

# Virginia Department of Taxation



**ANNUAL REPORT**

**FISCAL YEAR  
2009**

**VIRGINIA DEPARTMENT OF TAXATION**

**ANNUAL REPORT**

**FISCAL YEAR 2009**

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

The Honorable Timothy M. Kaine, Governor

The Honorable Richard D. Brown, Secretary of Finance

Janie E. Bowen, Tax Commissioner

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**Net Revenue Collections**

	FY 2008	FY 2009	2009/2008 Yr/Yr % Chg
<b>By the Commonwealth of Virginia</b>			
General Fund	\$15,844,584,000	\$14,397,963,000	-9.13%
All Other Funds	18,257,210,000	19,133,918,000	4.80%
<b>Total Commonwealth Collections</b>	<b>\$34,101,794,000</b>	<b>\$33,531,881,000</b>	<b>-1.67%</b>
<b>By the Department of Taxation*</b>			
General Fund	\$14,621,309,000	\$13,375,586,000	-8.52%
All Other Funds	788,159,000	751,803,000	-4.61%
<b>Total Department Collections</b>	<b>\$15,409,468,000</b>	<b>\$14,127,389,000</b>	<b>-8.32%</b>
<b>By Other Agencies</b>			
General Fund	\$1,223,275,000	\$1,022,377,000	-16.42%
All Other Funds	17,469,051,000	18,382,115,000	5.23%
<b>Total from Other Agencies</b>	<b>\$18,692,326,000</b>	<b>\$19,404,492,000</b>	<b>3.81%</b>

Notes:

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

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

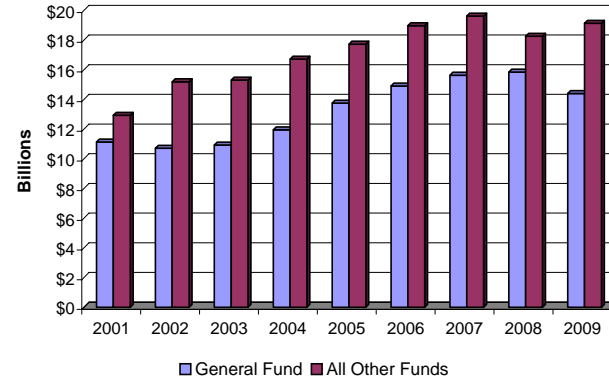
**Department of Taxation General Fund Expenditures**

Budget Programs	FY 2008 Expenditures	FY 2009 Expenditures
Revenue Administrative Services	\$51,042,974	\$51,568,909
Research Services	3,186,737	3,068,003
Tax Value Assistance to Localities*	628,447	861,137
Administrative and Support Services	32,089,380	30,843,490
<b>Total</b>	<b>\$86,947,538</b>	<b>\$86,341,539</b>
<b>Cost per \$100 of collections</b>	<b>\$0.56</b>	<b>\$0.61</b>

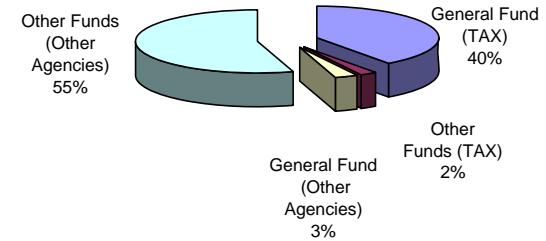
Note:

\* 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 2008 expenditures on behalf of SLEAC were \$168,439. FY 2009 expenditures were \$44,748.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2009



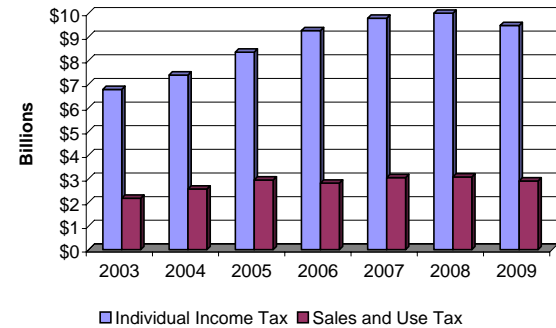
**Net Revenue Collections After Refunds by Tax Subject**  
**Taxes Administered by the Department of Taxation**

