

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2011**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2011

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 2010	FY 2011	2011/2010 Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	\$14,310,393,000	\$15,378,508,000	7.46%
All Other Funds	21,508,366,000	22,960,031,000	6.75%
Total Commonwealth Collections	\$35,818,759,000	\$38,338,539,000	7.03%
By the Department of Taxation**			
General Fund	\$13,298,085,000	\$14,098,511,000	6.02%
All Other Funds	741,123,000	736,401,000	-0.64%
Total Department Collections	\$14,039,208,000	\$14,834,912,000	5.67%
By Other Agencies			
General Fund	\$1,012,308,000	\$1,279,997,000	26.44%
All Other Funds	20,767,243,000	22,223,630,000	7.01%
Total from Other Agencies	\$21,779,551,000	\$23,503,627,000	7.92%

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

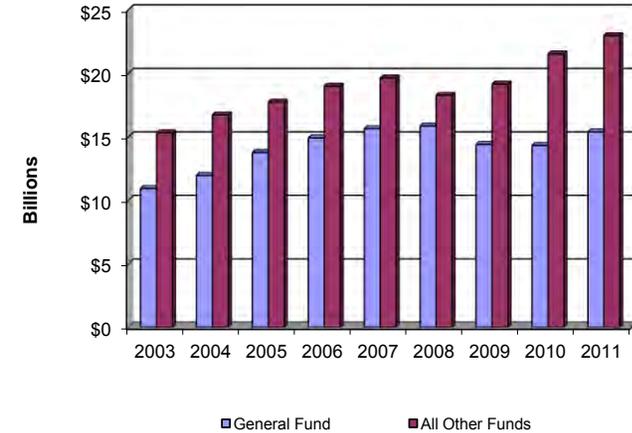
Budget Programs	FY 2010 Expenditures	FY 2011 Expenditures
Revenue Administrative Services	\$48,291,406	\$48,322,743
Research Services	3,068,003	3,101,982
Tax Value Assistance to Localities*	744,235	675,307
Administrative and Support Services	34,263,855	36,677,188
Total	\$86,367,498	\$88,777,219

Cost per \$100 of collections **\$0.62** **\$0.60**

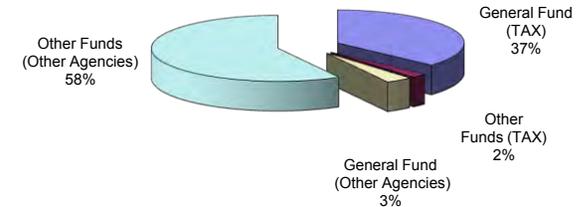
Note:

* 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 2010 expenditures on behalf of SLEAC were \$166,651. FY 2011 expenditures were \$73,358.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2011



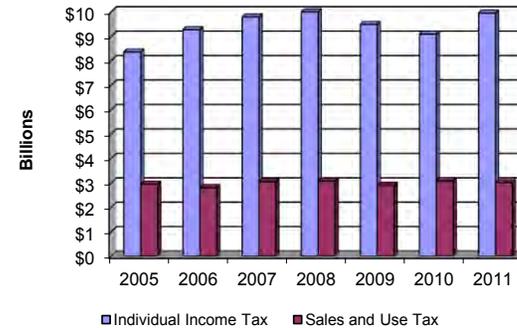
**Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation**

Revenues	FY 2010	FY 2011	2011/2010 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$24,343,000	\$24,580,000	0.97%
Corporation income	806,473,000	822,259,000	1.96%
Individual income	9,088,252,000	9,944,370,000	9.42%
Estate (inheritance, gift, and estate)	5,671,000	2,713,000	-52.16%
Recordation and deeds of conveyance	275,338,000	276,572,000	0.45%
Suits, wills and administration	5,635,000	6,176,000	9.60%
State sales, use, and vending (GF part)	3,082,532,000	3,012,379,000	-2.28%
Watercraft sales and use	3,618,000	3,477,000	-3.90%
Rolling Stock Tax	6,223,000	5,985,000	-3.82%
Total Department GF Revenues	\$13,298,085,000	\$14,098,511,000	6.02%
Other Funds Revenues			
Aircraft sales and use	\$8,309,000	\$6,449,000	-22.39%
Cigarette Tax	158,389,000	155,719,000	-1.69%
Other Tobacco Products	17,668,000	18,012,000	1.95%
Egg excise	146,000	151,000	3.42%
Forest products	1,875,000	1,849,000	-1.39%
Peanut excise	99,000	102,000	3.03%
Soybeans	549,000	424,000	-22.77%
State Sales and Use Tax (TTF part)	490,714,000	477,329,000	-2.73%
Tire tax	5,107,000	5,143,000	0.70%
Sales tax on fuel	56,271,000	69,523,000	23.55%
Corn excise	287,000	240,000	-16.38%
Small grains tax	272,000	192,000	-29.41%
Sheep	11,000	9,000	-18.18%
Litter tax	994,000	888,000	-10.66%
Soft drink excise	200,000	174,000	-13.00%
Cotton	117,000	103,000	-11.97%
Apple	115,000	94,000	-18.26%
Total Department Other Fund Revenues	\$741,123,000	\$736,401,000	-0.64%
Aggregate (All Funds)	\$14,039,208,000	\$14,834,912,000	5.67%

Notes:

- As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.
- 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.
- Source: The Commonwealth Accounting and Reporting System.

Fiscal Year Department Net Revenue Collections
Selected Tax Sources



Collection of Revenues Administered by the
Department, FY 2011

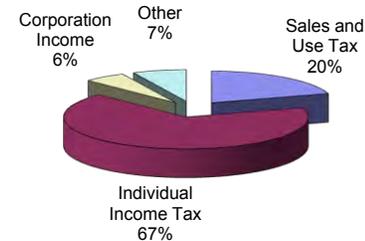


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1997	\$4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972

Note:

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

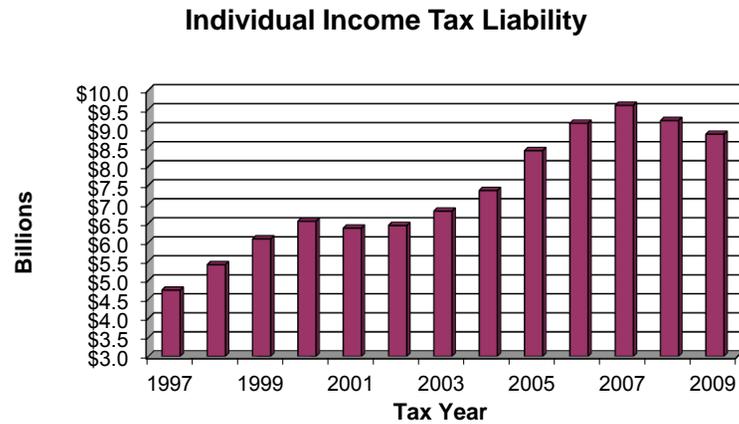


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2009**

Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0	to	\$999	\$20,877,918	\$240,601,774	\$6,793,187,960	\$305,282,901	\$7,098,470,861	\$3,063,375	\$61,414	2.00 %
\$1,000	to	\$1,999	75,311,255	65,434,114	164,099,638	110,039,531	274,139,169	7,393,647	147,885	2.00 %
\$2,000	to	\$2,999	136,393,103	70,772,637	152,560,789	128,126,941	280,687,730	10,159,030	203,120	2.00 %
\$3,000	to	\$3,999	197,841,958	73,978,466	127,497,063	139,000,570	266,497,633	12,098,265	246,600	2.04 %
\$4,000	to	\$4,999	250,463,244	74,912,020	127,833,341	141,598,379	269,431,720	13,617,049	295,939	2.17 %
\$5,000	to	\$5,999	306,857,543	76,502,773	122,927,410	144,830,500	267,757,910	14,371,070	335,484	2.33 %
\$6,000	to	\$6,999	356,438,313	77,334,595	106,159,966	147,041,209	253,201,175	15,259,862	392,185	2.57 %
\$7,000	to	\$7,999	405,310,245	79,234,923	105,131,506	148,945,367	254,076,873	15,900,471	448,356	2.82 %
\$8,000	to	\$8,999	455,423,561	81,034,206	89,573,222	151,232,124	240,805,346	16,232,386	496,682	3.06 %
\$9,000	to	\$9,999	516,696,368	85,805,004	89,196,478	157,365,346	246,561,825	16,239,263	526,544	3.24 %
\$10,000	to	\$10,999	547,876,184	84,004,503	87,191,435	152,641,045	239,832,480	17,052,570	581,075	3.41 %
\$11,000	to	\$11,999	599,466,055	87,162,464	107,327,501	154,853,499	262,181,000	208,617,291	6,739,571	3.23 %
\$12,000	to	\$12,999	660,358,432	92,502,474	107,470,913	158,206,835	265,677,749	306,518,304	10,378,854	3.39 %
\$13,000	to	\$13,999	696,669,354	92,399,068	114,790,478	156,135,527	270,926,005	326,493,252	11,591,075	3.55 %
\$14,000	to	\$14,999	733,820,759	90,832,113	123,412,036	152,871,261	276,283,296	351,054,848	12,927,486	3.68 %
\$15,000	to	\$19,999	4,301,311,808	452,127,620	583,309,989	750,800,098	1,334,110,086	2,143,480,396	84,921,214	3.96 %
\$20,000	to	\$24,999	5,187,214,995	441,077,252	722,819,430	695,988,450	1,418,807,880	2,903,843,400	122,891,367	4.23 %
\$25,000	to	\$29,999	5,677,477,549	405,176,843	950,483,280	592,004,427	1,542,487,707	3,601,499,980	159,998,094	4.44 %
\$30,000	to	\$34,999	6,021,366,496	365,858,671	925,198,546	510,837,150	1,436,035,697	3,931,236,069	181,668,988	4.62 %
\$35,000	to	\$39,999	6,066,527,722	317,336,035	1,296,400,144	416,552,197	1,712,952,341	4,106,296,633	194,834,704	4.74 %
\$40,000	to	\$44,999	6,119,539,125	285,330,696	1,009,547,356	353,829,215	1,363,376,571	4,215,881,425	203,907,304	4.84 %
\$45,000	to	\$49,999	5,928,175,807	250,251,663	1,002,226,280	284,652,108	1,286,878,387	4,231,798,498	207,300,852	4.90 %
\$50,000	to	\$74,999	28,422,261,762	995,252,371	4,821,739,382	905,444,084	5,727,183,466	21,235,512,438	1,067,962,041	5.03 %
\$75,000	to	\$99,999	25,914,817,436	725,182,227	4,446,368,815	390,642,730	4,837,011,545	20,153,321,828	1,044,908,894	5.18 %
\$100,000	and	Over	118,497,517,268	1,589,459,367	16,720,726,184	217,438,932	16,938,165,116	100,315,596,885	5,524,640,240	5.51 %
Total			\$218,096,014,260	\$7,199,563,879	\$40,897,179,143	\$7,466,360,425	\$48,363,539,568	\$168,172,538,234	\$8,838,405,972	5.26 %

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 2009

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below	86,864	43,241	10,667	140,772
\$1,000 to	\$1,999	41,399	6,066	2,329	49,794
\$2,000 to	\$2,999	46,435	5,845	2,244	54,524
\$3,000 to	\$3,999	48,674	5,671	2,235	56,580
\$4,000 to	\$4,999	47,687	5,876	2,154	55,717
\$5,000 to	\$5,999	47,664	5,897	2,279	55,840
\$6,000 to	\$6,999	46,634	6,096	2,153	54,883
\$7,000 to	\$7,999	45,471	6,426	2,164	54,061
\$8,000 to	\$8,999	44,815	6,623	2,135	53,573
\$9,000 to	\$9,999	44,981	7,365	2,093	54,439
\$10,000 to	\$10,999	42,725	7,391	2,076	52,192
\$11,000 to	\$11,999	42,261	7,815	2,067	52,143
\$12,000 to	\$12,999	42,524	8,212	2,107	52,843
\$13,000 to	\$13,999	40,751	8,881	1,997	51,629
\$14,000 to	\$14,999	39,664	8,923	2,027	50,614
\$15,000 to	\$19,999	188,226	47,754	10,101	246,081
\$20,000 to	\$24,999	165,822	55,266	9,961	231,049
\$25,000 to	\$29,999	139,566	57,545	9,619	206,730
\$30,000 to	\$34,999	118,910	57,839	8,852	185,601
\$35,000 to	\$39,999	99,518	54,254	8,205	161,977
\$40,000 to	\$44,999	83,651	53,294	7,228	144,173
\$45,000 to	\$49,999	68,848	50,031	6,086	124,965
\$50,000 to	\$74,999	206,012	237,135	18,996	462,143
\$75,000 to	\$99,999	87,439	202,505	9,240	299,184
\$100,000 and	Over	86,241	479,009	12,003	577,253
Total:		1,952,782	1,434,960	141,018	3,528,760

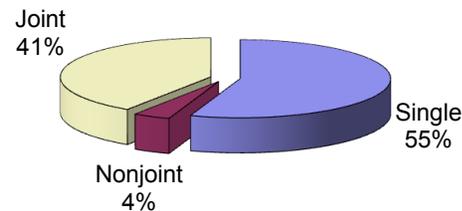


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2009

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	140,772	184,430	60,544	28,837	451	274,262
\$1,000 to	\$1,999	49,794	55,964	13,479	5,276	112	74,831
\$2,000 to	\$2,999	54,524	60,504	15,008	5,338	117	80,967
\$3,000 to	\$3,999	56,580	62,401	16,538	5,493	120	84,552
\$4,000 to	\$4,999	55,717	61,728	17,350	6,007	121	85,206
\$5,000 to	\$5,999	55,840	61,873	18,381	6,514	126	86,894
\$6,000 to	\$6,999	54,883	61,154	19,355	7,116	120	87,745
\$7,000 to	\$7,999	54,061	60,634	21,225	7,691	132	89,682
\$8,000 to	\$8,999	53,573	60,391	23,111	7,734	136	91,372
\$9,000 to	\$9,999	54,439	61,983	25,787	8,752	133	96,655
\$10,000 to	\$10,999	52,192	59,750	25,294	9,334	119	94,497
\$11,000 to	\$11,999	52,143	60,097	26,683	11,190	141	98,111
\$12,000 to	\$12,999	52,843	61,232	30,946	11,274	145	103,597
\$13,000 to	\$13,999	51,629	60,675	30,939	11,659	147	103,420
\$14,000 to	\$14,999	50,614	59,700	30,205	11,599	174	101,678
\$15,000 to	\$19,999	246,081	294,643	151,949	56,761	779	504,132
\$20,000 to	\$24,999	231,049	287,245	146,807	56,084	809	490,945
\$25,000 to	\$29,999	206,730	265,106	133,084	50,704	643	449,537
\$30,000 to	\$34,999	185,601	244,230	115,113	45,260	577	405,180
\$35,000 to	\$39,999	161,977	217,057	95,531	37,896	487	350,971
\$40,000 to	\$44,999	144,173	198,208	83,183	33,341	438	315,170
\$45,000 to	\$49,999	124,965	175,658	74,303	25,475	349	275,785
\$50,000 to	\$74,999	462,143	702,136	308,773	80,080	1,130	1,092,119
\$75,000 to	\$99,999	299,184	503,694	239,029	48,735	669	792,127
\$100,000 and	Over	577,253	1,059,858	582,544	85,743	1,097	1,729,242
Total:		3,528,760	4,980,351	2,305,161	663,893	9,272	7,958,677

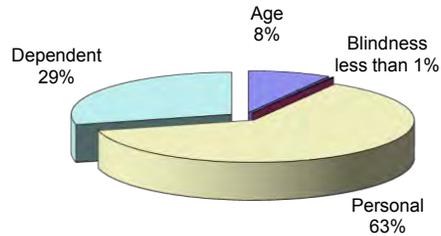


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2009

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	\$3,606,272	\$11,011,842	\$18,603,037	\$24,847,273	\$38,268,603	\$33,809,873	\$58,235,420	\$47,527,809	\$99,203,374	\$69,414,869	\$130,981,371	\$535,509,744
Albemarle	6,999,172	19,571,346	30,656,485	41,873,816	54,770,349	60,229,032	133,595,516	139,183,217	326,998,471	315,107,885	2,049,978,193	3,178,963,481
Alleghany	1,455,987	4,466,195	7,427,895	10,348,404	11,964,421	12,344,835	24,881,697	25,417,180	58,385,278	48,886,965	64,414,142	269,993,000
Amelia	1,055,327	3,234,643	5,800,265	8,034,936	8,959,770	11,654,763	23,470,027	21,200,808	45,388,670	40,948,788	59,033,963	228,781,960
Amherst	2,271,610	8,260,770	15,314,023	21,116,517	24,765,746	25,719,963	56,010,122	46,142,350	111,844,843	92,342,790	121,328,587	525,117,321
Appomattox	1,317,426	4,618,820	6,852,031	9,753,933	11,746,583	13,618,041	24,335,819	22,593,085	53,916,912	40,197,648	58,983,856	247,934,156
Arlington	13,947,482	41,553,483	67,395,609	95,764,618	117,506,005	131,100,668	327,735,846	423,565,230	1,175,690,911	1,077,887,680	6,909,550,986	10,381,698,517
Augusta	5,374,311	18,480,216	29,157,862	41,556,991	53,674,243	60,221,988	136,388,369	129,730,214	313,548,313	252,518,925	399,652,153	1,440,303,585
Bath	649,549	1,572,883	2,429,322	3,698,994	5,276,069	4,879,429	9,261,680	7,943,511	18,535,797	10,334,985	26,794,136	91,376,356
Bedford	5,202,936	16,755,399	26,569,475	36,323,913	45,880,223	52,328,794	106,933,989	108,261,995	265,684,875	244,744,923	625,496,658	1,534,183,181
Bland	533,635	1,574,044	2,503,476	3,628,240	4,243,957	5,063,890	10,151,281	10,501,886	23,220,106	15,423,638	21,529,785	98,373,937
Botetourt	2,413,668	7,447,606	12,203,664	15,366,191	18,798,506	23,170,860	49,347,521	50,084,230	127,549,413	132,625,549	327,176,955	766,184,164
Brunswick	1,120,357	4,288,658	8,263,055	10,880,681	12,706,532	16,345,165	30,682,098	22,033,616	40,207,884	27,685,191	36,957,658	211,170,894
Buchanan	1,957,098	5,899,084	10,635,256	11,977,984	12,303,539	13,819,828	28,751,069	26,829,260	74,399,947	53,491,579	93,443,545	333,508,188
Buckingham	1,116,075	3,417,756	6,565,929	9,326,602	11,959,454	15,193,588	27,489,170	19,185,180	41,328,847	27,068,167	45,709,368	208,360,136
Campbell	4,347,629	15,054,946	25,380,314	35,964,288	43,402,906	43,918,696	90,214,669	83,023,952	192,655,539	147,826,089	236,431,174	918,220,201
Caroline	2,173,232	6,723,842	11,350,346	14,854,732	19,234,093	22,399,408	50,636,064	50,543,366	109,819,324	96,330,154	181,634,657	565,699,218
Carroll	2,604,918	8,458,916	15,787,518	21,084,126	23,540,560	23,631,212	47,391,972	42,506,461	88,309,131	46,871,798	52,646,415	372,833,027
Charles City	641,130	1,908,266	3,780,703	4,875,681	6,484,356	6,929,353	14,763,790	12,060,750	29,320,141	21,363,173	41,496,405	143,623,749
Charlotte	1,180,061	3,991,695	6,940,094	9,315,229	10,950,728	11,345,780	18,985,517	16,462,790	32,869,273	21,713,050	35,425,234	169,179,451
Chesterfield	23,175,178	68,707,147	105,738,382	140,831,957	171,719,650	208,842,016	483,741,552	504,413,466	1,242,718,396	1,250,145,909	4,184,007,266	8,384,040,920
Clarke	1,174,123	3,073,284	4,654,999	6,068,887	7,440,555	9,100,758	20,391,005	20,891,697	51,780,569	49,076,787	249,113,207	422,765,870
Craig	339,311	1,215,454	2,299,450	2,859,971	3,918,918	4,214,909	8,925,960	6,785,996	20,879,690	15,644,654	16,569,346	83,653,660
Culpeper	3,342,205	10,544,095	17,737,684	23,844,489	28,658,181	32,698,937	69,026,636	66,837,062	161,421,371	157,763,668	442,615,601	1,014,489,930
Cumberland	703,104	2,232,972	4,113,937	6,202,947	7,865,157	9,733,486	18,383,671	13,608,877	27,563,745	18,447,767	27,252,272	136,107,935
Dickenson	1,337,836	3,954,319	6,582,330	8,610,682	8,501,481	8,805,005	19,922,563	17,906,347	48,633,764	31,930,593	41,926,582	198,111,502
Dinwiddie	1,773,960	6,315,941	10,994,134	15,447,628	18,573,688	24,046,765	50,016,211	44,482,663	103,018,012	88,088,024	126,582,884	489,339,910
Essex	982,633	3,600,009	5,836,855	7,622,693	9,284,769	10,549,033	19,811,275	20,194,138	37,944,212	25,921,381	57,009,648	198,756,646
Fairfax	78,048,049	208,362,434	312,727,753	422,998,930	498,045,209	557,316,361	1,316,091,210	1,478,853,639	3,933,644,605	4,174,242,911	34,660,427,101	47,640,758,200
Fauquier	4,656,345	13,490,379	20,432,094	26,047,468	31,891,993	37,929,031	84,365,123	94,483,869	237,161,031	261,516,993	1,494,982,546	2,306,956,870

