton	1,768,337,700	1,501,254,400	1,115,114,900	2,883,452,600	2,616,369,300	12,820,210	2011
Northumberland	1,607,547,600	1,458,349,858	1,622,101,900	3,229,649,500	3,080,451,758	12,321,807	2011
Nottoway	305,536,342	281,582,795	541,589,721	847,126,063	823,172,516	4,033,545	2011
Orange	2,880,936,300	2,253,446,000	2,742,952,200	5,623,888,500	4,996,398,200	24,482,351	2011
Page	1,005,912,200	575,356,200	1,404,325,000	2,410,237,200	1,979,681,200	12,669,960	2011
Patrick	882,419,600	882,419,600	846,199,800	1,728,619,400	1,728,619,400	8,297,373	2011
Pittsylvania	1,722,795,330	1,234,554,530	2,476,718,300	4,199,513,630	3,711,272,830	19,298,619	2011
Powhatan	1,775,267,700	1,408,582,050	2,057,431,200	3,832,698,900	3,466,013,250	26,688,302	2011
Prince Edward	586,175,900	570,837,200	995,573,440	1,581,749,340	1,566,410,640	6,578,925	2011
Prince George	936,531,100	749,329,300	1,746,371,800	2,682,902,900	2,495,701,100	19,965,609	2011
Prince William	14,049,379,500	13,643,812,300	26,376,206,100	40,425,585,600	40,020,018,400	481,841,022	2011
Pulaski	995,039,200	811,636,050	1,840,218,800	2,835,258,000	2,651,854,850	14,320,016	2011
Rappahannock	1,238,547,600	638,968,800	878,877,800	2,117,425,400	1,517,846,600	8,803,510	2011
Richmond	424,205,526	355,287,126	428,826,241	853,031,767	784,113,367	5,253,560	2011
Roanoke	2,103,742,900	1,932,155,000	6,121,126,600	8,224,869,500	8,053,281,600	87,780,769	2011
Rockbridge	1,300,533,706	924,866,406	1,456,165,700	2,756,699,406	2,381,032,106	14,524,296	2011
Rockingham	2,979,680,400	2,084,764,250	4,947,765,300	7,927,445,700	7,032,529,550	45,008,189	2011
Russell	441,654,289	333,714,211	875,355,121	1,317,009,410	1,209,069,332	7,375,323	2011
Scott	421,272,500	421,272,500	746,535,600	1,167,808,100	1,167,808,100	8,057,876	2011
Shenandoah	2,404,076,700	1,757,134,700	2,646,176,200	5,050,252,900	4,403,310,900	20,695,561	2011
Smyth	576,992,500	410,146,824	1,010,691,000	1,587,683,500	1,420,837,824	9,803,781	2011
Southampton	840,657,600	512,328,900	787,534,000	1,628,191,600	1,299,862,900	10,008,944	2011
Spotsylvania	5,012,700,808	4,613,224,228	7,777,317,300	12,790,018,108	12,390,541,528	106,558,657	2011
Stafford	5,296,743,300	4,843,063,816	7,876,027,900	13,172,771,200	12,719,091,716	137,366,191	2011
Surry	460,244,400	460,244,400	415,739,900	875,984,300	875,984,300	6,394,685	2011
Sussex	389,848,000	389,848,000	390,576,063	780,424,063	780,424,063	4,214,290	2011
Tazewell	665,168,200	573,175,800	1,751,355,200	2,416,523,400	2,324,531,000	13,482,280	2011
Warren	1,574,457,500	1,246,471,800	2,536,943,300	4,111,400,800	3,783,415,100	22,322,149	2011

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2011

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,881,012,500	\$1,196,484,100	\$2,526,264,600	\$4,407,277,100	\$3,722,748,700	\$21,591,942	2011
Westmoreland	1,210,496,400	1,075,410,420	1,400,528,700	2,611,025,100	2,475,939,120	11,389,320	2011
Wise	498,515,660	495,478,816	1,541,392,500	2,039,908,160	2,036,871,316	11,610,167	2011
Wythe	1,050,869,700	801,210,141	1,434,223,100	2,485,092,800	2,235,433,241	9,835,906	2011
York	3,458,974,242	3,428,498,342	5,539,057,100	8,998,031,342	8,967,555,442	58,961,677	2011
Total Counties	\$286,081,852,933	\$257,501,340,602	\$444,104,875,451	\$730,186,728,384	\$701,606,216,053	\$6,278,774,844	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$12,883,984,562	\$12,883,984,562	\$18,736,537,388	\$31,620,521,950	\$31,620,521,950	\$315,572,809	2011
Bedford	103,051,500	103,051,500	323,357,000	426,408,500	426,408,500	3,667,113	2011 - 2012
Bristol	277,341,750	277,341,750	765,191,900	1,042,533,650	1,042,533,650	9,799,816	2011
Buena Vista	84,279,680	84,115,080	314,137,700	398,417,380	398,252,780	3,703,751	2011 - 2012
Charlottesville	1,435,622,000	1,435,622,000	3,787,039,300	5,222,661,300	5,222,661,300	49,615,282	2011
Chesapeake	8,937,166,724	8,937,166,724	13,881,089,600	22,818,256,324	22,818,256,324	239,591,691	2011 - 2012
Colonial Heights	572,078,300	572,078,300	1,110,971,600	1,683,049,900	1,683,049,900	18,513,549	2011
Covington	53,619,500	53,619,500	218,856,300	272,475,800	272,475,800	1,880,083	2011 - 2012
Danville	317,122,300	315,815,700	1,942,088,900	2,259,211,200	2,257,904,600	16,482,704	2011 - 2012
Emporia	64,836,700	64,836,700	303,886,000	368,722,700	368,722,700	2,986,654	2011
Fairfax	2,115,742,000	2,115,742,000	2,961,652,500	5,077,394,500	5,077,394,500	47,829,056	2011
Falls Church	1,783,262,900	1,783,262,900	1,446,429,700	3,229,692,600	3,229,692,600	41,017,096	2011
Franklin	186,054,400	179,679,310	450,904,700	636,959,100	630,584,010	4,909,991	2011 - 2012
Fredericksburg	1,697,681,200	1,662,212,800	1,909,058,300	3,606,739,500	3,571,271,100	25,713,152	2011 - 2012
Galax	86,613,000	86,613,000	357,350,100	443,963,100	443,963,100	2,752,571	2011
Hampton	3,346,878,700	3,328,004,000	7,922,157,300	11,269,036,000	11,250,161,300	117,001,678	2011 - 2012
Harrisonburg	1,355,256,800	1,304,129,200	2,640,128,500	3,995,385,300	3,944,257,700	23,271,120	2011 - 2012
Hopewell	338,143,100	338,143,100	1,025,378,200	1,363,521,300	1,363,521,300	13,826,853	2011
Lexington	168,654,900	168,654,900	395,820,700	564,475,600	564,475,600	4,120,672	2011 - 2012
Lynchburg	1,057,522,400	1,049,083,400	3,900,415,700	4,957,938,100	4,949,499,100	51,969,741	2011 - 2012