Revenues	FY 2008	FY 2009	2009/2008 Yr/Yr % Chg
<b>General Fund (GF) Revenues</b>			
Bank franchise (state share)	\$13,770,000	\$21,273,000	54.49%
Corporation income	807,852,000	648,033,000	-19.78%
Individual income	10,114,833,000	9,481,109,000	-6.27%
Estate (inheritance, gift, and estate)	153,378,000	6,006,000	-96.08%
Recordation and deeds of conveyance	438,009,000	298,398,000	-31.87%
Suits, wills and administration	6,187,000	5,862,000	-5.25%
State sales, use, and vending (GF part)	3,075,762,000	2,904,142,000	-5.58%
Watercraft sales and use	5,872,000	4,612,000	-21.46%
Railroad companies	4,895,000	5,201,000	6.25%
Car line companies	751,000	950,000	26.50%
<b>Total Department GF Revenues</b>	<b>\$14,621,309,000</b>	<b>\$13,375,586,000</b>	<b>-8.52%</b>
<b>Other Funds Revenues</b>			
Aircraft sales and use	\$5,303,000	\$3,565,000	-32.77%
Cigarette Tax	168,035,000	167,497,000	-0.32%
Other Tobacco Products	15,911,000	16,253,000	2.15%
Egg excise	156,000	151,000	-3.21%
Forest products	2,048,000	1,971,000	-3.76%
Peanut excise	133,000	80,000	-39.85%
Soybeans	353,000	388,000	9.92%
State Sales and Use Tax (TTF part)	524,901,000	499,366,000	-4.86%
Tire tax	5,028,000	4,668,000	-7.16%
Sales tax on fuel	64,461,000	55,752,000	-13.51%
Corn excise	251,000	214,000	-14.74%
Small grains tax	250,000	536,000	114.40%
Sheep	12,000	12,000	0.00%
Litter tax	893,000	896,000	0.34%
Soft drink excise	208,000	199,000	-4.33%
Cotton	93,000	100,000	7.53%
Apple	123,000	126,000	2.44%
<b>Total Department Other Fund Revenues</b>	<b>\$788,159,000</b>	<b>\$751,774,000</b>	<b>-4.62%</b>
<b>Aggregate (All Funds)</b>	<b>\$15,409,468,000</b>	<b>\$14,127,360,000</b>	<b>-8.32%</b>

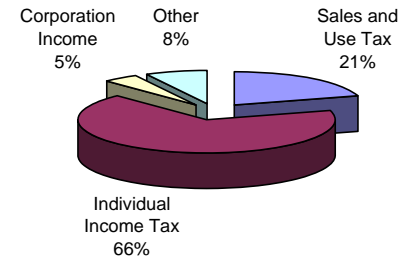
Notes:

- 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.
- The significant decrease in revenue generated from the Estate Tax is due to the fact that it no longer applies to the estates of those individuals who have died on or after July 1, 2007. In general, estates owing the tax have nine months to file a return. Therefore, the last returns applicable to the Estate Tax were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension.

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



**Collection of Revenues Administered by the**  
**Department, FY 2009**



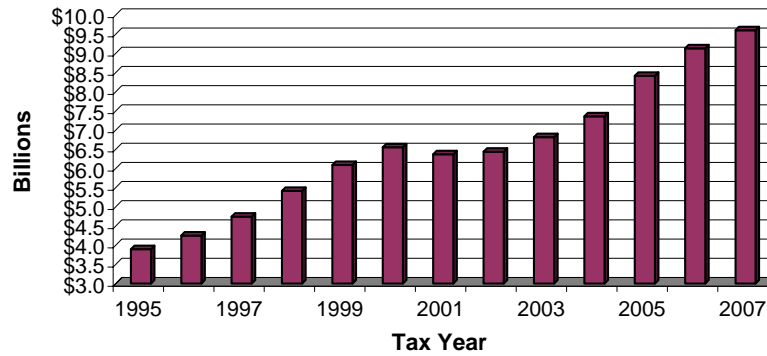
**Table 1.1**  
**Individual Income Tax Liability**

Taxable Year	Amount
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
2006	9,132,261,251
2007	9,601,762,404