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2009

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	\$1,268,397	\$4,211,481	\$6,928,251	\$9,724,554	\$11,363,904	\$12,907,843	\$23,732,016	\$23,563,502	\$54,925,264	\$39,168,115	\$50,765,888	\$238,559,214
Fluvanna	1,593,847	4,672,956	7,554,696	11,031,868	14,427,859	18,413,088	41,259,025	43,598,304	107,425,729	97,410,909	183,932,829	531,321,109
Franklin	4,638,278	14,193,226	24,545,769	32,978,882	42,130,179	46,294,428	87,712,481	78,133,211	180,757,795	134,700,036	285,252,170	931,336,456
Frederick	6,516,421	18,524,889	29,861,557	36,754,669	46,609,898	56,257,558	122,794,630	124,347,163	301,775,399	303,105,984	833,544,565	1,880,092,732
Giles	1,355,606	4,725,478	7,838,302	11,005,148	13,115,386	13,803,036	28,378,142	30,059,044	61,614,238	45,967,871	57,607,076	275,469,326
Gloucester	2,874,589	9,125,003	15,775,002	20,796,194	24,751,655	28,392,451	59,180,990	60,671,946	147,601,224	144,532,298	300,745,536	814,446,887
Goochland	1,576,962	4,148,413	7,148,514	9,118,158	11,533,553	11,932,346	27,128,887	28,909,129	71,715,706	78,618,376	796,944,843	1,048,774,887
Grayson	1,594,207	4,745,995	8,561,535	11,835,630	14,336,812	12,964,085	26,060,265	24,542,216	44,448,570	22,199,307	27,345,838	198,634,460
Greene	1,301,057	4,033,164	6,644,708	9,533,369	12,177,681	12,940,149	29,229,210	27,970,118	71,571,540	71,021,798	113,240,844	359,663,639
Greensville	929,595	3,309,447	6,044,988	7,843,410	9,509,773	14,315,552	24,821,585	19,176,587	34,414,555	21,505,656	48,701,935	190,573,081
Halifax	3,000,088	10,206,859	18,747,455	24,621,382	28,995,650	32,716,441	60,025,585	48,971,911	98,395,172	68,160,570	123,850,628	517,691,742
Hanover	8,594,819	21,961,188	32,843,118	42,765,306	52,683,379	61,862,447	138,239,880	146,882,773	368,893,637	433,805,400	1,530,977,139	2,839,509,086
Henrico	22,215,488	71,197,856	116,159,953	161,674,581	200,740,907	237,511,217	540,132,519	538,828,000	1,171,099,515	1,014,551,792	4,218,156,482	8,292,268,311
Henry	5,369,787	17,588,338	32,128,250	46,505,785	52,203,658	48,900,897	86,152,939	71,723,914	140,280,868	96,938,551	151,420,932	749,213,920
Highland	215,834	682,837	1,327,087	1,855,199	1,632,175	1,859,620	3,977,130	3,801,035	7,344,297	3,990,205	11,047,825	37,733,245
Isle of Wight	2,731,525	8,714,629	13,399,956	17,572,456	23,761,648	27,444,133	51,045,441	50,703,790	136,820,644	142,827,907	402,304,545	877,326,673
James City	5,689,381	15,226,871	23,028,302	32,286,222	38,922,482	42,627,573	93,592,379	94,594,567	239,091,280	258,756,572	1,158,818,812	2,002,634,441
King and Queen	415,196	1,630,715	3,382,897	4,089,057	5,517,744	6,739,841	12,628,427	12,274,207	25,124,411	19,600,600	34,528,273	125,931,366
King George	1,600,164	4,456,622	6,340,811	8,515,913	10,606,026	11,713,532	28,688,106	28,078,645	80,907,977	103,119,643	327,862,585	611,890,026
King William	1,138,114	3,634,065	6,189,019	7,752,498	10,210,051	12,147,890	27,441,278	29,912,022	72,004,925	72,510,850	107,913,140	350,853,853
Lancaster	1,092,228	3,352,151	6,066,378	8,882,567	9,232,700	9,915,949	20,440,592	17,402,969	38,806,051	34,218,390	113,259,038	262,669,013
Lee	1,998,094	6,690,780	12,050,560	13,605,377	16,161,540	14,607,535	28,673,450	27,493,480	63,964,119	41,737,230	56,207,770	283,189,934
Loudoun	20,309,641	49,048,742	70,587,454	91,886,284	116,320,407	133,338,340	309,992,808	353,531,310	1,004,471,003	1,185,852,842	9,661,490,880	12,996,829,711
Louisa	2,004,360	6,724,998	12,222,408	16,914,301	22,624,472	23,725,615	54,026,597	56,211,712	124,932,720	115,478,584	230,700,469	665,566,237
Lunenburg	1,173,022	3,147,994	5,947,045	7,998,016	10,203,260	11,006,058	18,069,431	15,720,887	31,878,623	21,383,436	30,956,707	157,484,480
Madison	1,034,300	3,086,430	4,733,187	6,935,676	8,828,773	9,678,926	20,556,989	21,089,981	46,307,956	41,056,707	108,154,669	271,463,594
Mathews	631,799	2,242,354	4,099,196	5,338,388	5,981,043	7,366,127	14,196,432	15,608,585	35,002,039	32,929,313	77,008,668	200,403,944
Mecklenburg	2,898,891	9,663,377	17,319,393	23,220,836	27,976,660	28,562,093	52,486,753	46,799,278	84,805,429	61,805,569	121,797,978	477,336,257
Middlesex	932,248	2,996,340	4,954,878	7,009,901	7,881,663	8,318,593	19,372,517	16,181,017	38,001,051	28,439,214	92,477,473	226,564,895
Montgomery	7,197,383	22,809,829	32,574,845	48,801,981	57,184,292	56,077,699	115,725,742	107,900,131	256,535,689	230,812,276	892,841,385	1,828,461,254

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2009

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	\$1,214,668	\$3,929,535	\$6,106,872	\$9,282,291	\$12,501,152	\$14,459,576	\$25,400,488	\$25,865,064	\$54,748,241	\$46,129,272	\$103,285,352	\$302,922,511
New Kent	1,297,154	3,997,593	6,254,615	8,269,446	11,090,402	12,425,619	27,433,078	28,912,621	78,499,464	90,085,273	227,091,066	495,356,331
Northampton	1,322,549	4,141,745	7,452,094	10,135,862	10,911,213	12,227,300	21,540,109	17,807,907	31,414,492	23,042,762	74,928,822	214,924,855
Northumberland	995,108	3,552,572	6,187,712	9,198,682	10,170,997	11,152,866	23,000,295	19,711,154	45,897,663	35,092,793	95,882,108	260,841,950
Nottoway	1,146,913	3,928,862	7,637,124	10,188,720	11,960,417	13,898,131	25,062,029	19,292,377	40,254,230	30,774,695	62,172,386	226,315,885
Orange	2,248,575	7,303,236	13,042,122	16,958,707	22,208,966	25,168,927	55,259,037	55,330,866	133,598,795	126,344,814	304,730,148	762,194,193
Page	2,192,600	7,217,682	11,720,698	16,572,658	20,677,721	21,291,148	41,198,743	37,880,052	83,416,021	57,224,289	74,179,781	373,571,393
Patrick	1,622,796	5,021,269	9,722,089	14,087,270	15,242,522	15,160,392	25,772,914	24,045,730	49,918,205	26,770,240	43,312,257	230,675,685
Pittsylvania	5,079,291	17,994,614	31,594,202	41,230,911	50,428,519	52,509,207	103,418,074	92,505,383	217,201,595	148,009,975	232,609,916	992,581,688
Powhatan	2,018,872	5,324,470	8,467,005	10,610,902	13,162,990	16,318,584	35,490,826	37,665,567	106,866,396	116,457,019	362,117,506	714,500,138
Prince Edward	1,558,675	5,351,705	9,652,386	13,311,670	14,649,926	17,508,717	31,733,864	25,065,614	49,833,434	37,153,099	79,410,995	285,230,086
Prince George	2,192,986	6,880,537	9,938,289	13,969,498	18,459,811	19,668,902	44,525,954	41,717,277	109,345,555	113,159,065	253,012,069	632,869,943
Prince William	25,740,882	79,568,313	124,822,177	162,622,332	198,335,028	222,628,718	532,108,158	591,309,528	1,476,729,074	1,480,204,378	6,778,365,747	11,672,434,334
Pulaski	3,002,488	9,906,534	16,085,634	22,709,142	25,901,708	25,331,421	54,167,679	55,804,066	120,254,666	82,828,504	119,040,656	535,032,497
Rappahannock	637,268	1,654,834	2,754,976	4,298,900	4,547,697	4,806,172	10,725,164	13,039,782	30,673,321	26,870,881	118,250,280	218,259,276
Richmond	1,529,061	3,760,157	4,943,860	7,038,261	7,424,511	8,641,351	17,455,920	14,362,195	32,101,059	23,156,084	55,705,448	176,117,908
Roanoke	8,283,964	23,303,839	35,513,478	47,640,162	64,509,862	71,978,578	152,385,826	146,101,817	386,831,935	367,490,751	1,051,402,434	2,355,442,647
Rockbridge	1,793,689	5,558,060	9,115,579	13,843,784	17,884,030	18,088,598	37,117,474	33,807,681	70,894,898	56,433,953	123,395,312	387,933,057
Rockingham	6,258,363	19,627,441	33,278,158	45,510,769	61,734,174	67,007,270	145,762,735	132,662,840	298,001,305	228,443,335	498,282,998	1,536,569,388
Russell	2,349,770	7,281,358	12,569,935	17,372,721	18,988,364	19,373,508	39,159,643	38,432,939	88,422,957	62,655,780	89,877,111	396,484,086
Scott	1,933,574	6,582,771	10,811,567	14,246,913	16,552,031	15,952,062	35,311,802	33,349,277	71,410,776	44,192,608	72,065,993	322,409,373
Shenandoah	3,392,432	10,928,913	19,020,538	24,660,611	34,004,627	34,850,409	75,124,091	68,819,321	163,524,279	126,912,489	209,609,924	770,847,634
Smyth	3,065,231	10,075,540	16,747,791	22,559,990	24,888,113	27,909,351	54,597,094	44,151,037	97,179,352	54,286,808	80,806,433	436,266,742
Southampton	1,336,243	4,379,887	8,410,183	11,344,632	13,043,530	15,884,599	28,738,894	26,018,189	65,063,132	56,613,810	94,371,756	325,204,856
Spotsylvania	9,154,558	26,360,794	42,037,187	53,487,223	64,953,544	70,812,084	159,859,166	171,748,909	432,814,293	488,260,196	1,619,645,104	3,139,133,057
Stafford	8,914,512	24,565,507	35,699,669	41,705,622	51,298,298	56,162,770	136,168,543	144,381,339	388,400,454	446,240,065	2,193,507,769	3,527,044,546
Surry	627,963	2,247,303	3,508,811	4,332,442	6,036,876	6,268,482	11,871,129	10,715,626	26,028,175	22,419,412	34,083,299	128,139,517
Sussex	819,657	2,703,889	5,000,692	7,033,431	7,739,603	9,242,835	17,815,878	15,133,804	30,041,104	21,710,381	32,989,474	150,230,747
Tazewell	3,525,988	11,772,189	20,661,771	25,961,981	31,851,673	34,105,921	62,484,252	56,245,858	132,120,200	98,104,351	270,602,580	747,436,763
Warren	2,837,859	9,407,525	15,024,047	19,720,409	22,151,154	26,605,701	57,061,303	56,073,332	149,157,687	141,767,408	305,262,729	805,069,155

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2009

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Washington	\$5,156,691	\$16,114,421	\$27,056,584	\$35,392,624	\$43,994,655	\$49,330,114	\$92,693,568	\$82,397,291	\$185,136,379	\$123,148,962	\$393,588,561	\$1,054,009,850
Westmoreland	1,290,760	5,259,780	9,327,513	11,249,202	13,552,529	13,506,572	28,357,568	28,980,682	58,436,616	51,187,926	102,559,478	323,708,626
Wise	3,447,412	11,338,965	17,293,991	21,331,928	24,946,540	24,544,180	50,395,531	50,947,034	125,507,244	90,862,087	182,147,480	602,762,392
Wythe	2,542,868	9,133,548	15,938,125	19,719,237	20,695,540	22,564,489	46,628,677	46,004,599	94,794,609	58,998,461	90,952,300	427,972,454
York	5,718,055	13,994,304	19,733,850	24,913,223	30,354,998	32,501,526	72,650,531	78,037,121	210,485,896	236,954,615	994,477,768	1,719,821,887
Total Counties	\$415,641,415	\$1,236,709,160	\$1,982,870,817	\$2,662,494,564	\$3,246,815,194	\$3,615,188,611	\$7,904,175,110	\$8,102,259,960	\$19,969,563,373	\$19,061,755,073	\$92,392,731,656	\$160,590,204,934

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Alexandria	\$9,850,388	\$32,933,662	\$52,855,960	\$72,316,068	\$87,984,919	\$99,496,319	\$247,193,482	\$285,528,580	\$761,813,116	\$708,977,358	\$4,033,051,726	\$6,392,001,579
Bedford	627,409	1,916,619	3,314,691	4,356,652	5,529,137	5,706,702	9,828,820	9,921,981	19,347,491	11,869,203	25,826,201	98,244,908
Bristol	3,172,250	8,656,344	16,074,663	20,227,808	25,992,331	26,073,005	43,661,998	35,474,247	65,462,967	40,266,594	117,785,501	402,847,706
Buena Vista	684,938	1,965,363	3,557,312	4,866,728	5,694,120	5,367,162	13,052,234	9,809,861	18,683,434	12,850,083	8,026,175	84,557,412
Charlottesville	4,791,738	13,283,779	20,306,586	29,269,337	35,911,636	39,193,411	70,356,020	66,257,782	129,358,976	100,579,428	627,359,675	1,136,668,368
Chesapeake	17,329,421	56,175,258	87,246,993	115,796,181	138,392,464	151,519,589	327,443,082	329,300,560	792,591,078	737,927,793	2,180,026,823	4,933,749,242
Colonial Heights	1,469,245	4,517,813	8,752,884	11,970,689	13,895,066	16,523,805	34,355,548	32,201,967	68,033,880	55,885,406	101,587,688	349,193,991
Covington	608,464	2,336,741	3,709,680	4,900,854	5,780,606	5,692,637	10,385,001	9,661,170	22,201,016	12,930,599	9,400,460	87,607,228
Danville	4,625,123	18,100,737	31,531,624	36,427,308	39,526,157	37,934,208	69,391,693	56,988,282	120,225,504	69,137,100	190,369,896	674,257,632
Emporia	735,219	2,314,256	4,090,869	4,378,016	5,684,236	6,638,655	11,419,606	8,021,512	11,810,363	7,251,250	18,743,000	81,086,984
Fairfax	2,819,918	7,362,722	10,674,920	13,965,136	17,489,531	16,763,807	40,947,171	45,395,866	117,579,081	111,536,735	601,790,675	986,325,562
Falls Church	1,358,009	3,009,336	4,332,888	5,370,721	6,191,764	7,366,487	18,134,189	18,173,366	54,723,644	53,762,572	516,488,036	688,911,012
Franklin	792,050	3,045,217	5,010,790	6,541,919	7,891,015	7,629,796	14,047,323	10,179,941	23,479,483	17,572,894	47,543,411	143,733,838
Fredericksburg	2,375,158	7,703,614	11,757,557	15,774,305	16,830,021	18,401,821	40,103,344	35,470,869	73,323,653	66,769,087	301,271,401	589,780,829
Galax	768,364	2,921,329	5,189,097	6,510,910	7,244,489	6,149,463	10,840,565	9,889,339	15,656,032	10,794,997	31,173,356	107,137,940
Hampton	9,950,753	36,059,882	57,846,474	79,147,124	96,044,475	102,165,217	215,660,036	212,637,055	447,851,921	355,304,968	660,561,709	2,273,229,613
Harrisonburg	3,608,776	11,317,937	16,815,312	25,040,031	30,842,286	33,555,260	55,641,700	52,561,253	90,892,602	61,307,936	161,885,549	543,468,641
Hopewell	1,867,644	6,718,399	12,250,584	15,874,144	19,194,714	22,287,782	45,009,108	35,831,061	67,904,420	43,237,658	48,722,132	318,897,646
Lexington	666,948	1,286,988	2,546,132	3,419,543	3,788,849	4,582,943	8,440,113	8,088,186	16,529,985	14,305,544	107,743,633	171,398,865
Lynchburg	6,959,768	23,045,524	35,868,275	48,268,890	55,136,529	51,811,844	106,387,880	93,059,659	193,989,022	142,797,237	476,657,083	1,233,981,712

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2009

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	\$2,995,686	\$9,174,980	\$16,100,278	\$20,722,183	\$25,473,933	\$27,990,439	\$62,960,728	\$62,988,848	\$143,840,015	\$115,355,964	\$421,787,959	\$909,391,011
Manassas Park	787,497	3,424,367	5,822,377	7,976,400	10,330,005	11,627,593	23,884,369	26,498,687	56,218,832	51,472,819	122,983,420	321,026,365
Martinsville	1,845,670	5,446,611	9,881,602	13,308,879	14,281,075	11,334,786	21,785,686	16,887,309	31,844,798	22,984,601	73,412,103	223,013,122
Newport News	15,346,183	50,756,268	81,479,844	114,807,104	136,553,172	142,823,389	280,571,372	273,871,844	575,312,101	447,180,714	908,822,108	3,027,524,100
Norfolk	17,717,638	68,194,472	112,074,554	145,368,801	169,540,041	171,644,622	330,933,159	291,899,781	563,978,790	389,570,117	1,282,304,905	3,543,226,880
Norton	647,777	1,569,803	2,574,005	3,037,534	3,082,532	3,406,340	6,487,437	6,526,166	13,103,938	11,295,370	20,371,714	72,102,616
Petersburg	3,095,042	11,810,133	19,649,402	26,987,787	33,650,138	34,032,243	61,247,074	44,566,131	77,891,717	42,797,090	68,169,255	423,896,011
Poquoson	1,078,103	2,814,842	3,254,553	3,973,209	5,358,771	6,596,807	15,034,929	16,261,982	45,764,609	48,634,217	222,882,662	371,654,683
Portsmouth	6,939,501	27,907,342	50,340,818	67,071,263	78,673,938	83,656,393	165,643,843	158,939,166	304,791,893	216,257,555	333,990,657	1,494,212,369
Radford	1,401,186	4,217,973	5,964,950	6,279,205	7,468,388	7,556,581	16,770,064	15,487,651	34,137,813	30,645,005	63,951,732	193,880,549
Richmond	18,508,918	64,327,829	106,562,071	140,685,331	164,267,879	176,085,672	346,047,989	296,685,033	521,457,775	370,200,331	2,248,016,008	4,452,844,838
Roanoke	9,169,990	32,951,621	52,604,185	74,156,389	95,412,128	100,326,611	178,230,516	143,876,754	284,924,919	181,000,783	608,467,680	1,761,121,575
Salem	2,158,814	6,923,832	11,331,473	16,125,890	20,365,835	21,289,567	45,067,617	39,895,913	87,418,660	76,805,663	216,291,707	543,674,972
Staunton	1,839,858	6,283,000	11,951,897	15,440,399	18,065,595	21,591,082	46,033,712	41,056,763	80,862,876	57,469,746	110,129,790	410,724,718
Suffolk	5,992,394	20,953,738	35,407,732	43,914,136	53,122,004	57,063,596	117,364,756	115,039,744	277,939,299	284,531,246	812,878,777	1,824,207,423
Virginia Beach	36,314,458	108,856,099	171,167,100	228,047,071	273,195,458	308,670,543	678,714,366	674,409,587	1,528,311,777	1,359,193,336	5,018,361,391	10,385,241,185
Waynesboro	1,820,090	5,785,864	10,785,280	14,996,245	18,028,539	21,297,532	40,892,931	35,252,944	71,980,467	50,321,260	84,535,679	355,696,831
Williamsburg	1,922,933	4,501,238	6,162,364	8,675,212	10,051,243	9,604,777	18,823,462	18,319,000	37,565,943	30,605,642	167,184,994	313,416,809
Winchester	2,821,624	7,922,991	13,167,036	18,280,565	20,039,985	23,264,014	46,376,139	42,851,965	81,038,563	56,311,129	242,032,540	554,106,552
Total Cities	\$207,464,944	\$688,494,525	\$1,120,014,810	\$1,494,275,967	\$1,782,005,002	\$1,904,722,502	\$3,895,169,063	\$3,685,767,806	\$7,929,842,454	\$6,477,697,026	\$23,292,589,214	\$52,478,043,315
Total Counties	\$415,641,415	\$1,236,709,160	\$1,982,870,817	\$2,662,494,564	\$3,246,815,194	\$3,615,188,611	\$7,904,175,110	\$8,102,259,960	\$19,969,563,373	\$19,061,755,073	\$92,392,731,656	\$160,590,204,934
Unassigned*	\$57,781,119	\$115,522,345	\$135,305,157	\$144,541,277	\$158,394,798	\$157,566,436	\$288,550,045	\$259,687,166	\$522,855,935	\$375,365,336	\$2,812,196,397	\$5,027,766,011
Aggregate	\$680,887,478	\$2,040,726,030	\$3,238,190,784	\$4,301,311,808	\$5,187,214,995	\$5,677,477,549	\$12,087,894,218	\$12,047,714,931	\$28,422,261,762	\$25,914,817,436	\$118,497,517,268	\$218,096,014,260

