

# Virginia Department of Taxation



**ANNUAL REPORT**

**FISCAL YEAR  
2007**

**VIRGINIA DEPARTMENT OF TAXATION**

**ANNUAL REPORT**

**FISCAL YEAR 2007**

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

The Honorable Timothy M. Kaine, Governor

The Honorable Jody M. Wagner, Secretary of Finance

Janie E. Bowen, Tax Commissioner

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**Net Revenue Collections**

	FY 2006	FY 2007	2007/2006 Yr/Yr % Chg
<b>By the Commonwealth of Virginia</b>			
General Fund	\$14,903,528,000	\$15,632,781,000	4.89%
All Other Funds	18,971,192,000	19,617,565,000	3.41%
<b>Total Commonwealth Collections</b>	<b>\$33,874,720,000</b>	<b>\$35,250,346,000</b>	<b>4.06%</b>
<b>By the Department of Taxation*</b>			
General Fund	\$13,806,303,000	\$14,461,561,000	4.75%
All Other Funds	733,214,000	775,891,000	5.82%
<b>Total Department Collections</b>	<b>\$14,539,517,000</b>	<b>\$15,237,452,000</b>	<b>4.80%</b>
<b>By Other Agencies</b>			
General Fund	\$1,097,225,000	\$1,171,220,000	6.74%
All Other Funds	18,237,978,000	18,841,674,000	3.31%
<b>Total from Other Agencies</b>	<b>\$19,335,203,000</b>	<b>\$20,012,894,000</b>	<b>3.50%</b>

Notes:

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

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

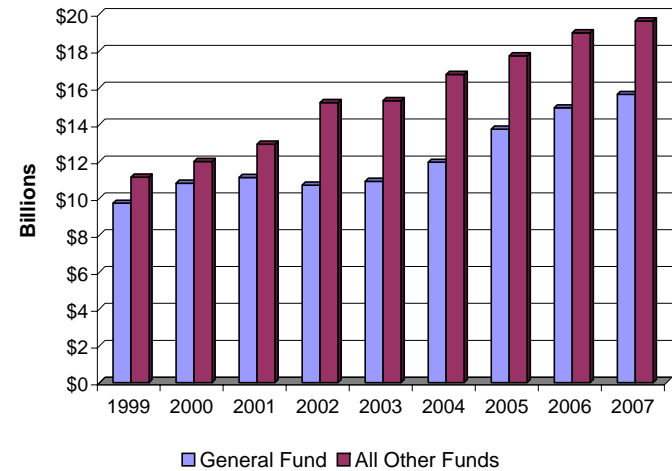
**Department of Taxation General Fund Expenditures**

Budget Programs	FY 2006 Expenditures	FY 2007 Expenditures
Revenue Administrative Services	\$48,494,869	\$45,850,705
Research Services	1,972,149	2,916,724
Tax Value Assistance to Localities*	657,374	923,123
Administrative and Support Services	36,073,967	34,843,757
<b>Total</b>	<b>\$87,198,359</b>	<b>\$84,534,309</b>
<b>Cost per \$100 of collections</b>	<b>\$0.60</b>	<b>\$0.55</b>

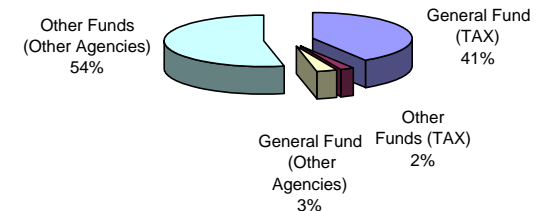
Note:

\* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2007 expenditures on behalf of SLEAC were \$126,105.

**Commonwealth of Virginia Net Revenue Collections by Fiscal Year**



**Revenue Collections by the Commonwealth of Virginia, FY 2007**



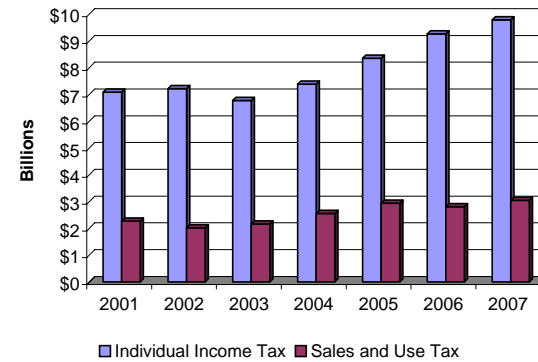
**Net Revenue Collections After Refunds by Tax Subject  
Taxes Administered by the Department of Taxation**

Revenues	FY 2006	FY 2007	2007/2006 Yr/Yr % Chg
<b>General Fund (GF) Revenues</b>			
Bank franchise (state share)	\$12,699,000	\$12,645,000	-0.43%
Corporation income *	867,116,000	879,575,000	1.44%
Individual income *	9,264,883,000	9,787,592,000	5.64%
Estate (inheritance, gift, and estate)	160,407,000	152,864,000	-4.70%
Recordation and deeds of conveyance	669,810,000	561,046,000	-16.24%
Suits, wills and administration	5,851,000	6,181,000	5.64%
State sales, use, and vending (GF part)	2,812,877,000	3,049,290,000	8.40%
Watercraft sales and use	7,693,000	7,084,000	-7.92%
Railroad companies	4,217,000	4,501,000	6.73%
Car line companies	750,000	783,000	4.40%
<b>Total Department GF Revenues</b>	<b>\$13,806,303,000</b>	<b>\$14,461,561,000</b>	<b>4.75%</b>
<b>Other Funds Revenues</b>			
Aircraft sales and use	\$6,540,000	\$7,886,000	20.58%
Cigarette Tax	172,109,000	171,992,000	-0.07%
Other Tobacco Products	14,975,000	14,928,000	-0.31%
Egg excise	149,000	183,000	22.82%
Forest products	1,773,000	1,978,000	11.56%
Peanut excise	129,000	59,000	-54.26%
Soybeans	212,000	286,000	34.91%
State Sales and Use Tax (TTF part)	476,259,000	517,277,000	8.61%
Misc. Revenues (Transp. District)	146,000	139,000	-4.79%
Tire tax	5,042,000	5,109,000	1.33%
Sales tax on fuel	54,200,000	54,200,000	0.00%
Corn excise	304,000	302,000	-0.66%
Small grains tax	148,000	173,000	16.89%
Sheep	12,000	12,000	0.00%
Litter tax	885,000	884,000	-0.11%
Soft drink excise	181,000	219,000	20.99%
Cotton	150,000	134,000	-10.67%
Apple	-	130,000	-
<b>Total Department Other Fund Revenues</b>	<b>\$733,214,000</b>	<b>\$775,891,000</b>	<b>5.82%</b>
<b>Aggregate (All Funds)</b>	<b>\$14,539,517,000</b>	<b>\$15,237,452,000</b>	<b>4.80%</b>

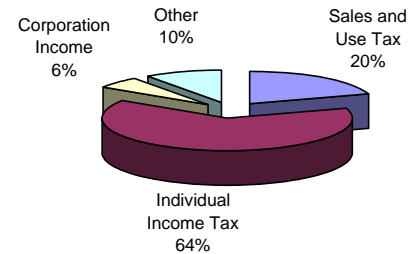
Notes:

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

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



**Collection of Revenues Administered by the  
Department, FY 2007**



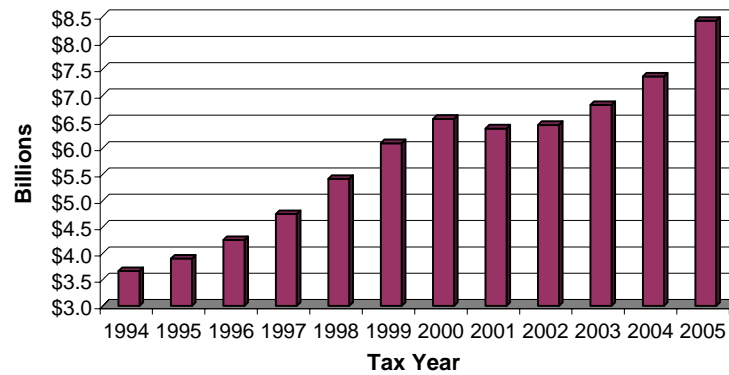
**Table 1.1**  
**Individual Income Tax Liability**

<b>Taxable Year</b>	<b>Amount</b>
1994	\$3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881

Note:

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

**Individual Income Tax Liability**



**Table 1.2****Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rate  
Taxable Year 2005**

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	\$20,909,399	\$156,081,317	\$2,862,155,291	\$154,560,999	\$3,016,716,289	\$2,860,613	\$57,312	2.00%
\$1,000	to	\$1,999	82,115,224	63,980,619	157,563,618	93,283,684	250,847,302	7,168,520	143,417	2.00%
\$2,000	to	\$2,999	150,561,881	71,448,216	171,517,993	120,489,286	292,007,279	10,148,332	203,020	2.00%
\$3,000	to	\$3,999	212,157,535	74,089,097	148,271,214	132,927,583	281,198,797	12,540,081	255,040	2.03%
\$4,000	to	\$4,999	268,303,554	74,150,745	134,154,155	135,373,448	269,527,603	13,612,327	294,102	2.16%
\$5,000	to	\$5,999	320,163,566	73,966,118	139,635,455	135,319,032	274,954,487	14,487,755	334,883	2.31%
\$6,000	to	\$6,999	367,043,270	74,303,231	130,069,565	133,999,543	264,069,109	15,609,472	397,855	2.55%
\$7,000	to	\$7,999	426,821,587	78,567,242	138,030,911	135,953,105	273,984,016	167,365,983	3,809,419	2.28%
\$8,000	to	\$8,999	458,853,724	77,249,814	140,899,057	129,349,815	270,248,872	193,496,184	4,727,752	2.44%
\$9,000	to	\$9,999	501,289,674	78,183,769	126,566,449	127,195,880	253,762,329	220,083,698	5,946,392	2.70%
\$10,000	to	\$10,999	546,051,644	80,323,809	129,318,012	127,041,452	256,359,463	246,680,840	7,343,006	2.98%
\$11,000	to	\$11,999	589,124,773	81,561,802	134,839,320	125,707,446	260,546,766	273,148,605	8,782,111	3.22%
\$12,000	to	\$12,999	635,091,335	81,949,204	134,653,601	125,356,625	260,010,225	302,693,132	10,333,129	3.41%
\$13,000	to	\$13,999	673,582,364	81,812,369	148,065,870	123,485,819	271,551,690	326,743,335	11,652,872	3.57%
\$14,000	to	\$14,999	723,308,610	82,927,647	146,914,731	121,171,956	268,086,686	387,690,161	14,077,471	3.63%
\$15,000	to	\$19,999	4,342,281,468	424,328,942	800,099,324	606,940,747	1,407,040,071	2,454,355,761	95,651,109	3.90%
\$20,000	to	\$24,999	5,221,217,530	408,006,623	931,041,874	547,299,842	1,478,341,716	3,187,104,929	133,140,800	4.18%
\$25,000	to	\$29,999	5,669,596,926	368,729,414	965,921,654	460,258,994	1,426,180,648	3,631,599,359	160,796,012	4.43%
\$30,000	to	\$34,999	5,972,115,039	334,263,826	1,092,395,941	385,736,591	1,478,132,532	3,948,672,672	181,702,160	4.60%
\$35,000	to	\$39,999	6,161,386,374	303,870,171	1,151,137,934	326,847,365	1,477,985,299	4,203,004,277	198,413,126	4.72%
\$40,000	to	\$44,999	6,098,602,475	276,496,570	1,060,900,481	267,537,967	1,328,438,448	4,257,880,035	204,046,820	4.79%
\$45,000	to	\$49,999	6,030,373,462	254,593,301	1,042,464,671	227,525,343	1,269,990,014	4,290,879,862	208,145,970	4.85%
\$50,000	to	\$74,999	28,499,080,138	1,024,690,112	5,209,450,177	677,157,493	5,886,607,671	21,139,460,053	1,053,851,173	4.99%
\$75,000	to	\$99,999	24,472,454,259	696,367,658	4,221,371,124	218,233,481	4,439,604,605	19,039,027,661	982,404,173	5.16%
\$100,000	and	Over	106,957,180,367	1,241,446,187	15,145,695,624	99,393,982	15,245,089,605	92,626,334,314	5,128,222,757	5.54%
<b>Total</b>			<b>\$205,399,666,178</b>	<b>\$6,563,387,804</b>	<b>\$36,463,134,047</b>	<b>\$5,738,147,476</b>	<b>\$42,201,281,524</b>	<b>\$160,972,647,959</b>	<b>\$8,414,731,881</b>	<b>5.23%</b>

## Notes:

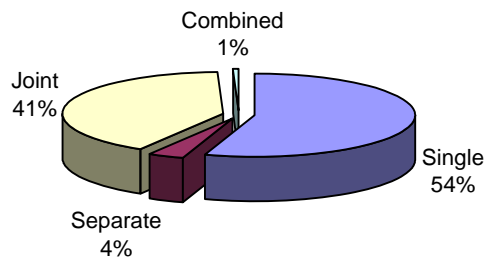
1. The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.
2. Exemption and Deduction amounts for nonresidents include the full amount before the VA allocable portion is computed.
3. Tax 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.
6. As part of tax reform enacted in 2004, the General Assembly modified the definition of Virginia adjusted gross income (see Section 58.1-321, *Code of Virginia*); TY 2005 data is the first to reflect the new definition. The most significant change is that Virginia adjusted gross income is now measured before the age deduction, while it was reduced by the age deduction amount in prior years

**Table 1.3**  
**Number and Class of Returns by Virginia Adjusted Gross Income Class**  
**Taxable Year 2005**

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns*	Total Number of Returns
\$999 and Below	65,166	27,289	8,286	422	101,163	
\$1,000 to \$1,999	46,675	4,949	2,529	129	54,282	
\$2,000 to \$2,999	52,400	5,098	2,503	162	60,163	
\$3,000 to \$3,999	52,847	5,212	2,468	156	60,683	
\$4,000 to \$4,999	51,806	5,281	2,383	201	59,671	
\$5,000 to \$5,999	50,329	5,307	2,441	200	58,277	
\$6,000 to \$6,999	48,517	5,535	2,303	174	56,529	
\$7,000 to \$7,999	48,172	6,183	2,334	203	56,892	
\$8,000 to \$8,999	45,279	6,249	2,292	209	54,029	
\$9,000 to \$9,999	43,506	6,768	2,280	222	52,776	
\$10,000 to \$10,999	42,405	7,167	2,252	211	52,035	
\$11,000 to \$11,999	41,287	7,549	2,167	241	51,244	
\$12,000 to \$12,999	40,496	7,962	2,170	208	50,836	
\$13,000 to \$13,999	39,230	8,281	2,159	228	49,898	
\$14,000 to \$14,999	39,018	8,403	2,203	264	49,888	
\$15,000 to \$19,999	187,721	48,455	11,015	1,231	248,422	
\$20,000 to \$24,999	168,267	52,106	10,765	1,372	232,510	
\$25,000 to \$29,999	141,313	53,950	9,955	1,311	206,529	
\$30,000 to \$34,999	118,278	55,464	9,037	1,263	184,042	
\$35,000 to \$39,999	99,486	56,191	7,705	1,174	164,556	
\$40,000 to \$44,999	79,530	56,615	6,440	1,104	143,689	
\$45,000 to \$49,999	63,422	57,567	5,027	1,078	127,094	
\$50,000 to \$74,999	170,675	274,919	13,620	4,221	463,435	
\$75,000 to \$99,999	65,365	210,025	5,115	2,594	283,099	
\$100,000 and Over	62,272	392,097	5,825	4,095	464,289	
<b>Total</b>	<b>1,863,462</b>	<b>1,374,622</b>	<b>125,274</b>	<b>22,673</b>	<b>3,386,031</b>	

Note:

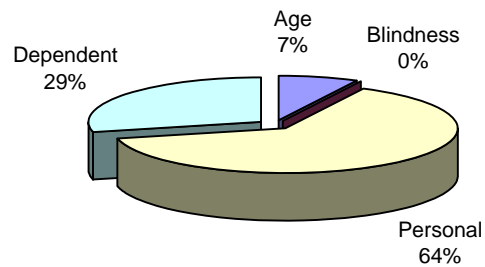
\* Refers to Filing Status 4, Part-Year returns only.





**Table 1.4**  
**Number and Class of Exemptions by Virginia Adjusted Gross Income Class**  
**Taxable Year 2005**

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	101,163	128,874	39,864	15,751	257	184,746
\$1,000 to	\$1,999	54,282	59,360	12,785	3,487	77	75,709
\$2,000 to	\$2,999	60,163	65,423	15,514	3,692	73	84,702
\$3,000 to	\$3,999	60,683	66,051	17,166	4,203	104	87,524
\$4,000 to	\$4,999	59,671	65,153	17,722	4,802	106	87,783
\$5,000 to	\$5,999	58,277	63,784	18,314	5,177	99	87,374
\$6,000 to	\$6,999	56,529	62,238	19,448	5,831	107	87,624
\$7,000 to	\$7,999	56,892	63,278	22,216	6,477	115	92,086
\$8,000 to	\$8,999	54,029	60,487	22,484	7,296	120	90,387
\$9,000 to	\$9,999	52,776	59,766	23,160	8,316	140	91,382
\$10,000 to	\$10,999	52,035	59,413	25,421	8,766	148	93,748
\$11,000 to	\$11,999	51,244	59,034	26,928	9,022	169	95,153
\$12,000 to	\$12,999	50,836	59,006	26,966	9,218	158	95,348
\$13,000 to	\$13,999	49,898	58,407	27,091	9,374	151	95,023
\$14,000 to	\$14,999	49,888	58,555	28,133	9,236	162	96,086
\$15,000 to	\$19,999	248,422	298,108	140,481	49,886	862	489,337
\$20,000 to	\$24,999	232,510	285,988	134,395	47,521	811	468,715
\$25,000 to	\$29,999	206,529	261,790	118,622	41,101	679	422,192
\$30,000 to	\$34,999	184,042	240,769	103,967	36,561	612	381,909
\$35,000 to	\$39,999	164,556	221,921	92,406	31,535	544	346,406
\$40,000 to	\$44,999	143,689	201,408	85,597	27,237	422	314,664
\$45,000 to	\$49,999	127,094	185,739	79,839	23,331	375	289,284
\$50,000 to	\$74,999	463,435	742,575	336,027	79,992	1,316	1,159,910
\$75,000 to	\$99,999	283,099	495,718	246,458	41,146	683	784,005
\$100,000 and	Over	464,289	860,481	462,696	71,058	1,212	1,395,447
<b>Total:</b>		<b>3,386,031</b>	<b>4,783,326</b>	<b>2,143,700</b>	<b>560,016</b>	<b>9,502</b>	<b>7,496,544</b>



**Table 1.5**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2005**

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 \$100,000 and Over		
Accomack	\$3,579,493	\$11,087,557	\$18,798,414	\$29,627,376	\$33,024,603	\$27,721,109	\$48,439,179	\$47,813,043	\$87,510,677	\$54,791,947	\$139,388,661	\$501,782,058
Albemarle	7,267,714	18,068,580	28,188,279	40,111,178	55,863,532	59,059,436	127,034,483	131,544,915	319,330,957	289,035,030	1,944,606,536	3,020,110,640
Alleghany	1,600,762	4,704,071	7,803,635	10,870,675	12,978,680	13,338,744	25,234,519	27,430,708	69,246,430	45,805,188	57,774,486	276,787,897
Amelia	1,100,281	3,099,958	5,511,554	8,026,781	9,249,349	10,489,638	21,737,712	21,520,252	47,633,484	37,734,402	54,057,180	220,160,591
Amherst	2,493,612	8,348,290	14,553,206	21,756,182	25,242,695	25,718,792	51,841,482	48,629,620	117,458,693	82,931,829	94,315,915	493,290,317
Appomattox	1,436,890	4,164,461	7,087,193	9,898,297	12,607,022	12,744,282	24,196,550	21,850,655	48,298,912	35,297,321	47,184,350	224,765,933
Arlington	13,689,631	42,051,789	70,442,998	101,692,616	126,378,714	147,774,844	392,234,933	451,862,902	1,035,150,245	900,656,106	6,183,873,196	9,465,807,973
Augusta	5,813,353	16,940,933	28,277,628	42,252,096	53,891,716	58,115,858	128,213,036	130,607,118	325,208,911	215,764,170	396,580,768	1,401,665,586
Bath	621,932	1,528,252	3,062,748	4,205,784	4,391,003	4,592,164	10,248,125	9,230,626	20,191,635	10,661,104	32,951,053	101,684,424
Bedford	5,513,800	15,726,393	24,093,486	35,493,549	46,701,637	49,608,157	101,242,125	109,143,362	279,942,325	232,701,731	539,216,625	1,439,383,190
Bland	507,838	1,624,048	2,606,208	4,349,903	4,856,483	5,496,010	10,995,100	10,750,960	23,641,397	14,040,962	27,993,853	106,862,760
Botetourt	2,761,146	6,644,160	11,355,190	15,716,658	19,987,040	22,556,410	48,411,375	50,740,430	143,474,981	128,019,741	279,911,982	729,579,114
Brunswick	1,378,361	5,202,817	9,240,646	12,010,675	16,701,126	16,918,428	28,648,369	20,801,680	44,167,906	24,039,104	39,649,883	218,758,993
Buchanan	2,176,758	6,788,593	11,092,365	13,475,499	13,084,190	15,008,729	30,042,819	32,634,880	68,689,134	32,251,415	75,165,160	300,409,542
Buckingham	1,093,130	3,281,789	6,151,898	8,758,594	12,069,663	14,466,610	21,915,951	18,273,082	38,000,049	21,115,234	32,145,250	177,271,250
Campbell	4,460,482	15,101,541	24,273,556	33,724,993	42,078,658	43,322,271	88,979,966	85,548,764	193,535,710	138,186,020	212,888,443	882,100,403
Caroline	2,075,572	7,159,190	10,804,071	15,627,465	19,540,404	22,255,022	49,643,128	50,817,106	112,303,865	85,440,272	136,266,110	511,932,206
Carroll	2,469,895	8,749,330	14,013,973	21,505,949	24,287,974	23,652,079	45,058,724	48,677,161	87,264,346	36,492,702	51,255,117	363,427,249
Charles City	500,531	1,874,142	3,598,583	5,791,263	6,683,018	6,032,468	14,456,810	14,037,072	27,105,327	21,261,286	49,288,948	150,629,449
Charlotte	1,278,700	4,320,994	6,980,193	9,935,062	11,059,661	10,909,374	18,721,939	17,088,308	32,159,126	20,142,984	25,213,397	157,809,738
Chesterfield	25,981,398	64,830,194	95,906,371	130,743,410	168,709,322	202,591,731	471,109,422	492,836,113	1,269,563,719	1,244,833,142	3,715,931,578	7,883,036,399
Clarke	1,002,189	2,848,272	4,320,845	6,295,775	7,523,770	9,786,008	20,659,985	22,743,531	56,061,711	55,659,184	267,929,780	454,831,052
Craig	368,527	1,311,540	2,099,098	3,027,830	3,766,361	4,846,699	9,124,902	7,517,852	20,665,263	13,076,773	12,837,173	78,642,016
Culpeper	3,327,262	10,071,095	15,239,125	21,930,257	26,834,834	30,652,264	68,745,110	68,235,209	174,234,493	156,336,589	413,900,286	989,506,524
Cumberland	725,318	2,822,247	5,256,718	7,250,894	8,398,738	9,914,412	15,460,317	15,478,328	31,095,421	16,048,766	22,826,684	135,277,844
Dickenson	1,646,641	5,073,954	7,522,960	9,753,636	9,808,920	11,934,492	21,393,645	22,461,626	48,811,990	22,916,970	25,303,366	186,628,199
Dinwiddie	1,716,365	6,128,178	10,535,252	14,579,689	19,883,510	21,986,722	48,439,588	42,538,016	104,669,169	78,832,494	98,184,055	447,493,038
Essex	1,034,588	3,358,775	5,456,521	7,476,566	9,376,016	10,686,788	19,556,257	16,604,882	36,171,110	21,276,382	48,984,285	179,982,172
Fairfax	84,901,863	210,218,995	294,809,031	408,418,358	495,232,473	588,854,677	1,407,425,394	1,546,630,208	4,028,437,408	4,099,891,497	32,663,220,595	45,828,040,500
Fauquier	5,191,626	12,946,491	18,795,238	24,786,447	31,968,643	33,484,558	84,497,959	93,934,497	254,323,574	285,479,013	1,705,412,195	2,550,820,242