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 2007**

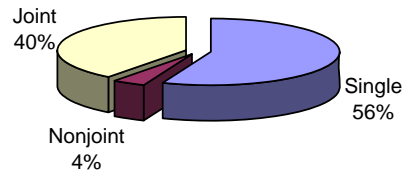
Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0	to	\$999	\$22,508,696	\$188,739,620	\$6,486,978,488	\$217,118,005	\$6,704,096,493	\$3,386,879	\$67,891	2.00 %
\$1,000	to	\$1,999	85,971,945	69,596,431	169,106,560	111,689,880	280,796,441	8,352,301	167,109	2.00 %
\$2,000	to	\$2,999	153,990,125	75,902,768	164,031,677	139,492,594	303,524,271	11,451,921	229,030	2.00 %
\$3,000	to	\$3,999	225,556,958	79,302,541	378,408,676	160,607,328	539,016,003	13,732,058	279,499	2.04 %
\$4,000	to	\$4,999	280,569,797	78,191,735	125,195,774	157,957,851	283,153,625	15,526,105	335,492	2.16 %
\$5,000	to	\$5,999	332,828,789	77,160,461	121,844,579	156,333,613	278,178,192	16,963,451	391,702	2.31 %
\$6,000	to	\$6,999	377,321,695	76,246,959	117,360,299	152,152,546	269,512,845	18,388,019	464,613	2.53 %
\$7,000	to	\$7,999	427,182,197	77,099,090	132,763,075	154,227,452	286,990,527	171,675,349	3,935,360	2.29 %
\$8,000	to	\$8,999	486,097,620	81,390,709	124,697,898	156,658,196	281,356,094	209,873,218	5,149,224	2.45 %
\$9,000	to	\$9,999	501,145,563	77,199,928	133,772,960	144,027,768	277,800,728	227,449,851	6,177,943	2.72 %
\$10,000	to	\$10,999	541,085,489	78,108,253	132,893,619	141,957,838	274,851,457	251,413,657	7,534,249	3.00 %
\$11,000	to	\$11,999	587,542,246	81,319,239	140,173,724	141,490,566	281,664,290	279,440,855	9,010,458	3.22 %
\$12,000	to	\$12,999	637,033,737	82,436,766	155,025,808	140,929,333	295,955,141	309,036,315	10,567,083	3.42 %
\$13,000	to	\$13,999	681,273,772	81,960,923	142,456,088	140,231,677	282,687,765	338,251,597	12,107,300	3.58 %
\$14,000	to	\$14,999	722,380,405	82,567,382	134,195,125	138,084,145	272,279,269	391,271,753	14,264,989	3.65 %
\$15,000	to	\$19,999	4,343,763,880	422,489,124	767,350,135	685,985,346	1,453,335,481	2,484,950,016	97,180,993	3.91 %
\$20,000	to	\$24,999	5,282,714,245	411,861,461	886,641,683	628,421,891	1,515,063,574	3,239,469,949	135,779,921	4.19 %
\$25,000	to	\$29,999	5,841,787,693	381,306,517	1,160,653,913	540,746,147	1,701,400,060	3,738,742,679	166,168,798	4.44 %
\$30,000	to	\$34,999	6,192,458,230	345,224,399	1,234,877,822	459,438,503	1,694,316,325	4,071,460,516	187,961,672	4.62 %
\$35,000	to	\$39,999	6,311,924,924	307,229,333	1,121,935,774	384,664,154	1,506,599,929	4,255,947,283	201,567,350	4.74 %
\$40,000	to	\$44,999	6,338,272,178	278,924,662	1,170,053,030	322,943,922	1,492,996,952	4,372,632,032	210,395,657	4.81 %
\$45,000	to	\$49,999	6,285,025,009	255,955,605	1,218,230,498	272,631,458	1,490,861,956	4,398,775,986	214,372,322	4.87 %
\$50,000	to	\$74,999	29,869,062,946	1,033,507,071	5,607,760,032	850,939,516	6,458,699,548	21,766,333,942	1,088,530,165	5.00 %
\$75,000	to	\$99,999	26,529,524,378	731,556,918	4,861,972,791	329,603,128	5,191,575,919	20,295,375,566	1,047,809,921	5.16 %
\$100,000	and	Over	130,649,537,483	1,505,158,522	20,755,328,817	181,131,268	20,936,460,085	111,713,365,436	6,181,313,664	5.53 %
<b>Total</b>			<b>\$233,706,560,000</b>	<b>\$6,960,436,416</b>	<b>\$47,443,708,844</b>	<b>\$6,909,464,124</b>	<b>\$54,353,172,969</b>	<b>\$182,603,266,736</b>	<b>\$9,601,762,404</b>	<b>5.26 %</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.