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 2009

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Accomack	34,729	\$31,609,480	11,264	3,842	\$123,616,315	15,106	8,895	5,712	499
Albemarle	93,541	84,715,193	21,842	17,966	574,478,718	39,808	21,128	17,661	1,019
Alleghany	16,101	14,673,278	5,389	1,322	46,922,050	6,711	3,177	3,376	158
Amelia	13,076	11,966,985	3,654	1,813	46,330,390	5,467	2,739	2,588	140
Amherst	30,133	27,554,240	9,475	3,521	91,851,197	12,996	6,835	5,880	281
Appomattox	14,852	13,572,632	4,713	1,602	43,978,598	6,315	3,130	2,994	191
Arlington	204,034	182,802,536	62,776	53,219	1,800,559,491	115,995	80,625	31,246	4,124
Augusta	74,707	68,224,657	21,481	10,164	255,702,496	31,645	14,922	16,043	680
Bath	5,287	4,805,092	1,898	457	17,982,511	2,355	1,264	1,039	52
Bedford	70,460	64,196,725	18,434	10,703	270,125,338	29,137	12,734	15,787	616
Bland	5,787	5,292,528	2,032	444	16,218,710	2,476	1,109	1,308	59
Botetourt	33,359	30,448,247	8,337	5,496	133,889,979	13,833	5,996	7,567	270
Brunswick	14,354	13,144,841	4,746	1,431	41,670,591	6,177	3,890	2,083	204
Buchanan	19,046	17,499,563	7,129	844	46,964,134	7,973	3,553	4,297	123
Buckingham	13,013	11,922,496	4,296	1,315	37,709,625	5,611	3,158	2,277	176
Campbell	52,110	47,635,757	16,610	5,753	154,334,695	22,363	11,633	10,213	517
Caroline	27,462	25,115,028	7,089	4,869	114,830,574	11,958	6,584	4,994	380
Carroll	27,049	24,713,615	9,567	1,924	72,050,380	11,491	5,268	5,869	354
Charles City	7,123	6,522,502	2,228	1,111	27,530,671	3,339	1,933	1,286	120
Charlotte	12,231	11,167,035	4,120	983	38,641,897	5,103	2,756	2,193	154
Chesterfield	323,322	295,489,048	68,362	67,126	1,509,809,712	135,488	70,353	61,306	3,829
Clarke	14,665	13,363,017	3,312	2,889	78,772,112	6,201	3,062	2,977	162
Craig	4,847	4,424,055	1,540	521	14,124,812	2,061	951	1,071	39
Culpeper	46,904	42,879,713	10,911	8,048	206,229,363	18,959	9,679	8,680	600
Cumberland	8,807	8,065,183	2,619	1,080	27,229,383	3,699	1,998	1,577	124
Dickenson	12,599	11,567,332	4,740	489	27,773,954	5,229	2,339	2,806	84
Dinwiddie	25,704	23,555,460	7,144	3,977	91,130,565	11,121	6,137	4,623	361
Essex	11,145	10,175,168	3,444	1,478	40,550,447	4,922	2,952	1,820	150
Fairfax	1,112,632	1,011,706,143	220,943	271,614	8,095,377,239	492,557	264,221	211,089	17,247
Fauquier	69,280	63,179,487	13,914	14,905	480,018,843	28,819	13,987	13,994	838

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2009

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Floyd	14,699	\$13,431,175	4,678	1,406	\$41,811,632	6,084	2,751	3,198	135
Fluvanna	25,061	22,770,341	5,687	4,467	99,920,162	10,154	4,588	5,279	287
Franklin	51,931	47,345,214	15,954	6,087	176,508,199	22,041	10,572	10,962	507
Frederick	80,503	73,423,350	19,818	13,929	352,761,757	33,747	16,834	16,142	771
Giles	16,353	14,930,375	5,666	1,337	44,198,127	7,003	3,410	3,417	176
Gloucester	36,845	33,630,915	9,826	6,240	151,549,494	16,066	7,785	7,732	549
Goochland	22,341	20,406,698	4,510	4,819	155,480,335	9,329	4,090	5,001	238
Grayson	14,805	13,524,201	5,347	1,064	41,564,596	6,411	2,968	3,188	255
Greene	17,717	16,195,329	4,545	2,860	72,626,603	7,405	3,640	3,560	205
Greensville	11,148	10,232,028	3,646	1,274	46,712,822	4,920	3,130	1,484	306
Halifax	33,386	30,511,473	11,122	2,962	90,157,395	14,084	7,833	5,801	450
Hanover	105,773	96,768,121	22,331	21,395	497,641,838	43,726	20,784	22,020	922
Henrico	301,937	275,477,953	74,322	60,753	1,436,224,710	135,075	80,435	50,920	3,720
Henry	53,215	48,655,217	18,558	4,084	140,144,976	22,642	12,231	9,671	740
Highland	2,334	2,121,495	794	204	8,362,836	998	449	526	23
Isle of Wight	36,532	33,342,182	8,809	6,717	170,271,484	15,526	7,522	7,381	623
James City	71,861	64,714,160	14,821	14,573	388,244,812	29,394	13,943	14,570	881
King and Queen	6,654	6,088,290	2,001	918	23,449,218	2,919	1,593	1,247	79
King George	22,812	20,756,868	4,688	4,698	111,520,019	9,386	4,534	4,456	396
King William	16,533	15,157,364	4,027	3,004	66,019,847	7,031	3,432	3,377	222
Lancaster	12,753	11,491,835	3,350	1,979	63,687,449	5,329	2,900	2,278	151
Lee	19,398	17,769,896	7,110	1,029	47,341,811	8,139	3,875	4,025	239
Loudoun	327,964	299,380,751	51,843	80,878	2,473,801,992	132,721	61,977	66,575	4,169
Louisa	31,400	28,721,957	7,929	5,466	128,326,598	13,395	6,547	6,422	426
Lunenburg	10,765	9,835,788	3,596	943	32,071,875	4,539	2,554	1,868	117
Madison	12,743	11,650,201	3,550	1,721	46,286,976	5,271	2,439	2,686	146
Mathews	9,433	8,541,675	2,456	1,406	37,027,189	3,862	1,777	1,970	115
Mecklenburg	30,788	28,054,055	10,008	3,091	95,042,858	13,099	7,431	5,234	434
Middlesex	10,892	9,859,189	3,097	1,538	43,760,046	4,635	2,288	2,216	131
Montgomery	70,832	64,436,934	22,476	10,720	297,624,312	33,196	18,361	13,928	907

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2009

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Nelson	15,244	\$13,885,073	4,510	2,096	\$57,305,649	6,606	3,367	3,095	144
New Kent	19,001	17,380,793	4,222	3,973	90,042,787	8,195	3,677	4,282	236
Northampton	12,514	11,383,891	4,039	1,417	45,239,182	5,456	3,276	2,020	160
Northumberland	14,187	12,777,867	3,715	1,907	55,803,563	5,622	2,744	2,726	152
Nottoway	14,053	12,848,787	4,486	1,309	40,651,851	5,795	3,350	2,307	138
Orange	34,635	31,457,982	8,344	5,876	157,632,208	14,220	6,938	6,889	393
Page	23,058	21,076,978	7,748	2,354	72,026,505	10,102	5,265	4,609	228
Patrick	16,561	15,120,575	5,773	1,224	44,166,084	6,997	3,163	3,550	284
Pittsylvania	59,998	54,957,285	19,549	5,937	172,694,601	25,486	13,067	11,734	685
Powhatan	27,397	25,066,025	5,404	5,769	133,883,055	11,173	4,728	6,150	295
Prince Edward	17,207	15,694,316	5,555	1,884	52,507,405	7,439	4,447	2,773	219
Prince George	28,335	25,863,620	7,135	4,999	118,200,974	12,134	6,025	5,571	538
Prince William	397,412	363,040,209	77,944	91,086	2,369,719,959	169,030	91,191	71,260	6,579
Pulaski	30,898	28,236,227	10,692	3,043	89,557,617	13,735	7,003	6,441	291
Rappahannock	7,846	7,124,719	1,920	1,443	42,300,760	3,363	1,640	1,625	98
Richmond	11,595	10,622,495	3,194	1,741	63,391,908	4,935	2,665	1,913	357
Roanoke	98,328	89,457,949	24,735	16,958	410,053,426	41,693	20,506	20,245	942
Rockbridge	20,952	19,073,073	6,395	2,559	77,536,820	8,954	4,429	4,341	184
Rockingham	79,429	72,526,329	23,174	10,334	276,366,678	33,508	16,581	16,253	674
Russell	24,322	22,306,442	8,894	1,409	60,473,117	10,303	4,553	5,534	216
Scott	20,449	18,664,305	7,394	1,251	55,593,397	8,645	3,691	4,460	494
Shenandoah	42,103	38,340,798	12,341	5,781	146,401,971	18,122	9,431	8,317	374
Smyth	29,930	27,362,586	10,886	1,901	74,435,950	12,787	6,426	6,113	248
Southampton	17,660	16,160,488	4,959	2,492	59,930,230	7,451	3,914	3,271	266
Spotsylvania	122,116	111,548,754	25,695	24,766	609,416,380	50,461	25,498	23,358	1,605
Stafford	120,691	109,969,654	22,950	26,238	678,570,302	49,188	23,709	23,402	2,077
Surry	7,083	6,489,172	2,013	1,102	26,671,112	3,115	1,705	1,273	137
Sussex	9,186	8,412,088	2,892	1,156	29,911,005	4,048	2,481	1,396	171
Tazewell	39,171	35,804,955	13,799	2,790	107,988,378	16,589	7,614	8,587	388
Warren	36,958	33,717,719	9,432	6,540	161,621,188	15,972	8,496	7,081	395

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2009

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	53,441	\$48,657,531	17,832	5,491	\$169,111,622	23,323	10,807	11,256	1,260
Westmoreland	18,021	16,375,217	4,871	2,624	66,869,729	7,495	4,242	3,035	218
Wise	33,241	30,503,962	12,177	2,052	89,442,445	14,229	6,831	6,965	433
Wythe	26,873	24,547,310	9,497	2,276	80,799,347	11,773	5,804	5,687	282
York	61,623	55,967,061	13,226	12,578	297,906,924	25,804	12,108	12,572	1,124
Total Counties	5,469,285	\$4,983,634,301	1,327,966	1,038,824	\$28,990,770,885	2,366,790	1,241,053	1,051,581	74,156

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	142,454	\$128,328,584	40,101	38,175	\$1,310,013,756	78,276	53,737	21,301	3,238
Bedford	6,038	5,485,798	2,002	633	18,797,328	2,635	1,501	1,063	71
Bristol	24,583	22,463,813	9,361	2,342	82,017,506	11,703	6,000	3,734	1,969
Buena Vista	5,973	5,469,626	2,147	539	18,001,518	2,686	1,472	1,152	62
Charlottesville	38,350	34,708,385	13,086	6,387	216,157,874	19,473	13,206	5,510	757
Chesapeake	214,081	195,563,281	49,871	42,841	1,045,951,705	92,712	49,550	38,079	5,083
Colonial Heights	18,172	16,498,643	5,260	2,754	64,607,163	8,014	4,686	3,116	212
Covington	6,037	5,512,728	2,387	355	14,454,996	2,742	1,629	1,061	52
Danville	43,624	39,918,214	15,135	4,294	147,781,193	19,429	12,479	5,923	1,027
Emporia	6,258	5,749,891	2,022	594	17,404,631	2,616	1,850	621	145
Fairfax	30,132	27,359,067	7,283	7,011	229,125,053	14,294	8,161	5,515	618
Falls Church	15,393	13,893,449	3,198	3,886	125,529,765	7,084	3,905	2,844	335
Franklin	8,419	7,701,141	2,575	1,122	29,471,764	3,697	2,391	1,122	184
Fredericksburg	23,232	21,115,171	7,213	3,720	113,088,262	10,933	7,126	3,359	448
Galax	7,971	7,299,746	2,641	568	21,652,512	3,209	1,803	1,280	126
Hampton	115,293	105,100,894	33,927	19,434	466,945,261	53,361	33,032	17,705	2,624
Harrisonburg	30,972	28,235,760	10,202	4,136	107,239,947	14,338	9,539	4,514	285
Hopewell	21,043	19,227,140	6,914	2,403	60,442,630	9,317	6,193	2,823	301
Lexington	5,270	4,727,582	1,544	855	22,583,905	2,399	1,414	904	81
Lynchburg	62,599	56,882,806	20,573	8,053	227,904,020	28,626	17,873	9,973	780

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2009

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	39,061	\$35,821,842	9,175	7,625	\$192,764,158	16,800	10,156	6,138	506
Manassas Park	13,999	12,821,598	3,389	2,818	67,393,445	6,207	3,780	2,203	224
Martinsville	14,352	13,117,491	4,977	1,388	45,078,906	6,365	4,068	2,006	291
Newport News	156,335	142,737,899	47,729	24,321	597,422,691	72,050	45,851	22,702	3,497
Norfolk	176,974	161,583,435	58,023	26,348	746,023,610	84,371	57,707	22,408	4,256
Norton	4,212	3,854,955	1,571	323	11,591,113	1,894	1,049	781	64
Petersburg	29,045	26,581,262	10,142	3,620	94,669,345	13,762	10,603	2,669	490
Poquoson	12,906	11,744,832	2,622	2,576	65,136,838	5,198	2,288	2,769	141
Portsmouth	85,094	77,798,245	25,342	13,792	328,249,074	39,134	26,114	11,277	1,743
Radford	9,935	9,050,603	3,487	1,246	37,794,684	4,733	2,834	1,770	129
Richmond	171,380	156,688,623	56,387	29,701	1,416,206,875	86,088	63,605	19,578	2,905
Roanoke	89,742	81,958,503	30,414	11,968	325,035,947	42,382	28,446	12,788	1,148
Salem	25,093	22,828,140	7,215	3,858	99,134,098	11,073	6,113	4,692	268
Staunton	21,801	19,820,503	7,047	2,995	78,179,389	10,042	5,955	3,852	235
Suffolk	78,727	71,931,381	18,574	15,277	383,812,713	33,851	18,195	13,738	1,918
Virginia Beach	396,347	360,886,186	102,949	78,904	2,035,249,830	181,853	102,718	69,239	9,896
Waynesboro	20,824	18,973,743	6,632	2,484	64,908,899	9,116	5,373	3,523	220
Williamsburg	13,243	11,887,745	4,018	2,273	74,688,254	6,291	3,781	2,224	286
Winchester	26,045	23,613,269	8,147	3,726	105,385,223	11,873	7,508	3,999	366
Total Cities	2,211,009	\$2,014,941,975	645,282	385,345	\$11,107,895,881	1,030,627	643,691	339,955	46,981
Total Counties	5,469,285	\$4,983,634,301	1,327,966	1,038,824	\$28,990,770,885	2,366,790	1,241,053	1,051,581	74,156
Unassigned*	278,383	\$200,987,603	74,992	56,351	\$8,264,872,802	131,343	68,038	43,424	19,881
Aggregate	7,958,677	\$7,199,563,879	2,048,240	1,480,520	\$48,363,539,567	3,528,760	1,952,782	1,434,960	141,018

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 2009

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	\$376,057,294	\$30,345,158	\$19,889,892	\$103,359,946	\$222,462,298	\$18,592,801
Albemarle	2,500,488,577	88,926,435	58,807,559	327,151,268	2,025,603,316	133,889,518
Alleghany	200,022,979	13,376,702	8,847,923	48,293,560	129,504,795	10,004,417
Amelia	163,008,361	11,573,640	7,650,547	41,346,654	102,437,519	8,119,156
Amherst	384,253,502	27,573,922	18,280,401	98,689,334	239,709,845	19,046,817
Appomattox	179,643,749	12,715,976	8,402,162	45,486,592	113,039,018	8,922,011
Arlington	8,698,326,107	293,479,965	193,931,926	1,100,105,086	7,110,809,130	470,757,662
Augusta	1,058,336,199	68,003,656	45,088,387	249,618,811	695,625,345	53,051,166
Bath	66,478,723	4,522,544	2,979,919	16,085,687	42,890,573	3,335,304
Bedford	1,146,857,905	62,199,664	41,234,167	228,911,186	814,512,888	58,741,244
Bland	73,399,501	4,975,664	3,300,692	18,334,911	46,788,235	3,665,126
Botetourt	578,670,959	29,971,463	19,855,435	110,976,170	417,867,892	29,738,711
Brunswick	147,741,371	12,972,959	8,525,235	44,188,100	82,055,076	7,212,103
Buchanan	260,004,341	15,697,565	10,369,075	56,804,255	177,133,445	13,283,545
Buckingham	150,778,298	11,832,728	7,833,280	42,007,599	89,104,691	7,434,985
Campbell	673,603,700	46,676,779	30,946,554	167,622,214	428,358,152	33,595,263
Caroline	410,456,174	26,706,228	17,705,789	96,456,421	269,587,735	20,745,893
Carroll	258,003,929	21,699,077	14,311,375	76,093,102	145,900,373	12,429,764
Charles City	105,548,639	7,286,607	4,809,224	25,934,337	67,518,471	5,303,654
Charlotte	116,502,790	9,546,263	6,266,044	32,852,114	67,838,370	5,700,347
Chesterfield	6,382,730,888	311,713,535	206,217,409	1,143,183,469	4,721,616,476	332,160,399
Clarke	324,168,878	13,589,471	8,982,072	50,128,403	251,468,932	17,126,056
Craig	60,952,063	4,240,502	2,812,980	15,463,294	38,435,288	3,023,135
Culpeper	740,114,362	42,100,079	27,828,220	151,592,068	518,593,995	37,955,242
Cumberland	94,952,349	7,814,402	5,149,293	27,462,504	54,526,151	4,647,188
Dickenson	150,960,435	10,008,284	6,644,399	36,627,453	97,680,299	7,581,754
Dinwiddie	356,865,077	24,730,388	16,377,947	89,193,566	226,563,176	17,868,066
Essex	141,066,980	10,149,223	6,713,030	35,660,276	88,544,451	7,070,123
Fairfax	38,365,425,433	1,179,732,106	779,334,210	4,364,949,048	32,041,410,069	2,076,743,931
Fauquier	1,761,101,681	66,381,074	43,951,043	246,097,443	1,404,672,121	93,746,380

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2009**

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	\$172,766,050	\$12,122,790	\$8,040,178	\$43,825,358	\$108,777,723	\$8,552,475
Fluvanna	388,026,566	22,992,775	15,219,631	84,732,964	265,081,196	19,680,164
Franklin	665,493,888	44,206,116	29,253,217	158,512,761	433,521,795	33,355,638
Frederick	1,420,041,310	73,681,015	48,796,854	270,394,238	1,027,169,202	73,397,566
Giles	203,265,876	14,090,141	9,339,715	51,354,415	128,481,606	10,104,972
Gloucester	602,636,340	35,230,251	23,332,294	127,623,257	416,450,538	30,709,121
Goochland	862,888,548	20,854,197	13,818,789	77,305,936	750,909,627	47,175,910
Grayson	136,722,597	11,943,373	7,867,554	41,669,397	75,242,273	6,566,358
Greene	265,651,356	16,622,803	11,014,472	60,944,403	177,069,678	13,400,921
Greensville	139,486,090	10,638,251	6,948,790	36,294,289	85,604,761	6,990,972
Halifax	374,247,225	28,341,764	18,708,624	98,740,197	228,456,640	18,558,717
Hanover	2,175,914,029	97,974,130	64,885,170	363,098,639	1,649,956,090	113,557,845
Henrico	6,386,668,945	307,394,185	203,322,668	1,118,850,933	4,757,101,159	334,503,972
Henry	520,669,450	42,753,884	28,252,482	146,637,605	303,025,479	25,452,182
Highland	25,685,209	1,790,494	1,182,869	6,276,583	16,435,263	1,283,566
Isle of Wight	657,581,270	34,820,730	22,985,750	126,423,704	473,351,085	33,940,039
James City	1,477,768,484	64,088,937	42,339,540	232,591,910	1,138,748,097	77,774,837
King and Queen	92,293,552	6,268,029	4,151,152	22,510,306	59,364,065	4,638,630
King George	468,127,640	22,051,804	14,607,046	82,092,450	349,376,340	24,435,352
King William	259,779,924	16,030,299	10,593,847	58,863,710	174,292,069	13,109,191
Lancaster	178,445,282	10,484,961	6,907,387	36,257,212	124,795,722	9,159,240
Lee	206,748,013	15,328,156	10,132,633	54,118,993	127,168,231	10,233,433
Loudoun	10,184,361,959	326,204,516	215,873,541	1,226,551,501	8,415,732,401	548,106,456
Louisa	489,325,732	30,017,223	19,856,731	108,932,870	330,518,908	24,815,575
Lunenburg	107,621,019	8,860,741	5,869,429	30,910,436	61,980,414	5,259,753
Madison	205,167,538	11,120,314	7,361,829	40,590,178	146,095,217	10,534,424
Mathews	143,164,101	7,937,923	5,246,584	28,594,102	101,385,493	7,352,736
Mecklenburg	333,975,065	25,574,968	16,849,309	87,159,670	204,391,118	16,578,550
Middlesex	162,609,941	9,097,987	5,990,087	32,524,903	114,996,964	8,355,162
Montgomery	1,423,068,047	69,609,170	46,031,075	251,376,561	1,056,051,240	74,209,543