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2005**

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	\$1,168,666	\$3,830,659	\$6,350,665	\$9,007,171	\$11,494,931	\$11,959,946	\$25,185,324	\$24,711,081	\$54,400,009	\$29,752,038	\$53,042,674	\$230,903,165
Fluvanna	1,559,371	4,264,098	7,169,931	11,502,012	15,425,914	18,950,291	40,669,354	44,085,629	110,186,496	92,643,783	140,351,204	486,808,083
Franklin	4,599,027	13,884,728	21,245,625	33,736,101	45,257,002	47,122,225	87,914,696	80,529,266	177,521,752	122,725,861	294,822,906	929,359,189
Frederick	6,548,379	17,594,746	27,180,984	34,972,235	46,191,520	52,884,135	119,826,444	122,097,147	327,240,728	280,218,626	706,900,246	1,741,655,191
Giles	1,415,911	4,880,851	8,017,955	12,014,171	13,738,537	13,277,231	29,466,836	30,856,277	68,453,480	37,209,220	47,198,565	266,529,033
Gloucester	3,187,072	9,484,003	14,726,841	20,905,464	24,847,917	27,513,533	59,341,346	62,195,006	150,982,465	127,119,765	248,539,424	748,842,835
Goochland	1,571,335	4,299,133	6,043,635	8,086,299	11,235,390	11,871,271	27,180,459	28,618,727	73,805,291	71,021,566	739,731,932	983,465,038
Grayson	1,678,234	4,939,585	8,996,368	13,132,602	13,731,232	14,232,267	27,893,696	25,152,591	46,704,217	15,063,233	28,593,451	200,117,474
Greene	1,358,479	3,980,412	6,360,314	9,497,589	11,424,709	13,567,222	29,191,518	28,953,224	75,228,851	57,936,130	88,176,454	325,674,902
Greensville	967,451	3,164,878	5,496,984	7,006,491	10,384,436	11,631,317	19,245,438	15,299,332	31,646,049	16,276,569	32,591,058	153,710,004
Halifax	3,688,624	10,780,837	18,024,880	27,043,041	29,613,192	31,219,239	57,577,295	49,918,422	101,992,214	64,271,896	90,875,800	485,005,441
Hanover	8,274,321	21,113,452	30,528,311	41,540,827	50,208,773	57,969,977	135,230,651	143,272,196	414,375,918	469,003,302	1,346,043,007	2,717,560,735
Henrico	23,754,518	68,755,451	109,231,642	157,516,222	202,577,555	237,668,582	543,835,656	514,611,611	1,139,213,480	978,333,140	4,000,271,567	7,975,769,423
Henry	5,568,847	18,077,639	33,637,135	51,859,524	60,097,791	54,197,808	88,899,507	81,990,839	156,189,577	82,426,444	157,338,113	790,283,225
Highland	236,003	664,635	1,094,587	1,693,448	2,153,093	2,144,456	4,477,233	2,942,387	7,892,838	3,731,544	17,711,625	44,741,849
Isle of Wight	2,763,776	8,161,435	12,024,020	18,011,327	24,205,080	22,181,039	47,949,229	50,133,838	138,254,130	137,577,296	289,837,116	751,098,287
James City	5,668,053	13,491,377	19,734,486	29,423,771	32,563,463	35,399,854	74,893,665	82,817,934	236,475,729	248,655,191	1,034,169,274	1,813,292,796
King and Queen	535,790	1,708,468	3,261,115	4,301,483	5,199,838	6,127,811	12,014,892	11,911,850	23,720,175	16,147,517	26,522,684	111,451,624
King George	1,413,868	4,357,291	5,691,999	9,436,008	10,946,463	12,365,183	28,995,518	29,895,467	91,236,287	94,228,184	229,635,285	518,201,553
King William	994,641	2,937,003	4,962,961	7,244,665	8,712,986	10,103,675	23,362,552	26,895,970	68,337,722	55,532,947	85,602,463	294,687,586
Lancaster	1,029,691	3,565,800	6,517,173	8,877,129	9,869,633	9,432,528	20,358,354	16,916,833	40,032,523	32,897,468	161,483,498	310,980,631
Lee	2,124,645	6,997,341	11,517,070	13,849,588	14,211,689	15,242,299	29,429,360	27,072,606	56,602,193	26,016,680	39,344,488	242,407,960
Loudoun	18,386,896	43,817,505	58,661,537	79,858,757	104,018,123	123,048,673	298,901,554	347,912,175	970,811,768	1,156,593,617	7,376,399,574	10,578,410,179
Louisa	2,205,833	6,959,684	10,732,253	16,530,957	22,131,949	23,380,674	53,138,869	52,330,016	123,935,376	91,125,862	186,907,262	589,378,735
Lunenburg	1,179,264	3,428,855	6,830,598	8,385,754	10,191,941	10,021,971	17,462,608	15,852,005	29,152,194	20,773,228	28,089,390	151,367,807
Madison	1,147,125	3,300,671	5,060,912	7,395,072	9,859,742	9,639,773	22,216,709	21,547,569	49,678,211	39,745,741	94,689,429	264,280,954
Mathews	731,103	2,148,036	3,961,532	5,278,813	6,906,628	6,581,317	14,504,017	14,432,857	36,871,465	29,449,791	96,572,435	217,437,993
Mecklenburg	3,102,305	9,811,544	17,681,156	24,342,808	29,370,534	26,844,667	47,353,746	42,055,051	84,876,911	54,970,979	108,862,225	449,271,926
Middlesex	905,667	2,931,868	5,212,544	7,127,332	7,841,319	7,876,403	17,766,327	16,177,144	38,347,649	29,552,691	98,972,659	232,711,603
Montgomery	7,900,241	23,475,605	32,380,357	49,079,998	52,081,339	51,998,882	110,172,797	104,392,489	259,645,676	205,464,455	527,765,788	1,424,357,627

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2005**

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	\$1,279,772	\$4,076,098	\$6,178,073	\$10,148,715	\$13,260,248	\$13,078,855	\$26,446,300	\$23,781,412	\$53,814,807	\$41,090,697	\$104,338,737	\$297,493,715
New Kent	1,378,818	3,534,884	5,783,700	7,908,641	9,740,962	11,753,765	28,412,151	30,196,758	83,154,846	82,385,424	170,254,868	434,504,818
Northampton	1,431,941	4,619,052	7,052,418	10,260,958	11,419,690	12,070,488	19,179,081	15,496,259	31,908,853	20,286,537	97,017,699	230,742,978
Northumberland	1,056,810	3,642,432	6,258,087	8,971,605	9,794,082	9,806,822	19,408,936	19,331,735	47,060,572	30,903,767	113,048,298	269,283,146
Nottoway	1,261,852	4,206,913	8,171,774	10,034,771	12,334,014	12,884,623	23,253,880	20,659,091	40,507,514	26,273,250	41,044,011	200,631,693
Orange	2,281,238	7,231,687	12,066,229	17,309,603	22,162,876	25,795,389	56,175,223	56,537,026	141,204,826	115,049,162	279,248,874	735,062,134
Page	2,354,889	7,033,750	11,823,393	17,715,872	22,360,981	21,956,002	44,339,832	40,584,110	87,792,910	49,193,786	70,791,059	375,946,586
Patrick	1,429,714	5,122,873	9,417,907	13,050,991	14,725,713	16,429,846	29,024,210	26,628,617	50,504,757	23,816,540	36,477,320	226,628,490
Pittsylvania	5,571,232	19,327,623	29,423,125	46,100,240	52,377,275	52,781,121	99,709,735	95,659,471	224,743,062	139,329,642	186,950,170	951,972,696
Powhatan	1,746,152	4,544,004	7,564,767	9,813,076	13,270,849	15,312,818	34,849,202	41,007,341	115,992,389	119,873,377	320,882,031	684,856,006
Prince Edward	1,663,281	5,784,685	9,597,695	12,607,771	14,169,730	16,227,270	27,966,338	22,720,618	47,169,030	30,253,712	68,909,883	257,070,013
Prince George	2,340,872	6,818,832	10,138,596	14,518,779	17,359,469	19,764,758	41,383,379	42,958,533	117,707,296	119,657,191	182,463,018	575,110,723
Prince William	27,638,150	74,399,646	110,324,211	149,804,345	188,003,518	224,936,665	534,447,856	580,343,878	1,411,801,004	1,419,643,356	5,015,809,778	9,737,152,407
Pulaski	3,131,073	10,018,541	16,129,345	24,060,704	27,226,526	27,823,661	58,411,555	60,599,034	130,943,598	81,655,733	101,053,018	541,052,787
Rappahannock	548,596	1,898,430	2,841,129	3,608,002	5,153,719	5,651,965	12,264,366	12,849,165	31,507,284	29,806,210	133,202,860	239,331,726
Richmond	935,947	2,776,908	4,191,726	5,591,673	6,577,718	8,164,635	14,108,938	12,790,756	28,148,220	18,354,005	47,838,758	149,479,283
Roanoke	8,316,127	22,088,878	34,164,229	47,589,117	66,516,385	70,779,340	150,266,250	155,652,668	418,764,064	352,836,735	928,919,541	2,255,893,335
Rockbridge	1,925,101	5,137,951	9,019,858	14,353,450	17,226,255	19,155,622	34,647,362	34,598,287	75,099,164	50,432,481	196,287,434	457,882,964
Rockingham	6,443,651	19,266,932	30,971,450	45,512,461	62,640,720	64,150,396	136,282,952	129,273,849	304,141,128	198,786,028	515,749,879	1,513,219,445
Russell	2,580,894	8,091,439	12,784,093	16,720,631	19,558,908	21,434,768	38,811,328	37,483,719	83,418,188	43,422,229	55,503,209	339,809,407
Scott	1,911,277	6,742,784	10,310,422	14,166,448	17,155,460	18,350,306	36,647,831	38,089,657	70,223,552	32,210,348	58,180,515	303,988,600
Shenandoah	3,343,144	10,410,639	17,922,423	24,346,995	33,029,233	36,416,452	76,752,781	74,200,113	171,153,498	115,284,237	217,493,152	780,352,667
Smyth	3,452,912	10,637,293	16,889,363	22,135,797	27,084,591	30,884,021	59,479,790	51,297,766	99,289,063	49,060,649	73,009,879	443,221,125
Southampton	1,427,014	4,395,731	7,161,285	11,342,785	12,000,815	14,306,455	26,966,160	24,699,994	64,236,500	53,282,929	64,917,695	284,737,364
Spotsylvania	9,758,116	25,731,917	37,998,008	49,664,268	60,379,012	68,506,407	164,806,296	173,202,555	501,739,438	495,507,008	1,244,401,594	2,831,694,620
Stafford	9,929,651	23,796,112	32,114,047	41,874,652	50,008,594	57,353,458	136,583,162	150,077,474	411,822,969	491,161,064	1,594,732,187	2,999,453,370
Surry	843,102	1,966,097	3,245,564	4,446,902	5,576,052	5,715,461	9,922,865	10,301,375	23,182,213	19,555,599	20,814,516	105,569,745
Sussex	893,202	2,972,446	5,044,430	7,539,378	8,877,727	9,877,322	18,253,974	13,614,280	28,634,189	16,359,635	30,268,764	142,335,347
Tazewell	3,722,148	12,285,578	21,080,369	27,917,720	30,461,402	32,596,766	57,901,433	64,287,048	127,334,160	75,490,173	211,505,603	664,582,397
Warren	2,798,255	8,910,158	14,107,762	18,775,863	22,193,682	25,994,615	61,277,463	67,273,687	164,522,312	141,614,393	272,852,141	800,320,331

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2005**

County	Total											
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Washington	\$5,263,416	\$15,087,293	\$24,827,011	\$33,939,276	\$41,176,305	\$46,089,045	\$88,742,952	\$82,469,143	\$174,979,030	\$107,945,812	\$522,599,700	\$1,143,118,983
Westmoreland	1,521,074	4,916,026	8,568,000	11,336,863	13,722,131	12,879,488	29,577,698	26,189,794	57,002,281	41,364,115	108,726,260	315,803,731
Wise	3,591,381	11,168,754	16,920,526	21,388,488	21,827,349	25,376,635	48,676,744	52,621,321	116,101,921	66,382,510	128,003,633	512,059,263
Wythe	2,752,903	9,060,816	15,466,451	19,871,918	22,254,249	23,644,674	49,081,845	50,796,206	99,024,227	54,035,626	84,278,076	430,266,990
York	6,640,937	14,312,061	19,198,794	25,604,468	30,740,138	34,014,429	74,537,464	85,443,249	224,657,677	243,926,013	778,628,372	1,537,703,601
<b>Total Counties</b>	<b>\$436,545,433</b>	<b>\$1,214,899,483</b>	<b>\$1,870,968,812</b>	<b>\$2,627,783,341</b>	<b>\$3,231,038,854</b>	<b>\$3,602,937,370</b>	<b>\$7,936,761,888</b>	<b>\$8,217,276,431</b>	<b>\$20,187,445,884</b>	<b>\$18,103,414,095</b>	<b>\$81,847,501,039</b>	<b>\$149,276,572,630</b>

City	Total											
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Alexandria	\$9,706,101	\$31,890,443	\$49,909,437	\$74,407,165	\$94,777,039	\$110,153,999	\$270,976,426	\$299,644,809	\$683,448,653	\$590,751,990	\$3,443,846,838	\$5,659,512,899
Bedford	671,140	1,788,607	3,156,187	4,793,609	6,256,112	5,718,049	10,191,454	9,877,517	19,592,729	11,245,387	22,211,671	95,502,462
Bristol	2,959,195	9,585,996	14,650,735	20,669,015	23,587,945	24,185,582	41,810,299	35,805,015	61,724,740	34,659,675	178,113,031	447,751,228
Buena Vista	756,233	1,901,392	3,491,228	5,236,258	6,510,726	7,185,113	12,883,716	10,594,792	23,111,707	10,013,104	11,637,307	93,321,575
Charlottesville	5,111,277	14,625,698	21,820,497	32,205,518	38,800,167	37,603,095	70,996,460	58,247,459	117,445,955	85,866,381	513,390,419	996,112,924
Chesapeake	19,506,649	55,023,820	84,756,436	111,079,161	130,664,442	141,708,674	314,035,264	322,901,903	782,791,487	738,485,057	1,772,088,437	4,473,041,331
Colonial Heights	1,753,294	5,243,354	7,978,666	11,194,015	14,207,779	17,434,693	35,653,524	33,543,680	74,742,616	53,159,122	111,022,399	365,933,141
Covington	651,923	2,059,863	3,548,446	4,794,076	5,186,948	5,666,637	11,119,109	9,874,520	20,310,641	11,471,637	7,045,986	81,729,785
Danville	5,782,860	20,302,445	31,155,103	38,517,921	40,513,208	36,551,177	65,801,786	58,485,151	115,776,075	71,055,846	215,956,760	699,898,330
Emporia	924,702	2,553,105	3,293,276	5,330,985	6,392,128	6,407,382	9,384,055	7,816,578	11,290,733	6,183,235	23,001,315	82,577,494
Fairfax	2,434,543	6,488,694	9,115,111	12,686,710	15,005,862	16,564,817	39,900,219	42,709,631	101,658,099	97,878,383	622,853,707	967,295,774
Falls Church	1,184,498	3,050,734	3,737,573	5,345,097	6,541,057	6,862,374	16,412,937	20,623,167	49,019,727	49,665,156	406,050,631	568,492,951
Franklin	888,549	3,129,166	5,357,362	6,918,277	7,396,435	7,157,332	12,849,585	10,858,270	23,319,324	19,920,854	41,642,075	139,437,228
Fredericksburg	2,362,464	7,434,584	11,283,700	15,740,918	17,673,490	21,166,158	40,542,974	33,537,174	72,265,082	55,318,384	330,385,833	607,710,762
Galax	851,175	2,713,904	4,477,603	7,022,824	6,545,227	5,699,610	11,114,436	10,761,165	17,702,538	9,646,446	26,743,862	103,278,788
Hampton	11,977,115	39,710,199	61,476,439	82,578,174	98,272,413	102,030,915	213,728,818	207,748,086	443,522,461	326,253,125	472,986,554	2,060,284,298
Harrisonburg	3,700,506	11,003,214	17,577,975	24,539,664	31,718,899	29,338,042	49,933,210	44,412,044	87,343,731	54,047,605	184,370,626	537,985,516
Hopewell	2,140,563	6,971,747	11,915,150	17,630,157	19,903,299	20,878,543	42,015,090	35,416,348	66,735,399	37,195,835	44,340,173	305,142,304
Lynchburg	651,450	1,632,122	2,390,391	3,172,763	4,144,781	4,279,614	7,423,266	7,515,630	16,491,310	14,137,779	57,558,421	119,397,527
Lynchburg	7,100,930	22,036,162	33,808,691	45,260,500	49,127,004	51,354,954	97,968,888	86,582,014	186,953,401	132,365,126	484,609,958	1,197,167,629

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2005**

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Manassas	\$3,143,204	\$8,649,903	\$13,967,998	\$20,323,131	\$21,922,541	\$30,481,089	\$68,445,510	\$72,433,311	\$147,542,801	\$129,101,799	\$393,324,570	\$909,335,859
Manassas Park	976,302	3,269,545	5,284,313	7,447,650	8,572,263	10,772,307	24,385,691	26,850,104	53,809,726	43,553,195	88,626,419	273,547,516
Martinsville	1,940,388	6,117,149	10,360,072	14,320,282	15,274,293	13,160,642	21,741,616	18,065,138	33,821,628	20,065,175	84,350,091	239,216,474
Newport News	17,929,899	55,109,467	88,312,685	118,054,776	136,874,962	134,386,009	278,800,634	261,197,181	554,113,166	398,521,328	813,088,892	2,856,388,997
Norfolk	19,717,127	69,863,895	116,627,475	151,603,758	164,742,166	167,552,372	313,630,189	274,379,466	519,716,150	326,005,286	1,155,664,168	3,279,502,053
Norton	618,926	1,790,408	2,605,068	3,425,191	3,332,204	3,542,341	7,484,388	6,270,658	15,631,512	8,027,850	14,816,091	67,544,636
Petersburg	3,248,310	12,346,029	19,835,802	28,352,607	32,538,023	32,810,478	56,694,404	43,186,240	71,401,721	39,855,209	55,241,787	395,510,612
Poquoson	1,214,334	2,442,011	3,767,837	4,412,418	6,157,863	5,787,321	15,853,121	17,686,054	48,960,453	51,370,725	176,657,233	334,309,369
Portsmouth	8,235,407	30,862,673	53,064,531	68,729,448	82,067,139	82,790,375	164,061,589	151,361,952	298,468,921	181,039,218	264,557,137	1,385,238,391
Radford	1,550,274	4,590,017	5,924,227	7,249,614	7,341,671	8,286,001	16,047,641	16,520,613	36,726,183	26,841,312	96,306,385	227,383,940
Richmond	19,041,763	65,878,324	105,430,078	144,671,623	168,645,247	174,571,745	337,678,487	266,783,504	465,866,531	326,691,013	2,612,523,259	4,687,781,574
Roanoke	9,111,967	31,474,412	51,744,066	76,809,071	97,381,186	95,872,564	167,454,150	140,682,477	273,147,317	150,647,486	513,290,570	1,607,615,266
Salem	2,191,636	6,956,921	11,168,073	16,783,372	19,729,301	22,263,225	43,274,650	38,751,404	89,172,251	72,147,186	226,216,890	548,654,908
Staunton	1,969,828	6,612,085	11,943,167	16,816,881	21,559,468	23,618,784	43,475,140	36,201,559	79,943,405	48,349,859	121,756,574	412,246,749
Suffolk	5,961,458	21,008,305	32,923,760	42,543,054	48,864,519	51,495,999	105,921,402	105,581,685	280,044,733	261,095,599	612,606,538	1,568,047,053
Virginia Beach	40,422,862	114,480,197	176,141,356	233,521,320	279,283,305	302,040,890	670,920,086	660,554,890	1,514,026,911	1,272,941,772	4,669,608,498	9,933,942,088
Waynesboro	1,720,619	6,142,644	10,510,153	14,997,041	20,256,322	20,677,769	40,294,382	37,789,260	70,087,998	43,011,601	96,215,365	361,703,154
Williamsburg	1,996,907	4,291,764	6,246,112	8,236,975	8,331,571	9,494,297	19,612,063	17,296,093	39,889,457	34,495,521	192,113,003	342,003,763
Winchester	2,762,952	8,181,134	13,269,016	17,590,020	23,176,863	26,070,368	52,640,946	41,007,809	87,246,358	59,971,025	255,087,281	587,003,771
<b>Total Cities</b>	<b>\$224,869,328</b>	<b>\$709,212,130</b>	<b>\$1,124,025,796</b>	<b>\$1,525,011,038</b>	<b>\$1,789,275,869</b>	<b>\$1,873,621,336</b>	<b>\$3,823,157,605</b>	<b>\$3,579,554,349</b>	<b>\$7,654,863,628</b>	<b>\$5,903,052,285</b>	<b>\$21,411,906,754</b>	<b>\$49,618,550,118</b>
<b>Total Counties</b>	<b>\$436,545,433</b>	<b>\$1,214,899,483</b>	<b>\$1,870,968,812</b>	<b>\$2,627,783,341</b>	<b>\$3,231,038,854</b>	<b>\$3,602,937,370</b>	<b>\$7,936,761,888</b>	<b>\$8,217,276,431</b>	<b>\$20,187,445,884</b>	<b>\$18,103,414,095</b>	<b>\$81,847,501,039</b>	<b>\$149,276,572,630</b>
<b>Unassigned*</b>	<b>\$72,632,833</b>	<b>\$150,060,209</b>	<b>\$172,164,118</b>	<b>\$189,487,089</b>	<b>\$200,902,807</b>	<b>\$193,038,220</b>	<b>\$373,581,921</b>	<b>\$332,145,156</b>	<b>\$656,770,627</b>	<b>\$465,987,879</b>	<b>\$3,697,772,573</b>	<b>\$6,504,543,432</b>
<b>Aggregate</b>	<b>\$734,047,594</b>	<b>\$2,074,171,821</b>	<b>\$3,167,158,726</b>	<b>\$4,342,281,468</b>	<b>\$5,221,217,530</b>	<b>\$5,669,596,926</b>	<b>\$12,133,501,413</b>	<b>\$12,128,975,937</b>	<b>\$28,499,080,138</b>	<b>\$24,472,454,259</b>	<b>\$106,957,180,367</b>	<b>\$205,399,666,180</b>