**Table 1.3**  
**Number and Class of Returns by Virginia Adjusted Gross Income Class**  
**Taxable Year 2007**

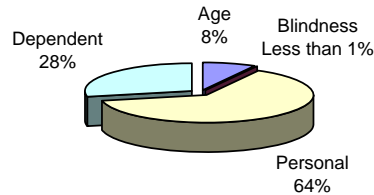
Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below	73,264	33,707	9,741	116,712
\$1,000 to	\$1,999	48,768	5,581	2,574	56,923
\$2,000 to	\$2,999	53,472	5,627	2,416	61,515
\$3,000 to	\$3,999	56,471	5,570	2,501	64,542
\$4,000 to	\$4,999	54,244	5,807	2,374	62,425
\$5,000 to	\$5,999	52,550	5,558	2,479	60,587
\$6,000 to	\$6,999	50,063	5,722	2,336	58,121
\$7,000 to	\$7,999	48,463	6,062	2,451	56,976
\$8,000 to	\$8,999	48,318	6,595	2,312	57,225
\$9,000 to	\$9,999	43,909	6,483	2,365	52,757
\$10,000 to	\$10,999	42,236	6,984	2,349	51,569
\$11,000 to	\$11,999	41,692	7,206	2,197	51,095
\$12,000 to	\$12,999	41,034	7,629	2,322	50,985
\$13,000 to	\$13,999	40,256	7,979	2,246	50,481
\$14,000 to	\$14,999	39,475	8,096	2,256	49,827
\$15,000 to	\$19,999	191,960	44,837	11,638	248,435
\$20,000 to	\$24,999	174,304	49,110	11,755	235,169
\$25,000 to	\$29,999	150,959	50,848	11,002	212,809
\$30,000 to	\$34,999	128,080	52,500	10,316	190,896
\$35,000 to	\$39,999	106,657	52,519	9,345	168,521
\$40,000 to	\$44,999	88,432	52,984	7,955	149,371
\$45,000 to	\$49,999	72,314	53,385	6,725	132,424
\$50,000 to	\$74,999	204,174	261,616	19,941	485,731
\$75,000 to	\$99,999	82,334	215,099	9,058	306,491
\$100,000 and	Over	84,151	470,085	12,089	566,325
<b>Total:</b>		<b>2,017,580</b>	<b>1,427,589</b>	<b>152,743</b>	<b>3,597,912</b>





**Table 1.4**  
**Number and Class of Exemptions by Virginia Adjusted Gross Income Class**  
**Taxable Year 2007**

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	116,712	150,792	48,690	21,489	332	221,303
\$1,000 to	\$1,999	56,923	62,602	14,886	4,464	91	82,043
\$2,000 to	\$2,999	61,515	67,272	17,521	4,577	100	89,470
\$3,000 to	\$3,999	64,542	70,276	18,089	4,858	113	93,336
\$4,000 to	\$4,999	62,425	68,363	18,441	5,302	103	92,209
\$5,000 to	\$5,999	60,587	66,323	18,563	5,817	108	90,811
\$6,000 to	\$6,999	58,121	64,014	19,171	6,258	105	89,548
\$7,000 to	\$7,999	56,976	63,219	20,316	6,754	119	90,408
\$8,000 to	\$8,999	57,225	64,016	23,814	7,238	104	95,172
\$9,000 to	\$9,999	52,757	59,426	23,105	7,679	96	90,306
\$10,000 to	\$10,999	51,569	58,765	23,795	8,548	130	91,238
\$11,000 to	\$11,999	51,095	58,480	27,159	8,587	126	94,352
\$12,000 to	\$12,999	50,985	58,796	27,787	9,072	136	95,791
\$13,000 to	\$13,999	50,481	58,676	27,215	9,179	138	95,208
\$14,000 to	\$14,999	49,827	58,142	28,152	9,128	130	95,552
\$15,000 to	\$19,999	248,435	294,352	144,240	47,644	758	486,994
\$20,000 to	\$24,999	235,169	285,460	139,678	47,034	739	472,911
\$25,000 to	\$29,999	212,809	264,796	128,831	42,373	637	436,637
\$30,000 to	\$34,999	190,896	244,503	111,420	37,819	560	394,302
\$35,000 to	\$39,999	168,521	222,025	94,239	33,523	538	350,325
\$40,000 to	\$44,999	149,371	203,314	84,344	29,625	462	317,745
\$45,000 to	\$49,999	132,424	186,755	77,731	26,336	391	291,213
\$50,000 to	\$74,999	485,731	751,001	325,823	92,700	1,338	1,170,862
\$75,000 to	\$99,999	306,491	524,022	247,269	53,004	784	825,079
\$100,000 and	Over	566,325	1,040,850	549,928	101,331	1,173	1,693,282
<b>Total:</b>		<b>3,597,912</b>	<b>5,046,240</b>	<b>2,260,207</b>	<b>630,339</b>	<b>9,311</b>	<b>7,946,097</b>