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2009**

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	\$219,277,715	\$13,890,607	\$9,180,736	\$50,029,465	\$146,176,906	\$11,085,241
New Kent	376,426,040	18,748,710	12,423,675	69,601,058	275,652,597	19,436,632
Northampton	151,477,255	10,595,511	6,975,973	35,631,885	98,273,886	7,649,299
Northumberland	173,983,673	10,909,811	7,200,622	38,073,046	117,800,195	8,843,214
Nottoway	163,799,633	11,672,923	7,724,703	40,609,032	103,792,975	8,208,320
Orange	555,000,237	30,946,417	20,459,879	112,503,516	391,090,425	28,517,371
Page	264,432,925	20,211,194	13,397,034	72,335,018	158,489,679	13,020,767
Patrick	160,146,025	12,942,535	8,502,677	44,955,999	93,744,815	7,791,721
Pittsylvania	720,350,158	52,012,409	34,424,734	184,397,186	449,515,829	35,745,511
Powhatan	539,254,967	25,044,316	16,575,327	92,813,246	404,822,078	28,034,772
Prince Edward	205,322,109	15,219,857	10,063,735	52,567,963	127,470,554	10,252,981
Prince George	473,611,974	27,080,875	17,875,448	98,294,829	330,360,821	24,204,657
Prince William	8,786,194,468	406,612,217	268,798,471	1,488,593,273	6,622,190,508	461,110,115
Pulaski	391,477,086	27,744,344	18,411,342	100,006,363	245,315,038	19,434,141
Rappahannock	164,394,770	7,113,904	4,690,235	25,905,790	126,684,842	8,673,548
Richmond	129,818,437	9,602,358	6,014,603	30,298,330	83,903,147	6,541,049
Roanoke	1,784,218,226	89,133,586	58,955,197	327,684,579	1,308,444,865	92,358,041
Rockbridge	274,843,663	18,238,381	12,066,941	65,926,682	178,611,660	13,773,491
Rockingham	1,130,765,576	71,423,839	47,303,645	259,307,931	752,730,161	56,952,788
Russell	298,914,742	20,414,388	13,552,575	74,289,033	190,658,746	14,924,778
Scott	238,018,316	16,887,991	11,110,303	59,881,785	150,138,236	11,851,618
Shenandoah	551,921,768	37,831,629	25,047,937	136,789,904	352,252,298	27,558,074
Smyth	311,946,719	24,357,066	16,152,643	86,757,630	184,679,380	15,255,859
Southampton	238,243,475	16,101,597	10,624,902	57,251,659	154,265,318	11,950,069
Spotsylvania	2,361,132,761	115,948,792	76,796,981	424,282,970	1,744,104,019	122,956,748
Stafford	2,687,461,004	115,149,573	76,216,018	425,926,766	2,070,168,647	141,576,849
Surry	92,329,608	6,911,274	4,492,383	23,492,796	57,433,155	4,595,733
Sussex	106,639,565	8,485,233	5,588,324	29,555,791	63,010,216	5,283,134
Tazewell	577,692,137	33,334,974	22,112,406	120,238,156	402,006,601	29,559,714
Warren	592,050,223	34,930,639	23,153,382	127,041,555	406,924,648	30,258,039

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2009**

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	\$802,466,937	\$47,605,796	\$31,329,419	\$169,099,725	\$554,431,997	\$40,985,548
Westmoreland	226,204,512	15,150,852	10,002,546	53,068,395	147,982,719	11,445,488
Wise	470,264,987	28,742,890	19,035,710	103,511,132	318,975,255	23,941,990
Wythe	308,047,253	22,841,000	15,128,899	81,176,404	188,900,951	15,180,331
York	1,319,725,139	57,180,326	37,793,081	210,356,331	1,014,395,401	69,336,689
Total Counties	\$124,504,576,373	\$5,349,691,794	\$3,537,007,920	\$19,568,689,569	\$96,049,187,090	\$6,571,579,379

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	\$5,225,526,763	\$194,162,740	\$127,842,703	\$712,566,193	\$4,190,955,126	\$281,312,125
Bedford	69,543,193	5,240,312	3,458,359	18,124,585	42,719,937	3,446,323
Bristol	306,431,826	24,248,291	15,533,736	77,417,911	189,231,888	15,393,428
Buena Vista	58,791,310	5,331,663	3,513,966	18,812,510	31,133,171	2,812,483
Charlottesville	895,319,678	41,404,658	27,048,029	143,354,981	683,512,010	47,419,467
Chesapeake	3,605,064,417	207,056,213	136,456,965	737,938,042	2,523,613,197	184,936,053
Colonial Heights	249,719,524	17,089,390	11,294,443	60,673,534	160,662,158	12,571,033
Covington	62,862,674	5,367,456	3,529,095	18,584,996	35,381,127	3,065,538
Danville	485,998,595	38,064,529	24,949,536	124,492,340	298,492,191	24,331,751
Emporia	56,047,721	5,179,309	3,360,265	16,444,960	31,063,186	2,760,901
Fairfax	772,285,317	32,782,465	21,308,969	116,382,864	601,811,019	41,057,032
Falls Church	560,903,617	16,749,424	10,965,988	61,334,172	471,854,033	30,457,785
Franklin	103,961,865	7,754,375	5,060,209	25,644,657	65,502,624	5,231,585
Fredericksburg	455,120,304	23,640,994	15,531,341	82,286,411	333,661,559	23,852,710
Galax	76,173,189	6,080,304	3,973,965	19,719,239	46,399,680	3,771,241
Hampton	1,631,709,099	116,294,097	76,759,990	407,703,499	1,030,951,513	82,058,251
Harrisonburg	390,594,859	29,588,049	19,478,052	100,667,013	240,861,746	19,495,691
Hopewell	222,901,420	19,636,671	12,941,502	67,455,021	122,868,226	10,930,612
Lexington	138,405,054	4,885,563	3,172,707	16,807,624	113,539,161	7,453,838
Lynchburg	915,287,101	57,553,284	37,948,140	198,786,826	620,998,851	46,760,425

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2009**

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	\$682,164,861	\$39,058,967	\$25,742,896	\$137,996,092	\$479,366,907	\$35,204,797
Manassas Park	235,596,287	14,633,248	9,662,140	52,223,352	159,077,547	12,059,714
Martinsville	158,641,032	11,948,409	7,822,756	38,966,632	99,903,235	7,976,553
Newport News	2,204,285,406	156,297,150	103,195,254	545,378,813	1,399,414,189	111,142,884
Norfolk	2,572,986,219	178,117,346	117,220,777	602,917,221	1,674,730,875	130,994,557
Norton	55,801,498	3,784,799	2,460,743	12,921,909	36,634,047	2,818,220
Petersburg	287,070,290	28,227,153	18,595,660	93,256,112	146,991,365	13,974,301
Poquoson	282,309,307	11,504,593	7,602,153	42,779,113	220,423,448	14,868,093
Portsmouth	1,039,161,005	84,833,040	55,954,948	290,290,241	608,082,776	51,540,458
Radford	145,258,440	9,387,689	6,183,188	32,885,163	96,802,401	7,348,055
Richmond	3,436,497,662	185,316,041	121,522,191	631,462,613	2,498,196,817	180,308,947
Roanoke	1,309,497,913	88,715,374	58,556,338	307,231,337	854,994,864	66,545,568
Salem	401,668,217	23,305,071	15,393,833	83,681,679	279,287,634	20,529,450
Staunton	295,176,264	20,820,969	13,798,939	74,366,711	186,189,645	14,773,268
Suffolk	1,331,694,207	75,294,680	49,668,265	265,504,330	941,226,933	68,513,281
Virginia Beach	7,820,878,154	403,133,205	265,668,396	1,436,925,049	5,715,151,504	407,286,654
Waynesboro	253,738,803	19,001,844	12,568,737	67,190,959	154,977,262	12,611,387
Williamsburg	229,740,366	11,834,889	7,637,010	40,154,427	170,114,040	12,031,812
Winchester	418,190,373	24,416,889	16,017,096	84,870,813	292,885,574	21,626,428
Total Cities	\$39,443,003,832	\$2,247,741,145	\$1,479,399,281	\$7,866,199,942	\$27,849,663,464	\$2,041,272,698
Total Counties	\$124,504,576,373	\$5,349,691,794	\$3,537,007,920	\$19,568,689,569	\$96,049,187,090	\$6,571,579,379
Unassigned*	\$4,224,958,029	\$212,985,455	\$129,004,681	\$642,683,941	\$3,240,283,952	\$225,553,895
Aggregate	\$168,172,538,234	\$7,810,418,394	\$5,145,411,883	\$28,077,573,452	\$127,139,134,505	\$8,838,405,972

Notes:

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

* 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	2006		2007		2008		2009	
	Number of Payments	Amount						
State Agencies	116,758	\$17,040,137	113,235	\$17,166,973	117,392	\$18,085,985	125,566	\$19,054,251
Circuit Courts	4,347	709,356	5,487	922,394	4,947	872,303	4,224	747,411
District Courts	13,527	1,427,328	19,019	2,114,205	17,847	1,982,188	13,172	1,505,579
Juvenile and Domestic Courts	1,096	110,244	1,264	131,274	1,323	138,195	1,068	118,474
Combined Courts	1,642	165,808	2,095	226,440	2,045	211,986	1,401	153,280
IRS	0	0	0	0	0	0	7,223	3,098,315
Counties	69,908	9,599,649	96,026	13,789,122	111,323	16,480,373	112,236	16,171,977
Cities	52,502	6,695,926	59,538	7,983,887	74,214	10,643,907	70,829	10,338,535
Towns	1,468	102,185	1,992	177,069	2,003	180,842	2,231	207,648
Social Services	1,913	365,206	1,935	406,467	1,756	377,953	1,380	317,577
TOTAL	263,161	\$36,215,838	300,591	\$42,917,831	332,850	\$48,973,732	339,330	\$51,713,046

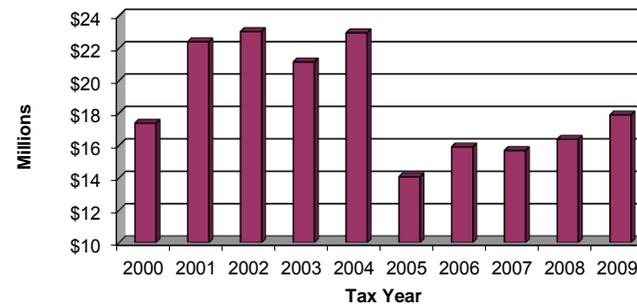
Notes:

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
2000	\$17,362,529
2001	22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423

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	2007		2008		2009	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,860	\$37,755	2,377	\$48,474	2,059	\$42,247
Virginia Republican Party*	1,059	21,079	1,462	32,589	1,040	22,028
Virginia Nongame Wildlife Program	6,010	148,221	6,189	153,436	5,171	133,674
Virginia Housing Program	2,202	51,396	2,384	55,430	2,087	51,771
Virginia Open Space Recreation and Conservation Fund	3,018	67,979	2,991	67,463	2,659	61,578
Virginia Family and Children's Trust Fund (FACT)	1,383	33,787	1,535	36,312	1,690	36,201
Virginia Elderly and Disabled Transportation Fund	3,508	80,536	4,027	94,522	3,449	84,214
United States Olympic Committee	1,345	27,765	1,452	29,214	1,388	29,261
Community Policing Fund	1,028	19,718	1,161	22,029	1,010	17,934
Virginia Arts Foundation	1,687	32,372	1,899	38,295	1,886	37,576
Chesapeake Bay Restoration	4,800	123,169	5,262	131,822	5,108	127,431
Historic Resources Fund	1,212	22,485	1,254	23,149	1,154	22,557
State Forests Fund	1,902	37,315	1,963	37,624	2,187	42,923
Uninsured Medical Catastrophe Fund	1,141	23,818	1,244	25,828	1,382	28,757
Jamestown-Yorktown Foundation [#]	389	7,985	20	274	9	112
Children of America Finding Hope	1,052	24,334	1,163	23,417	923	20,586
Public School Foundations	1232	40,538	1,775	56,392	1,740	57,752
Home Energy Assistance	1,677	35,885	1,977	41,655	1,821	36,654
War Memorial & National D-Day Memorial	802	15,080	912	18,056	936	18,122
Spay and Neuter Fund	2,283	46,532	2,954	63,567	2,279	50,344
Tuition Assistance Grant Fund	902	16,328	1,078	19,088	986	20,247
Virginia Commission for the Arts [^]	51	1,008	13	540	5	205
Virginia Federation of Humane Societies	1,537	36,752	1,781	40,421	1,665	37,198
Virginia Office of Commonwealth Preparedness [#]	236	2,828	336	4,232	16	462
Cancer Centers	1,682	38,718	2,101	49,961	1,989	46,333
Brown vs. The Board of Education Scholarship Fund [§]	364	6,115	437	6,985	17	320
Martin Luther King, Jr. Living History Public Policy Center Fund	632	11,738	1,010	18,619	727	15,655
Virginia Caregivers Grant Fund [§]			306	4,317		
Virginia Military Family Relief Fund			2,229	55,330	2,800	74,412
Public Libraries Foundations					1,419	48,562
Celebrating Special Children, Inc.					942	15,554
Total	44,994	\$1,011,235	53,292	\$1,199,043	50,544	\$1,180,670

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 2009 are from all returns processed in calendar year 2010. The majority of returns processed in 2010 are for TY 2009; 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.

[^] This organization was removed from the Tax Year 2007 return. Amounts reported for Tax Years 2007, 2008 and 2009 represent contributions made on returns filed for prior years processed in 2008, 2009 and 2010, respectively.

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

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

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2001	\$363,757,398
2002	290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803

Notes:

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

Corporate Income Tax Collections

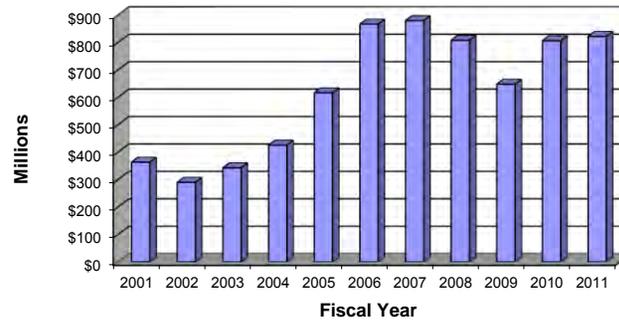


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2009*

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	179,352	45,713	66.8%	\$0	0.0%	\$14,658,456	1.9%
\$1 to \$24,999		14,260	20.8%	85,096,289	0.7%	5,113,338	0.7%
\$25,000 to \$49,999		2,289	3.3%	82,147,014	0.7%	4,935,268	0.6%
\$50,000 to \$99,999		1,892	2.8%	132,219,285	1.1%	7,950,272	1.0%
\$100,000 to \$499,999		2,512	3.7%	571,776,276	4.5%	34,639,197	4.5%
\$500,000 to \$999,999		635	0.9%	450,034,855	3.6%	27,281,316	3.5%
\$1,000,000 to \$1,999,999		453	0.7%	631,126,331	5.0%	37,867,580	4.9%
\$2,000,000 to \$9,999,999		481	0.7%	2,113,594,262	16.8%	126,879,290	16.3%
\$10,000,000 and Over		173	0.3%	8,544,086,773	68.0%	520,239,604	66.9%
Total before adjustments	179,352	68,408	100.0%	\$12,610,081,084	100.3%	\$779,564,321	100.3%
Departmental adjustments					-0.3%	-2,322,310	-0.3%
Total Tax Assessment					100.0%	\$777,242,011	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 2009. 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 2011

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	3,489	\$5,510,165
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual and Corporate	149	1,559,590
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	242	440,807
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual and Corporate	41	115,812
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	115	135,422
§ 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	31	27,657
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual and Corporate	123	-858,143
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	50	27,250,091
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	84	95,243
§ 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	1,359	46,795,338
§ 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	617	585,469
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual and Corporate	*	*
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	83	603,233
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	437	291,172
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	183	1,616,988
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	79	144,338
§ 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	7,476	118,264,385
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	16,908	587,501
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual Only	55	70,228
§ 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	326,873	110,574,891
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	51	161,982
§ 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	8,146	2,069,597
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	4	4,309
§ 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	*	*

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2011, regardless of taxable year. In some cases, 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 2011.

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	
2002	\$2,028,331,000	\$322,139,000	\$2,350,470,000	\$764,902,000	-	\$3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,368,000	-	3,262,308,000
2004	2,394,488,000	327,092,000	2,721,580,000	865,678,000	-	3,587,258,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000
2006	2,812,877,000	476,259,000	3,289,136,000	998,742,000	217,200,000	4,505,078,000
2007	3,049,290,000	517,277,000	3,566,567,000	1,054,991,000	225,154,000	4,846,712,000
2008	3,075,762,000	524,901,000	3,600,663,000	1,052,364,000	226,654,000	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

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 4.1 and 4.2.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
4. One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 3.5% to 4% on September 1, 2004.
8. The state tax on unprepared food for human consumption was reduced from 3.5 % to 3.0 % on January 1, 2000, and to 1.5 % on July 1, 2005.
9. 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 2010, this requirement added \$223.8 million to general fund revenue. For the payment due June 2011, the threshold increased to \$5.4 million of annual taxable sales.