Notes:

1. As part of tax reform enacted in 2004, the General Assembly modified the definition of Virginia adjusted gross income (see Section 58.1-321, *Code of Virginia*); TY 2005 data is the first to reflect the new definition. The most significant change is that Virginia adjusted gross income is now measured before the age deduction, while it was reduced by the age deduction amount in prior years

\* 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 2005**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Single	Married Joint	Married Nonjoint
Accomack	31,561	\$27,782,917	9,082	4,880	\$96,235,085	13,962	8,193	5,291	478
Albemarle	84,411	73,862,120	16,832	20,041	479,489,536	36,873	19,365	16,478	1,030
Alleghany	16,223	14,378,317	4,817	2,167	42,632,227	6,984	3,334	3,510	140
Amelia	12,203	10,841,348	2,669	2,538	38,810,212	5,207	2,616	2,433	158
Amherst	28,881	25,615,243	7,928	4,717	83,370,869	12,645	6,591	5,766	288
Appomattox	13,891	12,282,259	3,796	2,209	39,021,879	6,005	3,035	2,834	136
Arlington	183,474	157,840,867	46,899	59,374	1,246,279,439	106,273	74,821	27,553	3,899
Augusta	70,395	62,244,512	16,632	13,702	225,763,093	30,334	14,107	15,519	708
Bath	5,411	4,757,376	1,377	1,034	17,728,498	2,411	1,247	1,113	51
Bedford	65,962	58,173,080	14,068	13,692	231,253,171	27,760	11,950	15,089	721
Bland	5,786	5,126,251	1,453	1,063	16,085,608	2,516	1,094	1,354	68
Botetourt	32,031	28,273,405	6,537	6,909	118,741,724	13,446	5,752	7,423	271
Brunswick	15,006	13,323,748	4,262	2,322	41,507,147	6,584	4,126	2,254	204
Buchanan	18,807	16,745,468	5,549	2,447	50,966,069	7,996	3,486	4,408	102
Buckingham	11,353	10,068,429	3,349	1,687	31,079,952	5,036	2,786	2,088	162
Campbell	49,348	43,713,381	13,297	8,148	139,147,065	21,445	10,962	9,942	541
Caroline	25,448	22,523,703	5,911	5,496	92,689,946	11,407	6,302	4,726	379
Carroll	25,473	22,527,620	7,152	3,886	66,424,059	11,038	4,911	5,768	359
Charles City	6,899	6,129,602	1,818	1,448	24,736,499	3,266	1,884	1,271	111
Charlotte	11,903	10,528,167	3,129	1,845	33,691,507	4,974	2,659	2,149	166
Chesterfield	300,834	265,195,011	51,705	76,786	1,299,004,353	128,491	65,639	58,974	3,878
Clarke	13,848	12,207,914	2,548	3,491	68,095,352	6,039	3,006	2,867	166
Craig	4,731	4,187,918	1,300	727	14,521,517	2,027	916	1,073	38
Culpeper	42,831	37,825,533	8,395	9,455	181,709,564	17,850	8,973	8,414	463
Cumberland	8,980	7,973,043	2,400	1,480	25,692,699	3,880	2,136	1,601	143
Dickenson	13,689	12,203,721	3,192	2,571	30,921,372	5,763	2,520	3,155	88
Dinwiddie	23,939	21,262,645	5,333	5,186	84,425,669	10,519	5,718	4,495	306
Essex	10,232	9,060,022	2,712	1,931	32,469,319	4,643	2,769	1,747	127
Fairfax	1,039,652	912,938,264	154,672	316,800	7,249,080,098	471,472	255,777	198,116	17,579
Fauquier	65,628	57,944,273	10,416	17,285	477,856,508	27,701	13,263	13,586	852

**Table 1.6, continued**

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 2005**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	13,557	\$12,023,802	3,629	2,138	\$37,185,596	5,767	2,567	3,065	135
Fluvanna	23,008	20,179,875	4,449	5,211	84,237,743	9,660	4,387	4,934	339
Franklin	48,492	42,838,654	12,067	9,121	158,342,103	21,188	10,051	10,586	551
Frederick	73,590	64,664,765	15,062	16,540	292,542,576	31,602	15,614	15,165	823
Giles	16,153	14,284,962	4,494	2,528	42,070,566	7,022	3,307	3,530	185
Gloucester	35,092	30,987,636	7,918	7,409	127,000,728	15,327	7,389	7,357	581
Goochland	20,105	17,773,349	3,360	5,314	126,700,264	8,674	3,869	4,573	232
Grayson	14,801	13,121,876	3,889	2,573	37,583,413	6,462	2,910	3,357	195
Greene	16,285	14,418,068	3,661	3,343	59,062,215	7,004	3,435	3,372	197
Greensville	9,526	8,469,104	2,821	1,444	32,774,005	4,265	2,680	1,380	205
Halifax	32,502	28,830,486	8,110	5,948	85,457,230	14,058	7,807	5,798	453
Hanover	101,358	89,666,193	16,684	25,432	424,980,791	42,116	19,359	21,705	1,052
Henrico	283,610	250,186,166	57,678	71,456	1,283,087,599	129,134	76,513	48,941	3,680
Henry	53,612	47,550,783	14,976	8,745	144,668,432	23,721	12,649	10,221	851
Highland	2,287	2,016,983	575	421	7,706,045	996	459	520	17
Isle of Wight	33,084	29,233,722	6,415	7,729	130,441,906	14,144	6,660	6,811	673
James City	62,387	54,267,009	10,862	14,952	303,711,290	25,814	11,997	12,906	911
King and Queen	6,189	5,478,191	1,672	1,094	18,775,909	2,766	1,525	1,173	68
King George	20,307	17,775,983	3,677	4,971	82,142,601	8,648	4,189	4,028	431
King William	13,787	12,243,719	2,683	3,220	47,758,190	5,903	2,837	2,917	149
Lancaster	12,887	11,257,616	2,665	2,740	61,750,021	5,405	2,840	2,397	168
Lee	18,221	16,118,893	5,272	2,403	354,571,198	7,675	3,485	3,931	259
Loudoun	272,630	239,109,956	32,034	81,729	1,938,135,116	113,763	53,577	56,129	4,057
Louisa	28,099	24,842,578	5,883	6,419	104,565,739	12,302	6,090	5,817	395
Lunenburg	10,211	9,051,379	2,897	1,583	26,771,821	4,480	2,528	1,822	130
Madison	12,582	11,129,777	2,865	2,535	43,825,717	5,400	2,607	2,653	140
Mathews	9,134	8,045,498	1,901	1,915	34,518,826	3,816	1,702	2,009	105
Mecklenburg	28,995	25,573,766	7,816	4,831	87,979,706	12,647	7,061	5,171	415
Middlesex	10,363	9,132,488	2,537	2,009	37,087,250	4,546	2,224	2,195	127
Montgomery	66,388	58,145,082	18,782	12,802	227,565,432	31,584	17,392	13,193	999



**Table 1.6, continued**

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 2005**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	14,376	\$12,697,108	3,611	2,820	\$51,134,701	6,431	3,302	2,965	164
New Kent	17,538	15,530,787	3,230	4,389	71,141,222	7,619	3,432	3,974	213
Northampton	11,980	10,584,176	3,505	1,804	41,979,229	5,309	3,200	1,947	162
Northumberland	13,203	11,543,727	2,669	2,757	47,589,156	5,426	2,604	2,654	168
Nottoway	13,153	11,681,630	3,481	2,210	36,131,163	5,691	3,270	2,239	182
Orange	32,222	28,307,130	6,418	7,229	129,694,785	13,647	6,661	6,536	450
Page	22,820	20,220,001	6,814	3,446	70,950,328	10,260	5,366	4,652	242
Patrick	15,911	14,079,491	4,014	2,848	42,562,795	6,862	3,091	3,540	231
Pittsylvania	58,729	52,167,414	15,915	9,571	165,616,800	25,486	12,960	11,825	701
Powhatan	25,364	22,475,902	4,017	6,453	109,327,400	10,470	4,381	5,837	252
Prince Edward	15,763	13,911,042	4,252	2,679	45,590,043	6,931	4,116	2,582	233
Prince George	27,041	23,836,050	5,438	6,236	104,383,570	11,674	5,667	5,374	633
Prince William	351,671	309,980,192	52,047	100,505	2,055,363,059	152,552	81,887	64,496	6,169
Pulaski	31,420	27,826,721	9,376	4,845	88,984,030	14,221	7,269	6,635	317
Rappahannock	7,776	6,847,431	1,576	1,852	37,985,747	3,428	1,687	1,649	92
Richmond	8,463	7,437,819	1,893	1,776	56,259,398	3,669	1,997	1,507	165
Roanoke	94,730	83,306,602	19,140	21,587	371,105,414	40,727	19,689	20,083	955
Rockbridge	19,975	17,609,971	4,510	4,242	67,784,775	8,752	4,307	4,246	199
Rockingham	74,508	65,895,254	18,250	13,642	241,433,978	31,892	15,713	15,523	656
Russell	23,250	20,667,830	6,622	3,351	57,016,618	9,973	4,244	5,514	215
Scott	19,682	17,393,022	6,360	2,077	49,934,108	8,437	3,587	4,532	318
Shenandoah	39,977	35,269,553	9,520	8,091	131,040,430	17,611	9,077	8,111	423
Smyth	29,951	26,562,721	8,436	4,812	73,739,938	13,248	6,653	6,276	319
Southampton	16,118	14,299,574	4,007	2,855	49,986,541	6,862	3,592	3,065	205
Spotsylvania	114,639	100,987,310	19,731	28,303	530,223,076	48,034	23,782	22,463	1,789
Stafford	111,082	97,626,165	17,095	28,815	562,598,972	45,910	21,822	21,745	2,343
Surry	6,384	5,660,987	1,619	1,211	20,758,059	2,830	1,546	1,126	158
Sussex	8,998	7,989,180	2,568	1,414	25,872,021	3,982	2,527	1,342	113
Tazewell	37,694	33,335,448	10,320	5,789	98,628,403	16,109	7,186	8,561	362
Warren	35,231	31,123,416	7,585	8,016	142,607,094	15,601	8,225	6,946	430

**Table 1.6, continued**

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 2005**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	49,068	\$43,245,707	12,925	8,691	\$152,575,960	21,616	9,716	10,837	1,063
Westmoreland	16,297	14,342,736	3,785	3,345	55,194,257	7,130	4,067	2,842	221
Wise	30,853	27,354,810	7,905	5,428	83,409,954	13,333	6,179	6,789	365
Wythe	26,432	23,360,627	8,447	3,375	74,471,254	11,822	5,821	5,710	291
York	59,229	51,888,980	10,942	14,370	252,961,261	25,312	11,795	12,097	1,420
<b>Total Counties</b>	<b>5,069,600</b>	<b>\$4,463,001,030</b>	<b>994,587</b>	<b>1,244,706</b>	<b>\$25,218,465,603</b>	<b>2,239,293</b>	<b>1,170,066</b>	<b>994,873</b>	<b>74,354</b>

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	125,244	\$107,675,237	29,626	41,919	\$910,457,134	71,545	50,005	18,137	3,403
Bedford	5,909	5,187,561	1,676	943	16,605,430	2,619	1,497	1,048	74
Bristol	22,545	19,893,846	7,641	3,225	68,017,853	10,866	5,045	3,558	2,263
Buena Vista	6,271	5,549,482	1,869	989	16,813,013	2,858	1,557	1,228	73
Charlottesville	36,341	31,451,605	11,498	7,554	168,417,525	19,052	13,073	5,273	706
Chesapeake	199,315	175,746,201	38,466	48,622	865,816,414	87,088	45,381	36,245	5,462
Colonial Heights	18,366	16,169,982	4,403	3,775	61,221,611	8,178	4,659	3,252	267
Covington	5,633	4,977,887	1,743	851	13,211,917	2,594	1,523	1,020	51
Danville	43,516	38,491,992	13,319	6,532	147,679,913	19,851	12,790	6,047	1,014
Emporia	5,738	5,067,201	1,777	776	16,354,681	2,553	1,821	598	134
Fairfax	25,437	21,673,013	4,630	7,545	201,199,338	12,175	6,883	4,602	690
Falls Church	13,253	11,370,808	2,299	3,876	90,437,357	6,175	3,508	2,374	293
Franklin	8,353	7,372,350	2,254	1,416	26,206,093	3,670	2,298	1,199	173
Fredericksburg	20,633	17,815,459	5,761	4,478	98,956,194	10,239	6,786	2,981	472
Galax	7,208	6,363,638	1,982	1,072	18,993,619	3,054	1,687	1,266	101
Hampton	113,456	99,855,149	28,399	24,279	407,263,996	52,678	31,955	17,674	3,049
Harrisonburg	28,729	25,189,532	8,282	5,269	95,976,496	13,551	8,898	4,350	303
Hopewell	20,087	17,744,647	5,828	3,324	55,635,858	9,152	5,998	2,855	299
Lexington	4,930	4,283,892	1,159	1,151	20,208,467	2,310	1,387	851	72
Lynchburg	57,908	50,749,762	16,140	10,415	208,338,564	26,555	16,399	9,375	781

**Table 1.6, continued****Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 2005**

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	37,754	\$33,180,374	6,376	10,262	\$195,325,035	16,638	9,860	6,248	530
Manassas Park	12,910	11,416,926	2,148	3,586	67,510,870	5,734	3,427	2,117	190
Martinsville	14,417	12,712,315	4,049	2,552	45,733,366	6,601	4,288	2,009	304
Newport News	151,735	133,432,982	40,590	30,156	519,264,015	70,746	44,024	22,551	4,171
Norfolk	168,923	148,670,554	50,060	31,119	646,984,746	81,179	54,688	21,503	4,988
Norton	4,157	3,664,165	971	985	10,152,369	1,956	1,122	784	50
Petersburg	27,772	24,589,361	8,308	5,028	86,630,535	13,336	10,182	2,694	460
Poquoson	12,761	11,251,441	2,064	3,037	52,957,692	5,101	2,176	2,753	172
Portsmouth	84,021	74,161,278	22,707	16,105	280,598,783	38,812	25,485	11,428	1,899
Radford	9,860	8,640,788	2,990	1,843	31,799,770	4,833	2,947	1,777	109
Richmond	160,112	141,008,091	46,648	35,228	1,396,818,492	81,876	61,248	17,971	2,657
Roanoke	83,095	73,290,708	25,477	14,981	295,122,047	40,458	26,730	12,540	1,188
Salem	23,968	21,111,241	5,812	4,906	96,651,284	10,718	5,877	4,609	232
Staunton	21,113	18,545,207	5,956	3,950	80,688,963	9,906	5,871	3,789	246
Suffolk	71,385	62,938,112	14,203	16,462	309,025,983	30,665	15,826	12,826	2,013
Virginia Beach	380,170	333,743,308	81,580	94,596	1,780,780,067	176,176	98,355	65,954	11,867
Waynesboro	20,241	17,773,126	5,742	3,223	58,494,506	8,965	5,167	3,570	228
Williamsburg	12,416	10,648,785	3,116	2,932	62,780,430	6,048	3,551	2,199	298
Winchester	25,226	21,953,914	7,017	4,936	98,590,178	11,953	7,531	4,019	403
<b>Total Cities</b>	<b>2,090,908</b>	<b>\$1,835,361,920</b>	<b>524,566</b>	<b>463,898</b>	<b>\$9,623,720,604</b>	<b>988,464</b>	<b>611,505</b>	<b>325,274</b>	<b>51,685</b>
<b>Total Counties</b>	<b>5,069,600</b>	<b>\$4,463,001,030</b>	<b>994,587</b>	<b>1,244,706</b>	<b>\$25,218,465,603</b>	<b>2,239,293</b>	<b>1,170,066</b>	<b>994,873</b>	<b>74,354</b>
<b>Unassigned*</b>	<b>336,036</b>	<b>\$265,024,857</b>	<b>80,107</b>	<b>78,167</b>	<b>\$7,359,095,318</b>	<b>158,274</b>	<b>81,891</b>	<b>54,475</b>	<b>21,908</b>
<b>Aggregate</b>	<b>7,496,544</b>	<b>\$6,563,387,807</b>	<b>1,599,260</b>	<b>1,786,771</b>	<b>\$42,201,281,525</b>	<b>3,386,031</b>	<b>1,863,462</b>	<b>1,374,622</b>	<b>147,947</b>

Note:

\* 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 2005**

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	\$360,475,039	\$31,623,908	\$20,150,428	\$93,513,901	\$215,186,801	\$17,707,988
Albemarle	2,415,905,659	90,174,511	58,841,144	312,849,711	1,954,040,293	129,143,387
Alleghany	209,960,732	15,961,844	10,333,380	52,691,917	130,973,591	10,376,131
Amelia	164,373,747	12,490,173	8,087,455	40,908,183	102,887,938	8,147,949
Amherst	366,267,181	30,137,951	19,549,391	97,920,821	218,659,019	17,884,241
Appomattox	165,584,110	13,576,783	8,761,620	43,975,383	99,270,323	8,095,017
Arlington	8,018,965,110	283,465,965	185,688,369	1,008,115,489	6,541,695,287	433,470,314
Augusta	1,064,590,448	72,801,206	47,457,455	247,478,492	696,853,296	53,125,431
Bath	76,327,847	5,430,448	3,532,342	17,714,483	49,650,574	3,813,206
Bedford	1,106,129,180	66,331,513	43,273,181	225,926,463	770,598,023	56,195,449
Bland	82,292,094	5,867,111	3,823,310	19,274,949	53,326,725	4,104,087
Botetourt	560,624,002	32,191,415	21,043,858	111,665,813	395,722,915	28,569,946
Brunswick	154,776,836	15,320,554	9,755,209	46,213,825	83,487,247	7,437,188
Buchanan	231,757,611	17,630,135	11,435,740	56,020,792	146,670,944	11,558,598
Buckingham	129,735,572	11,811,038	7,650,501	37,998,673	72,275,359	6,276,696
Campbell	667,417,723	51,033,323	33,052,851	166,314,561	417,016,989	33,005,661
Caroline	382,418,916	28,080,358	18,189,417	93,394,653	242,754,488	19,084,404
Carroll	262,535,092	24,971,296	16,095,442	78,743,519	142,724,835	12,449,146
Charles City	115,905,122	8,043,486	5,221,850	26,461,680	76,178,106	5,849,634
Charlotte	110,325,973	11,046,427	7,030,478	33,312,771	58,936,296	5,253,005
Chesterfield	6,147,800,751	318,816,179	207,415,295	1,098,811,247	4,522,758,030	318,724,945
Clarke	365,440,643	14,722,712	9,616,468	51,628,029	289,473,434	19,403,897
Craig	58,305,172	4,796,816	3,123,973	15,995,075	34,389,309	2,834,553
Culpeper	747,398,729	43,720,267	28,375,362	147,892,159	527,410,941	38,314,796
Cumberland	97,149,390	9,198,420	5,909,626	28,774,245	53,267,100	4,675,430
Dickenson	140,013,103	12,576,617	8,127,814	39,927,675	79,380,996	6,774,513
Dinwiddie	332,011,233	25,566,068	16,627,873	85,459,352	204,357,940	16,418,782
Essex	131,181,459	10,767,915	6,907,566	34,196,493	79,309,485	6,472,838
Fairfax	37,349,565,661	1,203,364,623	783,748,501	4,207,196,812	31,155,255,725	2,019,245,777
Fauquier	2,034,231,599	69,039,371	45,066,151	242,589,934	1,677,536,143	109,306,827