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2011

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$1,675,498,200	\$1,671,669,700	\$2,243,001,400	\$3,918,499,600	\$3,914,671,100	\$47,993,868	2011 - 2012
Manassas Park	432,877,600	432,877,600	668,232,300	1,101,109,900	1,101,109,900	18,168,313	2011 - 2012
Martinsville	135,050,300	135,050,300	531,624,000	666,674,300	666,674,300	6,787,811	2011 - 2012
Newport News	4,224,578,100	4,224,578,100	10,502,743,769	14,727,321,869	14,727,321,869	162,000,541	2011 - 2012
Norfolk	6,061,554,300	6,061,554,300	11,775,519,300	17,837,073,600	17,837,073,600	197,991,517	2011 - 2012
Norton	60,040,600	60,040,600	143,084,745	203,125,345	203,125,345	1,625,003	2011
Petersburg	410,115,400	401,262,200	1,403,401,300	1,813,516,700	1,804,663,500	24,362,957	2011 - 2012
Poquoson	706,142,620	706,142,620	792,720,000	1,498,862,620	1,498,862,620	13,789,536	2011 - 2012
Portsmouth	2,077,087,492	2,068,187,462	4,915,774,628	6,992,862,120	6,983,962,090	88,696,319	2011 - 2012
Radford	162,151,700	160,394,290	634,834,800	796,986,500	795,229,090	6,043,741	2011
Richmond	5,233,635,000	5,233,635,000	15,180,641,000	20,414,276,000	20,414,276,000	244,971,312	2011
Roanoke	1,499,042,600	1,499,042,600	5,461,203,500	6,960,246,100	6,960,246,100	82,826,929	2011 - 2012
Salem	491,097,500	491,097,500	1,484,997,100	1,976,094,600	1,976,094,600	23,317,916	2011 - 2012
Staunton	444,157,000	423,501,112	1,396,820,989	1,840,977,989	1,820,322,101	16,382,899	2011
Suffolk	3,538,477,500	2,975,146,700	5,832,704,200	9,371,181,700	8,807,850,900	86,613,203	2011 - 2012
Virginia Beach	24,745,793,709	24,401,357,809	26,139,150,865	50,884,944,574	50,540,508,674	449,810,527	2011 - 2012
Waynesboro	639,133,500	624,027,700	1,120,876,600	1,760,010,100	1,744,904,300	13,086,782	2011
Williamsburg	605,592,300	605,592,300	1,130,565,300	1,736,157,600	1,736,157,600	9,375,251	2011 - 2012
Winchester	1,062,082,100	1,057,761,800	1,686,802,100	2,748,884,200	2,744,563,900	23,603,250	2011
Total Cities	\$91,069,019,937	\$89,976,076,119	\$157,437,149,284	\$248,506,169,221	\$247,413,225,403	\$2,511,673,056	
Total Counties	\$286,081,852,933	\$257,501,340,602	\$444,104,875,451	\$730,186,728,384	\$701,606,216,053	\$6,278,774,844	
Aggregate	\$377,150,872,870	\$347,477,416,721	\$601,542,024,735	\$978,692,897,605	\$949,019,441,456	\$8,790,447,899	

Notes:

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

Table 6.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2011**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$4,393,156,900	\$505,648,200	\$197,112,900	\$702,761,100	\$5,095,918,000	13.79%	\$3,102,777
Albemarle	17,459,065,600	2,754,366,900	729,024,300	3,483,391,200	20,942,456,800	16.63%	25,846,763
Alleghany	1,080,197,200	228,062,400	116,863,500	344,925,900	1,425,123,100	24.20%	2,207,526
Amelia	1,152,568,300	21,727,900	55,209,500	76,937,400	1,229,505,700	6.26%	330,831
Amherst	2,656,831,700	157,686,500	336,245,700	493,932,200	3,150,763,900	15.68%	2,568,447
Appomattox	1,341,183,100	87,167,000	76,132,700	163,299,700	1,504,482,800	10.85%	808,335
Arlington	57,459,163,400	6,201,779,600	954,122,400	7,155,902,000	64,615,065,400	11.07%	77,257,665
Augusta	8,002,002,300	493,872,700	590,421,900	1,084,294,600	9,086,296,900	11.93%	5,204,614
Bath	959,247,900	247,419,200	42,190,300	289,609,500	1,248,857,400	23.19%	1,390,126
Bedford	8,674,656,140	211,482,800	285,785,200	497,268,000	9,171,924,140	5.42%	2,486,340
Bland	656,284,200	101,692,600	29,213,800	130,906,400	787,190,600	16.63%	719,985
Botetourt	3,566,378,562	199,996,900	167,056,700	367,053,600	3,933,432,162	9.33%	2,385,848
Brunswick	1,270,891,564	219,322,900	64,264,200	283,587,100	1,554,478,664	18.24%	1,105,990
Buchanan	2,054,634,044	242,396,249	53,626,202	296,022,451	2,350,656,495	12.59%	1,272,897
Buckingham	1,448,459,306	142,735,000	79,958,100	222,693,100	1,671,152,406	13.33%	979,850
Campbell	3,807,030,525	95,578,149	228,907,000	324,485,149	4,131,515,674	7.85%	1,492,632
Caroline	2,654,576,474	433,734,400	177,759,400	611,493,800	3,266,070,274	18.72%	4,158,158
Carroll	2,639,530,900	157,491,300	64,021,200	221,512,500	2,861,043,400	7.74%	1,317,999
Charles City	774,605,053	56,484,200	14,340,600	70,824,800	845,429,853	8.38%	481,609
Charlotte	974,519,150	9,305,000	58,110,000	67,415,000	1,041,934,150	6.47%	283,143
Chesterfield	30,733,361,200	1,475,531,300	410,021,000	1,885,552,300	32,618,913,500	5.78%	17,912,747
Clarke	2,595,452,300	68,630,700	111,648,000	180,278,700	2,775,731,000	6.49%	1,117,728
Craig	432,191,800	92,651,200	25,493,000	118,144,200	550,336,000	21.47%	661,608
Culpeper	4,677,465,116	216,057,400	275,764,900	491,822,300	5,169,287,416	9.51%	3,639,485
Cumberland	939,447,008	44,574,090	74,409,240	118,983,330	1,058,430,338	11.24%	809,087
Dickenson	1,333,290,969	94,625,400	51,029,300	145,654,700	1,478,945,669	9.85%	873,928
Dinwiddie	2,694,461,693	224,900,000	189,955,600	414,855,600	3,109,317,293	13.34%	2,986,960
Essex	1,674,952,874	26,150,800	67,061,010	93,211,810	1,768,164,684	5.27%	563,931
Fairfax	194,071,002,590	12,282,248,479	2,406,819,571	14,689,068,050	208,760,070,640	7.04%	160,000,310
Fauquier	11,436,988,500	681,910,200	322,001,100	1,003,911,300	12,440,899,800	8.07%	9,737,940

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2011

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Floyd	\$1,685,064,100	\$75,654,300	\$26,511,800	\$102,166,100	\$1,787,230,200	5.72%	\$510,831
Fluvanna	3,499,664,500	75,723,000	165,001,200	240,724,200	3,740,388,700	6.44%	1,372,128
Franklin	8,149,092,700	80,280,300	371,595,000	451,875,300	8,600,968,000	5.25%	2,169,001
Frederick	8,024,327,700	147,803,500	634,088,400	781,891,900	8,806,219,600	8.88%	4,261,311
Giles	1,188,056,000	68,291,400	70,049,400	138,340,800	1,326,396,800	10.43%	747,040
Gloucester	4,291,597,200	184,364,700	124,842,600	309,207,300	4,600,804,500	6.72%	1,793,402
Goochland	4,858,780,300	86,173,900	167,626,600	253,800,500	5,112,580,800	4.96%	1,345,143
Grayson	1,658,580,400	124,930,000	100,609,300	225,539,300	1,884,119,700	11.97%	1,105,143
Greene	2,180,594,402	91,366,700	161,078,300	252,445,000	2,433,039,402	10.38%	1,741,871
Greensville	700,188,100	143,972,400	28,363,400	172,335,800	872,523,900	19.75%	809,978
Halifax	2,645,031,083	207,667,292	256,787,513	464,454,805	3,109,485,888	14.94%	2,090,047
Hanover	12,118,057,300	1,032,064,400	312,603,500	1,344,667,900	13,462,725,200	9.99%	10,891,810
Henrico	30,865,022,700	1,983,340,400	1,291,242,600	3,274,583,000	34,139,605,700	9.59%	28,488,872
Henry	3,015,290,200	199,109,300	341,175,400	540,284,700	3,555,574,900	15.20%	2,485,310
Highland	625,524,300	56,192,200	15,975,200	72,167,400	697,691,700	10.34%	288,670
Isle of Wight	4,703,931,000	101,859,000	184,069,000	285,928,000	4,989,859,000	5.73%	1,858,532
James City	11,459,464,400	520,726,100	149,376,700	670,102,800	12,129,567,200	5.52%	5,159,792
King and Queen	790,102,775	18,013,900	30,626,700	48,640,600	838,743,375	5.80%	233,475
King George	2,732,330,500	829,622,900	50,865,100	880,488,000	3,612,818,500	24.37%	4,402,440
King William	1,836,058,164	45,554,378	69,837,781	115,392,159	1,951,450,323	5.91%	934,676
Lancaster	3,169,287,900	43,166,400	71,139,700	114,306,100	3,283,594,000	3.48%	457,224
Lee	870,493,305	138,708,900	80,516,800	219,225,700	1,089,719,005	20.12%	1,427,159
Loudoun	56,159,809,900	3,926,732,500	1,221,324,200	5,148,056,700	61,307,866,600	8.40%	63,578,500
Louisa	4,817,351,000	39,100,400	114,263,200	153,363,600	4,970,714,600	3.09%	950,854
Lunenburg	883,868,900	39,985,300	46,268,500	86,253,800	970,122,700	8.89%	310,514
Madison	2,724,139,400	247,160,900	175,106,400	422,267,300	3,146,406,700	13.42%	2,111,337
Mathews	1,659,158,650	11,960,600	53,160,400	65,121,000	1,724,279,650	3.78%	364,678
Mecklenburg	3,743,862,800	238,328,900	175,123,200	413,452,100	4,157,314,900	9.95%	1,488,428
Middlesex	2,476,398,000	31,454,100	72,932,000	104,386,100	2,580,784,100	4.04%	448,860
Montgomery	7,159,568,600	581,235,700	1,869,091,800	2,450,327,500	9,609,896,100	25.50%	18,377,456