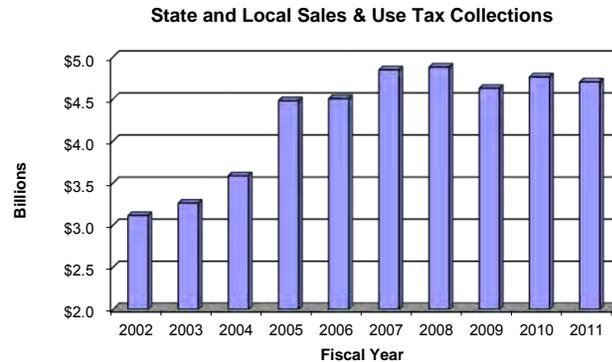


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2006	2007	2008	2009	2010
11 Agriculture	\$123,095,553	\$162,149,828	\$158,308,072	\$141,138,473	\$152,710,584
21-22 Mining and Utilities	405,248,750	703,278,026	749,150,320	784,148,763	590,796,767
23 Construction	1,143,918,531	1,361,502,614	1,362,281,520	1,155,110,103	1,257,328,395
31-33 Manufacturing	4,379,084,047	4,050,355,326	4,023,618,878	3,398,685,204	3,494,250,154
42 Wholesale Trade	6,490,567,589	6,227,208,376	6,223,952,103	5,240,952,452	5,151,551,029
44-45 Retail Trade	51,857,573,613	56,256,338,539	54,590,519,190	53,709,169,092	54,546,159,127
442 Furniture and Home Furnishings Stores	2,466,868,782	2,594,468,298	2,283,552,492	1,956,850,875	1,942,044,045
444 Building Material and Garden Equipment and Supplies Dealers	7,555,946,352	6,806,100,611	5,561,573,470	4,954,892,342	5,104,290,677
445 Food and Beverage Stores	10,637,948,267	12,874,259,601	13,173,745,743	13,560,474,629	14,282,679,159
448 Clothing and Clothing Accessories Stores	4,903,192,047	5,164,381,679	4,976,980,124	4,454,762,594	4,560,837,540
452 General Merchandise Stores	13,029,973,372	14,776,065,451	15,113,347,561	15,498,089,391	15,597,896,639
48-49 Transportation and Warehousing	149,577,650	166,788,785	161,936,421	199,811,282	161,832,357
51 Information	290,222,545	219,478,520	223,836,871	315,521,919	260,614,169
52 Finance and Insurance	59,861,050	47,951,796	54,090,453	200,478,126	120,628,052
53 Real Estate, Rental, and Leasing	1,832,433,399	1,910,760,683	1,982,377,496	1,751,405,123	1,653,633,925
54 Professional, Scientific, and Technical Services	798,457,677	1,112,850,377	1,263,640,119	1,256,084,227	999,721,873
55 Management of Companies and Enterprises	71,655,445	189,938,190	147,541,928	143,955,885	189,843,120
56 Administrative, Support, Waste Management, and Remediation Services	334,048,074	398,343,875	235,420,108	196,457,763	233,140,214
61 Educational Services	72,340,775	60,624,593	52,313,475	74,626,869	94,141,526
62 Health Care and Social Assistance	205,795,619	220,623,538	234,275,721	251,604,165	263,008,303
71 Arts, Entertainment, and Recreation	472,715,240	524,481,653	493,898,273	471,941,842	501,183,155
72 Accommodation And Food Services	12,071,704,106	12,902,981,471	13,302,972,217	13,082,478,839	13,397,396,104
722 Food Services and Drinking Places	9,071,895,732	9,823,782,202	10,236,676,321	10,278,271,833	10,560,552,779
81 Other Services	1,499,871,108	1,707,057,051	1,713,469,064	1,677,631,686	1,829,128,884
92 Public Administration	19,167,355	22,522,443	23,375,593	24,248,562	21,874,565
Not Categorized	7,201,287,157	3,798,013,263	2,776,500,937	1,793,681,925	1,502,021,540
Total	\$89,478,625,283	\$92,043,248,947	\$89,773,478,759	\$85,869,132,300	\$86,420,963,843

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 2011

County	Share of State Tax	Local Option	Total Amount
Accomack	\$5,002,264	\$3,595,027	\$8,597,291
Albemarle	11,783,380	12,716,282	24,499,661
Alleghany	2,255,449	806,257	3,061,706
Amelia	1,372,065	600,330	1,972,395
Amherst	4,204,131	2,179,495	6,383,626
Appomattox	1,706,355	1,015,862	2,722,217
Arlington	15,475,335	36,783,488	52,258,824
Augusta	9,515,177	4,469,900	13,985,077
Bath	518,216	685,988	1,204,204
Bedford	7,653,088	4,243,246	11,896,335
Bland	677,977	238,534	916,511
Botetourt	4,456,526	2,064,672	6,521,198
Brunswick	1,852,690	676,310	2,529,001
Buchanan	2,571,615	1,592,246	4,163,861
Buckingham	1,705,012	984,420	2,689,432
Campbell	7,236,233	3,983,000	11,219,233
Caroline	3,904,747	1,577,305	5,482,051
Carroll	2,951,551	1,638,351	4,589,902
Charles City	706,170	501,378	1,207,549
Charlotte	1,551,293	574,779	2,126,071
Chesterfield	43,555,007	39,889,313	83,444,321
Clarke	1,671,449	862,358	2,533,807
Craig	618,906	144,401	763,307
Culpeper	6,042,053	5,815,324	11,857,377
Cumberland	1,264,663	361,063	1,625,726
Dickenson	1,817,113	795,453	2,612,567
Dinwiddie	3,875,211	1,175,439	5,050,649
Essex	1,206,263	1,708,725	2,914,987
Fairfax	136,827,903	157,013,166	293,841,069
Fauquier	10,359,627	6,752,973	17,112,601
Floyd	1,656,010	680,617	2,336,627
Fluvanna	2,766,282	1,063,998	3,830,280
Franklin	6,362,918	3,981,668	10,344,586
Frederick	10,895,297	9,663,616	20,558,913
Giles	2,093,674	1,425,624	3,519,299

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,086,172	\$3,518,365	\$8,604,538
Goochland	2,303,780	1,697,114	4,000,895
Grayson	1,778,180	403,047	2,181,227
Greene	2,444,746	1,386,955	3,831,701
Greensville	1,152,561	406,441	1,559,002
Halifax	4,866,669	3,107,177	7,973,846
Hanover	15,192,733	16,241,345	31,434,078
Henrico	40,055,705	57,288,935	97,344,639
Henry	6,372,987	3,816,374	10,189,361
Highland	245,683	98,011	343,694
Isle of Wight	5,094,899	2,193,044	7,287,943
James City	8,176,675	8,809,725	16,986,400
King and Queen	765,913	172,306	938,219
King George	3,216,029	1,337,155	4,553,184
King William	2,321,233	989,349	3,310,582
Lancaster	1,161,959	1,678,958	2,840,917
Lee	2,993,169	1,346,375	4,339,545
Loudoun	47,877,280	58,818,238	106,695,519
Louisa	3,967,845	2,658,671	6,626,516
Lunenburg	1,390,860	451,311	1,842,172
Madison	1,637,886	764,820	2,402,706
Mathews	1,055,899	412,630	1,468,529
Mecklenburg	3,531,523	3,517,231	7,048,754
Middlesex	1,028,377	848,635	1,877,012
Montgomery	9,209,751	10,077,227	19,286,978
Nelson	1,794,962	970,841	2,765,803
New Kent	2,339,357	970,701	3,310,058
Northampton	1,511,017	1,164,964	2,675,980
Northumberland	1,222,373	651,495	1,873,868
Nottoway	1,915,789	1,250,408	3,166,197
Orange	3,930,255	2,197,355	6,127,609
Page	2,609,206	1,636,347	4,245,552
Patrick	2,186,980	1,034,088	3,221,068
Pittsylvania	7,559,783	1,920,738	9,480,521
Powhatan	3,660,406	859,942	4,520,348

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2011

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,402,456	\$2,857,067	\$5,259,523
Prince George	4,895,533	1,876,051	6,771,584
Prince William	56,378,847	49,703,631	106,082,478
Pulaski	3,720,149	3,209,037	6,929,186
Rappahannock	843,108	459,864	1,302,972
Richmond	940,442	1,152,398	2,092,840
Roanoke	13,503,831	9,789,448	23,293,280
Rockbridge	2,378,962	2,312,097	4,691,059
Rockingham	10,115,958	5,264,311	15,380,270
Russell	2,860,259	1,970,257	4,830,516
Scott	2,926,714	1,460,984	4,387,698
Shenandoah	4,749,869	3,735,107	8,484,975
Smyth	3,785,261	2,130,590	5,915,852
Southampton	2,268,203	552,548	2,820,751
Spotsylvania	20,204,395	14,384,834	34,589,229
Stafford	20,252,055	10,237,891	30,489,946
Surry	823,642	438,157	1,261,799
Sussex	1,008,911	774,404	1,783,315
Tazewell	4,577,354	5,891,301	10,468,655
Warren	4,667,303	3,625,916	8,293,219
Washington	5,829,934	7,122,312	12,952,246
Westmoreland	1,592,240	889,944	2,482,184
Wise	5,272,113	4,450,051	9,722,164
Wythe	3,403,312	3,550,665	6,953,977
York	10,665,724	9,069,899	19,735,623
Total Counties	\$709,836,868	\$653,865,688	\$1,363,702,556

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$8,792,896	\$23,556,294	\$32,349,190
Bedford	605,481	883,100	1,488,581
Bristol	1,943,982	3,584,232	5,528,214
Buena Vista	711,541	392,187	1,103,727
Charlottesville	3,630,199	8,953,944	12,584,143

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$34,308,337	\$32,112,912	\$66,421,249
Colonial Heights	2,294,383	6,738,871	9,033,254
Covington	549,766	1,189,620	1,739,386
Danville	5,703,736	7,757,733	13,461,468
Emporia	829,683	1,429,696	2,259,379
Fairfax	2,378,291	9,712,059	12,090,349
Falls Church	1,826,511	3,521,106	5,347,617
Franklin	1,088,120	1,606,848	2,694,968
Fredericksburg	2,290,355	10,317,540	12,607,895
Galax	879,357	1,995,847	2,875,204
Hampton	17,746,224	13,799,753	31,545,977
Harrisonburg	3,764,452	10,815,108	14,579,560
Hopewell	2,671,633	1,953,953	4,625,587
Lexington	386,648	790,560	1,177,208
Lynchburg	7,810,164	13,224,283	21,034,447
Manassas	5,217,069	7,267,574	12,484,643
Manassas Park	1,839,265	1,348,752	3,188,017
Martinsville	2,343,385	1,913,500	4,256,885
Newport News	26,804,269	21,215,614	48,019,883
Norfolk	26,069,906	28,323,599	54,393,505
Norton	645,757	1,883,923	2,529,679
Petersburg	3,454,328	3,692,227	7,146,555
Poquoson	1,793,619	512,185	2,305,804
Portsmouth	12,033,090	6,288,900	18,321,990
Radford	1,033,748	861,311	1,895,058
Richmond	23,367,394	25,838,704	49,206,098
Roanoke	10,540,869	18,242,414	28,783,283
Salem	2,928,728	5,702,252	8,630,980
Staunton	2,311,164	3,367,112	5,678,276
Suffolk	12,598,295	7,517,173	20,115,468
Virginia Beach	62,992,818	51,677,840	114,670,658
Waynesboro	2,587,725	4,448,920	7,036,645
Williamsburg	745,775	3,967,494	4,713,269
Winchester	3,162,328	7,933,708	11,096,036
Total Cities	\$302,681,289	\$356,338,848	\$659,020,137
Total Counties	\$709,836,868	\$653,865,688	\$1,363,702,556
Aggregate	\$1,012,518,157	\$1,010,204,536	\$2,022,722,693

Table 4.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Arlington County	\$3,771,350	\$3,738,090	\$3,310,688	\$3,116,089	\$3,919,086
Fairfax County	22,277,757	24,853,138	21,161,193	20,238,696	22,908,710
Loudoun County	8,303,207	9,266,846	8,185,363	7,910,011	9,464,579
Alexandria City	2,498,120	2,793,990	2,361,611	2,638,904	3,260,035
Fairfax City	1,430,842	1,307,130	1,108,263	1,656,957	2,467,878
Falls Church City	403,624	433,480	330,402	558,849	1,002,005
Northern Virginia					
Transportation Commission	\$38,684,902	\$42,392,674	\$36,457,519	\$36,119,507	\$43,022,294
Prince William County					
Stafford County	\$11,926,870	\$13,293,562	\$11,784,558	\$11,543,386	\$13,749,156
Fredericksburg City	3,957,734	4,502,861	3,768,233	3,926,166	5,011,443
Manassas City	1,586,685	1,610,258	1,379,537	1,322,784	1,873,488
Manassas Park City	1,646,455	1,712,072	1,413,530	1,727,327	2,024,665
Manassas Park City	860,730	949,672	948,388	703,088	689,392
Spotsylvania County	N/A	N/A	N/A	928,906	3,152,621
Potomac and Rappahannock					
Transportation Commission	\$19,978,476	\$22,068,425	\$19,294,247	\$20,151,658	\$26,500,765
Aggregate	\$58,663,377	\$64,461,099	\$55,751,766	\$56,271,165	\$69,523,059

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

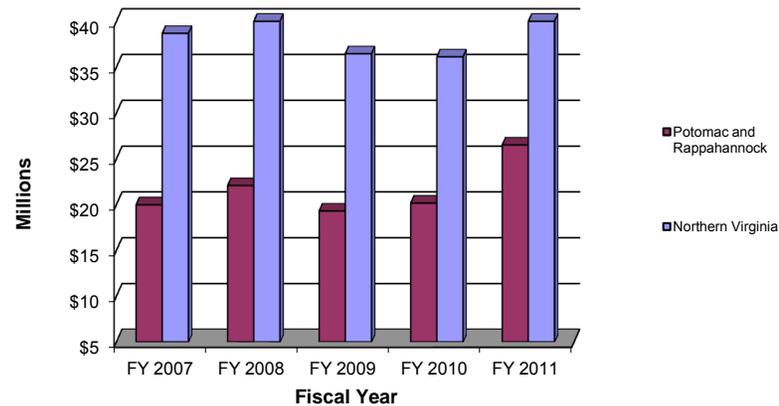


Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
2001	\$162,621,000	\$5,089,000	\$15,074,000	\$126,839,000	\$5,847,000	\$5,633,000
2002	208,890,000	5,015,000	15,023,000	133,661,000	5,348,000	5,418,000
2003	278,119,000	4,942,000	15,314,000	143,325,000	5,757,000	5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000
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

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	Egg	Peanut	Soybean	Cigarette	Other Tobacco	Aircraft
	Recycling	Promotion	Excise		Tax	Products	
2001	\$2,645,000	\$148,000	\$300,000	\$324,000	-	-	\$3,401,000
2002	2,561,000	149,000	317,000	346,000	-	-	6,832,000
2003	2,560,000	149,000	153,000	309,000	-	-	4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
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

Notes:

1. Effective July 1, 2003, the tire recycling fee is imposed at a rate of \$1 per tire. Prior to July 1, 2003, the fee was imposed at a rate of 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.
2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.
3. The peanut excise tax is imposed at the rate of 15 cents per 100 pounds. All revenues are deposited into the Peanut Fund.
4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.
5. Beginning September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, this rate is increased to 30 cents per pack of 20 cigarettes. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund. 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
2001	\$275,000	\$140,000	\$131,000	\$1,711,000	\$138,000	\$743,000	\$23,000	-
2002	275,000	152,000	135,000	1,619,000	102,000	743,000	20,000	-
2003	173,000	75,000	155,000	1,582,000	127,000	718,000	16,000	-
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
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

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 2011

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$219,669,847,591	\$389,271,732,888	\$608,941,580,479
Addition for Reserve for loan losses	10,509,494,142	17,161,270,573	27,670,764,715
Other additions	543,713,450	69,921	543,783,371
a. U.S. obligations	11,255,862,141	9,292,495,597	20,548,357,738
b. Retained earnings and surplus of subsidiaries included in gross capital	82,225,759,864	66,431,819,718	148,657,579,582
c. Goodwill	21,029,842,906	80,400,283,567	101,430,126,473
d. Other deductions (total)	17,837	5,280,000,000	5,280,017,837
Capital before Virginia Modifications	116,211,572,435	245,028,474,500	361,240,046,935
Capital attributable to Virginia	6,817,724,257	9,939,412,406	16,757,136,663
Deductions of assessed value of real estate otherwise taxed in this state	1,293,732,724	1,702,609,267	2,996,341,991
Deductions of book value of tangible personal property otherwise taxed in this state	47,853,956	525,673,828	573,527,784
Net taxable capital	\$5,476,137,577	\$7,711,129,311	\$13,187,266,888
Total Tax Assessment	\$54,759,703	\$77,111,293	\$131,870,996
Local Tax Credit (local Tax Assessment)	43,807,762	61,689,034	105,496,797
State Tax Credits:			
Neighborhood Assistance Act Credit	4,600	243,455	248,055
Enterprise Zone Credit	0	12,761	12,761
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	96,272	1,437,464	1,533,736
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$10,851,069	\$13,728,579	\$24,579,647

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2007	\$12,645,000
2008	13,770,000
2009	21,273,000
2010	24,343,000
2011	24,580,000

Bank Franchise Tax Collections

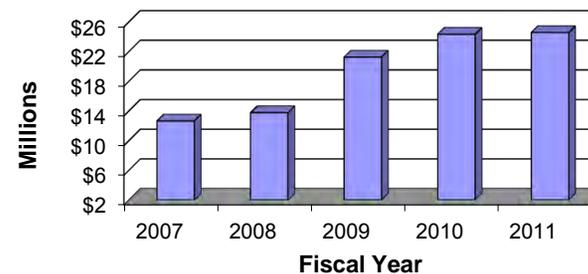


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Accomack	\$1,351,909	\$1,124,784	\$882,028	\$678,624	\$641,446
Albemarle	7,830,518	5,819,649	4,509,491	4,469,167	4,586,713
Alleghany	299,703	285,012	215,107	180,935	227,421
Amelia	584,041	428,113	279,948	263,413	246,277
Amherst	828,134	721,763	584,876	499,543	528,356
Appomattox	402,542	366,556	286,719	280,815	221,251
Arlington	31,277,779	23,089,630	15,592,093	17,367,519	20,720,494
Augusta	2,883,179	2,388,167	1,926,753	1,860,806	1,696,230
Bath	362,908	165,905	131,303	116,043	117,229
Bedford	3,942,232	3,321,243	2,410,638	2,197,957	2,030,171
Bland	115,804	103,677	97,430	71,168	95,962
Botetourt	1,506,352	1,309,293	1,014,666	939,205	839,631
Brunswick	408,202	345,670	232,361	185,283	200,619
Buchanan	168,827	209,854	326,990	381,121	1,177,583
Buckingham	384,412	418,045	265,846	250,711	190,714
Campbell	1,415,345	1,316,077	1,002,177	932,939	850,638
Caroline	2,032,833	1,673,444	1,019,775	845,395	761,104
Carroll	656,718	621,845	447,435	397,484	422,953
Charles City	213,619	211,934	164,461	109,739	137,503
Charlotte	185,018	189,902	138,642	139,537	150,055
Chesterfield	21,256,342	16,976,095	11,985,724	10,824,566	9,560,448
Clarke	946,492	689,423	549,928	534,618	534,960
Craig	174,215	141,359	101,998	80,867	65,075
Culpeper	3,477,584	2,382,266	2,000,318	1,438,697	1,336,838
Cumberland	292,681	235,503	170,062	146,742	136,456
Dickenson	108,778	530,490	124,645	84,527	81,537
Dinwiddie	914,347	786,805	613,164	544,862	405,190
Essex	604,681	404,022	312,030	298,695	225,365
Fairfax	115,815,415	81,293,932	68,497,921	68,070,794	73,424,665
Fauquier	5,750,156	4,271,070	3,326,808	3,025,387	3,065,486

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

County	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Floyd	\$355,027	\$380,921	\$250,966	\$226,638	\$224,305
Fluvanna	1,510,469	1,264,563	919,673	848,280	804,246
Franklin	2,868,457	2,202,756	1,965,391	1,708,695	1,713,479
Frederick	6,088,949	4,485,638	3,143,688	2,889,188	2,553,237
Giles	285,624	364,295	241,111	222,554	203,033
Gloucester	1,969,575	1,757,986	1,332,199	1,206,436	1,011,234
Goochland	2,202,828	1,771,544	1,079,272	971,630	940,572
Grayson	495,798	408,832	252,498	210,509	220,338
Greene	1,057,904	1,006,097	670,073	626,578	556,614
Greensville	163,311	167,482	95,956	87,418	93,190
Halifax	732,494	652,811	444,968	415,995	393,328
Hanover	6,616,280	5,431,855	3,899,275	3,475,129	3,316,689
Henrico	19,788,875	16,332,235	10,798,632	9,973,856	10,107,528
Henry	826,325	759,978	540,909	658,945	513,303
Highland	95,255	103,106	99,826	61,481	65,105
Isle of Wight	2,595,600	1,675,852	1,505,547	1,398,963	1,180,412
James City	6,964,479	5,475,598	4,167,052	3,776,591	3,888,807
King and Queen	236,656	242,452	179,414	244,562	126,311
King George	2,069,411	1,348,193	991,506	979,391	773,291
King William	1,027,394	794,884	537,959	419,813	373,992
Lancaster	939,089	699,424	554,898	529,642	517,330
Lee	264,980	244,320	258,580	215,474	175,689
Loudoun	43,950,226	31,102,252	24,937,733	25,148,911	26,690,653
Louisa	2,432,092	1,906,375	1,536,447	1,375,806	1,064,197
Lunenburg	240,720	199,357	132,379	120,484	105,835
Madison	517,649	538,355	395,637	328,208	333,687
Mathews	575,200	546,604	327,216	309,480	303,176
Mecklenburg	1,101,982	1,057,120	701,622	587,000	614,744
Middlesex	771,992	637,388	462,149	397,218	457,232
Montgomery	3,156,637	3,053,613	2,350,129	2,080,303	1,986,099

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

County	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Nelson	\$976,382	\$808,815	\$623,209	\$625,045	\$641,507
New Kent	1,281,412	1,077,136	820,014	814,942	690,995
Northampton	713,640	673,148	468,317	472,126	403,906
Northumberland	972,733	802,049	699,668	546,615	508,042
Nottoway	306,791	275,189	211,521	151,051	135,411
Orange	2,409,601	1,816,583	1,232,699	1,180,274	1,018,578
Page	740,519	601,574	434,691	382,657	290,795
Patrick	305,011	358,514	246,964	240,273	197,478
Pittsylvania	1,147,825	1,056,526	791,768	701,325	722,158
Powhatan	1,878,382	1,472,613	1,155,376	940,374	871,622
Prince Edward	837,349	508,849	422,488	302,993	276,605
Prince George	1,383,376	1,540,280	826,140	709,065	664,781
Prince William	41,696,102	31,100,665	27,283,365	21,066,031	20,460,092
Pulaski	965,032	858,592	588,558	544,946	523,701
Rappahannock	608,010	374,184	410,209	296,775	334,809
Richmond	243,329	189,973	166,592	122,117	119,478
Roanoke	3,942,114	3,609,713	2,735,264	2,367,522	2,158,670
Rockbridge	936,146	819,169	548,509	539,517	510,819
Rockingham	3,347,482	3,043,109	2,946,744	2,382,389	2,185,039
Russell	369,025	437,166	348,812	230,159	324,460
Scott	257,137	288,834	237,299	189,179	159,015
Shenandoah	2,139,563	1,641,444	1,091,301	1,118,684	974,668
Smyth	563,161	490,556	309,668	371,157	244,818
Southampton	637,903	502,076	386,403	346,218	372,330
Spotsylvania	10,762,090	7,394,000	5,988,757	4,952,648	4,702,105
Stafford	10,610,007	8,366,743	6,246,221	5,965,715	6,065,342
Surry	287,664	275,719	150,098	210,220	123,938
Sussex	352,897	234,469	148,319	197,780	148,055
Tazewell	763,743	798,213	554,178	490,647	657,914
Warren	2,518,488	1,686,968	1,571,356	1,264,259	1,099,602