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2005**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Floyd	\$174,114,740	\$13,386,503	\$8,692,013	\$44,184,422	\$107,851,802	\$8,563,425
Fluvanna	362,025,081	23,951,997	15,616,358	83,329,809	239,126,917	18,162,654
Franklin	694,811,731	49,486,962	32,087,497	162,736,003	450,501,268	34,687,491
Frederick	1,342,931,263	77,032,756	50,079,575	263,383,715	952,435,217	68,844,919
Giles	199,903,521	16,233,349	10,541,673	53,649,858	119,478,641	9,755,243
Gloucester	566,315,983	36,758,209	23,820,753	121,614,010	384,123,010	28,630,923
Goochland	824,729,924	21,191,825	13,840,265	74,635,090	715,062,745	44,987,103
Grayson	142,814,438	14,245,332	9,196,188	44,172,118	75,200,800	6,731,828
Greene	248,161,783	17,322,425	11,280,408	58,687,366	160,871,584	12,381,396
Greensville	112,954,474	10,061,379	6,435,980	31,335,587	65,121,527	5,534,966
Halifax	353,142,074	31,765,308	20,369,092	99,471,832	201,535,842	17,117,237
Hanover	2,131,802,563	103,519,951	67,658,247	362,363,815	1,598,260,550	110,665,440
Henrico	6,260,212,536	318,686,386	206,886,802	1,082,245,891	4,652,393,457	326,952,541
Henry	564,991,911	54,007,720	34,655,982	163,668,030	312,660,180	27,108,741
Highland	33,154,025	2,205,530	1,433,648	6,924,814	22,590,034	1,678,361
Isle of Wight	571,984,316	34,550,684	22,395,324	116,365,906	398,672,401	29,151,447
James City	1,376,189,737	61,699,782	40,095,023	210,016,314	1,064,378,618	72,349,935
King and Queen	83,177,242	6,634,926	4,283,438	21,606,311	50,652,567	4,105,818
King George	406,079,028	22,055,174	14,364,401	76,696,342	292,963,111	20,956,613
King William	227,207,485	14,899,708	9,730,057	51,043,607	151,534,113	11,421,794
Lancaster	225,119,951	12,240,371	7,858,707	38,735,499	166,285,373	11,700,071
Lee	176,411,771	16,585,182	10,630,992	50,611,146	98,584,450	8,468,753
Loudoun	8,346,388,441	295,842,773	193,415,933	1,061,239,754	6,795,889,981	446,860,207
Louisa	445,905,363	30,131,406	19,540,389	101,341,406	294,892,161	22,424,830
Lunenburg	109,420,125	9,960,461	6,421,849	30,701,484	62,336,330	5,297,080
Madison	200,885,126	12,749,167	8,287,765	42,911,964	136,936,231	10,168,498
Mathews	163,637,782	8,761,332	5,649,457	28,645,293	120,581,700	8,471,741
Mecklenburg	320,641,317	28,343,784	18,106,768	85,694,833	188,495,932	15,647,703
Middlesex	174,881,817	10,286,101	6,623,004	33,268,016	124,704,697	8,971,218
Montgomery	1,102,378,448	73,089,262	47,313,289	237,804,365	744,171,533	55,753,677

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2005**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Nelson	\$224,167,409	\$15,168,174	\$9,893,599	\$50,256,990	\$148,848,646	\$11,291,707
New Kent	338,352,216	18,996,338	12,412,477	66,414,914	240,528,488	17,274,602
Northampton	170,129,402	11,783,151	7,499,707	34,908,947	115,937,597	8,656,493
Northumberland	190,825,182	11,858,817	7,620,744	37,455,082	133,890,538	9,750,106
Nottoway	144,600,818	13,011,828	8,340,808	40,119,948	83,128,233	7,028,516
Orange	548,282,784	33,124,187	21,546,537	111,877,092	381,734,968	28,024,061
Page	278,141,611	23,946,472	15,517,070	77,617,041	161,061,027	13,519,540
Patrick	162,111,004	15,314,003	9,875,032	47,927,747	88,994,222	7,732,954
Pittsylvania	704,073,528	59,585,204	38,464,055	189,945,825	416,078,444	34,289,922
Powhatan	538,394,383	26,103,715	17,070,892	92,472,886	402,746,890	27,949,494
Prince Edward	187,007,405	16,044,108	10,228,246	48,411,658	112,323,393	9,196,059
Prince George	434,784,892	28,608,699	18,547,478	95,927,086	291,701,629	21,896,226
Prince William	7,257,357,247	388,506,820	251,792,457	1,321,942,822	5,295,115,148	376,434,928
Pulaski	405,404,537	33,225,160	21,558,239	108,519,587	242,101,551	19,795,592
Rappahannock	189,297,281	8,292,257	5,381,534	28,470,766	147,152,724	9,996,245
Richmond	110,720,375	8,251,277	5,270,775	25,904,043	71,294,279	5,551,422
Roanoke	1,732,418,754	96,632,979	62,853,933	330,276,447	1,242,655,394	88,895,110
Rockbridge	357,225,224	20,555,271	13,355,239	67,786,824	255,527,890	18,355,943
Rockingham	1,155,751,703	76,142,983	49,475,032	254,390,334	775,743,353	58,180,999
Russell	254,703,761	22,260,137	14,439,639	70,875,790	147,128,195	12,315,537
Scott	226,813,532	19,217,543	12,388,597	61,495,961	133,711,431	11,057,460
Shenandoah	582,002,726	42,052,262	27,288,071	140,270,379	372,392,015	29,011,205
Smyth	328,123,507	29,749,421	19,263,019	95,144,343	183,966,725	15,766,889
Southampton	211,198,499	16,412,573	10,539,074	53,065,350	131,181,502	10,433,239
Spotsylvania	2,149,167,002	119,474,538	77,733,491	409,007,618	1,542,951,355	110,726,763
Stafford	2,297,598,779	114,526,060	74,536,501	397,151,738	1,711,384,480	119,579,779
Surry	77,325,344	6,548,213	4,171,472	20,446,946	46,158,713	3,795,108
Sussex	103,553,563	9,300,080	5,955,075	28,921,323	59,377,085	5,068,154
Tazewell	516,788,142	36,706,184	23,776,294	116,631,855	339,673,810	25,907,848
Warren	609,783,613	38,644,203	25,031,681	130,951,432	415,156,297	31,015,180

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2005**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Washington	\$919,893,233	\$49,837,989	\$32,140,236	\$160,994,625	\$676,920,383	\$47,661,805
Westmoreland	231,082,389	16,328,793	10,454,125	50,913,751	153,385,720	11,683,168
Wise	398,733,943	30,029,673	19,401,069	95,784,082	253,519,119	19,863,991
Wythe	320,366,386	27,219,445	17,610,790	86,573,347	188,962,804	15,557,109
York	1,187,463,220	60,391,355	39,247,332	206,008,097	881,816,436	61,630,089
<b>Total Counties</b>	<b>\$117,535,483,124</b>	<b>\$5,512,094,090</b>	<b>\$3,581,883,247</b>	<b>\$18,756,914,376</b>	<b>\$89,684,591,408</b>	<b>\$6,172,164,732</b>

<b>City</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Alexandria	\$4,662,517,334	\$188,902,902	\$123,078,048	\$656,969,687	\$3,693,566,697	\$249,959,278
Bedford	68,184,606	5,920,827	3,803,781	18,669,491	39,790,508	3,326,793
Bristol	362,432,713	25,369,733	15,833,857	73,710,831	247,518,291	18,565,773
Buena Vista	67,736,877	6,619,012	4,272,931	21,226,465	35,618,469	3,207,749
Charlottesville	788,321,398	44,728,214	28,665,977	141,253,031	573,674,175	41,120,356
Chesapeake	3,338,458,906	211,611,256	136,308,460	692,771,894	2,297,767,296	169,870,832
Colonial Heights	269,406,515	19,233,471	12,445,870	63,208,859	174,518,315	13,525,380
Covington	59,845,961	5,854,939	3,779,299	18,324,052	31,887,671	2,869,369
Danville	515,707,645	43,889,204	27,583,263	125,352,010	318,883,168	25,653,026
Emporia	60,039,745	5,736,565	3,595,137	16,299,087	34,408,956	2,957,253
Fairfax	783,944,556	30,235,791	19,540,445	102,503,982	631,664,337	42,031,275
Falls Church	462,715,594	15,439,339	10,047,811	54,371,263	382,857,181	24,984,420
Franklin	101,961,833	8,592,953	5,385,907	25,279,868	62,703,105	5,063,709
Fredericksburg	489,251,133	24,611,870	15,813,695	78,725,627	370,099,941	25,807,938
Galax	74,373,620	6,887,061	4,353,389	20,198,027	42,935,144	3,605,585
Hampton	1,481,962,413	125,896,556	80,640,408	394,952,429	880,473,020	73,013,809
Harrisonburg	402,576,391	31,516,898	20,218,822	96,642,388	254,198,284	20,112,867
Hopewell	217,736,787	21,521,548	13,746,449	65,995,754	116,473,035	10,515,746
Lexington	90,126,653	5,141,149	3,313,173	16,577,184	65,095,147	4,660,739
Lynchburg	909,993,789	60,681,362	38,786,790	186,859,420	623,666,216	46,402,919

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2005**

<b>City</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Manassas	\$680,879,251	\$42,081,458	\$27,152,928	\$139,782,397	\$471,862,468	\$34,911,103
Manassas Park	192,288,733	14,446,636	9,288,774	46,411,696	122,141,627	9,626,428
Martinsville	173,633,924	14,730,779	9,296,938	42,095,907	107,510,300	8,635,065
Newport News	2,124,368,940	169,192,007	108,220,237	523,480,990	1,323,475,706	106,002,586
Norfolk	2,428,107,587	192,040,854	121,803,183	568,256,368	1,546,007,182	122,249,541
Norton	52,412,063	4,363,438	2,818,004	13,682,185	31,548,437	2,585,450
Petersburg	266,406,525	30,885,276	19,567,698	88,770,747	127,182,805	12,668,694
Poquoson	258,256,692	12,267,366	8,002,579	42,579,740	195,407,008	13,441,149
Portsmouth	972,212,029	92,545,020	58,769,343	278,526,371	542,371,295	47,355,056
Radford	180,525,601	10,761,032	6,885,509	33,148,871	129,730,189	9,287,888
Richmond	3,723,057,605	195,872,601	124,579,499	597,966,639	2,804,638,865	196,568,443
Roanoke	1,206,302,178	95,726,286	61,446,331	298,167,674	750,961,886	60,262,358
Salem	420,649,900	24,995,604	16,214,015	82,208,742	297,231,539	21,557,472
Staunton	304,833,053	23,159,358	14,977,618	74,995,357	191,700,720	15,192,588
Suffolk	1,168,168,303	75,044,320	48,113,555	240,627,210	804,383,219	59,381,274
Virginia Beach	7,606,190,893	426,422,423	274,450,898	1,382,132,170	5,523,185,402	394,316,539
Waynesboro	267,401,460	21,231,415	13,720,725	68,428,800	164,020,520	13,252,001
Williamsburg	260,589,752	13,311,865	8,470,245	42,135,326	196,672,315	13,673,405
Winchester	455,667,237	28,511,403	18,419,479	91,764,425	316,971,929	23,431,568
<b>Total Cities</b>	<b>\$37,949,246,195</b>	<b>\$2,375,979,791</b>	<b>\$1,523,411,070</b>	<b>\$7,525,052,964</b>	<b>\$26,524,802,368</b>	<b>\$1,951,653,424</b>
<b>Total Counties</b>	<b>\$117,535,483,124</b>	<b>\$5,512,094,090</b>	<b>\$3,581,883,247</b>	<b>\$18,756,914,376</b>	<b>\$89,684,591,408</b>	<b>\$6,172,164,732</b>
<b>Unassigned*</b>	<b>\$5,487,918,638</b>	<b>\$312,858,342</b>	<b>\$184,518,162</b>	<b>\$830,320,807</b>	<b>\$4,160,221,328</b>	<b>\$290,913,727</b>
<b>Aggregate</b>	<b>\$160,972,647,957</b>	<b>\$8,200,932,223</b>	<b>\$5,289,812,479</b>	<b>\$27,112,288,147</b>	<b>\$120,369,615,104</b>	<b>\$8,414,731,883</b>

## 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 by Taxable Year**

Type of Participants	2002		2003		2004		2005	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	94,714	\$10,305,620	96,154	\$10,638,576	100,476	\$11,338,060	94,262	\$11,128,712
Circuit Courts	5,416	671,136	5,500	705,389	4,961	684,048	4,653	636,943
District Courts*	15,649	1,278,296	16,005	1,387,658	14,189	1,296,245	12,956	1,243,193
Juvenile and Domestic Courts	-	-	1,252	102,012	1,489	131,156	1,284	128,341
Combined Courts	-	-	1,982	166,009	1,998	183,168	1,320	121,028
Counties	63,756	6,352,482	59,213	5,567,030	45,449	4,006,445	54,537	6,022,239
Cities	48,321	4,518,327	53,122	4,740,625	60,367	5,596,524	39,217	3,996,728
Towns	2,799	150,304	3,127	147,021	1,998	108,720	949	53,875
Social Services	2,500	258,594	2,530	301,655	2,314	296,422	1,486	199,076
<b>TOTAL</b>	<b>115,779</b>	<b>\$12,255,052</b>	<b>238,885</b>	<b>\$23,755,975</b>	<b>233,241</b>	<b>\$23,640,789</b>	<b>210,664</b>	<b>\$23,530,134</b>

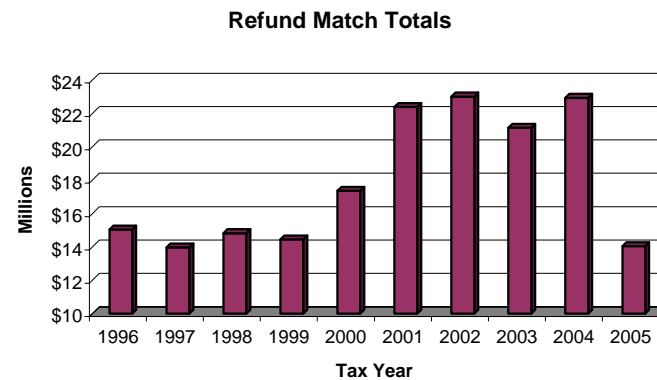
Notes:

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

\* Prior to 2003, the "District Courts" category included juvenile, domestic, and combined courts collections.

**Table 1.9**  
**Refund Match Totals**

Tax Year	Total
1996	\$15,043,419
1997	13,974,064
1998	14,823,675
1999	14,444,378
2000	17,362,529
2001	22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101



Note:

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

**Table 1.10**  
**Refund Check-offs by Taxable Year**

Program/ Fund	2003		2004		2005	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,720	\$35,266	1,630	\$33,216	1,740	\$36,511
Virginia Republican Party*	1,002	20,192	1,025	20,141	951	18,787
Virginia Nongame Wildlife Program	6,219	151,065	5,795	142,694	5,757	142,237
Virginia Housing Program	1,895	44,675	1,814	45,002	1,901	45,729
Virginia Open Space Recreation and Conservation Fund	2,825	62,023	2,530	57,120	2,726	63,488
Virginia Family and Children's Trust Fund (FACT)	1,571	38,232	1,383	34,665	1,434	36,251
Virginia Elderly and Disabled Transportation Fund	2,783	63,271	2,833	64,379	3,067	71,018
United States Olympic Committee	1,413	26,821	1,209	22,369	1,310	25,069
Community Policing Fund	696	12,068	786	13,587	820	16,270
Virginia Arts Foundation	1,357	27,136	1,146	21,267	1,176	20,578
Chesapeake Bay Restoration	5,642	135,579	5,890	141,344	6,034	150,589
Historic Resources Fund	887	15,731	744	13,360	933	16,302
State Forests	2,046	41,453	1,831	34,252	2,036	37,533
Uninsured Medical Fund	1,148	27,269	1,118	24,879	1,108	26,618
Humanities & Public Policy <sup>†</sup>	343	5,856	320	6,211	8	108
Center for Government Studies <sup>†</sup>	157	2,461	155	2,441	14	301
Law & Economics Center <sup>†</sup>	189	3,399	166	2,773	11	155
Jamestown-Yorktown Fund	915	17,699	898	18,494	1,022	21,977
Children of America Finding Hope	958	19,721	1,031	22,684	964	23,804
Public School Foundations	1,286	34,710	1319	35,276	1443	41,736
Virginia Transplant Council	391	7,393	335	5,928	334	5,711
Virginia 4-H	482	9,506	400	6,587	442	8,042
Home Energy Assistance	940	17,055	926	18,509	1,297	30,108
National D-Day Memorial	968	18,383	745	14,078	759	14,828
Spay and Neuter Fund			1,648	36,247	1,752	37,191
Tuition Assistance Grant Fund			598	11,350	685	13,090
Virginia Commission for the Arts			551	9,703	690	11,592
Virginia Federation of Humane Societies			850	16,027	1,077	23,720
Virginia Office of Commonwealth Preparedness					228	3,100
<b>Total</b>	<b>37,833</b>	<b>\$836,964</b>	<b>39,676</b>	<b>\$874,585</b>	<b>41,719</b>	<b>\$942,443</b>

Notes:

1. Refund check-offs are voluntary contributions from taxpayer refunds made to qualifying organizations.
2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2005 are from all returns processed in calendar year 2006. The majority of returns processed in 2006 are for TY 2005; however, some returns from previous years are included.

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

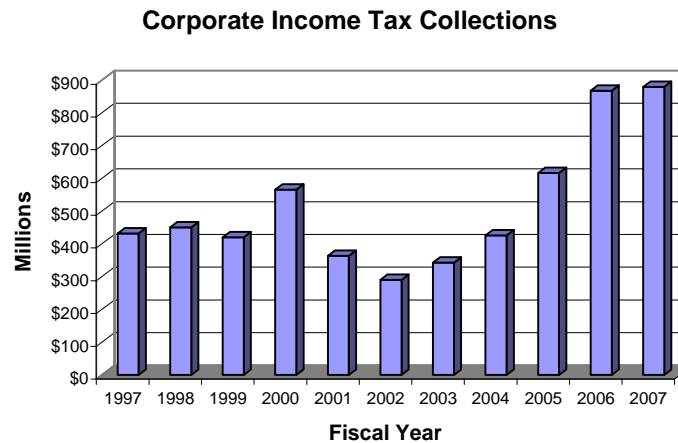
† These organizations were removed from the TY 2005 return as a result of changes made by the General Assembly in Acts of Assembly, 2005, Chapters 860 and 889. Amounts reported for TY 2005 represent contributions made on returns filed for prior years processed in 2006, as explained in Note 2.

**Table 2.1**  
**Corporate Income Tax Revenue**

Fiscal Year	Amount
1997	\$432,297,934
1998	450,779,925
1999	420,421,456
2000	565,909,181
2001	363,757,398
2002	290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371

Source:  
The Commonwealth Accounting and Reporting System

- Notes:
1. Revenue represents net tax collections by fiscal year.
  2. FY 2006 and FY 2007 are adjusted from the amounts reported in CARS to reflect the reclassification of penalty and interest revenues.



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

Based on corporate tax returns filed for Taxable Year 2005\*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 502 <sup>†</sup>	500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
\$0 or less	160,842	46,998	63.3%	\$0	0.0%	\$34,353,321	4.7%
\$1 to \$24,999	0	16,336	22.0%	102,123,834	0.9%	6,127,424	0.8%
\$25,000 to \$49,999	0	3,175	4.3%	114,421,587	1.0%	6,865,295	0.9%
\$50,000 to \$99,999	0	2,586	3.5%	183,191,282	1.6%	10,991,477	1.5%
\$100,000 to \$499,999	0	3,107	4.2%	686,217,665	6.0%	41,173,060	5.6%
\$500,000 to \$999,999	0	711	1.0%	500,330,758	4.4%	30,019,845	4.1%
\$1,000,000 to \$1,999,999	0	504	0.7%	704,868,483	6.1%	42,292,109	5.8%
\$2,000,000 to \$9,999,999	0	585	0.8%	2,514,815,700	21.9%	150,941,911	20.7%
\$10,000,000 and Over	0	186	0.3%	6,596,256,190	57.4%	402,546,601	55.1%
<b>Total before adjustments</b>	<b>160,842</b>	<b>74,188</b>	<b>100.0%</b>	<b>\$11,402,225,500</b>	<b>99.3%</b>	<b>\$725,311,044</b>	<b>99.3%</b>
Departmental adjustments	2,580	1,191	1.6%	81,489,678	0.7%	4,892,916	0.7%
<b>Total Tax Assessment</b>					<b>100.0%</b>	<b>\$730,203,959</b>	<b>100.0%</b>

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income. Electric suppliers and telecommunication companies are liable for the greater of the corporate income tax or a minimum tax based on gross receipts. Because of these minimum taxes, tax liability as reported on this table does not equal 6% of taxable income.
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 table 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 2005. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

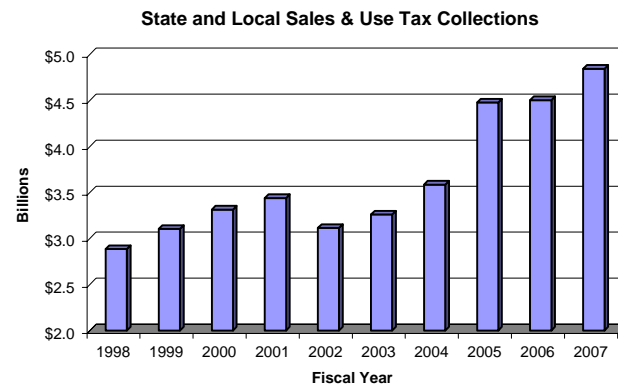
† Pass-through entities (e.g., Subchapter S corporations, partnerships, limited liability companies, etc.) report all taxable income on individual returns. They are reported on this table as having no taxable income or tax liability for purposes of the corporate income tax.

**Table 3.1**  
**State and Local Retail Sales and Use Tax Net Revenue Collections**

Fiscal Year	State Sales and Use Tax			Local		Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
1998	\$1,919,216,000	\$320,958,000	\$2,240,174,000	\$645,109,000	-	\$2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	-	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	-	3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	-	3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	-	3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,368,000	-	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

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



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

<b>Category</b>	<b>2006</b>
11 Agriculture	\$123,095,553
21-22 Mining and Utilities	405,248,750
23 Construction	1,143,918,531
31-33 Manufacturing	4,379,084,047
42 Wholesale Trade	6,490,567,589
44-45 Retail Trade	51,857,573,613
442 Furniture and Home Furnishings Stores	2,466,868,782
444 Building Material and Garden Equipment and Supplies Dealers	7,555,946,352
445 Food and Beverage Stores	10,637,948,267
448 Clothing and Clothing Accessories Stores	4,903,192,047
452 General Merchandise Stores	13,029,973,372
48-49 Transportation and Warehousing	149,577,650
51 Information	290,222,545
52 Finance and Insurance	59,861,050
53 Real Estate, Rental, and Leasing	1,832,433,399
54 Professional, Scientific, and Technical Services	798,457,677
55 Management of Companies and Enterprises	71,655,445
56 Administrative, Support, Waste Management, and Remediation Services	334,048,074
61 Educational Services	72,340,775
62 Health Care and Social Assistance	205,795,619
71 Arts, Entertainment, and Recreation	472,715,240
72 Accommodation And Food Services	12,071,704,106
722 Food Services and Drinking Places	9,071,895,732
81 Other Services	1,499,871,108
92 Public Administration	19,167,355
Not Categorized	7,201,287,157
<b>Total</b>	<b>\$89,478,625,283</b>

Notes:

1. Due to database modifications needed to implement the Department's new accounting system, the business classification codes used in the past were eliminated during 2005. The current classifications are based on NAICS codes. Historic taxable sales cannot be converted to the new classification system.
2. NAICS codes are based on the primary business activity of the taxpayer.
3. Additional detail on taxable sales is available from the Weldon Cooper Center for Public Service at [www.virginia.edu/coopercenter/vastat/taxablesales/tax\\_sales.html](http://www.virginia.edu/coopercenter/vastat/taxablesales/tax_sales.html).