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2011

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$3,594,189,600	\$90,926,100	\$172,691,000	\$263,617,100	\$3,857,806,700	6.83%	\$1,581,703
New Kent *	2,688,690,848	0	0	180,034,400	2,868,725,248	6.28%	1,481,764
Northampton	2,883,452,600	189,391,300	379,328,900	568,720,200	3,452,172,800	16.47%	2,786,729
Northumberland	3,229,649,500	26,975,800	69,126,600	96,102,400	3,325,751,900	2.89%	384,410
Nottoway	847,126,063	472,023,228	60,954,575	532,977,803	1,380,103,866	38.62%	2,611,591
Orange	5,623,888,500	244,953,400	101,244,700	346,198,100	5,970,086,600	5.80%	1,696,371
Page	2,410,237,200	230,532,800	167,441,900	397,974,700	2,808,211,900	14.17%	2,547,038
Patrick	1,728,619,400	34,281,600	96,013,800	130,295,400	1,858,914,800	7.01%	625,418
Pittsylvania	4,199,513,630	148,590,300	331,512,400	480,102,700	4,679,616,330	10.26%	2,496,534
Powhatan	3,832,698,900	142,497,100	181,873,400	324,370,500	4,157,069,400	7.80%	2,497,653
Prince Edward	1,581,749,340	72,875,500	262,446,900	335,322,400	1,917,071,740	17.49%	1,408,354
Prince George	2,682,902,900	1,779,492,800	102,567,600	1,882,060,400	4,564,963,300	41.23%	15,056,483
Prince William	40,425,585,600	2,088,049,700	1,095,119,100	3,183,168,800	43,608,754,400	7.30%	38,325,352
Pulaski	2,835,258,000	595,222,000	104,799,300	700,021,300	3,535,279,300	19.80%	3,780,115
Rappahannock	2,117,425,400	110,840,300	34,594,700	145,435,000	2,262,860,400	6.43%	843,523
Richmond	853,031,767	66,427,111	46,206,219	112,633,330	965,665,097	11.66%	754,643
Roanoke	8,224,869,500	585,047,300	411,810,500	996,857,800	9,221,727,300	10.81%	10,865,750
Rockbridge	2,756,699,406	162,686,600	166,002,600	328,689,200	3,085,388,606	10.65%	2,005,004
Rockingham	7,927,445,700	330,068,400	808,727,300	1,138,795,700	9,066,241,400	12.56%	7,288,292
Russell	1,317,009,410	93,759,740	71,139,000	164,898,740	1,481,908,150	11.13%	1,005,882
Scott	1,167,808,100	77,899,103	147,868,200	225,767,303	1,393,575,403	16.20%	1,557,794
Shenandoah	5,050,252,900	447,789,000	183,280,200	631,069,200	5,681,322,100	11.11%	2,966,025
Smyth	1,587,683,500	128,771,000	166,439,100	295,210,100	1,882,893,600	15.68%	2,036,950
Southampton	1,628,191,600	110,865,000	88,653,500	199,518,500	1,827,710,100	10.92%	1,536,292
Spotsylvania	12,790,018,108	638,556,100	175,655,300	814,211,400	13,604,229,508	5.98%	7,002,218
Stafford	13,172,771,200	842,749,800	740,617,100	1,583,366,900	14,756,138,100	10.73%	17,100,363
Surry	875,984,300	47,958,700	57,422,600	105,381,300	981,365,600	10.74%	769,283
Sussex	780,424,063	212,053,700	51,207,500	263,261,200	1,043,685,263	25.22%	1,421,610
Tazewell	2,416,523,400	226,569,300	147,178,000	373,747,300	2,790,270,700	13.39%	2,167,734
Warren	4,111,400,800	240,728,300	362,523,900	603,252,200	4,714,653,000	12.80%	3,559,188

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2011

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	\$4,407,277,100	\$250,363,100	\$378,668,600	\$629,031,700	\$5,036,308,800	12.49%	\$3,648,384
Westmoreland	2,611,025,100	65,724,500	83,326,100	149,050,600	2,760,075,700	5.40%	685,633
Wise	2,039,908,160	383,284,600	459,289,500	842,574,100	2,882,482,260	29.23%	4,802,672
Wythe	2,485,092,800	201,095,700	138,291,500	339,387,200	2,824,480,000	12.02%	1,493,304
York	8,998,031,342	5,407,113,392	486,570,600	5,893,683,992	14,891,715,334	39.58%	38,750,972
Total Counties	\$730,186,728,384	\$55,891,935,611	\$25,016,412,211	\$81,088,382,222	\$811,275,110,606	10.00%	\$685,450,771