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

County	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Washington	\$1,813,892	\$1,504,824	\$1,037,327	\$1,045,915	\$897,947
Westmoreland	1,058,454	876,719	626,149	597,991	462,230
Wise	421,669	555,781	464,802	314,697	317,214
Wythe	1,042,046	679,874	461,528	472,932	422,676
York	4,549,101	4,678,058	3,380,818	3,292,403	2,519,238
Total Counties	\$420,930,111	\$319,831,531	\$249,599,167	\$234,158,971	\$238,192,056

City	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Alexandria	\$17,455,808	\$13,253,129	\$8,728,058	\$9,037,546	\$10,070,975
Bedford	175,401	140,951	110,519	106,701	77,282
Bristol	584,976	554,112	309,817	270,452	298,981
Buena Vista	174,817	148,067	96,061	102,581	80,768
Charlottesville	2,262,640	2,286,665	1,528,731	1,342,617	1,495,530
Chesapeake	15,230,695	11,695,969	9,397,550	8,732,274	8,267,914
Colonial Heights	635,702	568,781	416,202	325,716	299,587
Covington	84,436	63,733	53,529	43,243	44,180
Danville	1,173,329	779,548	623,563	603,184	466,293
Emporia	130,254	105,130	57,916	100,058	36,957
Fairfax	1,038,907	714,782	942,332	1,031,278	1,071,906
Falls Church	822,660	1,807,141	951,451	996,837	1,028,501
Franklin	271,531	308,167	184,434	97,421	112,738
Fredericksburg	2,205,468	1,909,929	1,228,501	1,101,535	1,266,330
Galax	134,762	122,229	67,226	74,611	68,057
Hampton	6,161,991	5,093,035	3,584,531	3,390,826	2,789,754
Harrisonburg	1,635,274	1,669,351	1,065,005	838,107	1,059,799
Hopewell	765,224	633,026	511,522	317,385	284,367
Lexington	220,344	152,937	128,164	127,820	128,941
Lynchburg	2,636,468	2,247,924	1,514,609	1,653,026	1,213,886

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

City	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011
Manassas	\$2,883,099	\$2,352,443	\$2,140,412	\$1,195,003	\$947,590
Manassas Park	1,380,311	983,771	1,006,434	482,561	628,648
Martinsville	269,554	252,134	157,172	130,537	131,656
Newport News	7,460,037	7,184,813	4,667,267	3,878,448	4,237,084
Norfolk	10,931,120	9,314,389	6,779,537	5,456,506	5,474,065
Norton	100,565	49,014	68,397	60,438	86,218
Petersburg	1,065,952	963,460	630,052	539,262	507,167
Poquoson	729,646	601,091	483,596	423,491	382,766
Portsmouth	4,689,379	3,757,331	2,502,484	2,621,949	2,062,153
Radford	282,638	286,467	261,218	193,752	241,305
Richmond	11,824,029	10,493,852	6,428,535	5,907,596	5,447,033
Roanoke	3,721,435	3,111,354	2,003,592	1,896,075	1,857,871
Salem	922,594	839,603	794,095	506,191	530,992
Staunton	1,072,931	922,015	834,221	480,353	428,228
Suffolk	6,299,599	5,236,398	3,992,829	3,413,693	2,783,825
Virginia Beach	29,531,840	24,673,542	18,264,918	17,270,240	16,119,231
Waynesboro	878,531	757,097	772,425	543,351	465,382
Williamsburg	916,580	885,151	467,202	371,388	385,675
Winchester	1,422,677	1,341,678	881,127	783,195	680,317
Total Cities	\$140,183,201	\$118,260,210	\$84,635,231	\$76,447,245	\$73,559,949
Total Counties	\$420,930,111	\$319,831,531	\$249,599,167	\$234,158,971	\$238,192,056
Aggregate	\$561,113,312	\$438,091,741	\$334,234,398	\$310,606,216	\$311,752,005

Note:

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

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2011

<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	1,089,679	Halifax	1,231,536	Scott	821,728	Manassas	3,059,465
Albemarle	4,908,521	Hanover	5,276,838	Shenandoah	1,264,263	Manassas Park	775,113
Alleghany	438,935	Henrico	13,936,079	Smyth	623,824	Martinsville	963,423
Amelia	269,120	Henry	2,460,978	Southampton	590,554	Newport News	12,346,679
Amherst	1,341,537	Highland	79,985	Spotsylvania	4,994,857	Norfolk	23,207,697
Appomattox	597,102	Isle of Wight	1,412,127	Stafford	6,141,329	Norton	223,741
Arlington	7,965,227	James City	1,806,754	Surry	54,461	Petersburg	1,948,944
Augusta	2,649,367	King and Queen	186,120	Sussex	185,774	Poquoson	437,062
Bath	122,338	King George	410,109	Tazewell	637,807	Portsmouth	8,798,840
Bedford	2,029,737	King William	379,896	Warren	943,980	Radford	790,835
Bland	110,757	Lancaster	85,836	Washington	1,713,096	Richmond	21,740,211
Botetourt	758,271	Lee	446,168	Westmoreland	674,500	Roanoke	7,369,304
Brunswick	443,763	Loudoun	12,327,133	Wise	1,064,208	Salem	1,132,630
Buchanan	895,006	Louisa	368,429	Wythe	808,265	Staunton	1,481,910
Buckingham	448,802	Lunenburg	218,720	York	1,393,818	Suffolk	3,712,483
Campbell	1,475,737	Madison	615,608	Total Counties	\$249,840,231	Virginia Beach	27,682,302
Caroline	831,583	Mathews	475,389			Waynesboro	1,375,292
Carroll	1,072,018	Mecklenburg	611,371			Williamsburg	761,831
Charles City	163,917	Middlesex	465,320			Winchester	2,264,734
Charlotte	136,157	Montgomery	1,079,314	City	Distribution	Total Cities	\$175,699,434
Chesterfield	15,431,132	Nelson	502,142	Alexandria	11,454,879		
Clarke	455,134	New Kent	631,856	Bedford	149,396		
Craig	122,338	Northampton	538,307	Bristol	642,558		
Culpeper	2,156,425	Northumberland	405,296	Buena Vista	334,073		
Cumberland	405,575	Nottoway	368,133	Charlottesville	3,393,865		
Dickenson	522,963	Orange	1,517,379	Chesapeake	12,605,275		
Dinwiddie	977,193	Page	518,722	Colonial Heights	737,546		
Essex	373,208	Patrick	517,928	Covington	329,109		
Fairfax	83,692,767	Pittsylvania	2,406,646	Danville	3,412,276		
Fauquier	3,068,347	Powhatan	912,696	Emporia	282,843		
Floyd	657,456	Prince Edward	329,969	Fairfax	2,408,959		
Fluvanna	888,024	Prince George	1,350,711	Falls Church	911,285		
Franklin	2,352,898	Prince William	20,532,038	Franklin	588,748		
Frederick	1,431,119	Pulaski	873,071	Fredericksburg	1,886,444		
Giles	268,176	Rappahannock	367,627	Galax	247,603		
Gloucester	1,619,810	Richmond	325,909	Hampton	9,696,707		
Goochland	906,330	Roanoke	4,176,211	Harrisonburg	1,714,970		
Grayson	403,440	Rockbridge	988,442	Hopewell	893,888		
Greene	522,178	Rockingham	1,688,517	Lexington	340,742		
Greensville	187,839	Russell	912,529	Lynchburg	3,595,769		

Table 5.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2011

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	128,386	Culpeper	130,174	Lebanon	85,832	Saint Charles	1,480
Accomac	5,700	Damascus	26,344	Leesburg	2,292,999	Saint Paul	25,551
Alberta	12,919	Dayton	27,022	Louisa	7,597	Saltville	51,022
Altavista	43,075	Dillwyn	4,131	Lovettsville	14,152	Scottsville	18,748
Amherst	108,404	Drakes Branch	1,498	Luray	81,882	Shenandoah	29,524
Appalachia	41,963	Dublin	98,365	Marion	138,098	Smithfield	250,888
Appomattox	6,701	Dumfries	198,357	McKenney	9,657	South Boston	828,835
Ashland	289,402	Edinburg	10,384	Melfa	4,348	South Hill	188,045
Berryville	98,978	Elkton	55,862	Middleburg	48,035	Stanardsville	3,980
Big Stone Gap	202,671	Farmville	553,925	Middletown	15,198	Stanley	17,617
Blacksburg	1,309,228	Fincastle	3,005	Mineral	1,910	Stephens City	28,959
Blackstone	18,889	Floyd	492	Monterey	7,300	Strasburg	88,302
Bluefield	46,237	Fries	13,540	Montross	14,776	Stuart	3,360
Boones Mill	3,546	Front Royal	180,489	Mount Jackson	23,765	Tappahannock	67,169
Bowling Green	43,221	Gate City	41,883	Narrows	47,108	Tazewell	29,194
Boyce	2,633	Glade Spring	30,789	New Castle	2,464	Timberville	34,721
Boydton	15,902	Glasgow	22,187	New Market	54,403	Troutville	2,358
Boykins	3,860	Gordonsville	32,283	Newsoms	1,363	Urbanna	3,843
Bridgewater	96,685	Goshen	8,022	Nickelsville	1,635	Victoria	54,348
Broadway	50,554	Gretna	27,855	Occoquan	49,138	Vienna	1,131,558
Brodnax	11,000	Grottoes	36,680	Onancock	104,051	Vinton	360,240
Brookneal	19,674	Grundy	20,990	Onley	4,441	Wachapreague	2,690
Buchanan	3,040	Halifax	108,395	Orange	187,250	Wakefield	18,810
Burkeville	1,884	Hamilton	17,449	Painter	2,584	Warrenton	570,948
Cape Charles	49,963	Haymarket	133,314	Parksley	22,803	Warsaw	49,923
Cedar Bluff	40,030	Haysi	15,712	Pearisburg	26,145	Washington	3,891
Charlotte Court House	2,655	Hemdon	1,826,260	Pembroke	8,270	Waverly	33,859
Chase City	56,021	Hillsville	19,505	Pennington Gap	49,901	Weber City	24,084
Chatham	178,785	Honaker	16,447	Phenix	1,471	West Point	91,664
Chilhowie	45,220	Hurt	25,197	Pocahontas	19,115	White Stone	3,501
Chincoteague	180,329	Independence	36,396	Port Royal	2,671	Windsor	70,749
Christiansburg	940,111	Iron Gate	17,046	Pound	34,787	Wise	114,205
Clarksville	37,238	Irvington	2,624	Pulaski	481,084	Woodstock	99,655
Cleveland	1,782	Ivor	1,972	Purcellville	170,692	Wytheville	452,490
Clifton	6,192	Jarratt	4,902	Quantico	30,049		
Clifton Forge	99,595	Jonesville	21,265	Remington	20,037	Total Towns	\$17,666,877
Clintwood	77,370	Kenbridge	33,338	Rich Creek	8,301	Total Counties	\$249,840,231
Coeburn	48,921	Keysville	2,509	Ridgeway	20,463	Total Cities	\$175,699,434
Colonial Beach	215,241	Kilmarnock	80,756	Rocky Mount	207,345		
Courtland	6,302	La Crosse	12,955	Round Hill	14,807	Aggregate	\$443,206,542
Crewe	44,943	Lawrenceville	54,876	Rural Retreat	42,293		

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 2011 were based on collections for May 2010 through April 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						
2006	\$900,079,538,628	\$69,815,543,837	\$10,508,688,952	\$1,069,848,171	\$28,843,374,447	\$1,010,316,994,035
2007	982,816,278,651	70,911,848,399	11,047,359,201	1,134,751,294	29,126,367,531	1,095,036,605,076
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	1,059,565,965,449
Levies Assessed						
2006	\$7,643,858,584	\$2,386,681,834	\$205,489,589	\$12,009,054	\$228,972,766	\$10,477,011,826
2007	8,135,438,953	2,452,227,738	209,635,448	12,487,510	223,563,319	11,033,352,968
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	11,706,058,202
Average Tax Rates per \$100 of Assessed Value						
2006	\$0.85	\$3.42	\$1.96	\$1.12	\$0.79	\$1.04
2007	0.83	3.46	1.90	1.10	0.77	1.01
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	1.10

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 2010

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$2,275,325,200	\$1,984,821,300	\$2,089,371,100	\$4,364,696,300	\$4,074,192,400	\$17,815,796	2010
Albemarle	8,603,657,100	6,188,299,200	9,075,110,100	17,678,767,200	15,263,409,300	113,254,497	2010
Alleghany	300,635,700	216,303,600	775,757,200	1,076,392,900	992,060,800	6,349,189	2010
Amelia	479,511,200	403,835,500	662,232,400	1,141,743,600	1,066,067,900	4,584,092	2010
Amherst	1,101,481,500	825,849,800	1,537,137,600	2,638,619,100	2,362,987,400	12,287,534	2010
Appomattox	615,942,700	565,686,842	703,225,700	1,319,168,400	1,268,912,542	6,090,780	2010
Arlington	22,592,293,300	22,592,293,300	31,393,221,700	53,985,515,000	53,985,515,000	540,400,606	2010
Augusta	3,873,515,300	2,472,395,000	4,069,590,200	7,943,105,500	6,541,985,200	31,401,529	2010
Bath	346,998,400	302,688,000	457,585,900	804,584,300	760,273,900	4,181,506	2010 - 2011
Bedford	4,183,737,917	2,991,867,417	4,760,998,526	8,944,736,443	7,752,865,943	38,764,330	2010
Bland	410,754,600	222,405,600	242,539,100	653,293,700	464,944,700	2,557,196	2010
Botetourt	1,283,217,521	1,195,223,221	2,267,209,925	3,550,427,446	3,462,433,146	22,505,815	2010
Brunswick	666,494,000	666,494,000	597,018,522	1,263,512,522	1,263,512,522	4,927,699	2010
Buchanan	612,474,603	612,474,603	1,289,013,951	1,901,488,554	1,901,488,554	8,176,401	2010
Buckingham	752,795,600	752,795,600	688,821,906	1,441,617,506	1,441,617,506	6,343,117	2010
Campbell	1,222,331,229	976,866,759	2,507,124,225	3,729,455,454	3,483,990,984	16,015,101	2010
Caroline	1,191,700,319	969,300,008	2,014,006,200	3,205,706,519	2,983,306,208	15,811,523	2010
Carroll	1,192,874,700	987,393,777	1,424,365,300	2,617,240,000	2,411,759,077	14,349,967	2010
Charles City	403,830,338	403,830,338	363,062,684	766,893,022	766,893,022	5,214,873	2010
Charlotte	462,047,300	462,047,300	507,136,750	969,184,050	969,184,050	4,070,573	2010
Chesterfield	9,210,934,300	9,009,652,713	22,580,195,800	31,791,130,100	31,589,848,513	300,103,561	2010
Clarke	1,373,246,734	972,342,748	1,226,844,207	2,600,090,941	2,199,186,955	13,634,959	2010
Craig	194,671,700	194,671,700	233,527,800	428,199,500	428,199,500	2,397,917	2010
Culpeper	2,667,083,384	1,979,915,184	2,788,501,500	5,455,584,884	4,768,416,684	30,994,708	2010
Cumberland	439,080,470	356,287,730	491,071,628	930,152,098	847,359,358	5,931,516	2010
Dickenson	368,016,382	368,016,382	762,443,300	1,130,459,682	1,130,459,682	6,782,758	2010
Dinwiddie	1,143,590,395	753,550,785	1,532,457,700	2,676,048,095	2,286,008,485	16,459,261	2010
Essex	901,886,608	724,071,840	772,879,314	1,674,765,922	1,496,951,154	9,056,554	2010
Fairfax	70,710,525,494	70,555,825,830	117,224,251,080	187,934,776,574	187,780,076,910	2,046,802,838	2010
Fauquier	6,333,914,200	4,474,210,000	5,086,876,800	11,420,791,000	9,561,086,800	92,742,542	2010

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2010

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$908,902,800	\$729,824,500	\$768,237,400	\$1,677,140,200	\$1,498,061,900	\$7,040,891	2010
Fluvanna	1,737,015,600	1,347,777,600	1,737,004,400	3,474,020,000	3,084,782,000	16,657,823	2010
Franklin	3,899,402,300	3,427,886,169	4,185,066,800	8,084,469,100	7,612,952,969	36,542,174	2010
Frederick	3,308,990,500	2,840,524,941	5,274,039,900	8,583,030,400	8,114,564,841	41,384,280	2010
Giles	448,122,950	316,716,050	744,165,700	1,192,288,650	1,060,881,750	5,728,761	2010
Gloucester	1,715,064,400	1,548,892,290	2,607,904,800	4,322,969,200	4,156,797,090	24,109,423	2010
Goochland	2,689,930,100	1,992,399,800	2,358,463,700	5,048,393,800	4,350,863,500	23,059,577	2010
Grayson	1,060,949,900	1,060,949,900	594,616,500	1,655,566,400	1,655,566,400	8,107,826	2010
Greene	1,065,818,002	706,166,366	1,207,983,400	2,273,801,402	1,914,149,766	13,207,633	2010
Greensville	358,957,050	342,888,650	331,086,800	690,043,850	673,975,450	3,032,890	2010
Halifax	1,133,997,449	1,110,042,966	1,571,070,109	2,705,067,558	2,681,113,075	11,528,786	2010
Hanover	4,660,677,700	3,953,541,500	8,073,118,500	12,733,796,200	12,026,660,000	97,415,946	2010
Henrico	8,713,775,000	8,495,117,900	23,207,029,900	31,920,804,900	31,702,147,800	275,808,686	2010
Henry	762,910,600	733,730,900	2,259,728,200	3,022,638,800	2,993,459,100	13,769,912	2010
Highland	414,696,100	414,696,100	206,737,650	621,433,750	621,433,750	2,485,735	2010
Isle of Wight	1,924,433,900	1,495,646,400	2,759,225,100	4,683,659,000	4,254,871,500	22,125,332	2010 - 2011
James City	3,264,892,600	3,117,426,200	8,055,503,500	11,320,396,100	11,172,929,700	86,031,559	2010 - 2011
King and Queen	410,056,025	410,056,025	377,715,350	787,771,375	787,771,375	3,781,303	2010
King George	1,150,155,400	954,774,872	1,544,063,900	2,694,219,300	2,498,838,772	12,494,194	2010
King William	825,084,900	661,526,500	1,000,339,611	1,825,424,511	1,661,866,111	11,657,782	2010
Lancaster	1,508,022,700	1,472,370,400	1,637,570,700	3,145,593,400	3,109,941,100	12,439,764	2010
Lee	298,536,947	298,536,947	572,221,405	870,758,352	870,758,352	5,668,637	2010
Loudoun	21,440,336,400	19,275,762,720	31,718,154,300	53,158,490,700	50,993,917,020	662,920,921	2010
Louisa	2,639,371,000	1,980,493,300	2,357,197,700	4,996,568,700	4,337,691,000	26,893,684	2010
Lunenburg	462,790,300	462,790,300	415,520,500	878,310,800	878,310,800	2,898,426	2010
Madison	1,722,259,600	967,772,100	997,383,800	2,719,643,400	1,965,155,900	8,646,686	2010
Mathews	569,204,200	569,204,200	750,518,700	1,319,722,900	1,319,722,900	7,390,448	2010
Mecklenburg	1,716,580,600	1,716,580,600	1,998,499,300	3,715,079,900	3,715,079,900	12,631,272	2010 - 2011
Middlesex	1,279,446,900	1,196,603,100	1,188,421,400	2,467,868,300	2,385,024,500	10,255,605	2010
Montgomery	1,968,470,400	1,790,237,000	4,964,231,100	6,932,701,500	6,754,468,100	49,983,064	2010