**Table 3.3**  
**Local Sales Tax Distribution - Fiscal Year 2007**

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,471,265	\$3,361,717	\$7,832,982
Albemarle	10,586,488	13,441,070	24,027,558
Alleghany	2,147,452	780,284	2,927,736
Amelia	1,433,018	674,524	2,107,541
Amherst	3,821,150	2,560,344	6,381,494
Appomattox	1,802,338	1,096,348	2,898,686
Arlington	15,116,540	34,191,528	49,308,068
Augusta	9,707,451	4,888,964	14,596,415
Bath	650,114	890,110	1,540,224
Bedford	8,064,875	3,294,218	11,359,093
Bland	695,761	267,445	963,206
Botetourt	4,304,586	2,176,853	6,481,439
Brunswick	2,041,635	738,448	2,780,084
Buchanan	2,697,283	1,506,916	4,204,199
Buckingham	1,964,867	498,469	2,463,336
Campbell	7,460,407	3,800,733	11,261,140
Caroline	4,049,382	1,266,748	5,316,130
Carroll	3,431,082	1,503,708	4,934,790
Charles City	706,135	442,327	1,148,462
Charlotte	1,650,875	581,641	2,232,516
Chesterfield	44,683,599	39,668,872	84,352,470
Clarke	1,781,590	999,770	2,781,360
Craig	658,414	144,313	802,727
Culpeper	5,435,370	6,214,569	11,649,939
Cumberland	1,260,115	488,202	1,748,317
Dickenson	1,782,281	692,940	2,475,221
Dinwiddie	3,406,184	1,151,133	4,557,317
Essex	1,359,015	2,059,722	3,418,737
Fairfax	138,946,018	174,550,969	313,496,988
Fauquier	10,052,565	8,181,989	18,234,554
Floyd	1,764,991	643,535	2,408,526
Fluvanna	2,714,573	939,647	3,654,220
Franklin	6,457,571	4,480,805	10,938,377
Frederick	9,630,682	9,773,485	19,404,167
Giles	2,139,844	1,394,290	3,534,134

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,362,060	\$3,872,329	\$9,234,389
Goochland	1,869,424	2,145,986	4,015,410
Grayson	1,931,669	444,189	2,375,859
Greene	2,229,754	890,033	3,119,786
Greensville	1,274,639	314,523	1,589,162
Halifax	5,075,041	3,215,298	8,290,339
Hanover	15,300,509	17,621,490	32,921,999
Henrico	40,477,221	57,685,289	98,162,510
Henry	7,326,235	4,214,475	11,540,710
Highland	254,513	97,616	352,129
Isle of Wight	4,885,540	2,340,465	7,226,005
James City	7,710,770	8,775,358	16,486,128
King and Queen	778,062	171,536	949,599
King George	2,645,412	1,248,861	3,894,273
King William	2,159,209	856,542	3,015,751
Lancaster	1,185,421	1,636,438	2,821,859
Lee	3,241,580	1,277,769	4,519,349
Loudoun	41,196,496	50,151,407	91,347,903
Louisa	3,912,443	1,483,750	5,396,193
Lunenburg	1,554,741	437,177	1,991,919
Madison	1,660,558	938,526	2,599,084
Mathews	975,863	429,316	1,405,179
Mecklenburg	3,537,590	3,489,569	7,027,159
Middlesex	1,105,886	949,603	2,055,489
Montgomery	8,986,101	9,950,737	18,936,838
Nelson	1,903,313	921,003	2,824,316
New Kent	2,313,439	931,521	3,244,959
Northampton	1,598,313	1,367,562	2,965,875
Northumberland	1,276,022	749,921	2,025,944
Nottoway	1,967,633	1,328,021	3,295,654
Orange	3,822,534	2,316,834	6,139,367
Page	2,764,369	1,606,311	4,370,680
Patrick	2,149,527	915,852	3,065,379
Pittsylvania	7,739,126	2,105,068	9,844,194
Powhatan	3,441,456	1,613,214	5,054,670

**Table 3.3, continued**  
**Local Sales Tax Distribution - Fiscal Year 2007**

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,650,253	\$2,895,959	\$5,546,212
Prince George	4,993,431	1,300,326	6,293,757
Prince William	56,264,624	47,239,182	103,503,805
Pulaski	4,100,561	3,178,820	7,279,382
Rappahannock	987,620	440,844	1,428,464
Richmond	923,992	1,406,501	2,330,494
Roanoke	12,841,832	9,643,774	22,485,606
Rockbridge	2,424,788	2,579,139	5,003,927
Rockingham	10,343,041	5,043,528	15,386,569
Russell	3,491,252	1,906,003	5,397,254
Scott	2,953,179	1,303,520	4,256,698
Shenandoah	4,915,279	3,838,381	8,753,659
Smyth	3,718,100	2,144,569	5,862,670
Southampton	2,836,296	545,885	3,382,182
Spotsylvania	19,627,226	14,741,054	34,368,281
Stafford	21,853,522	9,838,852	31,692,374
Surry	913,618	307,879	1,221,497
Sussex	1,167,439	698,799	1,866,239
Tazewell	5,824,056	5,908,329	11,732,385
Warren	4,659,383	2,964,338	7,623,721
Washington	5,928,489	5,995,775	11,924,264
Westmoreland	1,884,640	956,725	2,841,365
Wise	5,380,733	3,088,118	8,468,851
Wythe	3,505,084	4,010,241	7,515,326
York	9,792,519	8,843,112	18,635,632
<b>Total Counties</b>	<b>\$708,468,942</b>	<b>\$658,659,881</b>	<b>\$1,367,128,824</b>

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$9,593,335	\$25,514,100	\$35,107,435
Bedford	623,833	990,650	1,614,483
Bristol	2,015,354	3,974,763	5,990,118
Buena Vista	840,999	383,312	1,224,310
Charlottesville	4,402,795	10,273,610	14,676,406

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$36,380,810	\$35,966,848	\$72,347,658
Colonial Heights	2,353,552	7,350,472	9,704,024
Covington	523,549	1,230,438	1,753,988
Danville	6,050,904	7,541,824	13,592,728
Emporia	810,568	1,488,947	2,299,515
Fairfax	2,409,572	14,589,967	16,999,540
Falls Church	1,594,163	4,581,868	6,176,032
Franklin	1,040,183	1,551,582	2,591,765
Fredericksburg	2,148,835	12,797,643	14,946,478
Galax	899,786	2,022,705	2,922,491
Hampton	20,435,720	13,742,497	34,178,216
Harrisonburg	3,245,730	11,729,643	14,975,373
Hopewell	2,967,702	2,008,254	4,975,956
Lexington	458,538	741,455	1,199,993
Lynchburg	7,954,217	14,557,410	22,511,627
Manassas	5,994,884	8,225,320	14,220,203
Manassas Park	1,749,776	1,809,882	3,559,658
Martinsville	2,323,813	2,271,608	4,595,421
Newport News	29,002,704	23,316,338	52,319,043
Norfolk	28,840,867	32,253,373	61,094,240
Norton	583,028	1,880,527	2,463,555
Petersburg	3,701,502	3,814,912	7,516,414
Poquoson	1,956,567	479,012	2,435,580
Portsmouth	11,042,952	6,281,232	17,324,183
Radford	1,059,548	674,193	1,733,741
Richmond	23,964,319	30,512,904	54,477,223
Roanoke	10,905,321	21,696,993	32,602,314
Salem	2,917,215	5,736,046	8,653,261
Staunton	3,209,766	3,958,672	7,168,439
Suffolk	12,767,138	7,237,027	20,004,164
Virginia Beach	65,275,622	53,814,735	119,090,357
Waynesboro	2,778,201	4,120,108	6,898,309
Williamsburg	641,123	4,753,956	5,395,079
Winchester	3,072,827	10,456,195	13,529,022
<b>Total Cities</b>	<b>\$318,537,319</b>	<b>\$396,331,024</b>	<b>\$714,868,343</b>
<b>Total Counties</b>	<b>\$708,468,942</b>	<b>\$658,659,881</b>	<b>\$1,367,128,824</b>

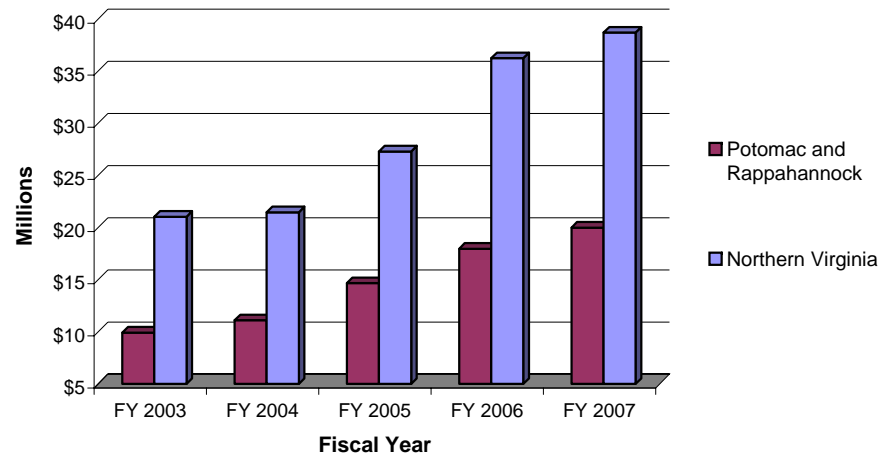
<b>Aggregate</b>	<b>\$1,027,006,261</b>	<b>\$1,054,990,905</b>	<b>\$2,081,997,166</b>
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**Table 3.4**  
**Virginia Motor Fuel Sales Tax Revenue Collections by Locality**

Locality	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Arlington County	\$2,033,823	\$2,288,437	\$2,811,893	\$3,216,757	\$3,771,350
Fairfax County	12,321,039	12,370,498	15,836,721	20,379,418	22,277,757
Loudoun County	3,663,395	4,055,021	5,421,411	8,489,311	8,303,207
Alexandria City	1,773,506	1,596,620	1,991,081	2,178,817	2,498,120
Fairfax City	759,446	817,447	879,648	1,513,850	1,430,842
Falls Church City	474,236	335,191	350,627	458,111	403,624
<b>Northern Virginia</b>					
Transportation Commission	\$21,025,445	\$21,463,214	\$27,291,380	\$36,236,263	\$38,684,902
<b>Prince William County</b>					
Prince William County	\$5,791,554	\$6,411,569	\$8,449,785	\$10,676,991	\$11,926,870
Stafford County	1,836,532	2,191,586	3,067,810	3,739,651	3,957,734
Fredericksburg City	985,269	1,138,650	1,293,971	1,430,822	1,586,685
Manassas City	860,981	727,528	1,111,921	1,266,246	1,646,455
Manassas Park City	447,810	621,571	735,457	850,337	860,730
<b>Potomac and Rappahannock</b>					
Transportation Commission	\$9,922,146	\$11,090,904	\$14,658,943	\$17,964,047	\$19,978,476
<b>Aggregate</b>	<b>\$30,947,591</b>	<b>\$32,554,118</b>	<b>\$41,950,323</b>	<b>\$54,200,310</b>	<b>\$58,663,377</b>

**Motor Fuel Sales Tax Revenue**



**Table 4.1**  
**Other Taxes Net Revenue Collections - General Fund**

<b>Fiscal Year</b>	<b>Recordation &amp; Deeds</b>	<b>Suits &amp; Wills</b>	<b>Tobacco Excise</b>	<b>Estate Tax</b>	<b>Watercraft Tax</b>	<b>Rolling Stock Tax</b>
1997	\$98,693,000	\$4,747,000	\$16,035,000	\$92,163,000	\$3,259,000	\$5,532,000
1998	122,325,000	4,491,000	15,728,000	122,304,000	3,704,000	5,940,000
1999	152,447,000	5,425,000	15,376,000	154,079,000	5,122,000	6,193,000
2000	141,332,000	4,957,000	15,208,000	150,121,000	5,409,000	6,347,000
2001	162,621,000	5,089,000	15,074,000	126,839,000	5,847,000	5,633,000
2002	208,890,000	5,015,000	15,023,000	133,661,000	5,348,000	5,418,000
2003	278,119,000	4,942,000	15,314,000	143,325,000	5,757,000	5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective September 1, 2004, a ten dollar fee is imposed on deeds and certificates of satisfaction. Effective May 4, 2005, a ten dollar fee is imposed on deeds of trust. Additionally, a one dollar real estate transfer fee is charged. The real estate transfer fee is \$1.75 for deeds of partition.

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

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

4. The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978.

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

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

**Table 4.2**  
**Other Taxes Net Revenue Collections - Other Funds**

<b>Fiscal Year</b>	<b>Tire Recycling</b>	<b>Egg Promotion</b>	<b>Peanut Excise</b>	<b>Soybean</b>	<b>Cigarette Tax</b>	<b>Other Tobacco Products</b>	<b>Aircraft</b>
1997	\$2,502,000	\$141,000	\$318,000	\$539,000	-	-	\$1,986,000
1998	2,444,000	172,000	277,000	331,000	-	-	3,549,000
1999	2,541,000	144,000	312,000	305,000	-	-	4,958,000
2000	2,640,000	160,000	317,000	279,000	-	-	4,083,000
2001	2,645,000	148,000	300,000	324,000	-	-	3,401,000
2002	2,561,000	149,000	317,000	346,000	-	-	6,832,000
2003	2,560,000	149,000	153,000	309,000	-	-	4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000

Notes:

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

**Table 4.2, continued**  
**Other Taxes Net Revenue Collections - Other Funds**

<b>Fiscal Year</b>	<b>Corn Tax</b>	<b>Cotton Tax</b>	<b>Small Grains</b>	<b>Forest Products</b>	<b>Soft Drink Excise</b>	<b>Litter Tax</b>	<b>Sheep Tax</b>	<b>Apple Tax</b>
1997	\$263,000	-	\$307,000	\$1,707,000	\$31,000	\$4,621,000	\$463,000	-
1998	210,000	112,000	308,000	1,921,000	183,000	808,000	27,000	-
1999	199,000	114,000	201,000	1,805,000	125,000	820,000	27,000	-
2000	176,000	100,000	162,000	1,906,000	110,000	770,000	25,000	-
2001	275,000	140,000	131,000	1,711,000	138,000	743,000	23,000	-
2002	275,000	152,000	135,000	1,619,000	102,000	743,000	20,000	-
2003	173,000	75,000	155,000	1,582,000	127,000	718,000	16,000	-
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000

Notes:

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

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

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

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

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

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

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

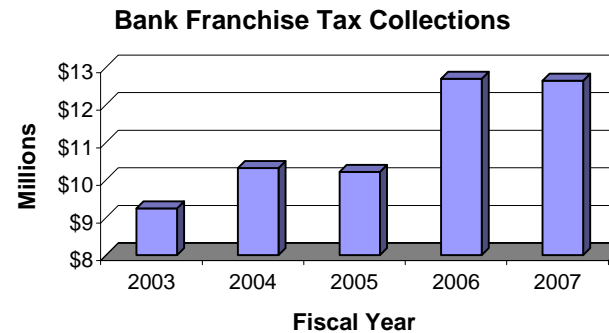
15. The apple excise tax is 2.5 cents per tree run bushel of ungraded apples grown in the Commonwealth. Revenues from the tax are deposited into the Apple Fund.

**Table 4.3**  
**Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2007**

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$25,277,157,049	\$217,342,987,485	\$242,620,144,534
Addition for Reserve for loan losses	888,039,482	3,091,242,861	3,979,282,343
Other additions	93,698,923	645,457,922	739,156,845
a. U.S. obligations	605,162,386	3,455,431,045	4,060,593,431
b. Retained earnings and surplus of subsidiaries included in gross capital	4,313,606,629	56,817,369,141	61,130,975,770
c. Goodwill	1,828,982,381	55,479,189,364	57,308,171,745
d. Other deductions (total)	645,000	12,242,895,074	12,243,540,074
Capital before Virginia Modifications	19,510,499,058	93,099,892,440	112,610,391,498
Capital attributable to Virginia	3,623,108,242	6,076,752,044	9,699,860,286
Deductions of assessed value of real estate otherwise taxed in this state	854,474,362	1,616,577,778	2,471,052,140
Deductions of book value of tangible personal property otherwise taxed in this state	3,726,671	631,838,452	635,565,123
<b>Net taxable capital</b>	<b>\$2,764,907,209</b>	<b>\$3,828,335,814</b>	<b>\$6,593,243,023</b>
Total Tax Assessment	\$27,615,126	\$37,380,042	\$64,995,168
Local Tax Credit (local Tax Assessment)	22,092,101	29,904,034	51,996,134
State Tax Credits:			
Neighborhood Assistance Act Credit	20,560	200,349	220,909
Enterprise Zone Credit	0	9,439	9,439
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	37,985	85,565	123,550
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
<b>Total State Tax Assessment</b>	<b>\$5,464,480</b>	<b>\$7,180,655</b>	<b>\$12,645,136</b>

**Table 4.4**  
**Bank Franchise Tax Net Revenue Collections**

Fiscal Year	Collections
2003	\$9,250,000
2004	10,324,000
2005	10,217,000
2006	12,699,000
2007	12,645,000



**Table 4.5**  
**Recordation Tax and Deeds of Conveyance Revenue Collections**

<b>County</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Accomack	\$542,888	\$799,275	\$1,554,317	\$1,768,363	\$1,351,909
Albemarle	3,668,731	4,334,315	6,902,315	8,940,076	7,830,518
Alleghany	150,352	154,026	257,112	320,913	299,703
Amelia	182,613	270,853	501,122	606,990	584,041
Amherst	396,742	438,541	717,846	828,675	828,134
Appomattox	151,309	194,428	312,985	394,754	402,542
Arlington	13,323,438	13,496,924	26,699,346	24,604,036	31,277,779
Augusta	1,286,752	1,669,229	2,525,341	3,189,953	2,883,179
Bath	164,324	168,544	298,696	294,870	362,908
Bedford	1,820,595	1,960,204	3,301,061	3,947,493	3,942,232
Bland	41,339	49,803	94,230	122,380	115,804
Botetourt	774,741	930,387	1,202,955	1,693,071	1,506,352
Brunswick	188,227	162,789	267,861	357,680	408,202
Buchanan	97,495	278,354	226,291	185,450	168,827
Buckingham	141,965	157,247	305,056	447,811	384,412
Campbell	654,302	783,829	1,221,861	1,637,099	1,415,345
Caroline	496,333	854,542	2,034,471	3,119,778	2,032,833
Carroll	286,528	331,048	501,676	701,804	656,718
Charles City	111,899	105,136	191,092	248,086	213,619
Charlotte	105,503	121,622	207,253	222,797	185,018
Chesterfield	9,273,565	11,106,651	17,353,528	23,202,304	21,256,342
Clarke	592,350	663,072	1,170,067	1,509,797	946,492
Craig	56,576	63,722	99,982	134,937	174,215
Culpeper	1,347,987	1,896,603	4,348,671	5,147,500	3,477,584
Cumberland	103,311	123,484	204,822	273,947	292,681
Dickenson	217,334	164,938	106,406	181,471	108,778
Dinwiddie	331,908	464,095	649,535	904,869	914,347
Essex	156,699	203,445	452,846	651,954	604,681
Fairfax	72,922,811	81,212,627	132,988,677	142,505,726	115,815,415
Fauquier	3,371,867	4,176,782	7,456,378	8,069,329	5,750,156

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

<b>County</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Floyd	\$204,928	\$199,611	\$315,243	\$384,034	\$355,027
Fluvanna	893,181	1,038,705	1,479,063	1,692,190	1,510,469
Franklin	1,416,812	1,681,894	3,155,653	3,393,431	2,868,457
Frederick	2,464,320	3,221,459	6,738,551	7,678,188	6,088,949
Giles	157,963	230,594	353,165	355,331	285,624
Gloucester	823,063	899,929	1,493,344	2,158,762	1,969,575
Goochland	906,819	1,149,640	1,704,858	2,454,042	2,202,828
Grayson	179,815	233,024	348,974	384,693	495,798
Greene	398,951	539,924	810,747	1,456,517	1,057,904
Greensville	79,230	122,190	107,512	155,052	163,311
Halifax	452,217	438,340	528,958	637,348	732,494
Hanover	3,336,005	3,579,800	5,329,972	6,470,274	6,616,280
Henrico	10,314,644	11,107,091	17,262,977	21,480,883	19,788,875
Henry	460,290	559,460	724,062	832,808	826,325
Highland	56,798	44,279	109,907	114,962	95,255
Isle of Wight	873,689	1,236,683	2,118,265	2,847,871	2,595,600
James City	3,051,510	3,502,283	5,696,451	7,268,811	6,964,479
King and Queen	108,674	145,651	260,547	229,232	236,656
King George	623,651	865,595	1,877,417	2,304,243	2,069,411
King William	286,491	318,317	826,499	895,308	1,027,394
Lancaster	461,494	493,437	924,312	1,061,476	939,089
Lee	133,515	127,196	175,705	253,762	264,980
Loudoun	23,973,773	30,073,663	53,487,503	61,454,207	43,950,226
Louisa	756,633	1,221,951	2,180,551	2,747,679	2,432,092
Lunenburg	109,456	162,640	216,906	226,420	240,720
Madison	240,545	312,458	594,066	773,930	517,649
Mathews	285,266	252,805	430,785	610,785	575,200
Mecklenburg	596,284	603,394	911,023	1,207,061	1,101,982
Middlesex	321,936	375,410	656,436	741,783	771,992
Montgomery	1,668,517	1,785,500	2,715,497	3,335,334	3,156,637