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	\$31,620,521,950	\$4,284,861,751	\$1,133,475,264	\$5,418,337,015	\$37,038,858,965	14.63%	\$54,075,003
Bedford	426,408,500	72,347,800	88,658,700	161,006,500	587,415,000	27.41%	1,384,656
Bristol	1,042,533,650	99,562,100	103,725,700	203,287,800	1,245,821,450	16.32%	1,910,905
Buena Vista	398,417,380	42,039,600	79,515,700	121,555,300	519,972,680	23.38%	1,130,465
Charlottesville	5,222,661,300	495,883,200	520,690,100	1,016,573,300	6,239,234,600	16.29%	9,657,446
Chesapeake	22,818,256,324	721,544,500	1,323,175,200	2,044,719,700	24,862,976,024	8.22%	21,469,557
Colonial Heights	1,683,049,900	50,567,400	71,015,800	121,583,200	1,804,633,100	6.74%	1,337,415
Covington	272,475,800	49,974,283	60,976,000	110,950,283	383,426,083	28.94%	765,557
Danville	2,259,211,200	305,011,900	184,107,400	489,119,300	2,748,330,500	17.80%	3,570,571
Emporia	368,722,700	34,019,800	32,733,100	66,752,900	435,475,600	15.33%	540,698
Fairfax	5,077,394,500	168,006,500	226,549,000	394,555,500	5,471,950,000	7.21%	3,716,713
Falls Church	3,229,692,600	92,753,700	133,500,000	226,253,700	3,455,946,300	6.55%	2,873,422
Franklin	636,959,100	41,881,700	68,259,300	110,141,000	747,100,100	14.74%	848,086
Fredericksburg	3,606,739,500	513,738,800	259,075,300	772,814,100	4,379,553,600	17.65%	5,564,262
Galax	443,963,100	33,188,200	41,560,200	74,748,400	518,711,500	14.41%	463,440
Hampton	11,269,036,000	2,973,158,400	462,378,200	3,435,536,600	14,704,572,600	23.36%	35,729,581
Harrisonburg	3,995,385,300	942,155,500	263,206,200	1,205,361,700	5,200,747,000	23.18%	7,111,634
Hopewell	1,363,521,300	156,549,700	38,312,500	194,862,200	1,558,383,500	12.50%	1,987,594
Lexington	564,475,600	297,352,000	312,566,100	609,918,100	1,174,393,700	51.93%	4,452,402
Lynchburg	4,957,938,100	422,854,800	921,002,200	1,343,857,000	6,301,795,100	21.32%	14,110,499

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2011

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Manassas	\$3,918,499,600	\$588,641,500	\$207,253,700	\$795,895,200	\$4,714,394,800	16.88%	\$9,757,675
Manassas Park	1,101,109,900	135,097,000	1,745,400	136,842,400	1,237,952,300	11.05%	2,257,900
Martinsville	666,674,300	45,582,000	84,918,200	130,500,200	797,174,500	16.37%	1,328,701
Newport News	14,727,321,869	2,861,134,800	708,110,500	3,569,245,300	18,296,567,169	19.51%	39,261,698
Norfolk	17,837,073,600	9,034,424,000	1,349,139,200	10,383,563,200	28,220,636,800	36.79%	115,257,552
Norton	203,125,345	33,589,300	23,528,100	57,117,400	260,242,745	21.95%	456,939
Petersburg	1,813,516,700	165,768,100	172,371,200	338,139,300	2,151,656,000	15.72%	4,564,881
Poquoson	1,498,862,620	31,903,730	73,628,900	105,532,630	1,604,395,250	6.58%	970,900
Portsmouth	6,992,862,120	4,943,890,062	558,069,670	5,501,959,732	12,494,821,852	44.03%	69,874,889
Radford	796,986,500	256,390,300	26,353,000	282,743,300	1,079,729,800	26.19%	2,148,849
Richmond	20,414,276,000	4,661,292,000	1,315,932,000	5,977,224,000	26,391,500,000	22.65%	71,726,688
Roanoke	6,960,246,100	1,438,515,600	483,408,300	1,921,923,900	8,882,170,000	21.64%	22,870,895
Salem	1,976,094,600	248,613,700	217,052,500	465,666,200	2,441,760,800	19.07%	5,399,647
Staunton	1,840,977,989	123,769,545	145,206,616	268,976,161	2,109,954,150	12.75%	2,420,785
Suffolk	9,371,181,700	690,883,300	299,856,500	990,739,800	10,361,921,500	9.56%	10,070,005
Virginia Beach	50,884,944,574	5,551,861,977	1,428,060,200	6,979,922,177	57,864,866,751	12.06%	62,121,307
Waynesboro	1,760,010,100	121,074,000	197,548,400	318,622,400	2,078,632,500	15.33%	2,389,668
Williamsburg	1,736,157,600	92,598,000	669,123,900	761,721,900	2,497,879,500	30.49%	4,113,298
Winchester	2,748,884,200	122,573,800	622,875,800	745,449,600	3,494,333,800	21.33%	6,410,867
Total Cities	\$248,506,169,221	\$42,945,054,348	\$14,908,664,050	\$57,853,718,398	\$306,359,887,619	18.88%	\$606,103,050
Total Counties	\$730,186,728,384	\$55,891,935,611	\$25,016,412,211	\$81,088,382,222	\$811,275,110,606	10.00%	\$685,450,771
Aggregate	\$978,692,897,605	\$98,836,989,959	\$39,925,076,261	\$138,942,100,620	\$1,117,634,998,225	12.43%	\$1,291,553,821

Notes:

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

* Did not provide complete information on tax-exempt real estate.