**Table 1.5**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2007**

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$3,942,160	\$11,908,963	\$18,136,220	\$30,749,807	\$34,030,754	\$29,720,347	\$54,808,728	\$50,175,826	\$101,086,098	\$70,116,915	\$195,901,444	\$600,577,262
Albemarle	7,613,250	19,535,348	28,485,119	40,522,128	55,836,668	62,771,748	134,187,769	141,022,240	333,124,103	312,300,356	2,801,516,413	3,936,915,142
Alleghany	1,818,080	4,843,709	7,053,177	10,102,108	11,597,667	13,447,854	27,674,954	28,137,579	67,125,471	49,489,563	72,081,513	293,371,675
Amelia	1,010,194	3,572,404	5,184,383	7,881,430	9,817,403	12,044,693	23,587,976	22,468,273	50,933,017	43,339,753	77,000,122	256,839,646
Amherst	2,765,592	8,279,363	14,758,841	20,196,393	24,999,996	26,924,618	58,163,987	50,336,866	123,990,072	97,982,702	131,058,381	559,456,811
Appomattox	1,563,075	4,592,790	7,459,107	10,403,813	11,763,906	13,586,654	26,014,815	24,561,750	57,315,785	42,468,621	63,668,888	263,399,203
Arlington	14,045,591	41,701,536	64,252,017	95,288,430	117,108,170	132,097,016	348,607,755	446,593,426	1,139,627,216	1,005,426,888	7,162,360,250	10,567,108,296
Augusta	6,158,019	17,745,606	28,005,042	41,421,628	54,178,828	61,583,583	139,649,652	135,086,598	338,608,002	265,683,746	473,256,358	1,561,377,063
Bath	639,985	1,667,812	2,562,629	4,536,451	4,572,353	4,756,552	10,592,214	9,765,192	19,971,501	10,815,501	40,695,384	110,575,574
Bedford	6,132,750	16,327,143	25,353,450	35,375,951	45,741,745	51,452,313	108,471,737	110,849,382	289,920,126	259,760,698	726,392,703	1,675,777,999
Bland	594,321	1,774,747	2,926,133	4,197,086	4,822,554	5,256,290	10,906,460	11,191,636	23,845,906	15,908,643	34,235,796	115,659,572
Botetourt	2,749,933	7,671,027	10,834,299	15,844,111	19,764,951	22,562,109	51,665,274	51,345,755	142,367,863	141,470,976	379,345,708	845,622,005
Brunswick	1,296,364	5,081,954	9,065,636	11,241,166	14,371,347	16,905,180	31,021,409	24,792,194	42,617,921	31,562,320	46,911,048	234,866,538
Buchanan	2,214,435	6,628,243	10,348,428	12,390,002	14,373,687	14,961,621	30,667,216	30,656,538	78,376,611	43,702,801	84,745,378	329,064,959
Buckingham	1,155,275	3,914,042	6,362,655	9,552,535	11,681,712	15,974,878	28,021,731	21,161,869	43,582,755	29,048,470	46,804,126	217,260,047
Campbell	4,948,548	15,040,482	23,129,837	35,536,806	41,349,928	44,608,731	93,743,330	89,444,229	206,019,738	155,411,436	259,960,237	969,193,301
Caroline	2,249,212	6,922,734	11,601,072	14,937,704	19,637,271	22,965,474	51,239,009	51,668,480	122,537,218	104,255,292	168,718,895	576,732,361
Carroll	2,906,630	8,992,154	14,746,584	21,568,462	23,069,353	25,457,328	48,400,639	48,271,351	95,593,681	47,887,282	68,035,874	404,929,337
Charles City	667,157	2,093,365	3,577,236	5,122,458	7,093,446	6,402,755	15,554,923	14,050,160	29,774,733	22,060,540	52,387,801	158,784,575
Charlotte	1,319,372	4,402,696	6,868,673	10,023,608	11,014,145	11,919,472	19,523,154	18,330,801	36,259,580	22,531,208	36,851,104	179,043,814
Chesterfield	27,511,551	69,326,089	100,045,536	133,804,944	171,545,142	207,558,001	492,011,329	518,932,689	1,325,870,062	1,331,167,691	4,742,270,773	9,120,043,807
Clarke	1,229,258	3,321,451	4,664,724	6,381,054	7,548,841	8,564,998	20,836,774	21,766,394	55,096,462	55,498,269	300,675,237	485,583,464
Craig	393,433	1,348,544	2,151,696	3,315,061	4,046,953	4,350,423	9,170,149	8,727,721	21,732,629	15,369,519	17,639,294	88,245,422
Culpeper	3,810,141	10,470,623	17,068,310	22,215,405	29,355,045	34,479,360	70,943,741	70,780,342	176,650,293	171,724,117	470,989,751	1,078,487,129
Cumberland	956,919	2,510,697	4,164,771	5,943,292	8,210,500	11,055,853	16,273,980	14,578,215	31,866,607	20,782,435	29,942,964	146,286,233
Dickenson	1,508,277	4,354,690	6,309,601	8,207,898	8,714,977	9,630,583	21,164,741	21,400,080	50,264,844	27,676,694	31,533,222	190,765,610
Dinwiddie	2,071,816	6,483,576	10,657,656	15,660,980	21,184,740	24,215,821	51,840,706	48,446,043	110,361,941	91,613,982	136,398,033	518,935,294
Essex	1,073,082	3,243,798	5,409,722	8,125,881	9,549,340	9,890,007	21,629,510	18,756,177	39,447,124	29,898,392	60,985,671	208,008,705
Fairfax	87,198,082	216,710,661	303,455,267	402,736,384	495,655,353	577,402,943	1,356,865,473	1,550,511,752	4,065,967,628	4,130,280,953	38,596,936,034	51,783,720,531
Fauquier	5,397,077	14,368,853	19,426,099	25,012,517	31,276,469	35,785,466	86,102,465	96,122,139	256,636,826	285,608,762	1,955,349,977	2,811,086,651