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

<b>County</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Nelson	\$487,255	\$629,208	\$1,158,597	\$1,312,570	\$976,382
New Kent	508,340	587,648	976,034	1,532,179	1,281,412
Northampton	408,910	641,349	1,404,884	991,294	713,640
Northumberland	473,972	549,254	938,190	1,064,548	972,733
Nottoway	143,468	144,344	200,980	250,351	306,791
Orange	927,298	1,116,060	2,335,759	3,104,131	2,409,601
Page	256,157	356,580	716,227	877,152	740,519
Patrick	188,768	203,675	310,813	346,448	305,011
Pittsylvania	580,824	653,578	1,071,415	1,199,596	1,147,825
Powhatan	804,797	924,609	1,510,906	2,160,699	1,878,382
Prince Edward	226,405	266,825	467,292	567,512	837,349
Prince George	547,593	568,044	970,913	1,485,768	1,383,376
Prince William	24,375,828	27,862,112	54,689,368	62,436,913	41,696,102
Pulaski	457,896	550,886	778,657	835,599	965,032
Rappahannock	271,801	347,520	617,042	687,990	608,010
Richmond	82,689	111,705	187,578	269,946	243,329
Roanoke	2,300,249	2,534,291	3,477,445	4,263,503	3,942,114
Rockbridge	445,247	441,123	833,165	1,005,705	936,146
Rockingham	1,553,929	1,849,612	2,942,484	3,663,441	3,347,482
Russell	200,143	247,260	274,993	499,617	369,025
Scott	134,801	168,716	225,207	341,569	257,137
Shenandoah	885,334	1,069,102	2,340,319	2,722,037	2,139,563
Smyth	229,449	269,871	372,593	449,376	563,161
Southampton	227,862	253,789	452,554	582,821	637,903
Spotsylvania	4,931,006	6,620,181	12,378,924	14,891,592	10,762,090
Stafford	6,292,812	7,402,597	13,592,240	17,004,611	10,610,007
Surry	121,068	120,939	220,415	240,047	287,664
Sussex	104,720	155,143	137,662	256,224	352,897
Tazewell	349,657	487,972	588,395	703,586	763,743
Warren	1,104,318	1,467,454	2,903,795	3,155,373	2,518,488



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

<b>County</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Washington	\$752,686	\$888,371	\$1,296,493	\$1,458,387	\$1,813,892
Westmoreland	396,851	542,757	1,031,748	1,534,172	1,058,454
Wise	282,655	320,891	423,588	484,941	421,669
Wythe	297,903	386,811	663,390	805,359	1,042,046
York	2,268,301	2,455,828	3,692,360	4,771,475	4,549,101
<b>Total Counties</b>	<b>\$222,217,944</b>	<b>\$257,055,541</b>	<b>\$443,871,169</b>	<b>\$509,776,853</b>	<b>\$420,930,111</b>

<b>City</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Alexandria	\$8,586,405	\$10,346,972	\$19,359,734	\$21,048,358	\$17,455,808
Bedford	78,649	91,071	151,655	153,551	175,401
Bristol	204,924	369,670	461,128	462,321	584,976
Buena Vista	73,688	88,225	107,835	184,987	174,817
Charlottesville	887,419	1,205,326	1,765,267	2,905,217	2,262,640
Chesapeake	5,186,478	8,626,871	14,644,819	18,214,067	15,230,695
Colonial Heights	359,977	517,070	543,898	700,913	635,702
Covington	52,083	46,411	86,903	112,138	84,436
Danville	514,153	496,756	1,250,392	858,835	1,173,329
Emporia	60,616	46,368	97,084	130,919	130,254
Fairfax	656,220	458,839	997,974	1,891,840	1,038,907
Falls Church	365,165	512,923	593,775	615,267	822,660
Franklin	106,576	109,686	198,164	301,364	271,531
Fredericksburg	776,666	750,084	1,871,143	2,693,181	2,205,468
Galax	100,195	76,564	114,067	165,395	134,762
Hampton	2,126,115	2,498,683	4,674,776	6,618,081	6,161,991
Harrisonburg	705,974	907,093	1,457,742	2,037,162	1,635,274
Hopewell	257,850	251,781	448,675	577,813	765,224
Lexington	101,867	125,367	173,733	199,126	220,344
Lynchburg	1,170,115	1,399,790	1,860,154	2,392,771	2,636,468

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

<b>City</b>	<b>Fiscal Year 2003</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>
Manassas	\$465,045	\$2,076,548	\$3,824,341	\$4,192,578	\$2,883,099
Manassas Park	168,593	701,541	1,643,481	1,947,504	1,380,311
Martinsville	183,075	141,032	238,285	257,964	269,554
Newport News	2,938,739	3,495,906	6,366,847	8,947,909	7,460,037
Norfolk	4,011,051	4,954,547	9,077,652	12,006,860	10,931,120
Norton	21,702	51,640	21,757	48,521	100,565
Petersburg	302,294	418,095	658,622	891,373	1,065,952
Poquoson	351,873	369,690	585,547	802,596	729,646
Portsmouth	1,384,875	1,919,699	3,559,193	4,573,647	4,689,379
Radford	192,146	219,871	232,566	358,091	282,638
Richmond	4,697,595	5,007,091	8,785,389	12,471,856	11,824,029
Roanoke	1,770,740	1,971,707	2,823,527	3,369,185	3,721,435
Salem	527,918	539,463	743,876	995,586	922,594
Staunton	350,205	523,082	789,958	1,121,605	1,072,931
Suffolk	2,234,507	2,987,483	5,556,783	7,428,444	6,299,599
Virginia Beach	12,633,081	18,194,262	29,469,786	34,254,855	29,531,840
Waynesboro	308,760	493,692	814,971	1,124,818	878,531
Williamsburg	333,439	486,659	702,772	1,095,168	916,580
Winchester	654,548	831,109	1,626,549	2,013,776	1,422,677
<b>Total Cities</b>	<b>\$55,901,322</b>	<b>\$74,308,666</b>	<b>\$128,380,820</b>	<b>\$160,165,640</b>	<b>\$140,183,201</b>
<b>Total Counties</b>	<b>\$222,217,944</b>	<b>\$257,055,541</b>	<b>\$443,871,169</b>	<b>\$509,776,853</b>	<b>\$420,930,111</b>
<b>Aggregate</b>	<b>\$278,119,266</b>	<b>\$331,364,208</b>	<b>\$572,251,989</b>	<b>\$669,942,493</b>	<b>\$561,113,312</b>

Note:

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

**Table 4.6**  
**Communications Sales Tax Distributions, Fiscal Year 2007**

<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	\$302,451	Hanover	\$1,584,642	Shenandoah	\$379,660	Manassas	\$918,762
Albermarle	1,474,037	Henrico	4,185,026	Smyth	187,335	Manassas Park	232,768
Alleghany	131,813	Henry	739,035	Southampton	177,344	Martinsville	289,318
Amelia	80,817	Highland	24,020	Spotsylvania	1,499,963	Newport News	3,707,727
Amherst	402,866	Isle of Wight	424,064	Stafford	1,844,250	Norfolk	6,969,307
Appomattox	179,311	James City	542,571	Surry	16,354	Norton	67,190
Arlington	2,391,969	King and Queen	55,892	Sussex	55,788	Petersburg	585,271
Augusta	795,609	King George	123,156	Tazewell	128,148	Poquoson	131,250
Bedford	609,533	King William	114,082	Warren	283,478	Portsmouth	2,642,306
Bland	33,260	Lancaster	25,776	Washington	514,446	Radford	237,489
Botetourt	227,710	Lee	133,985	Westmoreland	202,554	Richmond	6,528,619
Brunswick	133,262	Loudon	3,701,857	Wise	319,583	Roanoke	2,213,014
Buchanan	268,771	Louisa	110,640	Wythe	242,723	Salem	340,131
Buckingham	134,777	Lunenburg	65,682	York	418,566	Staunton	445,020
Campbell	443,166	Madison	184,869	<b>Total Counties</b>	<b>\$74,925,630</b>	Suffolk	1,114,865
Caroline	249,726	Mathews	142,760			Virginia Beach	8,313,039
Carroll	321,928	Mecklenburg	183,596			Waynesboro	413,001
Charles City	49,225	Middlesex	139,736			Williamsburg	228,779
Charlotte	40,888	Montgomery	324,119			Winchester	680,103
Chesterfield	4,633,993	Nelson	150,794			<b>Total Cities</b>	<b>\$52,762,810</b>
Clarke	136,678	New Kent	189,747	<b>City</b>	<b>Distribution</b>		
Craig	36,739	Northampton	154,774	Alexandria	\$3,439,917		
Culpeper	647,578	Northumberland	121,710	Bedford	44,864		
Cumberland	121,796	Nottoway	110,551	Bristol	192,961		
Dickenson	157,046	Orange	455,672	Buena Vista	100,322		
Dinwiddie	293,452	Page	155,773	Charlottesville	1,019,183		
Essex	112,075	Patrick	155,535	Chesapeake	3,785,384		
Fairfax	25,163,077	Pittsylvania	722,720	Colonial Heights	221,486		
Fauquier	921,430	Powhatan	274,084	Covington	98,832		
Floyd	197,435	Prince Edward	99,091	Danville	1,024,711		
Fluvanna	266,675	Prince George	405,621	Emporia	84,939		
Franklin	706,579	Prince William	6,165,803	Fairfax	723,414		
Frederick	429,768	Pulaski	262,184	Falls Church	273,660		
Giles	80,534	Rappahannock	110,399	Franklin	176,802		
Gloucester	486,431	Richmond	97,872	Fredericksburg	566,502		
Goochland	272,172	Roanoke	1,254,124	Galax	74,356		
Grayson	121,155	Rockbridge	296,830	Hampton	2,911,936		
Greene	156,811	Rockingham	507,064	Harrisonburg	515,008		
Greensville	56,409	Russell	274,034	Hopewell	268,436		
Halifax	369,833	Scott	246,766	Lexington	102,325		
				Lynchburg	1,079,815		

**Table 4.6, Continued**  
**Communications Sales Tax Distributions, Fiscal Year 2007**

<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>
Abingdon	\$38,555	Crewe	\$13,497	La Crosse	\$3,890	Rural Retreat	\$12,701
Accomac	1,711	Culpeper	39,092	Lawrenceville	16,479	Saint Charles	445
Alberta	3,880	Damascus	7,911	Lebanon	25,776	Saint Paul	7,673
Altavista	12,936	Dayton	8,115	Leesburg	688,591	Saltville	15,323
Amherst	32,554	Dillwyn	1,241	Louisa	2,280	Scottsville	5,631
Appalachia	12,601	Drakes Branch	451	Lovettsville	4,249	Shenandoah	8,866
Appomattox	2,012	Dublin	29,540	Luray	24,590	Smithfield	75,343
Ashland	86,908	Dumfries	59,567	Marion	41,471	South Boston	248,900
Berryville	29,724	Edinburg	3,119	McKenney	2,900	South Hill	56,470
Big Stone Gap	60,863	Elkton	16,776	Melfa	1,306	Stanardsville	1,195
Blacksburg	393,164	Farmville	166,344	Middleburg	14,425	Stanley	5,291
Blackstone	5,672	Fincastle	903	Middletown	4,563	Stephens City	8,696
Bluefield	13,885	Floyd	148	Mineral	573	Strasburg	26,517
Boones Mill	1,065	Fries	4,066	Monterey	2,193	Stuart	1,009
Bowling Green	12,980	Front Royal	54,202	Montross	4,437	Tappahannock	20,172
Boyce	791	Gate City	12,578	Mount Jackson	7,136	Tazewell	8,767
Boydton	4,775	Glade Spring	9,246	Narrows	14,146	Timberville	10,426
Boykins	1,159	Glasgow	6,663	New Castle	739	Troutville	709
Bridgewater	29,035	Gordonsville	9,694	New Market	16,337	Urbanna	1,154
Broadway	15,182	Goshen	2,408	Newsoms	410	Victoria	16,321
Brodnax	3,303	Gretna	8,365	Occoquan	14,756	Vienna	339,809
Brookneal	5,907	Grottoes	11,016	Onancock	31,247	Vinton	108,180
Buchanan	912	Grundy	6,304	Onley	1,334	Wachapreague	807
Burkeville	565	Halifax	32,552	Orange	56,232	Wakefield	5,650
Cape Charles	15,005	Hamilton	5,240	Painter	776	Warrenton	171,457
Cedar Bluff	12,021	Haymarket	40,035	Parksley	6,848	Warsaw	14,991
Charlotte Court House	798	Haysi	4,717	Pearisburg	7,851	Washington	1,167
Chase City	16,824	Herndon	548,428	Pembroke	2,482	Waverly	10,168
Chatham	23,676	Hillsville	5,857	Pennington Gap	14,986	Weber City	7,233
Chilhowie	13,581	Honaker	4,940	Phenix	441	West Point	27,527
Chincoteague	54,153	Hurt	7,567	Pocahontas	5,740	White Stone	1,052
Christiansburg	282,316	Independence	10,931	Pound	10,447	Windsor	21,246
Clarksville	11,183	Iron Gate	5,119	Pulaski	144,469	Wise	34,296
Cleveland	535	Irvington	788	Purcellville	51,259	Woodstock	29,926
Clifton	976	Ivor	592	Quantico	9,024	Wytheville	135,884
Clifton Forge	29,908	Jarratt	1,473	Remington	6,017	<b>Total Towns</b>	<b>\$5,273,207</b>
Cliintwood	23,235	Jonesville	6,386	Rich Creek	2,493	<b>Total Counties</b>	<b>\$74,925,630</b>
Coeburn	14,691	Kenbridge	10,012	Ridgeway	6,145	<b>Total Cities</b>	<b>\$52,762,810</b>
Colonial Beach	64,637	Keysville	754	Rocky Mount	62,266	<b>Aggregate</b>	<b>\$132,961,647</b>
Courtland	1,893	Kilmarnock	24,251	Round Hill	4,446		

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
2. The distributions for FY 2007 took place monthly from March through June 2007 and were based on collections for January through April 2007.

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

<b>Tax Year</b>	<b>Real Estate Taxable</b>	<b>Tangible Personal Property</b>	<b>Machinery and Tools</b>	<b>Merchants' Capital</b>	<b>Public Service Corporations</b>	<b>Total Taxable Property</b>
<b>Assessed Values</b>						
2002	\$495,156,975,902	\$57,949,553,914	\$9,516,168,552	\$820,324,504	\$29,239,165,763	\$592,682,188,635
2003	551,789,426,873	59,935,871,109	8,881,417,919	752,463,943	27,101,230,213	648,460,410,056
2004	617,559,007,920	61,349,533,127	9,101,240,949	917,965,365	27,379,304,201	716,307,051,562
2005	727,049,755,759	66,156,293,731	9,480,719,280	1,027,620,661	29,539,242,718	833,253,632,149
2006	900,079,538,628	69,815,543,837	10,508,688,952	1,069,848,171	28,843,374,447	1,010,316,994,035
<b>Levies Assessed</b>						
2002	\$5,157,043,311	\$2,070,088,800	\$197,577,788	\$10,583,125	\$270,039,113	\$7,705,332,137
2003	5,668,008,540	2,018,594,226	190,034,096	10,524,219	269,321,451	8,156,482,532
2004	6,242,323,030	2,055,085,826	190,227,027	11,471,158	272,797,036	8,771,904,077
2005	6,880,547,524	2,229,614,814	196,683,374	11,274,489	268,340,656	9,586,460,858
2006	7,643,858,584	2,386,681,834	205,489,589	12,009,054	228,972,766	10,477,011,826
<b>Average Tax Rates per \$100 of Assessed Value</b>						
2002	\$1.04	\$3.57	\$2.08	\$1.29	\$0.92	\$1.30
2003	1.03	3.37	2.14	1.40	0.99	1.26
2004	1.01	3.35	2.09	1.25	1.00	1.22
2005	0.95	3.37	2.07	1.10	0.91	1.15
2006	0.85	3.42	1.96	1.12	0.79	1.04

Note:

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

**Table 5.2**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2006**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$794,444,400	\$704,318,300	\$1,264,403,600	\$2,058,848,000	\$1,968,721,900	\$13,515,130	2006
Albemarle	5,766,224,000	4,102,393,200	7,867,726,000	13,633,950,000	11,970,119,200	88,578,882	2006
Alleghany	183,381,000	142,035,000	597,175,000	780,556,000	739,210,000	5,322,312	2006
Amelia	483,972,200	408,020,300	578,644,600	1,062,616,800	986,664,900	3,847,993	2006
Amherst	518,362,300	396,994,700	1,098,144,700	1,616,507,000	1,495,139,400	9,120,350	2006
Appomattox	224,560,700	224,560,700	453,704,161	678,264,861	678,264,861	4,883,507	2006
Arlington	22,540,492,400	22,540,492,400	28,092,181,500	50,632,673,900	50,632,673,900	418,186,142	2006
Augusta	2,227,146,300	1,600,773,370	3,423,549,300	5,650,695,600	5,024,322,670	29,141,071	2006
Bath	330,014,900	302,091,500	384,222,800	714,237,700	686,314,300	3,088,414	2006 - 2007
Bedford	1,640,279,200	1,251,034,900	3,359,770,524	5,000,049,724	4,610,805,424	29,970,235	2006
Bland	153,235,600	94,093,800	171,016,300	324,251,900	265,110,100	1,829,260	2006
Botetourt	1,071,249,100	803,593,600	2,029,388,180	3,100,637,280	2,832,981,780	18,414,382	2006
Brunswick	659,652,300	659,652,300	538,951,048	1,198,603,348	1,198,603,348	4,674,553	2006
Buchanan	589,868,309	589,868,309	1,026,073,175	1,615,941,484	1,615,941,484	7,918,113	2006
Buckingham	318,063,300	318,063,300	386,864,149	704,927,449	704,927,449	4,088,579	2006
Campbell	792,096,204	643,884,308	1,861,765,600	2,653,861,804	2,505,649,908	13,029,380	2006
Caroline	1,147,461,340	920,418,770	1,715,715,400	2,863,176,740	2,636,134,170	12,653,444	2006
Carroll	741,219,300	661,692,403	1,060,999,500	1,802,218,800	1,722,691,903	12,231,113	2006
Charles City	296,219,367	296,219,367	290,989,700	587,209,067	587,209,067	4,110,463	2006
Charlotte	260,511,840	260,511,840	344,025,660	604,537,500	604,537,500	3,748,133	2006
Chesterfield	6,564,191,500	6,398,906,167	17,900,003,900	24,464,195,400	24,298,910,067	252,708,665	2006
Clarke	1,451,060,716	1,008,991,418	1,384,605,202	2,835,665,918	2,393,596,620	10,771,185	2006
Craig	190,405,700	190,405,700	213,249,600	403,655,300	403,655,300	2,099,008	2006
Culpeper	1,256,681,050	936,177,650	2,323,624,300	3,580,305,350	3,259,801,950	29,012,237	2006
Cumberland	367,824,480	367,824,480	390,625,198	758,449,678	758,449,678	4,474,853	2006
Dickenson	370,226,394	370,226,394	503,712,400	873,938,794	873,938,794	5,243,633	2006
Dinwiddie	593,558,330	482,610,601	1,081,104,200	1,674,662,530	1,563,714,801	13,604,319	2006
Essex	309,129,800	309,129,800	532,030,184	841,159,984	841,159,984	6,561,048	2006
Fairfax	72,961,541,560	72,718,354,791	146,443,862,210	219,405,403,770	219,162,217,001	1,950,543,731	2006
Fauquier	7,580,472,200	5,403,807,100	6,291,641,600	13,872,113,800	11,695,448,700	75,435,644	2006

**Table 5.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2006**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$695,318,800	\$563,128,000	\$588,880,100	\$1,284,198,900	\$1,152,008,100	\$5,990,442	2006
Fluvanna	904,324,300	661,627,800	1,352,451,500	2,256,775,800	2,014,079,300	11,883,068	2006
Franklin	1,962,257,700	1,736,078,637	3,070,967,150	5,033,224,850	4,807,045,787	25,477,343	2006
Frederick	2,685,748,100	2,276,822,334	4,597,581,000	7,283,329,100	6,874,403,334	36,090,618	2006
Giles	317,588,000	230,986,400	595,305,400	912,893,400	826,291,800	4,875,122	2006
Gloucester	1,457,836,600	1,342,497,095	2,349,517,300	3,807,353,900	3,692,014,395	21,044,482	2006
Goochland	1,734,305,900	1,329,191,300	1,849,094,300	3,583,400,200	3,178,285,600	20,341,028	2006
Grayson	1,020,024,831	1,020,024,831	566,808,800	1,586,833,631	1,586,833,631	4,601,818	2006
Greene	489,518,702	349,803,264	780,785,800	1,270,304,502	1,130,589,064	9,496,948	2006
Greensville	169,618,540	169,618,540	253,572,000	423,190,540	423,190,540	2,623,781	2006
Halifax	832,405,351	832,405,351	1,325,176,909	2,157,582,260	2,157,582,260	8,846,087	2006
Hanover	3,611,146,900	3,021,197,100	6,439,360,900	10,050,507,800	9,460,558,000	81,360,799	2006
Henrico	7,352,258,900	7,154,012,000	21,929,241,400	29,281,500,300	29,083,253,400	261,749,281	2006
Henry	601,684,900	583,247,900	1,891,604,800	2,493,289,700	2,474,852,700	13,364,205	2006
Highland	415,334,600	415,334,600	190,610,700	605,945,300	605,945,300	2,302,592	2006
Isle of Wight	1,616,272,700	1,364,836,500	2,490,121,500	4,106,394,200	3,854,958,000	20,431,277	2006 - 2007
James City	2,875,515,500	2,765,818,100	7,055,820,000	9,931,335,500	9,821,638,100	75,626,613	2006 - 2007
King and Queen	216,933,400	216,933,400	254,604,500	471,537,900	471,537,900	3,583,688	2006
King George	986,313,300	825,985,530	1,576,639,000	2,562,952,300	2,402,624,530	9,610,498	2006
King William	453,247,100	359,567,100	741,259,712	1,194,506,812	1,100,826,812	8,502,084	2006
Lancaster	914,678,200	901,620,600	1,054,912,900	1,969,591,100	1,956,533,500	9,000,054	2006
Lee	222,310,485	222,310,485	498,652,132	720,962,617	720,962,617	4,686,257	2006
Loudoun	20,997,775,200	18,456,173,000	39,896,697,530	60,894,472,730	58,352,870,530	519,340,548	2006
Louisa	2,234,781,400	1,654,198,700	2,170,862,500	4,405,643,900	3,825,061,200	24,480,392	2006
Lunenburg	250,101,500	250,101,500	323,984,900	574,086,400	574,086,400	2,525,980	2006
Madison	1,015,815,200	568,051,200	696,664,100	1,712,479,300	1,264,715,300	7,461,820	2006
Mathews	554,648,000	554,648,000	691,418,000	1,246,066,000	1,246,066,000	6,604,150	2006
Mecklenburg	1,345,407,900	1,345,407,900	1,400,023,400	2,745,431,300	2,745,431,300	9,883,553	2006 - 2007
Middlesex	575,181,600	537,872,200	733,979,400	1,309,161,000	1,271,851,600	6,613,628	2006
Montgomery	1,385,529,100	1,279,764,300	3,455,689,800	4,841,218,900	4,735,454,100	35,042,360	2006