Table 6.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2011

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$373,281,500	\$11,631,473	\$19,421,342	\$724,367	\$0	\$0	\$315,339,012	\$1,504,981
Albemarle	882,825,526	37,446,457	14,179,735	606,893	0	0	306,473,940	2,283,121
Alleghany	63,258,820	3,538,492	107,470,134	6,394,473	0	0	109,199,301	705,205
Amelia	76,705,451	2,873,143	3,527,050	35,271	0	0	41,829,014	201,028
Amherst	232,780,658	7,222,154	84,984,166	1,699,683	6,473,300	255,696	99,509,725	518,032
Appomattox	83,757,963	3,508,838	5,414,772	249,080	13,109,819	131,098	84,740,900	435,597
Arlington	1,938,679,442	97,194,993	3,660,755	183,038	0	0	825,688,881	8,031,934
Augusta	587,378,990	12,118,500	163,603,880	3,108,474	0	0	262,874,500	1,278,850
Bath	57,112,800	201,664	85,900	301	0	0	1,431,099,852	6,868,046
Bedford	757,139,041	18,328,135	208,715,506	2,504,586	0	0	260,947,509	1,300,158
Bland	58,142,279	1,245,588	18,755,542	166,924	11,520,518	84,100	64,097,493	357,344
Botetourt	317,056,942	7,952,005	173,908,916	3,130,361	0	0	194,395,467	1,270,779
Brunswick	113,699,430	3,528,356	13,964,740	474,801	10,942,690	131,312	55,063,974	215,197
Buchanan	246,368,041	4,455,554	220,965,971	4,308,837	3,612,117	72,242	93,204,550	423,396
Buckingham	105,094,005	3,645,171	7,685,500	222,880	12,406,003	124,060	466,323,519	2,051,823
Campbell	326,795,303	11,309,149	176,187,896	5,726,107	0	0	227,802,743	1,063,417
Caroline	151,137,990	9,142,310	10,278,870	359,760	0	0	436,682,223	3,102,817
Carroll	265,054,185	3,933,041	57,114,155	742,485	8,645,475	198,847	103,112,644	615,639
Charles City	59,917,335	2,038,914	6,189,565	154,739	805,515	22,554	60,307,748	422,154
Charlotte	87,736,997	2,457,015	5,054,226	151,627	809,152	25,893	63,792,107	267,927
Chesterfield	2,491,945,517	85,560,558	159,658,540	1,598,255	0	0	1,314,849,375	12,573,875
Clarke	125,264,664	5,842,066	17,424,033	217,800	0	0	62,777,134	389,218
Craig	33,886,489	940,140	2,528,832	55,634	282,742	9,896	12,698,689	82,971
Culpeper	490,598,082	16,717,608	66,260,298	1,325,206	0	0	190,638,752	1,486,313
Cumberland	66,166,829	2,639,266	2,264,637	84,924	0	0	76,291,905	526,332
Dickenson	137,825,068	2,152,196	84,518,085	1,428,336	799,868	83,986	61,365,707	370,040
Dinwiddie	254,227,946	11,164,328	17,998,701	593,957	0	0	129,154,426	935,097
Essex	88,167,722	2,929,931	1,689,475	59,132	1,815,583	68,085	37,524,719	229,456
Fairfax	12,311,553,584	483,384,335	76,560,282	3,498,805	0	0	3,433,066,787	37,069,435
Fauquier	705,342,678	27,902,038	12,018,931	276,435	0	0	669,744,960	6,521,115

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2011**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$104,508,370	\$2,845,452	\$10,228,648	\$158,544	\$1,543,732	\$54,031	\$56,284,341	\$285,770
Fluvanna	180,982,202	7,418,137	230,729	4,615	6,042,253	250,753	532,397,425	3,073,771
Franklin	513,673,475	9,720,417	87,420,380	524,522	61,116,302	660,056	163,682,723	792,024
Frederick	792,018,662	33,996,494	243,380,977	4,867,620	0	0	299,573,429	1,674,128
Giles	166,001,954	3,038,427	310,267,438	3,133,701	19,974,892	162,330	171,001,017	930,636
Gloucester	438,703,534	10,679,370	8,808,545	229,022	0	0	87,993,497	513,158
Goochland	256,886,512	9,491,147	11,302,821	423,856	0	0	118,768,766	631,263
Grayson	97,785,167	1,638,413	7,412,888	129,726	601,363	40,291	39,027,361	192,876
Greene	109,358,168	5,161,877	5,062,892	126,572	0	0	55,089,002	380,114
Greensville	59,046,250	2,428,503	29,910,070	1,196,403	0	0	47,451,594	253,278
Halifax	230,486,213	7,421,619	104,232,700	1,313,332	0	0	910,366,188	3,932,828
Hanover	1,263,540,625	39,578,912	47,463,425	1,694,444	40,558,605	770,615	605,126,349	4,344,747
Henrico	3,216,528,082	110,750,822	267,760,200	2,677,602	0	0	991,470,297	8,713,223
Henry	372,605,908	5,226,727	227,616,687	3,368,727	0	0	142,483,814	656,969
Highland	21,883,126	322,587	42,601	426	265,915	2,659	14,380,706	58,120
Isle of Wight	356,189,141	13,290,889	128,352,366	1,219,348	0	0	125,549,557	842,885
James City	647,371,156	25,579,609	139,952,566	5,583,702	0	0	222,571,868	1,716,354
King and Queen	69,509,908	2,308,481	16,700,580	183,707	4,580,483	29,773	22,917,533	110,004
King George	197,068,515	6,175,452	6,905,855.00	172,646	0	0	259,946,038	1,302,009
King William	118,258,188	3,613,876	109,455,935	1,178,733	0	0	49,174,290	332,543
Lancaster	145,624,366	2,591,216	181,750	2,763	12,081,091	120,811	44,173,669	177,246
Lee	162,370,950	3,048,098	38,771,386	775,428	5,311,700	74,895	65,596,616	433,997
Loudoun	4,212,013,010	159,704,685	62,843,710	2,043,447	0	0	1,788,318,946	23,221,550
Louisa	319,135,105	5,891,462	16,881,475	320,748	69,064,480	448,919	2,511,591,030	15,580,820
Lunenburg	82,743,586	2,749,030	22,576,010	290,288	5,365,210	64,383	39,872,640	143,541
Madison	117,073,578	3,686,205	4,486,051	72,674	24,618,756	211,721	47,248,097	236,361
Mathews *								
Mecklenburg	302,404,381	9,305,079	85,464,853	564,068	54,893,378	395,234	245,176,214	922,988
Middlesex	111,893,276	3,476,985	170,336	2,981	0	0	38,933,549	167,411
Montgomery	566,954,881	13,420,481	113,349,970	2,062,969	30,263,200	923,028	208,366,344	1,570,221