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2010

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,753,207,400	\$1,070,124,020	\$1,818,187,330	\$3,571,394,730	\$2,888,311,350	\$15,885,712	2010
New Kent	1,190,901,663	1,118,559,513	1,453,157,992	2,644,059,655	2,571,717,505	18,002,023	2010
Northampton	1,768,812,300	1,503,076,500	1,099,588,700	2,868,401,000	2,602,665,200	12,753,059	2010
Northumberland	1,602,980,100	1,452,616,190	1,594,881,700	3,197,861,800	3,047,497,890	12,189,992	2010
Nottoway	305,410,942	281,509,755	537,442,708	842,853,650	818,952,463	4,012,867	2010
Orange	2,888,147,600	2,269,785,700	2,724,856,600	5,613,004,200	4,994,642,300	24,473,424	2010
Page	1,192,471,800	731,500,500	1,557,067,100	2,749,538,900	2,288,567,600	10,985,124	2010
Patrick	882,091,300	882,091,300	836,397,500	1,718,488,800	1,718,488,800	8,248,746	2010
Pittsylvania	1,723,047,305	1,205,602,405	2,451,243,200	4,174,290,505	3,656,845,605	19,015,597	2010
Powhatan	1,788,691,700	1,424,139,750	2,032,720,500	3,821,412,200	3,456,860,250	26,617,824	2010
Prince Edward	587,813,900	572,304,000	982,531,140	1,570,345,040	1,554,835,140	6,530,308	2010
Prince George	1,016,233,000	805,489,900	1,799,442,700	2,815,675,700	2,604,932,600	20,839,461	2010
Prince William	13,662,789,600	13,215,489,700	24,373,508,700	38,036,298,300	37,588,998,400	464,600,020	2010
Pulaski	994,606,100	811,496,900	1,824,965,900	2,819,572,000	2,636,462,800	14,236,899	2010
Rappahannock	1,239,825,900	638,568,201	868,950,300	2,108,776,200	1,507,518,501	8,743,607	2010
Richmond	195,116,590	175,480,040	359,733,330	554,849,920	535,213,370	4,228,186	2010
Roanoke	2,102,599,800	1,930,281,600	6,090,434,700	8,193,034,500	8,020,716,300	87,425,808	2010
Rockbridge	1,319,717,406	920,310,906	1,515,558,200	2,835,275,606	2,435,869,106	14,371,628	2010
Rockingham	2,962,633,300	2,673,499,430	4,870,586,800	7,833,220,100	7,544,086,230	45,264,517	2010
Russell	440,886,362	333,752,060	852,619,128	1,293,505,490	1,186,371,188	7,236,864	2010
Scott	422,867,900	422,867,900	746,620,100	1,169,488,000	1,169,488,000	8,069,467	2010
Shenandoah	2,405,555,300	1,754,752,200	2,616,948,800	5,022,504,100	4,371,701,000	20,546,995	2010
Smyth	576,761,200	410,842,270	1,004,072,000	1,580,833,200	1,414,914,270	9,762,907	2010
Southampton	843,650,200	517,310,800	776,390,000	1,620,040,200	1,293,700,800	9,832,126	2010
Spotsylvania	4,999,343,400	4,621,689,097	7,638,318,300	12,637,661,700	12,260,007,397	105,436,064	2010
Stafford	5,283,018,400	4,839,694,213	7,715,785,900	12,998,804,300	12,555,480,113	138,110,281	2010
Surry	461,378,400	461,378,400	410,649,000	872,027,400	872,027,400	6,365,800	2010
Sussex	432,108,400	432,108,400	384,915,363	817,023,763	817,023,763	4,411,928	2010
Tazewell	664,004,200	572,286,900	1,718,063,200	2,382,067,400	2,290,350,100	13,284,031	2010
Warren	2,310,971,900	1,843,486,600	2,973,710,300	5,284,682,200	4,817,196,900	22,159,106	2010

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2010

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,873,886,800	\$1,195,140,100	\$2,509,191,300	\$4,383,078,100	\$3,704,331,400	\$21,485,122	2010
Westmoreland	1,210,565,400	1,076,165,560	1,382,759,200	2,593,324,600	2,458,924,760	10,509,681	2010
Wise	506,002,875	502,656,681	1,290,995,000	1,796,997,875	1,793,651,681	10,223,815	2010
Wythe	1,052,435,500	804,563,210	1,419,605,800	2,472,041,300	2,224,169,010	9,786,344	2010
York	3,501,216,941	3,470,699,841	5,519,038,793	9,020,255,734	8,989,738,634	59,107,532	2010
Total Counties	\$286,135,171,401	\$257,513,672,915	\$433,337,335,527	\$719,472,506,928	\$690,851,008,442	\$6,190,460,624	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$12,767,722,665	\$12,767,722,665	\$17,989,734,078	\$30,757,456,743	\$30,757,456,743	\$300,807,927	2010
Bedford	103,763,500	103,763,500	322,721,200	426,484,700	426,484,700	3,667,768	2010 - 2011
Bristol	275,794,650	275,794,650	761,706,600	1,037,501,250	1,037,501,250	9,752,512	2010
Buena Vista	84,252,580	84,087,980	312,834,100	397,086,680	396,922,080	3,572,299	2010 - 2011
Charlottesville	1,408,772,200	1,408,772,200	3,866,803,900	5,275,576,100	5,275,576,100	50,117,973	2010
Chesapeake	9,195,967,346	9,195,967,346	14,110,175,700	23,306,143,046	23,306,143,046	244,714,502	2010 - 2011
Colonial Heights	569,753,000	569,753,000	1,108,458,500	1,678,211,500	1,678,211,500	18,460,327	2010
Covington	54,481,000	54,481,000	229,021,400	283,502,400	283,502,400	1,871,116	2010 - 2011
Danville	315,058,800	313,752,200	1,921,923,400	2,236,982,200	2,235,675,600	16,320,553	2010 - 2011
Emporia	64,992,800	64,992,800	302,537,300	367,530,100	367,530,100	2,976,994	2010
Fairfax	2,076,552,100	2,076,552,100	2,905,395,200	4,981,947,300	4,981,947,300	47,577,597	2010
Falls Church	1,778,513,500	1,778,513,500	1,262,634,000	3,041,147,500	3,041,147,500	37,710,229	2010
Franklin	186,726,800	180,351,710	449,786,900	636,513,700	630,138,610	4,906,855	2010 - 2011
Fredericksburg	1,697,589,100	1,662,362,200	1,844,499,500	3,542,088,600	3,506,861,700	23,846,660	2010 - 2011
Galax	86,610,500	86,610,500	357,456,900	444,067,400	444,067,400	2,531,184	2010
Hampton	3,354,866,800	3,336,146,400	8,100,844,600	11,455,711,400	11,436,991,000	118,944,706	2010 - 2011
Harrisonburg	1,353,425,200	1,302,778,100	2,583,475,632	3,936,900,832	3,886,253,732	22,928,897	2010 - 2011
Hopewell	343,532,400	343,532,400	1,013,610,600	1,357,143,000	1,357,143,000	13,435,762	2010
Lexington	169,051,800	169,051,800	395,215,000	564,266,800	564,266,800	3,949,868	2010 - 2011
Lynchburg	1,052,761,200	1,044,090,000	3,919,539,300	4,972,300,500	4,963,629,300	52,118,108	2010 - 2011

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2010

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$1,711,581,200	\$1,707,752,700	\$1,884,029,900	\$3,595,611,100	\$3,591,782,600	\$47,339,695	2010
Manassas Park	412,967,300	412,967,300	625,524,000	1,038,491,300	1,038,491,300	17,135,106	2010 - 2011
Martinsville	132,469,900	132,469,900	561,283,800	693,753,700	693,753,700	7,063,523	2010 - 2011
Newport News	4,225,578,400	4,225,578,400	10,755,143,567	14,980,721,967	14,980,721,967	164,787,942	2010 - 2011
Norfolk	6,127,718,900	6,127,718,900	12,346,935,500	18,474,654,400	18,474,654,400	205,068,664	2010 - 2011
Norton	60,115,000	60,115,000	142,517,400	202,632,400	202,632,400	1,621,059	2010
Petersburg	420,719,400	413,056,100	1,434,860,500	1,855,579,900	1,847,916,600	24,946,874	2010 - 2011
Poquoson	761,176,630	761,176,630	950,132,200	1,711,308,830	1,711,308,830	13,861,602	2010 - 2011
Portsmouth	2,063,299,880	2,054,399,850	5,163,651,543	7,226,951,423	7,218,051,393	89,503,837	2010 - 2011
Radford	161,937,700	160,181,790	628,869,700	790,807,400	789,051,490	5,996,791	2010
Richmond	5,236,709,000	5,236,709,000	15,189,250,000	20,425,959,000	20,425,959,000	245,111,508	2010
Roanoke	1,499,097,400	1,499,097,400	5,439,008,100	6,938,105,500	6,938,105,500	82,563,455	2010 - 2011
Salem	479,439,200	479,439,200	1,472,743,200	1,952,182,400	1,952,182,400	23,035,752	2010 - 2011
Staunton	477,632,062	454,588,358	1,505,890,196	1,983,522,258	1,960,478,554	17,644,307	2010
Suffolk	3,605,914,400	2,963,449,000	6,079,328,900	9,685,243,300	9,042,777,900	82,289,279	2010 - 2011
Virginia Beach	25,677,762,696	25,295,832,796	26,672,174,630	52,349,937,326	51,968,007,426	462,515,266	2010 - 2011
Waynesboro	646,185,600	628,751,100	1,244,170,900	1,890,356,500	1,872,922,000	13,110,454	2010
Williamsburg	688,012,800	688,012,800	1,139,496,400	1,827,509,200	1,827,509,200	9,868,550	2010 - 2011
Winchester	1,060,674,400	1,056,354,100	1,670,159,300	2,730,833,700	2,726,513,400	20,994,153	2010
Total Cities	\$92,389,179,809	\$91,176,726,375	\$158,663,543,546	\$251,052,723,355	\$249,840,269,921	\$2,514,669,652	
Total Counties	\$286,135,171,401	\$257,513,672,915	\$433,337,335,527	\$719,472,506,928	\$690,851,008,442	\$6,190,460,624	
Aggregate	\$378,524,351,210	\$348,690,399,290	\$592,000,879,073	\$970,525,230,283	\$940,691,278,363	\$8,705,130,276	

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 2010

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	\$4,364,696,300	\$496,799,300	\$199,674,600	\$696,473,900	\$5,061,170,200	13.76%	\$3,117,827
Albemarle	17,678,767,200	2,399,966,900	708,598,100	3,108,565,000	20,787,332,200	14.95%	23,065,552
Alleghany	1,076,392,900	148,381,800	116,864,700	265,246,500	1,341,639,400	19.77%	1,697,578
Amelia	1,141,743,600	21,723,300	54,109,500	75,832,800	1,217,576,400	6.23%	326,081
Amherst	2,638,619,100	135,587,400	336,148,400	471,735,800	3,110,354,900	15.17%	2,453,026
Appomattox	1,319,168,400	86,962,100	75,995,500	162,957,600	1,482,126,000	10.99%	782,196
Arlington	53,985,515,000	6,134,490,700	943,508,300	7,077,999,000	61,063,514,000	11.59%	76,366,765
Augusta	7,943,105,500	491,759,700	589,297,200	1,081,056,900	9,024,162,400	11.98%	5,189,073
Bath	804,584,300	187,407,800	49,886,500	237,294,300	1,041,878,600	22.78%	1,305,119
Bedford	8,944,736,443	208,772,600	273,200,200	481,972,800	9,426,709,243	5.11%	2,409,864
Bland	653,293,700	101,692,600	28,530,400	130,223,000	783,516,700	16.62%	716,227
Botetourt	3,550,427,446	199,943,600	164,727,300	364,670,900	3,915,098,346	9.31%	2,370,361
Brunswick	1,263,512,522	219,127,100	62,950,800	282,077,900	1,545,590,422	18.25%	1,100,104
Buchanan	1,901,488,554	242,396,249	53,626,202	296,022,451	2,197,511,005	13.47%	1,272,897
Buckingham	1,441,617,506	143,132,200	77,739,700	220,871,900	1,662,489,406	13.29%	971,836
Campbell	3,729,455,454	73,023,483	251,787,868	324,811,351	4,054,266,805	8.01%	1,494,132
Caroline	3,205,706,519	440,075,000	178,555,500	618,630,500	3,824,337,019	16.18%	3,278,742
Carroll	2,617,240,000	157,157,700	63,988,100	221,145,800	2,838,385,800	7.79%	1,315,818
Charles City	766,893,022	56,245,800	14,216,400	70,462,200	837,355,222	8.41%	479,143
Charlotte	969,184,050	9,124,600	58,174,600	67,299,200	1,036,483,250	6.49%	282,657
Chesterfield	31,791,130,100	1,431,879,500	402,647,700	1,834,527,200	33,625,657,300	5.46%	17,428,008
Clarke	2,600,090,941	68,417,300	112,251,800	180,669,100	2,780,760,041	6.50%	1,120,148
Craig	428,199,500	92,477,900	25,342,200	117,820,100	546,019,600	21.58%	659,793
Culpeper	5,455,584,884	217,517,000	277,533,400	495,050,400	5,950,635,284	8.32%	3,217,828
Cumberland	930,152,098	43,904,560	74,477,740	118,382,300	1,048,534,398	11.29%	828,676
Dickenson	1,130,459,682	95,237,000	50,983,700	146,220,700	1,276,680,382	11.45%	877,324
Dinwiddie	2,676,048,095	225,452,800	188,241,500	413,694,300	3,089,742,395	13.39%	2,978,599
Essex	1,674,765,922	26,802,100	66,779,223	93,581,323	1,768,347,245	5.29%	566,167
Fairfax	187,934,776,574	11,435,888,273	2,271,705,702	13,707,593,975	201,642,370,549	6.80%	152,148,587
Fauquier	11,420,791,000	679,764,000	309,448,900	989,212,900	12,410,003,900	7.97%	9,595,365

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2010

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	\$1,677,140,200	\$75,584,100	\$26,321,200	\$101,905,300	\$1,779,045,500	5.73%	\$478,955
Fluvanna	3,474,020,000	75,723,000	164,126,000	239,849,000	3,713,869,000	6.46%	1,295,185
Franklin	8,084,469,100	80,086,900	367,200,900	447,287,800	8,531,756,900	5.24%	2,146,981
Frederick	8,583,030,400	148,609,500	499,112,900	647,722,400	9,230,752,800	7.02%	3,303,384
Giles	1,192,288,650	68,291,400	70,049,400	138,340,800	1,330,629,450	10.40%	747,040
Gloucester	4,322,969,200	181,565,400	123,697,200	305,262,600	4,628,231,800	6.60%	1,770,523
Goochland	5,048,393,800	84,399,400	171,547,500	255,946,900	5,304,340,700	4.83%	1,356,519
Grayson	1,655,566,400	123,609,200	100,372,600	223,981,800	1,879,548,200	11.92%	1,097,511
Greene *	2,273,801,402	81,045,800	125,742,900	206,788,700	2,480,590,102	8.34%	1,426,842
Greensville	690,043,850	141,828,000	28,651,000	170,479,000	860,522,850	19.81%	767,156
Halifax	2,705,067,558	204,087,183	257,150,270	461,237,453	3,166,305,011	14.57%	1,983,321
Hanover	12,733,796,200	1,026,961,600	305,764,100	1,332,725,700	14,066,521,900	9.47%	10,795,078
Henrico	31,920,804,900	1,966,846,400	1,259,466,100	3,226,312,500	35,147,117,400	9.18%	28,068,919
Henry	3,022,638,800	199,131,300	342,734,300	541,865,600	3,564,504,400	15.20%	2,492,582
Highland	621,433,750	56,192,200	15,695,600	71,887,800	693,321,550	10.37%	287,551
Isle of Wight	4,683,659,000	81,355,300	184,014,800	265,370,100	4,949,029,100	5.36%	1,379,925
James City	11,320,396,100	518,226,200	148,482,600	666,708,800	11,987,104,900	5.56%	5,133,658
King and Queen	787,771,375	17,869,200	30,486,200	48,355,400	836,126,775	5.78%	232,106
King George	2,694,219,300	827,309,600	50,855,100	878,164,700	3,572,384,000	24.58%	4,390,824
King William	1,825,424,511	44,983,824	65,671,758	110,655,582	1,936,080,093	5.72%	1,017,227
Lancaster	3,145,593,400	39,404,900	70,159,500	109,564,400	3,255,157,800	3.37%	438,258
Lee	870,758,352	137,905,400	81,526,100	219,431,500	1,090,189,852	20.13%	1,428,499
Loudoun	53,158,490,700	3,653,366,600	1,177,436,700	4,830,803,300	57,989,294,000	8.33%	62,800,443
Louisa	4,996,568,700	38,631,000	114,302,300	152,933,300	5,149,502,000	2.97%	948,186
Lunenburg	878,310,800	39,960,800	46,033,600	85,994,400	964,305,200	8.92%	283,782
Madison	2,719,643,400	246,599,100	172,906,700	419,505,800	3,139,149,200	13.36%	1,845,826
Mathews	1,319,722,900	11,960,600	53,160,400	65,121,000	1,384,843,900	4.70%	364,678
Mecklenburg	3,715,079,900	238,862,000	169,296,700	408,158,700	4,123,238,600	9.90%	1,387,740
Middlesex	2,467,868,300	31,402,800	79,381,300	110,784,100	2,578,652,400	4.30%	476,372
Montgomery	6,932,701,500	549,071,500	1,899,573,200	2,448,644,700	9,381,346,200	26.10%	18,119,971

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2010

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	\$3,571,394,730	\$84,076,200	\$171,094,700	\$255,170,900	\$3,826,565,630	6.67%	\$1,403,440
New Kent *	2,644,059,655	0	0	182,161,800	2,826,221,455	6.45%	1,275,133
Northampton	2,868,401,000	179,476,500	387,196,500	566,673,000	3,435,074,000	16.50%	2,776,698
Northumberland	3,197,861,800	26,975,800	70,753,700	97,729,500	3,295,591,300	2.97%	390,918
Nottoway	842,853,650	472,433,855	60,667,575	533,101,430	1,375,955,080	38.74%	2,612,197
Orange	5,613,004,200	214,374,900	105,029,100	319,404,000	5,932,408,200	5.38%	1,565,080
Page	2,749,538,900	220,506,400	106,164,400	326,670,800	3,076,209,700	10.62%	1,568,020
Patrick	1,718,488,800	44,907,700	92,928,700	137,836,400	1,856,325,200	7.43%	661,615
Pittsylvania	4,174,290,505	146,859,600	313,014,600	459,874,200	4,634,164,705	9.92%	2,391,346
Powhatan	3,821,412,200	142,398,000	160,761,400	303,159,400	4,124,571,600	7.35%	2,334,327
Prince Edward	1,570,345,040	72,734,100	261,390,600	334,124,700	1,904,469,740	17.54%	1,403,324
Prince George	2,815,675,700	1,579,496,300	97,334,400	1,676,830,700	4,492,506,400	37.33%	13,414,646
Prince William	38,036,298,300	2,131,609,100	987,564,200	3,119,173,300	41,155,471,600	7.58%	38,552,982
Pulaski	2,819,572,000	481,857,900	107,084,800	588,942,700	3,408,514,700	17.28%	3,180,291
Rappahannock	2,108,776,200	110,389,700	34,344,900	144,734,600	2,253,510,800	6.42%	839,461
Richmond	554,849,920	53,228,910	38,259,850	91,488,760	646,338,680	14.15%	722,761
Roanoke	8,193,034,500	607,348,700	410,511,800	1,017,860,500	9,210,895,000	11.05%	11,094,679
Rockbridge	2,835,275,606	149,410,200	129,902,500	279,312,700	3,114,588,306	8.97%	1,647,945
Rockingham	7,833,220,100	330,353,100	672,584,100	1,002,937,200	8,836,157,300	11.35%	6,017,623
Russell	1,293,505,490	93,153,140	70,259,500	163,412,640	1,456,918,130	11.22%	996,817
Scott	1,169,488,000	53,549,500	143,667,300	197,216,800	1,366,704,800	14.43%	1,360,796
Shenandoah	5,022,504,100	446,218,100	181,629,000	627,847,100	5,650,351,200	11.11%	2,950,881
Smyth	1,580,833,200	127,637,700	163,461,500	291,099,200	1,871,932,400	15.55%	2,008,584
Southampton	1,620,040,200	93,294,500	86,425,700	179,720,200	1,799,760,400	9.99%	1,365,874
Spotsylvania	12,637,661,700	620,157,700	178,370,900	798,528,600	13,436,190,300	5.94%	6,867,346
Stafford	12,998,804,300	835,181,000	728,268,700	1,563,449,700	14,562,254,000	10.74%	17,197,947
Surry	872,027,400	47,857,300	56,068,800	103,926,100	975,953,500	10.65%	758,661
Sussex	817,023,763	218,665,600	60,973,800	279,639,400	1,096,663,163	25.50%	1,510,053
Tazewell	2,382,067,400	217,515,800	141,339,000	358,854,800	2,740,922,200	13.09%	2,081,358
Warren	5,284,682,200	251,412,300	333,970,600	585,382,900	5,870,065,100	9.97%	2,692,761

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2010

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	\$4,383,078,100	\$241,979,800	\$369,476,700	\$611,456,500	\$4,994,534,600	12.24%	\$3,546,448
Westmoreland	2,593,324,600	65,154,600	82,639,000	147,793,600	2,741,118,200	5.39%	679,851
Wise	1,796,997,875	376,003,700	421,607,100	797,610,800	2,594,608,675	30.74%	4,546,382
Wythe	2,472,041,300	200,898,200	137,513,300	338,411,500	2,810,452,800	12.04%	1,489,011
York	9,020,255,734	5,390,670,892	474,861,000	5,865,531,892	14,885,787,626	39.40%	38,565,872
Total Counties	\$719,472,506,928	\$53,589,767,369	\$24,119,030,388	\$77,890,959,557	\$797,363,466,485	9.77%	\$660,151,653