**Table 5.2, continued****Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2006**

<b>County</b>	<b>FMV Land</b>	<b>FMV Taxable Land</b>	<b>FMV Structures</b>	<b>Total FMV</b>	<b>Total Taxable FMV</b>	<b>Local Levy</b>	<b>Reporting Year</b>
Nelson	\$602,106,200	\$453,560,070	\$993,172,458	\$1,595,278,658	\$1,446,732,528	\$10,416,474	2006
New Kent	589,127,313	545,355,213	900,077,502	1,489,204,815	1,445,432,715	13,442,524	2006
Northampton	664,510,200	615,161,100	642,756,800	1,307,267,000	1,257,917,900	8,805,425	2006
Northumberland	1,587,945,800	1,427,937,126	1,406,597,500	2,994,543,300	2,834,534,626	10,204,325	2006
Nottoway	303,288,071	281,147,920	497,520,200	800,808,271	778,668,120	3,426,140	2006
Orange	697,482,200	608,049,500	1,600,211,800	2,297,694,000	2,208,261,300	19,211,873	2006
Page	400,075,800	255,194,600	938,690,000	1,338,765,800	1,193,884,600	7,999,027	2006
Patrick	348,885,300	348,885,300	606,701,200	955,586,500	955,586,500	4,777,933	2006
Pittsylvania	1,521,301,900	1,082,433,500	2,139,891,700	3,661,193,600	3,222,325,200	15,467,161	2006
Powhatan	1,258,634,600	1,022,081,700	1,934,524,400	3,193,159,000	2,956,606,100	21,878,885	2006
Prince Edward	346,390,300	338,219,900	685,887,150	1,032,277,450	1,024,107,050	5,120,535	2006
Prince George	776,127,200	596,074,694	1,334,298,400	2,110,425,600	1,930,373,094	16,987,283	2006
Prince William	18,820,830,600	18,195,423,400	37,418,235,900	56,239,066,500	55,613,659,300	421,551,537	2006
Pulaski	541,603,300	432,411,100	1,404,891,100	1,946,494,400	1,837,302,200	11,391,274	2006
Rappahannock	1,276,326,600	696,485,700	836,182,800	2,112,509,400	1,532,668,500	8,889,477	2006
Richmond	192,458,790	175,928,780	332,635,940	525,094,730	508,564,720	3,407,384	2006
Roanoke	1,621,149,000	1,621,149,000	4,942,938,300	6,564,087,300	6,564,087,300	71,500,815	2006
Rockbridge	1,357,501,682	946,069,482	1,394,302,000	2,751,803,682	2,340,371,482	12,872,043	2006
Rockingham	2,496,088,200	2,177,051,464	4,003,632,600	6,499,720,800	6,180,684,064	35,847,968	2006
Russell	341,374,760	263,638,675	653,329,831	994,704,591	916,968,506	5,960,295	2006
Scott	351,763,400	351,763,400	575,314,800	927,078,200	927,078,200	6,396,840	2006
Shenandoah	1,759,929,300	1,346,223,300	2,296,945,400	4,056,874,700	3,643,168,700	18,580,160	2006
Smyth	364,625,300	303,334,228	867,995,800	1,232,621,100	1,171,330,028	7,379,379	2006
Southampton	839,614,800	571,455,200	675,821,500	1,515,436,300	1,247,276,700	7,982,571	2006
Spotsylvania	4,733,718,000	4,318,395,788	8,499,509,700	13,233,227,700	12,817,905,488	79,471,014	2006
Stafford	6,131,038,500	5,502,235,700	10,791,438,773	16,922,477,273	16,293,674,473	102,650,149	2006
Surry	281,281,600	281,281,600	281,821,200	563,102,800	563,102,800	4,730,064	2006
Sussex	428,171,600	428,171,600	336,899,863	765,071,463	765,071,463	3,672,343	2006
Tazewell	662,579,800	572,143,800	1,677,886,200	2,340,466,000	2,250,030,000	13,050,174	2006
Warren	753,894,400	627,915,300	1,694,135,500	2,448,029,900	2,322,050,800	19,040,817	2006



**Table 5.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2006**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,374,296,700	\$1,109,142,700	\$2,177,481,600	\$3,551,778,300	\$3,286,624,300	\$18,733,759	2006
Westmoreland	919,695,500	806,815,900	1,249,192,820	2,168,888,320	2,056,008,720	8,446,027	2006
Wise	423,136,536	420,956,793	1,055,186,600	1,478,323,136	1,476,143,393	8,414,017	2006
Wythe	548,362,900	431,013,552	1,047,971,200	1,596,334,100	1,478,984,752	7,986,518	2006
York	2,718,207,600	2,688,648,100	4,957,147,100	7,675,354,700	7,645,795,200	53,329,422	2006
<b>Total Counties</b>	<b>\$250,310,952,251</b>	<b>\$229,938,165,320</b>	<b>\$447,283,282,761</b>	<b>\$697,594,235,012</b>	<b>\$677,221,448,081</b>	<b>\$5,361,267,925</b>	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$12,531,052,500	\$12,531,052,500	\$19,595,675,000	\$32,126,727,500	\$32,126,727,500	\$261,832,829	2006
Bedford	91,723,300	91,723,300	303,741,000	395,464,300	395,464,300	3,203,261	2006 - 2007
Bristol	218,676,100	218,676,100	885,988,700	1,104,664,800	1,104,664,800	11,598,980	2006
Buena Vista	81,736,900	81,534,700	275,537,900	357,274,800	357,072,600	3,177,946	2006 - 2007
Charlottesville	1,083,077,900	1,083,077,900	3,128,694,400	4,211,772,300	4,211,772,300	41,696,546	2006
Chesapeake	7,827,221,732	7,827,221,732	13,362,932,300	21,190,154,032	21,190,154,032	235,210,710	2006 - 2007
Colonial Heights	415,214,400	415,214,400	930,604,300	1,345,818,700	1,345,818,700	15,880,661	2006
Covington	43,264,300	43,264,300	204,100,500	247,364,800	247,364,800	1,632,608	2006 - 2007
Danville	296,837,000	295,529,400	1,772,319,000	2,069,156,000	2,067,848,400	15,922,433	2006 - 2007
Emporia	56,919,100	56,919,100	260,042,600	316,961,700	316,961,700	2,630,782	2006
Fairfax	1,861,091,900	1,861,091,900	3,582,798,700	5,443,890,600	5,443,890,600	38,651,623	2006
Falls Church	1,835,629,900	1,835,629,900	1,318,614,100	3,154,244,000	3,154,244,000	31,857,864	2006
Franklin	130,597,100	126,799,089	433,485,500	564,082,600	560,284,589	4,804,302	2006 - 2007
Fredericksburg	785,809,200	777,677,100	1,455,263,400	2,241,072,600	2,232,940,500	19,873,170	2006 - 2007
Galax	69,283,600	69,283,600	285,808,815	355,092,415	355,092,415	2,485,647	2006
Hampton	2,706,061,800	2,682,393,200	6,804,043,700	9,510,105,500	9,486,436,900	108,145,381	2006 - 2007
Harrisonburg	650,920,178	628,873,478	1,729,825,700	2,380,745,878	2,358,699,178	14,623,935	2006 - 2007
Hopewell	194,658,400	194,658,400	734,536,400	929,194,800	929,194,800	11,150,338	2006
Lexington	167,586,700	167,586,700	404,703,000	572,289,700	572,289,700	3,204,822	2006 - 2007
Lynchburg	754,966,700	744,247,500	2,927,383,600	3,682,350,300	3,671,631,100	40,755,105	2006 - 2007

**Table 5.2, continued****Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2006**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$1,820,950,000	\$1,816,696,500	\$3,818,576,400	\$5,639,526,400	\$5,635,272,900	\$45,927,474	2006
Manassas Park	795,281,300	795,281,300	851,706,700	1,646,988,000	1,646,988,000	18,775,663	2006
Martinsville	116,375,900	116,375,900	478,676,550	595,052,450	595,052,450	6,426,566	2006 - 2007
Newport News	3,267,580,650	3,267,580,650	8,927,837,240	12,195,417,890	12,195,417,890	146,345,015	2006 - 2007
Norfolk	4,949,305,600	4,949,305,600	10,004,510,300	14,953,815,900	14,953,815,900	189,913,462	2006
Norton	52,294,840	52,294,840	128,563,800	180,858,640	180,858,640	1,266,010	2006
Petersburg	262,520,500	257,564,700	1,161,232,000	1,423,752,500	1,418,796,700	19,153,755	2006 - 2007
Poquoson	600,028,017	600,028,017	1,027,308,000	1,627,336,017	1,627,336,017	13,181,422	2006 - 2007
Portsmouth	1,444,761,870	1,438,032,220	4,059,595,670	5,504,357,540	5,497,627,890	74,767,739	2006 - 2007
Radford	136,757,300	135,605,890	513,233,900	649,991,200	648,839,790	4,736,530	2006
Richmond	4,627,345,350	4,627,345,350	13,824,922,200	18,452,267,550	18,452,267,550	226,962,891	2006
Roanoke	1,369,827,500	1,366,222,000	4,595,029,100	5,964,856,600	5,961,251,100	72,131,138	2006
Salem	379,493,900	379,493,900	1,209,130,900	1,588,624,800	1,588,624,800	18,745,773	2006 - 2007
Staunton	292,771,165	282,732,495	1,061,337,307	1,354,108,472	1,344,069,802	12,903,070	2006
Suffolk	2,865,699,600	2,306,906,900	5,325,054,200	8,190,753,800	7,631,961,100	71,766,134	2006 - 2007
Virginia Beach	22,610,381,828	22,188,718,200	23,859,601,504	46,469,983,332	46,048,319,704	455,878,365	2006 - 2007
Waynesboro	332,903,800	320,450,300	902,415,900	1,235,319,700	1,222,866,200	9,538,356	2006
Williamsburg	574,170,700	574,170,700	973,049,500	1,547,220,200	1,547,220,200	8,354,989	2006 - 2007
Winchester	764,004,200	761,150,000	1,771,801,000	2,535,805,200	2,532,951,000	17,477,362	2006
<b>Total Cities</b>	<b>\$79,064,782,730</b>	<b>\$77,968,409,761</b>	<b>\$144,889,680,786</b>	<b>\$223,954,463,516</b>	<b>\$222,858,090,547</b>	<b>\$2,282,590,659</b>	
<b>Total Counties</b>	<b>\$250,310,952,251</b>	<b>\$229,938,165,320</b>	<b>\$447,283,282,761</b>	<b>\$697,594,235,012</b>	<b>\$677,221,448,081</b>	<b>\$5,361,267,925</b>	
<b>Aggregate</b>	<b>\$329,375,734,981</b>	<b>\$307,906,575,081</b>	<b>\$592,172,963,547</b>	<b>\$921,548,698,528</b>	<b>\$900,079,538,628</b>	<b>\$7,643,858,584</b>	

## Notes:

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

**Table 5.3****Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2006**

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	
		Non-Government	Total Tax Exempt				
Accomack	\$2,058,848,000	\$475,332,200	\$89,247,600	\$564,579,800	\$2,623,427,800	21.52%	\$4,024,551
Albemarle	13,633,950,000	1,875,784,100	528,909,800	2,404,693,900	16,038,643,900	14.99%	17,794,735
Alleghany	780,556,000	171,047,700	89,467,300	260,515,000	1,041,071,000	25.02%	1,875,708
Amelia	1,062,616,800	20,050,400	55,369,135	75,419,535	1,138,036,335	6.63%	294,136
Amherst	1,616,507,000	104,173,700	205,897,200	310,070,900	1,926,577,900	16.09%	1,891,432
Appomattox	678,264,861	40,807,410	57,077,500	97,884,910	776,149,771	12.61%	704,771
Arlington	50,632,673,900	5,666,713,900	779,407,000	6,446,120,900	57,078,794,800	11.29%	52,729,269
Augusta	5,650,695,600	298,979,500	377,064,400	676,043,900	6,326,739,500	10.69%	3,921,055
Bath	714,237,700	184,005,000	40,097,700	224,102,700	938,340,400	23.88%	1,008,462
Bedford	5,000,049,724	133,792,300	192,966,600	326,758,900	5,326,808,624	6.13%	2,123,933
Bland	324,251,900	45,939,200	17,317,200	63,256,400	387,508,300	16.32%	436,469
Botetourt	3,100,637,280	122,129,400	120,126,400	242,255,800	3,342,893,080	7.25%	1,574,663
Brunswick	1,198,603,348	217,198,900	56,810,600	274,009,500	1,472,612,848	18.61%	1,068,637
Buchanan	1,615,941,484	222,789,136	38,542,835	261,331,971	1,877,273,455	13.92%	1,280,527
Buckingham	704,927,449	82,933,500	50,329,400	133,262,900	838,190,349	15.90%	772,925
Campbell	2,653,861,804	67,242,965	211,157,853	278,400,818	2,932,262,622	9.49%	1,447,684
Caroline	2,863,176,740	451,729,400	129,685,000	581,414,400	3,444,591,140	16.88%	2,790,789
Carroll	1,802,218,800	123,683,600	55,173,200	178,856,800	1,981,075,600	9.03%	1,269,883
Charles City	587,209,067	45,093,200	10,550,400	55,643,600	642,852,667	8.66%	389,505
Charlotte	604,537,500	8,047,300	51,422,300	59,469,600	664,007,100	8.96%	368,712
Chesterfield	24,464,195,400	1,164,051,600	253,838,000	1,417,889,600	25,882,085,000	5.48%	14,749,952
Clarke	2,835,665,918	66,061,800	105,750,700	171,812,500	3,007,478,418	5.71%	773,156
Craig	403,655,300	91,926,200	22,850,300	114,776,500	518,431,800	22.14%	596,838
Culpeper	3,580,305,350	74,345,300	213,304,700	287,650,000	3,867,955,350	7.44%	2,560,085
Cumberland	758,449,678	9,188,130	75,646,590	84,834,720	843,284,398	10.06%	500,525
Dickenson	873,938,794	79,691,164	49,650,200	129,341,364	1,003,280,158	12.89%	776,048
Dinwiddie	1,674,662,530	166,718,900	90,504,800	257,223,700	1,931,886,230	13.31%	2,237,846
Essex	841,159,984	19,425,180	46,429,386	65,854,566	907,014,550	7.26%	513,666
Fairfax	219,405,403,770	10,225,546,350	2,092,838,813	12,318,385,163	231,723,788,933	5.32%	109,633,628
Fauquier	13,872,113,800	576,790,000	270,135,400	846,925,400	14,719,039,200	5.75%	5,462,669

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2006**

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	\$1,284,198,900	\$64,613,100	\$19,837,400	\$84,450,500	\$1,368,649,400	6.17%	\$439,143
Fluvanna	2,256,775,800	63,591,900	111,154,400	174,746,300	2,431,522,100	7.19%	1,031,003
Franklin	5,033,224,850	338,087,500	234,417,200	572,504,700	5,605,729,550	10.21%	3,034,275
Frederick	7,283,329,100	116,425,800	365,612,700	482,038,500	7,765,367,600	6.21%	2,530,702
Giles	912,893,400	47,236,400	72,343,300	119,579,700	1,032,473,100	11.58%	705,520
Gloucester	3,807,353,900	175,216,000	86,012,800	261,228,800	4,068,582,700	6.42%	1,489,004
Goochland	3,583,400,200	55,729,600	121,147,400	176,877,000	3,760,277,200	4.70%	1,132,013
Grayson	1,586,833,631	56,078,200	88,042,800	144,121,000	1,730,954,631	8.33%	417,951
Greene	1,270,304,502	56,764,500	115,558,900	172,323,400	1,442,627,902	11.95%	1,447,517
Greensville	423,190,540	140,833,500	21,352,600	162,186,100	585,376,640	27.71%	1,005,554
Halifax	2,157,582,260	129,762,870	179,520,094	309,282,964	2,466,865,224	12.54%	1,268,060
Hanover	10,050,507,800	786,389,600	256,880,700	1,043,270,300	11,093,778,100	9.40%	8,972,125
Henrico	29,281,500,300	1,418,313,800	1,028,494,000	2,446,807,800	31,728,308,100	7.71%	22,021,270
Henry	2,493,289,700	126,090,500	299,593,700	425,684,200	2,918,973,900	14.58%	2,298,695
Highland	605,945,300	54,996,200	14,933,500	69,929,700	675,875,000	10.35%	265,733
Isle of Wight	4,106,394,200	63,779,200	192,270,500	256,049,700	4,362,443,900	5.87%	1,357,063
James City	9,931,335,500	390,905,700	112,876,500	503,782,200	10,435,117,700	4.83%	3,879,123
King and Queen	471,537,900	5,768,900	22,244,700	28,013,600	499,551,500	5.61%	212,903
King George	2,562,952,300	752,924,600	24,484,100	777,408,700	3,340,361,000	23.27%	3,109,635
King William	1,194,506,812	27,341,800	36,148,300	63,490,100	1,257,996,912	5.05%	584,109
Lancaster	1,969,591,100	26,334,500	35,926,800	62,261,300	2,031,852,400	3.06%	286,402
Lee	720,962,617	130,795,400	65,164,000	195,959,400	916,922,017	21.37%	1,273,736
Loudoun	60,894,472,730	1,798,696,000	1,985,450,100	3,784,146,100	64,678,618,830	5.85%	33,678,900
Louisa	4,405,643,900	32,444,000	104,363,900	136,807,900	4,542,451,800	3.01%	875,571
Lunenburg	574,086,400	37,420,200	45,487,900	82,908,100	656,994,500	12.62%	364,796
Madison	1,712,479,300	83,841,900	114,333,700	198,175,600	1,910,654,900	10.37%	1,169,236
Mathews	1,246,066,000	11,783,600	46,803,000	58,586,600	1,304,652,600	4.49%	310,509
Mecklenburg	2,745,431,300	256,631,100	96,912,403	353,543,503	3,098,974,803	11.41%	1,272,757
Middlesex	1,309,161,000	20,810,100	49,067,500	69,877,600	1,379,038,600	5.07%	363,364
Montgomery	4,841,218,900	459,626,400	1,249,914,500	1,709,540,900	6,550,759,800	26.10%	12,650,603

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2006**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$1,595,278,658	\$24,286,200	\$97,855,300	\$122,141,500	\$1,717,420,158	7.11%	\$879,419
New Kent *	1,489,204,815	0	0	88,954,100	1,578,158,915	5.64%	827,273
Northampton	1,307,267,000	84,178,400	79,941,300	164,119,700	1,471,386,700	11.15%	1,148,838
Northumberland	2,994,543,300	11,663,600	68,138,300	79,801,900	3,074,345,200	2.60%	287,287
Nottoway	800,808,271	469,466,347	57,147,502	526,613,849	1,327,422,120	39.67%	2,317,101
Orange	2,297,694,000	88,150,800	37,178,600	125,329,400	2,423,023,400	5.17%	1,090,366
Page	1,338,765,800	62,620,200	86,511,200	149,131,400	1,487,897,200	10.02%	999,180
Patrick	955,586,500	23,433,500	65,297,300	88,730,800	1,044,317,300	8.50%	443,654
Pittsylvania	3,661,193,600	71,406,000	243,687,000	315,093,000	3,976,286,600	7.92%	1,512,446
Powhatan	3,193,159,000	120,796,100	137,961,700	258,757,800	3,451,916,800	7.50%	1,914,808
Prince Edward	1,032,277,450	47,386,075	211,707,200	259,093,275	1,291,370,725	20.06%	1,295,466
Prince George	2,110,425,600	874,691,200	110,218,500	984,909,700	3,095,335,300	31.82%	8,667,205
Prince William	56,239,066,500	2,491,820,500	557,778,800	3,049,599,300	59,288,665,800	5.14%	23,115,963
Pulaski	1,946,494,400	355,611,600	82,552,900	438,164,500	2,384,658,900	18.37%	2,716,620
Rappahannock	2,112,509,400	19,174,100	32,146,200	51,320,300	2,163,829,700	2.37%	297,658
Richmond	525,094,730	51,662,720	36,779,180	88,441,900	613,536,630	14.42%	592,561
Roanoke	6,564,087,300	375,912,400	345,042,800	720,955,200	7,285,042,500	9.90%	8,002,603
Rockbridge	2,751,803,682	130,254,900	116,539,300	246,794,200	2,998,597,882	8.23%	1,357,368
Rockingham	6,499,720,800	293,924,900	514,670,100	808,595,000	7,308,315,800	11.06%	4,689,851
Russell	994,704,591	49,542,000	44,496,200	94,038,200	1,088,742,791	8.64%	611,248
Scott	927,078,200	63,645,800	87,706,400	151,352,200	1,078,430,400	14.03%	1,044,330
Shenandoah	4,056,874,700	267,337,400	160,848,400	428,185,800	4,485,060,500	9.55%	2,183,748
Smyth	1,232,621,100	97,803,200	143,688,400	241,491,600	1,474,112,700	16.38%	1,521,397
Southampton	1,515,436,300	68,896,600	68,698,900	137,595,500	1,653,031,800	8.32%	880,611
Spotsylvania	13,233,227,700	562,436,800	134,788,600	697,225,400	13,930,453,100	5.01%	4,322,797
Stafford	16,922,477,273	749,648,600	665,042,300	1,414,690,900	18,337,168,173	7.71%	8,912,553
Surry	563,102,800	25,652,700	36,171,300	61,824,000	624,926,800	9.89%	519,322
Sussex	765,071,463	172,083,700	57,120,300	229,204,000	994,275,463	23.05%	1,100,179
Tazewell	2,340,466,000	207,885,400	128,837,000	336,722,400	2,677,188,400	12.58%	1,952,990
Warren	2,448,029,900	124,889,000	159,648,500	284,537,500	2,732,567,400	10.41%	2,333,208

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2006**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	\$3,551,778,300	\$190,281,800	\$304,007,200	\$494,289,000	\$4,046,067,300	12.22%	\$2,817,447
Westmoreland	2,168,888,320	89,890,300	33,407,900	123,298,200	2,292,186,520	5.38%	542,512
Wise	1,478,323,136	280,638,400	284,245,200	564,883,600	2,043,206,736	27.65%	3,219,837
Wythe	1,596,334,100	92,135,800	83,631,600	175,767,400	1,772,101,500	9.92%	949,144
York	7,675,354,700	2,043,244,900	344,922,200	2,388,167,100	10,063,521,800	23.73%	16,657,466
<b>Total Counties</b>	<b>\$697,594,235,012</b>	<b>\$41,242,902,247</b>	<b>\$19,192,331,291</b>	<b>\$60,524,187,638</b>	<b>\$758,118,422,650</b>	<b>7.98%</b>	<b>\$456,743,983</b>