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2011**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$140,883,642	\$3,959,573	\$546,755	\$6,834	\$0	\$0	\$99,614,737	\$580,595
New Kent	169,579,540	6,180,867	411,632	6,174	0	0	97,839,996	685,549
Northampton	128,283,300	4,639,923	4,971,000	111,848	0	0	52,038,600	271,212
Northumberland	106,715,905	3,628,990	5,161,162	185,802	4,939,229	49,392	45,441,422	181,766
Nottoway	76,294,674	2,552,264	12,647,738	170,744	0	0	72,467,929	355,093
Orange	284,953,634	8,585,710	46,085,277	843,821	33,750,695	135,003	146,526,405	724,523
Page	190,111,095	7,517,894	24,408,430	488,169	0	0	57,076,232	384,271
Patrick	161,666,824	2,561,909	33,603,847	574,626	0	0	51,711,665	248,314
Pittsylvania	160,134,165	9,806,125	34,414,310	1,548,644	8,177,900	224,893	325,017,542	1,777,232
Powhatan	213,857,862	7,655,294	9,499,930	341,997	0	0	90,184,332	697,872
Prince Edward	112,573,559	4,672,213	740,675	31,108	60,241,050	421,687	66,704,405	290,854
Prince George	251,873,759	9,671,596	22,779,215	341,689	0	0	104,214,656	833,717
Prince William	3,729,499,375	132,460,083	17,835,768	356,715	0	0	1,477,853,407	17,924,223
Pulaski	283,251,757	5,921,929	173,603,157	2,604,048	0	0	197,998,751	1,074,035
Rappahannock	58,892,794	2,469,064	0	0	0	0	29,025,579	168,348
Richmond	56,928,760	1,935,447	2,419,874	242	1,645,530	57,594	46,877,505	346,832
Roanoke	718,140,505	24,487,589	64,206,440	1,926,193	0	0	250,779,526	2,782,495
Rockbridge	180,973,179	7,438,634	13,415,023	342,083	0	0	118,289,855	721,568
Rockingham	680,347,142	16,609,215	415,676,560	10,599,755	123,831,980	1,077,339	224,214,920	1,362,464
Russell	274,785,270	4,290,653	60,747,073	1,002,329	5,340,902	34,716	327,180,895	2,002,654
Scott	138,375,267	1,748,691	24,571,486	176,915	16,750,542	120,604	103,714,895	718,708
Shenandoah	357,458,586	11,145,460	73,243,774	2,307,179	43,445,881	260,675	194,503,654	926,448
Smyth	198,465,021	4,309,565	86,457,774	1,340,096	48,490,306	193,961	119,374,517	825,226
Southampton	186,084,172	6,760,209	14,802,496	355,260	10,199,919	51,000	112,656,725	870,055
Spotsylvania	712,573,201	43,921,800	20,672,545	873,617	0	0	17,076,651	146,861
Stafford	818,494,150	45,154,055	30,213,030	226,598	182,341,560	911,708	331,932,480	3,606,558
Surry	50,500,341	1,926,249	1,720,460	17,205	0	0	1,671,634,788	12,218,752
Sussex	69,821,497	3,086,172	35,320,163	858,280	9,041,663	90,417	63,873,055	376,268
Tazewell	421,872,112	7,951,070	57,496,700	1,149,934	24,259,008	1,043,137	151,353,638	894,410
Warren	403,220,111	14,094,689	56,078,375	724,932	0	0	80,638,530	510,696

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2011**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$516,583,286	\$7,775,474	\$163,834,820	\$2,539,440	\$0	\$0	\$177,175,316	\$1,033,475
Westmoreland	158,909,000	4,204,380	7,060,500	105,908	9,962,610	40,194	54,780,490	231,755
Wise	458,269,885	6,447,681	308,824,110	3,551,477	35,398,464	1,008,857	590,915,710	3,376,590
Wythe	249,912,936	4,788,884	189,022,865	2,835,343	57,531,259	322,175	159,110,024	704,537
York	597,169,445	21,547,776	108,046,250	4,321,850	0	0	393,842,617	2,591,826
Total Counties	\$52,038,975,317	\$1,839,470,993	\$5,962,957,637	\$117,272,637	\$1,082,852,640	\$11,460,620	\$29,498,771,906	\$228,737,917