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	\$30,777,456,743	\$3,744,721,082	\$1,057,530,232	\$4,802,251,314	\$35,579,708,057	13.50%	\$46,966,018
Bedford	426,484,700	72,526,000	88,620,300	161,146,300	587,631,000	27.42%	1,385,858
Bristol	1,037,501,250	99,938,100	103,725,700	203,663,800	1,241,165,050	16.41%	1,914,440
Buena Vista	397,086,680	42,006,100	79,556,000	121,562,100	518,648,780	23.44%	1,094,059
Charlottesville	5,275,576,100	534,047,900	519,081,500	1,053,129,400	6,328,705,500	16.64%	10,004,729
Chesapeake	23,306,143,046	716,065,900	1,347,416,900	2,063,482,800	25,369,625,846	8.13%	21,666,569
Colonial Heights	1,678,211,500	62,556,100	66,594,800	129,150,900	1,807,362,400	7.15%	1,420,660
Covington	283,502,400	69,515,800	45,548,600	115,064,400	398,566,800	28.87%	759,425
Danville	2,236,982,200	301,672,800	183,336,100	485,008,900	2,721,991,100	17.82%	3,540,565
Emporia	367,530,100	33,384,900	32,728,100	66,113,000	433,643,100	15.25%	535,515
Fairfax	4,981,947,300	169,452,400	219,637,500	389,089,900	5,371,037,200	7.24%	3,715,809
Falls Church	3,041,147,500	92,753,700	129,423,000	222,176,700	3,263,324,200	6.81%	2,754,991
Franklin	636,513,700	43,489,200	68,101,700	111,590,900	748,104,600	14.92%	859,250
Fredericksburg	3,542,088,600	506,007,300	259,067,700	765,075,000	4,307,163,600	17.76%	5,202,510
Galax	444,067,400	33,188,200	41,119,700	74,307,900	518,375,300	14.33%	423,555
Hampton	11,455,711,400	2,536,668,200	833,894,700	3,370,562,900	14,826,274,300	22.73%	35,053,854
Harrisonburg	3,936,900,832	888,981,000	264,877,600	1,153,858,600	5,090,759,432	22.67%	6,807,766
Hopewell	1,357,143,000	137,481,300	37,311,100	174,792,400	1,531,935,400	11.41%	1,730,445
Lexington	564,266,800	295,780,600	313,678,300	609,458,900	1,173,725,700	51.93%	4,266,212
Lynchburg	4,972,300,500	414,189,800	895,165,800	1,309,355,600	6,281,656,100	20.84%	13,748,234

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2010

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	\$3,595,611,100	\$578,581,600	\$192,925,600	\$771,507,200	\$4,367,118,300	17.67%	\$10,168,465
Manassas Park	1,038,491,300	135,589,600	2,004,500	137,594,100	1,176,085,400	11.70%	2,270,303
Martinsville	693,753,700	46,284,800	81,933,600	128,218,400	821,972,100	15.60%	1,305,468
Newport News	14,980,721,967	2,940,953,200	695,783,400	3,636,736,600	18,617,458,567	19.53%	40,004,103
Norfolk	18,474,654,400	9,242,313,560	1,293,203,540	10,535,517,100	29,010,171,500	36.32%	116,944,240
Norton	202,632,400	33,679,900	34,667,900	68,347,800	270,980,200	25.22%	546,782
Petersburg	1,855,579,900	148,742,000	175,400,200	324,142,200	2,179,722,100	14.87%	4,375,920
Poquoson	1,711,308,830	31,893,710	77,540,300	109,434,010	1,820,742,840	6.01%	886,415
Portsmouth	7,226,951,423	4,874,123,032	557,892,200	5,432,015,232	12,658,966,655	42.91%	67,356,989
Radford	790,807,400	251,003,400	26,588,500	277,591,900	1,068,399,300	25.98%	2,109,698
Richmond	20,425,959,000	4,660,453,000	1,306,763,000	5,967,216,000	26,393,175,000	22.61%	71,606,592
Roanoke	6,938,105,500	1,414,346,700	470,367,400	1,884,714,100	8,822,819,600	21.36%	22,428,098
Salem	1,952,182,400	247,714,400	211,386,400	459,100,800	2,411,283,200	19.04%	5,417,389
Staunton	1,983,522,258	126,244,505	140,128,911	266,373,416	2,249,895,674	11.84%	2,397,361
Suffolk	9,685,243,300	654,808,600	308,924,700	963,733,300	10,648,976,600	9.05%	8,769,973
Virginia Beach	52,349,937,326	5,477,491,785	1,392,994,200	6,870,485,985	59,220,423,311	11.60%	61,147,325
Waynesboro	1,890,356,500	106,917,300	203,020,300	309,937,600	2,200,294,100	14.09%	2,169,563
Williamsburg	1,827,509,200	82,684,000	591,886,500	674,570,500	2,502,079,700	26.96%	3,642,681
Winchester	2,730,833,700	192,847,200	554,092,900	746,940,100	3,477,773,800	21.48%	5,751,439
Total Cities	\$251,072,723,355	\$42,041,098,674	\$14,903,919,383	\$56,945,018,057	\$308,017,741,412	18.49%	\$593,149,268
Total Counties	\$719,472,506,928	\$53,589,767,369	\$24,119,030,388	\$77,890,959,557	\$797,363,466,485	9.77%	\$660,151,653
Aggregate	\$970,545,230,283	\$95,630,866,043	\$39,022,949,771	\$134,835,977,614	\$1,105,381,207,897	12.20%	\$1,253,300,921

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 2010

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$352,733,435	\$11,103,459	\$19,133,642	\$713,498	\$0	\$0	\$324,891,173	\$1,547,788
Albemarle	863,632,579	36,585,602	14,349,200	614,146	0	0	284,141,689	2,114,269
Alleghany	61,098,885	3,425,553	116,208,339	6,914,396	0	0	103,311,969	663,154
Amelia	77,800,410	2,919,658	3,930,550	39,306	0	0	31,899,665	140,341
Amherst	223,222,741	6,918,522	83,786,106	1,675,722	6,379,989	252,010	98,586,596	518,970
Appomattox	81,341,683	3,374,381	5,839,518	268,618	10,070,429	100,704	82,158,128	413,660
Arlington	1,910,409,679	95,520,484	3,298,659	164,933	0	0	709,218,038	6,923,889
Augusta	571,552,370	11,795,558	160,112,380	3,042,135	0	0	248,123,340	1,204,135
Bath	58,144,700	207,040	268,200	939	0	0	1,270,143,889	6,984,360
Bedford	738,363,809	16,080,203	212,842,574	2,554,111	101,871,369	224,117	255,549,898	1,279,229
Bland	59,715,654	1,280,863	19,441,218	173,027	19,501,019	142,357	67,478,296	371,144
Botetourt	307,737,948	7,705,033	194,707,052	3,504,726	0	0	198,118,207	1,296,483
Brunswick	114,419,430	3,553,968	14,783,740	502,647	10,413,730	124,965	51,317,760	200,692
Buchanan	246,368,041	4,455,554	220,965,971	4,308,837	3,612,117	72,242	93,204,550	423,396
Buckingham	102,856,707	3,548,647	7,411,150	214,923	11,029,035	110,290	274,324,587	1,207,028
Campbell	328,618,179	11,208,441	178,812,591	5,811,409	0	0	229,883,802	1,067,334
Caroline	160,324,246	9,273,092	9,148,680	320,204	0	0	436,823,677	2,460,226
Carroll	258,014,590	3,951,722	56,181,685	730,362	8,424,505	193,764	99,302,189	592,972
Charles City	55,762,565	1,896,523	4,385,891	109,647	784,140	21,856	54,891,549	373,263
Charlotte	81,963,300	2,286,286	4,595,905	137,877	783,097	25,059	56,886,520	238,923
Chesterfield	2,453,278,063	83,938,271	167,741,810	1,687,702	0	0	1,298,111,470	12,418,710
Clarke	155,707,441	6,642,930	19,113,513	238,805	0	0	49,825,457	308,917
Craig	31,615,184	873,442	2,851,070	62,724	303,873	10,636	12,791,177	82,291
Culpeper	463,009,810	15,860,371	79,940,044	1,598,801	0	0	183,217,885	1,255,930
Cumberland	65,444,674	2,622,980	2,117,341	79,400	0	0	73,549,765	516,176
Dickenson	129,041,836	2,008,588	66,630,100	1,126,049	823,494	86,467	61,197,375	369,162
Dinwiddie	228,542,504	9,864,602	19,740,366	651,432	0	0	121,569,471	880,343
Essex	86,281,349	2,864,952	1,633,681	57,179	1,759,440	65,979	39,202,856	239,530
Fairfax	11,861,111,339	470,151,435	73,759,175	3,401,599	0	0	2,779,161,063	30,557,423
Fauquier	685,087,437	27,058,255	12,765,436	293,605	0	0	650,602,335	6,348,651

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2010

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$103,901,782	\$2,589,361	\$7,233,844	\$112,125	\$1,669,271	\$58,424	\$50,096,979	\$244,642
Fluvanna	174,382,545	6,628,835	203,092	4,062	6,894,591	265,442	540,324,654	2,955,635
Franklin	502,525,536	9,505,718	85,917,286	515,504	59,209,624	639,464	151,199,948	729,819
Frederick	928,471,863	36,707,646	278,356,732	5,567,135	0	0	306,895,193	1,610,529
Giles	164,513,317	2,982,417	304,462,509	3,075,071	19,526,928	158,168	374,069,000	1,016,762
Gloucester	441,092,517	10,761,382	8,608,825	223,829	0	0	80,654,756	471,425
Goochland	256,886,512	9,491,148	11,302,821	423,856	0	0	119,176,763	635,379
Grayson	98,762,439	1,652,400	8,494,745	148,658	493,993	33,098	35,513,087	174,087
Greene	100,061,649	4,692,116	6,315,153	157,879	0	0	53,919,544	372,045
Greensville	59,026,040	2,423,184	31,590,070	1,263,603	0	0	46,278,980	234,157
Halifax	223,423,718	7,208,146	102,266,400	1,288,557	0	0	1,176,639,732	5,076,648
Hanover	1,260,834,875	39,521,132	46,066,085	1,644,559	47,417,175	900,928	628,564,963	4,457,951
Henrico	3,161,078,884	107,921,513	226,037,770	2,251,837	0	0	978,916,313	8,612,199
Henry	382,600,242	5,125,661	328,219,094	3,905,807	0	0	148,440,337	683,832
Highland	22,101,082	325,798	39,388	394	282,149	2,821	16,978,744	68,664
Isle of Wight	347,551,153	13,055,406	707,307,625	6,719,422	0	0	238,922,029	1,268,886
James City	626,654,845	24,728,295	134,764,780	5,390,591	0	0	210,802,500	1,626,471
King and Queen	70,237,025	2,344,282	16,141,065	177,552	3,656,050	23,764	18,456,486	88,591
King George	190,483,240	5,963,200	5,772,695	144,318	0	0	295,535,384	1,479,849
King William	121,050,733	3,614,957	131,150,904	1,388,418	0	0	46,161,329	314,655
Lancaster	145,939,315	2,593,197	199,250	3,029	11,191,102	111,911	44,516,230	178,999
Lee	152,842,583	2,861,029	31,162,330	623,247	4,828,599	68,083	68,718,092	454,988
Loudoun	4,008,259,820	145,080,187	70,389,913	2,336,872	0	0	1,647,639,964	21,673,974
Louisa	320,599,655	5,908,953	14,582,815	277,073	66,064,695	429,421	2,403,303,930	14,910,759
Lunenburg	80,724,940	2,683,437	22,860,820	355,593	4,850,850	58,210	35,132,126	115,936
Madison	121,547,918	3,520,391	4,618,739	67,896	20,614,081	177,281	42,620,011	187,741
Mathews	102,139,915	3,314,168	392,905	8,408	0	0	14,710,448	82,794
Mecklenburg	286,957,394	8,777,277	82,862,558	546,894	50,776,129	365,589	222,412,239	798,400
Middlesex	108,190,374	3,393,851	170,080	2,976	0	0	32,479,120	139,660
Montgomery	558,577,417	13,039,611	114,428,458	2,082,598	29,055,945	886,207	197,002,859	1,464,981

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2010

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$137,590,227	\$3,859,187	\$367,050	\$4,588	\$0	\$0	\$99,695,437	\$578,194
New Kent	161,476,207	5,881,413	507,358	7,610	0	0	84,833,987	594,210
Northampton	95,095,200	3,181,738	2,703,300	60,824	0	0	52,837,700	272,725
Northumberland	107,150,612	3,649,200	2,688,648	96,791	5,324,525	53,245	36,317,490	145,542
Nottoway	77,082,579	2,573,828	13,527,676	182,624	0	0	62,692,167	321,018
Orange	280,291,793	8,426,313	49,123,125	899,444	34,778,029	139,112	141,612,947	701,254
Page	198,318,773	7,518,794	24,918,035	498,361	0	0	75,032,496	360,823
Patrick	159,755,471	2,526,884	34,143,505	583,854	0	0	49,168,157	236,524
Pittsylvania	156,322,360	9,480,044	34,553,570	1,554,911	8,354,770	229,756	315,054,025	2,187,452
Powhatan	210,252,702	7,531,420	11,481,930	413,349	0	0	90,368,639	699,712
Prince Edward	108,751,310	4,501,420	791,825	33,257	60,034,150	420,239	67,442,016	292,725
Prince George	245,311,706	9,419,056	22,355,354	335,331	0	0	100,859,694	806,878
Prince William	3,478,670,312	125,715,909	12,814,272	256,285	0	0	1,468,801,971	18,207,532
Pulaski	277,054,341	5,795,982	186,011,482	2,790,172	0	0	132,849,846	725,057
Rappahannock	58,687,664	2,456,015	0	0	0	0	22,594,963	131,051
Richmond	55,959,138	1,903,228	2,926,283	293	1,647,700	57,670	28,708,750	250,149
Roanoke	709,857,385	24,646,450	70,832,520	2,124,976	0	0	240,667,000	2,667,697
Rockbridge	190,502,981	6,792,403	10,822,737	275,980	0	0	113,384,467	668,968
Rockingham	669,773,090	16,354,552	465,501,840	11,870,299	128,106,870	1,114,530	212,476,589	1,293,038
Russell	258,434,299	4,022,057	82,948,411	1,368,651	5,136,529	33,388	253,614,614	1,550,680
Scott	134,556,616	1,696,537	25,242,053	181,742	17,245,348	124,166	102,263,469	708,519
Shenandoah	346,686,247	10,802,808	67,678,085	2,131,860	44,982,120	269,893	200,738,425	957,059
Smyth	195,017,433	4,230,414	111,282,608	1,724,881	45,273,627	181,095	121,374,173	838,184
Southampton	170,718,245	6,570,958	16,343,577	392,246	11,198,575	55,993	113,184,237	863,085
Spotsylvania	805,595,580	46,583,935	39,136,709	967,578	0	0	284,608,118	2,541,279
Stafford	761,790,285	41,812,757	34,672,565	260,045	171,203,230	856,018	259,192,210	2,871,013
Surry	49,059,008	1,877,574	2,023,995	20,240	0	0	1,555,198,701	11,371,610
Sussex	69,543,146	3,061,028	39,352,829	956,274	7,691,275	76,913	52,450,253	311,869
Tazewell	411,560,973	7,747,734	60,574,600	1,211,492	22,019,950	946,858	151,502,180	896,387
Warren	393,658,136	13,847,063	58,893,405	760,178	0	0	104,245,220	481,340

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2010

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$498,040,367	\$7,486,097	\$160,572,845	\$2,488,879	\$0	\$0	\$176,316,906	\$1,027,141
Westmoreland	156,851,940	4,203,270	7,934,310	119,015	12,715,950	53,189	54,042,000	227,464
Wise	455,527,984	6,413,142	271,798,485	3,125,683	33,959,952	967,859	480,150,850	2,739,191
Wythe	246,921,039	4,721,206	192,607,161	2,889,108	57,283,044	320,785	156,715,339	691,675
York	601,713,660	21,274,727	115,639,420	4,541,650	0	0	451,232,765	2,879,413
Total Counties	\$50,868,198,725	\$1,785,956,257	\$6,791,185,906	\$126,834,988	\$1,169,243,063	\$11,509,968	\$28,377,793,917	\$217,225,302

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,461,174,330	\$59,372,705	\$13,007,093	\$585,319	\$0	\$0	\$845,071,958	\$8,276,941
Bedford	46,201,475	975,286	35,757,860	464,852	0	0	8,173,800	73,841
Bristol	39,703,030	2,690,826	12,272,021	859,041	0	0	15,943,605	149,870
Buena Vista	28,134,160	1,620,375	7,372,215	313,319	0	0	13,884,688	127,846
Charlottesville	224,681,180	9,405,564	8,417,064	353,517	0	0	135,969,986	1,296,917
Chesapeake	1,733,712,747	68,271,606	77,680,650	2,485,781	0	0	1,035,750,694	10,890,474
Colonial Heights	122,965,444	4,303,791	4,440,759	88,815	0	0	29,935,488	330,217
Covington	25,280,050	1,355,955	76,096,510	4,200,527	0	0	22,817,847	155,037
Danville	297,155,997	8,699,619	84,704,115	1,270,562	0	0	104,930,000	783,752
Emporia	33,685,619	1,635,807	4,027,006	201,350	0	0	19,926,351	166,732
Fairfax	273,460,661	9,766,667	1,081,920	44,683	0	0	112,341,985	1,199,276
Falls Church	140,564,721	5,465,938	0	0	0	0	21,895,370	271,503
Franklin	59,213,963	2,354,427	3,018,957	60,379	0	0	7,804,103	61,667
Fredericksburg	298,458,233	8,964,358	31,369,526	249,800	0	0	106,522,343	726,242
Galax	33,522,090	549,737	63,040,826	895,180	0	0	13,802,126	79,019
Hampton	995,908,598	36,174,781	68,252,986	2,277,895	0	0	309,540,265	3,247,213
Harrisonburg	313,343,900	7,939,441	91,102,800	1,822,056	0	0	51,320,797	311,567
Hopewell	106,936,788	3,726,340	142,979,628	4,360,879	0	0	344,745,171	3,413,567
Lexington	30,068,091	1,147,484	59,083	2,511	0	0	15,101,185	102,053
Lynchburg	540,065,039	17,641,445	142,152,858	4,268,352	0	0	26,206,858	294,558

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2010

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$278,268,715	\$8,389,854	\$842,460,300	\$4,569,314	\$0	\$0	\$77,741,857	\$1,037,084
Manassas Park	103,388,497	3,615,905	1,044,465	36,556	0	0	29,588,635	488,212
Martinsville	93,884,693	2,236,414	5,676,513	105,016	0	0	22,647,297	234,140
Newport News	1,174,648,128	47,750,869	425,777,880	15,966,671	0	0	499,996,559	5,578,655
Norfolk	1,727,015,916	62,896,482	107,322,217	4,246,320	0	0	798,758,407	8,964,945
Norton	26,104,731	463,733	5,534,737	102,393	0	0	12,044,021	97,742
Petersburg	145,717,590	6,368,391	108,424,354	4,119,912	0	0	89,872,844	1,216,513
Poquoson	120,787,370	4,267,057	0	0	0	0	16,603,593	134,489
Portsmouth	758,821,555	37,926,151	46,039,813	1,381,194	2,527,661	25,277	296,659,817	3,745,012
Radford	50,003,589	1,210,755	20,966,358	369,008	0	0	21,882,086	166,450
Richmond	1,654,884,938	50,185,937	727,480,812	17,439,984	0	0	927,451,805	11,170,920
Roanoke	740,336,481	25,103,613	100,327,956	3,461,315	0	0	346,846,054	4,150,089
Salem	467,981,559	15,071,327	79,744,582	2,551,826	0	0	37,993,502	448,323
Staunton	206,642,387	4,804,336	18,375,468	227,586	0	0	61,283,255	553,212
Suffolk	712,345,570	24,801,052	48,939,610	1,533,578	0	0	254,016,962	2,319,739
Virginia Beach	3,687,561,772	127,231,919	167,313,074	1,673,131	0	0	1,817,738,878	8,132,753
Waynesboro	99,168,845	4,896,679	23,746,790	712,404	0	0	81,212,098	578,428
Williamsburg	75,084,760	2,612,418	83,090	2,908	0	0	58,854,469	318,293
Winchester	254,240,740	10,691,790	129,240,500	1,680,126	0	0	66,404,705	511,949
Total Cities	\$19,181,123,952	\$692,586,836	\$3,725,332,397	\$84,984,060	\$2,527,661	\$25,277	\$8,759,281,464	\$81,805,239
Total Counties	\$50,868,198,725	\$1,785,956,257	\$6,791,185,906	\$126,834,988	\$1,169,243,063	\$11,509,968	\$28,377,793,917	\$217,225,302
Aggregate	\$70,049,322,677	\$2,478,543,093	\$10,516,518,303	\$211,819,048	\$1,171,770,724	\$11,535,244	\$37,137,075,381	\$299,030,541

Notes:

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

Directory

Virginia Department of Taxation

Administration

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>