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	\$32,126,727,500	\$3,277,171,200	\$1,015,943,800	\$4,293,115,000	\$36,419,842,500	11.79%	\$34,988,887
Bedford	395,464,300	67,842,700	84,075,700	151,918,400	547,382,700	27.75%	1,230,539
Bristol	1,104,664,800	110,847,100	89,466,000	200,313,100	1,304,977,900	15.35%	2,103,288
Buena Vista	357,274,800	34,599,500	52,253,400	86,852,900	444,127,700	19.56%	772,991
Charlottesville	4,211,772,300	605,888,200	259,721,000	865,609,200	5,077,381,500	17.05%	8,569,531
Chesapeake	21,190,154,032	650,513,600	1,056,207,100	1,706,720,700	22,896,874,732	7.45%	18,944,600
Colonial Heights	1,345,818,700	48,661,000	52,380,400	101,041,400	1,446,860,100	6.98%	1,192,289
Covington	247,364,800	37,288,157	32,066,667	69,354,824	316,719,624	21.90%	457,742
Danville	2,069,156,000	269,849,200	172,758,400	442,607,600	2,511,763,600	17.62%	3,408,079
Emporia	316,961,700	31,169,200	33,942,400	65,111,600	382,073,300	17.04%	540,426
Fairfax	5,443,890,600	134,452,300	199,129,400	333,581,700	5,777,472,300	5.77%	2,368,430
Falls Church	3,154,244,000	102,806,400	110,006,700	212,813,100	3,367,057,100	6.32%	2,149,412
Franklin	564,082,600	39,471,200	64,769,700	104,240,900	668,323,500	15.60%	886,048
Fredericksburg	2,241,072,600	268,441,700	217,336,600	485,778,300	2,726,850,900	17.81%	4,323,427
Galax	355,092,415	27,588,900	29,943,700	57,532,600	412,625,015	13.94%	402,728
Hampton	9,510,105,500	2,188,414,200	670,079,600	2,858,493,800	12,368,599,300	23.11%	32,586,829
Harrisonburg	2,380,745,878	472,102,100	167,236,700	639,338,800	3,020,084,678	21.17%	3,963,901
Hopewell	929,194,800	122,325,600	32,180,300	154,505,900	1,083,700,700	14.26%	1,854,071
Lexington	572,289,700	223,478,000	311,016,500	534,494,500	1,106,784,200	48.29%	2,993,169
Lynchburg	3,682,350,300	289,333,100	633,100,500	922,433,600	4,604,783,900	20.03%	10,239,013

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2006**

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Manassas	\$5,639,526,400	\$534,919,200	\$201,896,300	\$736,815,500	\$6,376,341,900	11.56%	\$6,005,046
Manassas Park	1,646,988,000	8,953,100	27,448,600	36,401,700	1,683,389,700	2.16%	414,979
Martinsville	595,052,450	26,318,800	65,325,000	91,643,800	686,696,250	13.35%	989,753
Newport News	12,195,417,890	2,182,473,100	551,788,700	2,734,261,800	14,929,679,690	18.31%	32,811,142
Norfolk	14,953,815,900	8,001,043,700	973,217,300	8,974,261,000	23,928,076,900	37.51%	113,973,115
Norton	180,858,640	21,868,100	32,802,100	54,670,200	235,528,840	23.21%	382,691
Petersburg	1,423,752,500	75,033,800	107,814,800	182,848,600	1,606,601,100	11.38%	2,468,456
Poquoson	1,627,336,017	25,398,613	55,550,000	80,948,613	1,708,284,630	4.74%	655,684
Portsmouth	5,504,357,540	4,085,545,900	259,114,340	4,344,660,240	9,849,017,780	44.11%	59,087,379
Radford	649,991,200	227,952,200	23,993,900	251,946,100	901,937,300	27.93%	1,839,207
Richmond	18,452,267,550	3,600,952,300	1,060,396,600	4,661,348,900	23,113,616,450	20.17%	37,756,926
Roanoke	5,964,856,600	1,015,873,600	351,246,200	1,367,119,800	7,331,976,400	18.65%	16,542,150
Salem	1,588,624,800	203,712,900	172,461,700	376,174,600	1,964,799,400	19.15%	4,438,860
Staunton	1,354,108,472	139,825,225	121,673,115	261,498,340	1,615,606,812	16.19%	2,510,384
Suffolk	8,190,753,800	664,311,000	250,390,000	914,701,000	9,105,454,800	10.05%	8,598,189
Virginia Beach	46,469,983,332	3,973,993,097	987,091,713	4,961,084,810	51,431,068,142	9.65%	49,114,740
Waynesboro	1,235,319,700	57,680,800	132,392,900	190,073,700	1,425,393,400	13.33%	1,482,575
Williamsburg	1,547,220,200	76,011,100	417,679,100	493,690,200	2,040,910,400	24.19%	2,665,927
Winchester	2,535,805,200	148,169,800	355,980,400	504,150,200	3,039,955,400	16.58%	3,478,636
<b>Total Cities</b>	<b>\$223,954,463,516</b>	<b>\$34,072,279,692</b>	<b>\$11,431,877,335</b>	<b>\$45,504,157,027</b>	<b>\$269,458,620,543</b>	<b>16.89%</b>	<b>\$479,191,238</b>
<b>Total Counties</b>	<b>\$697,594,235,012</b>	<b>\$41,242,902,247</b>	<b>\$19,192,331,291</b>	<b>\$60,524,187,638</b>	<b>\$758,118,422,650</b>	<b>7.98%</b>	<b>\$456,743,983</b>
<b>Aggregate</b>	<b>\$921,548,698,528</b>	<b>\$75,315,181,939</b>	<b>\$30,624,208,626</b>	<b>\$106,028,344,665</b>	<b>\$1,027,577,043,193</b>	<b>10.32%</b>	<b>\$935,935,221</b>

Notes:

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

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

**Table 5.4**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2006**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$338,509,124	\$8,632,237	\$19,598,898	\$642,558	\$0	\$0	\$97,216,959	\$711,572
Albemarle	898,533,975	38,006,353	15,751,430	674,161	0	0	223,203,409	1,660,739
Alleghany	63,311,870	3,503,626	108,824,963	6,475,085	0	0	72,453,464	528,418
Amelia	79,047,639	2,586,994	3,710,075	37,101	0	0	34,949,787	139,014
Amherst	211,245,760	6,436,733	79,076,539	1,581,531	7,151,698	282,492	73,348,270	451,144
Appomattox	76,055,510	3,112,372	6,270,659	288,450	8,138,852	81,389	48,503,731	358,640
Arlington	1,349,223,801	67,461,190	3,016,062	150,803	0	0	149,801,375	1,229,283
Augusta	586,582,760	10,516,970	147,337,390	2,799,410	0	0	176,858,210	1,039,897
Bath	55,702,400	116,272	182,800	366	0	0	1,297,733,210	5,838,013
Bedford	199,205,720	15,161,005	35,555,596	2,133,336	17,469,158	192,161	161,557,241	1,051,199
Bland	61,738,795	1,327,053	25,452,487	226,528	15,108,640	110,293	35,833,223	247,268
Botetourt	318,321,353	7,970,933	151,870,890	2,733,676	0	0	162,099,561	1,063,826
Brunswick	115,790,289	3,599,973	12,466,790	423,871	8,477,320	101,728	51,829,901	202,423
Buchanan	208,892,156	3,752,639	173,468,321	3,382,632	13,963,629	274,187	78,134,897	383,659
Buckingham	93,701,415	3,251,955	6,565,610	190,403	7,274,988	72,750	13,923,208	81,064
Campbell	301,992,602	10,252,681	166,449,183	5,409,599	0	0	188,588,574	993,330
Caroline	121,068,500	6,797,963	8,184,170	286,446	0	0	207,948,545	1,084,006
Carroll	250,305,907	3,131,140	80,855,380	1,051,119	8,774,975	201,825	85,896,569	610,224
Charles City	55,677,637	1,843,814	5,500,042	137,501	787,449	22,049	33,233,074	232,632
Charlotte	90,383,442	2,529,399	8,214,562	246,437	788,494	25,232	43,095,318	267,191
Chesterfield	3,291,819,445	100,927,265	527,512,940	5,421,356	0	0	954,082,870	10,005,494
Clarke	172,471,308	5,881,916	22,882,950	282,850	0	0	44,724,183	201,258
Craig	32,056,477	889,421	1,060,098	23,322	249,334	8,727	13,430,535	79,762
Culpeper	466,161,758	15,942,324	69,486,310	1,389,726	0	0	50,543,273	456,622
Cumberland	66,107,077	2,574,273	5,444,818	245,017	n/a	n/a	50,519,076	298,063
Dickenson	117,929,124	1,797,052	27,825,557	470,252	868,957	91,421	199,480	319,165
Dinwiddie	232,755,616	10,014,494	20,916,495	690,245	0	0	72,490,201	637,524
Essex	91,480,524	2,961,659	1,145,886	40,106	1,534,735	57,553	25,419,562	200,140
Fairfax	12,877,978,901	488,438,960	83,199,079	3,743,212	0	0	3,105,566,524	28,038,045
Fauquier	796,239,258	32,678,397	12,864,978	598,222	0	0	569,687,837	3,727,351



**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2006**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$99,560,807	\$2,472,236	\$10,828,187	\$167,837	\$1,294,146	\$45,296	\$40,887,653	\$214,845
Fluvanna	172,681,321	6,293,437	1,810,416	36,208	4,252,328	157,338	414,076,347	2,464,388
Franklin	510,854,136	7,962,824	62,916,661	377,500	76,847,910	829,957	102,235,038	543,828
Frederick	993,120,622	33,838,186	256,642,667	5,132,853	0	0	172,118,478	951,219
Giles	162,409,269	2,887,455	245,489,468	2,332,150	19,820,056	148,651	132,978,340	787,540
Gloucester	407,636,757	8,165,497	3,493,808	76,864	0	0	82,566,946	475,148
Goochland	216,235,986	8,554,876	9,074,031	340,276	0	0	87,951,781	563,937
Grayson	107,926,008	1,512,396	11,060,509	165,908	1,656,006	110,952	39,139,014	113,765
Greene	107,061,300	5,066,169	3,198,607	63,972	0	0	28,971,560	243,361
Greensville	56,484,820	2,249,701	22,508,550	787,799	0	0	28,608,124	185,406
Halifax	242,158,800	7,173,838	131,854,800	1,661,370	0	0	1,042,628,168	4,281,992
Hanover	1,344,334,535	40,571,045	49,628,860	1,771,750	48,401,935	919,639	522,539,628	3,800,053
Henrico	2,710,286,763	93,455,895	1,081,324,415	7,143,002	0	0	805,531,867	7,348,295
Henry	401,521,763	5,357,259	330,147,331	3,928,753	0	0	127,296,205	687,890
Highland	28,362,526	418,944	43,141	431	267,887	2,679	12,936,922	49,160
Isle of Wight	347,613,155	12,045,299	688,410,264	6,539,898	0	0	177,306,412	957,467
James City	595,915,809	23,442,649	122,174,276	4,886,971	0	0	152,475,702	1,201,614
King and Queen	64,741,946	2,140,761	15,608,585	154,525	2,899,704	18,848	13,875,616	105,455
King George	180,542,326	5,466,547	5,146,405	128,660	0	0	280,508,276	1,124,491
King William	107,408,516	3,017,845	134,853,787	1,187,598	0	0	19,622,870	129,425
Lancaster	180,910,315	2,660,545	190,250	2,892	9,584,128	95,841	32,717,833	151,035
Lee	155,672,585	2,077,770	56,709,556	799,605	10,272,748	144,846	62,561,078	410,553
Loudoun	3,428,641,416	121,931,008	109,105,313	3,135,345	0	0	1,420,617,766	12,334,888
Louisa	286,635,740	5,286,826	14,546,860	276,390	59,616,880	387,510	2,225,453,118	14,250,056
Lunenburg	83,680,955	2,702,499	17,915,860	322,485	5,490,320	65,884	26,527,334	116,720
Madison	165,452,110	3,518,697	6,224,832	68,473	23,301,149	200,390	33,151,419	195,620
Mathews	122,101,687	3,215,561	692,855	14,827	0	0	21,331,137	113,055
Mecklenburg	259,783,940	7,676,368	78,822,243	520,226	42,434,881	305,531	173,122,642	649,262
Middlesex	106,731,050	3,266,340	227,634	3,984	0	0	18,574,792	96,632
Montgomery	551,630,458	12,878,450	122,759,480	2,234,223	33,461,061	1,020,563	158,043,907	1,179,108

**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2006**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$124,865,794	\$3,489,388	\$1,091,609	\$13,645	\$0	\$0	\$61,254,854	\$456,968
New Kent	137,773,015	5,070,356	21,600	648	0	0	52,291,778	486,633
Northampton	121,815,420	922,000	3,922,000	88,245	1,302,200	81,325	25,359,568	178,371
Northumberland	101,841,276	3,452,004	3,228,332	116,220	4,391,628	43,916	38,647,253	138,999
Nottoway	76,042,415	2,394,357	18,397,532	229,969	0	0	64,454,050	300,430
Orange	326,406,388	6,967,939	60,442,451	1,106,701	37,884,046	151,536	60,940,861	532,143
Page	188,542,928	5,253,203	24,569,500	491,390	0	0	40,713,687	273,394
Patrick	152,478,400	2,397,919	34,893,928	596,686	0	0	37,138,359	185,850
Pittsylvania	180,167,245	10,129,244	30,918,800	1,391,346	12,623,870	347,157	319,260,819	1,564,929
Powhatan	206,621,105	7,403,555	6,847,200	246,499	0	0	79,609,758	592,446
Prince Edward	104,665,707	3,964,414	1,714,300	72,001	54,221,300	379,549	47,870,560	242,689
Prince George	208,879,075	7,980,619	20,174,643	302,620	0	0	91,330,546	803,720
Prince William	3,593,838,423	129,330,019	13,548,099	270,962	0	0	1,357,586,961	10,340,320
Pulaski	303,678,521	5,932,909	177,909,808	2,668,647	5,115,256	245,532	86,289,694	537,677
Rappahannock	64,145,464	2,691,026	0	0	0	0	24,501,189	142,107
Richmond	59,112,310	219,818	3,797,920	18,990	1,569,400	54,929	25,723,621	187,330
Roanoke	676,370,792	23,590,253	54,110,515	1,623,315	0	0	202,045,580	2,287,936
Rockbridge	203,164,723	8,254,866	11,223,979	263,764	0	0	104,485,747	574,672
Rockingham	631,081,895	15,165,185	250,903,700	6,398,044	92,624,070	805,829	172,758,393	1,022,130
Russell	260,213,482	4,046,973	99,124,567	1,635,557	4,931,873	32,058	207,418,838	1,359,341
Scott	139,176,427	1,759,497	38,295,436	275,727	18,694,451	134,600	77,102,480	534,284
Shenandoah	361,375,871	10,204,839	75,880,995	2,170,196	38,508,383	231,050	129,556,306	679,612
Smyth	206,476,644	4,419,533	115,485,144	1,385,822	49,324,601	197,298	0	0
Southampton	183,523,331	5,463,037	25,721,880	617,325	6,136,426	30,682	114,232,857	733,069
Spotsylvania	781,635,772	37,617,349	44,994,870	1,124,865	0	0	213,563,250	1,441,002
Stafford	781,944,661	34,514,888	21,359,225	160,194	163,948,050	819,740	219,154,026	1,406,324
Surry	46,461,294	1,535,050	3,069,697	30,697	0	0	1,109,951,475	9,331,109
Sussex	68,812,908	2,999,057	21,332,385	1,034,621	7,087,015	70,870	71,285,827	375,141
Tazewell	398,142,828	7,489,785	43,516,700	870,334	23,805,600	1,023,641	116,846,412	691,493
Warren	458,539,390	11,980,974	25,853,759	554,670	0	0	37,240,943	306,119

**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2006**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$442,819,229	\$6,628,695	\$232,442,285	\$3,602,856	\$0	\$0	\$203,630,931	\$1,165,132
Westmoreland	152,443,540	4,094,004	5,390,610	80,859	11,366,300	51,552	44,414,732	190,042
Wise	393,195,025	5,455,090	292,588,910	3,364,773	31,356,294	893,655	76,238,933	438,411
Wythe	245,337,178	4,657,318	106,809,489	1,602,143	70,290,440	393,627	120,231,024	650,276
York	607,490,690	21,180,042	34,368,865	1,374,747	0	0	402,467,624	2,780,055
<b>Total Counties</b>	<b>\$50,807,466,730</b>	<b>\$1,708,059,191</b>	<b>\$7,328,051,342</b>	<b>\$121,823,174</b>	<b>\$1,065,370,571</b>	<b>\$11,964,278</b>	<b>\$22,614,826,976</b>	<b>\$160,793,325</b>

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,496,769,335	\$61,472,294	\$15,040,927	\$676,842	\$0	\$0	\$854,324,642	\$6,979,435
Bedford	46,719,950	794,341	31,804,750	413,462	0	0	7,716,900	65,338
Bristol	26,894,742	1,613,685	17,728,483	1,063,709	0	0	15,437,554	0
Buena Vista	40,411,551	2,694,204	16,709,220	710,142	0	0	4,770,552	47,768
Charlottesville	267,988,372	11,221,140	6,906,250	290,063	0	0	122,715,933	1,220,801
Chesapeake	1,706,113,035	67,743,345	90,593,180	2,900,000	0	0	877,653,572	9,750,236
Colonial Heights	124,652,385	4,362,870	3,841,908	76,838	0	0	28,400,592	335,877
Covington	22,498,740	1,203,471	75,775,260	4,182,794	0	0	20,182,644	133,611
Danville	285,150,717	8,175,000	82,870,885	1,243,063	0	0	48,711,382	192,355
Emporia	33,000,645	1,631,650	1,955,985	97,799	0	0	19,110,987	166,675
Fairfax	271,361,672	9,114,704	1,127,703	42,740	0	0	110,607,887	872,538
Falls Church	130,474,472	5,016,480	0	0	0	0	29,052,232	293,782
Franklin	62,652,440	2,408,301	703,167	14,063	0	0	6,618,267	57,043
Fredericksburg	277,295,644	7,434,944	12,087,606	95,735	0	0	41,254,287	367,527
Galax	54,266,864	760,384	63,774,230	905,594	0	0	12,232,851	85,874
Hampton	976,086,197	37,062,091	58,064,870	2,032,271	0	0	221,643,480	2,621,797
Harrisonburg	297,283,311	8,815,326	86,582,000	1,731,640	0	0	40,754,085	259,684
Hopewell	130,094,906	3,958,643	142,128,756	4,334,927	0	0	313,528,358	3,765,818
Lexington	34,343,985	1,182,417	55,313	2,185	0	0	12,167,834	74,903
Lynchburg	477,797,519	16,782,155	117,159,800	3,514,794	0	0	185,891,234	2,084,343

**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2006**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$336,976,415	\$10,035,442	\$371,201,965	\$4,448,884	\$0	\$0	\$75,516,362	\$628,235
Manassas Park	127,871,563	4,474,093	1,157,381	40,403	0	0	23,198,877	264,467
Martinsville	106,121,590	2,440,832	15,146,780	280,215	0	0	21,340,984	232,903
Newport News	1,156,301,302	46,603,638	345,461,826	12,091,165	0	0	304,453,821	3,771,083
Norfolk	1,765,832,264	62,246,739	204,813,047	8,314,010	0	0	576,675,032	7,817,926
Norton	24,394,274	427,299	7,006,663	129,623	0	0	26,707,557	189,074
Petersburg	225,968,049	6,983,392	71,022,137	2,695,854	0	0	67,399,330	912,512
Poquoson	125,628,557	4,016,230	0	0	0	0	10,694,136	102,251
Portsmouth	778,540,592	32,145,360	86,237,224	2,587,117	4,477,600	44,776	58,290,379	814,192
Radford	53,148,078	1,282,423	31,917,066	561,740	0	0	18,593,244	136,447
Richmond	1,671,187,755	50,580,360	659,521,741	14,633,978	0	0	811,321,855	10,508,559
Roanoke	755,528,029	25,864,770	130,811,627	4,513,001	0	0	303,377,780	3,629,283
Salem	233,160,859	7,423,669	91,267,722	2,920,567	0	0	34,992,259	1,119,752
Staunton	203,063,412	4,060,794	12,447,145	154,345	0	0	51,995,502	500,137
Suffolk	696,579,280	23,407,888	49,582,230	1,561,840	0	0	154,722,996	1,469,251
Virginia Beach	3,650,744,900	128,993,213	98,019,058	980,191	0	0	545,140,581	5,534,670
Waynesboro	88,377,127	4,359,851	63,618,461	1,908,554	0	0	67,439,846	533,012
Williamsburg	71,925,710	2,501,490	83,090	2,908	0	0	51,334,159	277,204
Winchester	174,870,869	7,327,713	116,412,154	1,513,358	0	0	52,577,498	363,077
<b>Total Cities</b>	<b>\$19,008,077,107</b>	<b>\$678,622,643</b>	<b>\$3,180,637,610</b>	<b>\$83,666,415</b>	<b>\$4,477,600</b>	<b>\$44,776</b>	<b>\$6,228,547,471</b>	<b>\$68,179,441</b>
<b>Total Counties</b>	<b>\$50,807,466,730</b>	<b>\$1,708,059,191</b>	<b>\$7,328,051,342</b>	<b>\$121,823,174</b>	<b>\$1,065,370,571</b>	<b>\$11,964,278</b>	<b>\$22,614,826,976</b>	<b>\$160,793,325</b>
<b>Aggregate</b>	<b>\$69,815,543,837</b>	<b>\$2,386,681,834</b>	<b>\$10,508,688,952</b>	<b>\$205,489,589</b>	<b>\$1,069,848,171</b>	<b>\$12,009,054</b>	<b>\$28,843,374,447</b>	<b>\$228,972,766</b>

## 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 Services**

3600 Centre  
3610 West Broad Street  
Richmond, VA 23230

### **General Mailing Address**

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

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

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### **Virginia Department of Taxation - District Office**

#### **Norfolk District Office**

6340 Center Drive, Building 7, Suite 101  
Norfolk, VA 23502-4193  
(757) 455-3810