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,510,358,147	\$61,841,008	\$10,748,904	\$483,701	\$0	\$0	\$826,872,567	\$8,269,338
Bedford	47,016,160	999,524	34,809,690	452,526	0	0	8,896,880	79,242
Bristol	50,173,509	3,423,182	12,137,866	849,651	0	0	17,495,045	164,453
Buena Vista	29,145,850	1,680,416	6,368,480	270,660	0	0	13,617,540	125,534
Charlottesville	230,987,742	9,674,442	6,798,568	285,540	0	0	135,631,414	1,293,955
Chesapeake	1,788,723,255	70,447,006	83,180,410	2,661,773	0	0	1,004,090,644	10,556,926
Colonial Heights	124,928,329	4,372,492	6,505,089	130,102	0	0	31,690,744	349,743
Covington	26,556,940	1,422,227	76,686,240	4,233,080	0	0	23,896,273	165,780
Danville	298,852,111	8,748,031	86,749,364	1,301,240	0	0	100,280,824	748,986
Emporia	33,187,570	1,600,660	3,977,223	198,861	0	0	18,334,203	151,370
Fairfax	236,264,750	8,024,419	1,122,532	46,361	0	0	113,600,786	1,215,426
Falls Church	137,672,495	6,241,862	0	0	0	0	23,648,761	300,339
Franklin	60,116,278	2,378,464	3,032,569	60,651	0	0	7,387,940	57,505
Fredericksburg	322,002,232	9,122,458	41,852,208	331,938	0	0	121,621,419	877,121
Galax	35,639,081	586,328	64,232,912	912,107	0	0	14,483,951	90,759
Hampton	1,016,108,918	37,190,434	69,345,374	2,309,005	0	0	393,179,904	4,113,242
Harrisonburg	325,207,697	8,359,559	89,867,400	1,797,348	0	0	50,421,988	305,419
Hopewell	108,182,940	3,774,347	212,200,316	6,472,110	0	0	345,948,469	3,426,255
Lexington	34,233,864	1,224,459	60,659	2,578	0	0	16,200,409	115,862
Lynchburg	543,445,995	17,888,066	142,664,977	4,279,949	0	0	24,189,993	274,441

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2011**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$287,608,935	\$8,707,368	\$705,817,165	\$4,637,062	\$0	\$0	\$76,551,752	\$952,717
Manassas Park	104,810,359	3,666,391	1,131,639	39,607	0	0	28,204,354	465,372
Martinsville	98,753,650	2,270,755	9,451,688	174,190	0	0	23,299,548	241,756
Newport News	1,184,425,799	48,181,205	452,558,263	16,970,935	0	0	509,267,008	5,674,981
Norfolk	1,646,783,840	64,772,918	100,466,648	4,242,573	0	0	814,169,446	9,125,333
Norton	26,104,731	463,733	5,534,737	102,393	0	0	12,044,021	97,742
Petersburg	151,074,503	6,531,691	95,577,291	3,631,937	0	0	96,231,999	1,301,107
Poquoson	123,847,100	4,346,373	0	0	0	0	19,219,232	155,676
Portsmouth	786,401,068	39,308,276	42,751,024	1,282,531	3,035,166	30,352	272,410,852	3,541,708
Radford	54,044,676	1,309,528	24,885,000	437,976	0	0	23,148,793	176,118
Richmond	1,839,177,086	62,938,142	683,102,290	15,711,353	0	0	983,217,187	11,931,686
Roanoke	795,948,088	26,310,641	82,456,895	2,844,763	0	0	353,581,807	4,233,202
Salem	276,355,462	8,813,658	82,116,408	2,627,725	0	0	37,468,284	442,264
Staunton	205,721,726	4,794,810	17,289,599	214,391	0	0	62,272,187	562,501
Suffolk	725,833,725	25,352,602	49,394,285	1,551,413	0	0	271,085,304	2,636,518
Virginia Beach	3,863,321,453	133,668,480	149,879,895	1,498,799	0	0	1,873,658,599	8,408,072
Waynesboro	98,282,541	4,856,009	23,476,451	704,294	0	0	83,457,642	636,731
Williamsburg	75,638,072	2,631,646	83,090	2,908	0	0	58,529,832	316,061
Winchester	258,579,427	11,108,069	124,891,288	1,623,587	0	0	67,752,877	557,284
Total Cities	\$19,561,516,103	\$719,031,678	\$3,603,204,437	\$85,377,618	\$3,035,166	\$30,352	\$8,957,060,478	\$84,138,523
Total Counties	\$52,038,975,317	\$1,839,470,993	\$5,962,957,637	\$117,272,637	\$1,082,852,640	\$11,460,620	\$29,498,771,906	\$228,737,917
Aggregate	\$71,600,491,421	\$2,558,502,671	\$9,566,162,075	\$202,650,255	\$1,085,887,806	\$11,490,972	\$38,455,832,384	\$312,876,440

Notes:

1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.
3. Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.
4. Some localities exempt certain of these categories from taxation.
5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.
6. Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.

* Personal property tax data was not available for Tax Year 2011 for this locality.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report
Fiscal Year 2012

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

Notes:

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

Directory

Virginia Department of Taxation Administration

Main Street Centre
600 East Main Street
Richmond, VA 23219

Customer Service

1957 Westmoreland Street
Richmond, VA 23230

General Mailing Address

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

This and other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at <http://www.virginia.edu/coopercenter/vastat>, or contact Bill Shobe at (434) 982-5376 or by e-mail at shobe@virginia.edu.

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

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