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2007**

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	\$1,192,666	\$4,135,322	\$6,628,626	\$9,773,511	\$11,278,286	\$11,935,261	\$24,939,197	\$25,319,901	\$58,470,329	\$41,395,190	\$56,274,034	\$251,342,324
Fluvanna	1,509,794	4,738,719	7,373,856	10,542,674	14,062,767	17,856,939	42,981,198	43,034,958	120,967,789	108,860,877	233,656,094	605,585,665
Franklin	5,236,546	15,005,655	23,496,796	34,718,955	45,229,826	47,248,857	92,050,879	83,370,699	194,076,297	142,928,979	368,002,707	1,051,366,194
Frederick	7,412,851	19,629,325	28,132,986	36,716,423	47,366,578	56,632,626	126,134,688	127,562,165	329,355,007	306,650,227	843,746,973	1,929,339,848
Giles	1,558,404	4,871,522	7,465,444	11,316,672	13,579,666	15,188,929	30,165,351	30,288,206	66,348,186	48,555,498	56,154,526	285,492,404
Gloucester	3,163,705	9,621,171	15,686,102	21,715,972	25,804,836	26,985,476	61,156,481	64,122,334	161,749,902	143,263,856	352,818,478	886,088,313
Goochland	1,739,111	4,346,435	7,021,970	8,786,320	10,683,749	12,141,268	29,115,763	28,585,779	76,898,126	74,805,766	1,124,915,133	1,379,039,419
Grayson	1,758,783	5,493,557	8,454,046	12,103,360	14,048,487	14,036,498	27,935,652	25,542,622	50,974,433	22,361,220	38,129,027	220,837,685
Greene	1,438,719	4,149,011	6,506,792	8,472,943	11,726,373	13,326,890	31,174,935	28,983,016	79,310,497	70,860,018	124,231,002	380,180,196
Greensville	1,342,989	3,738,032	6,321,841	8,789,662	10,759,681	13,706,474	28,257,685	19,301,812	35,503,820	21,675,298	44,546,099	193,943,392
Halifax	3,689,355	11,370,528	18,791,949	26,712,451	30,243,257	30,471,398	57,839,549	49,600,403	110,312,464	71,706,339	131,197,605	541,935,298
Hanover	9,356,080	21,564,548	31,225,109	40,712,685	51,450,964	57,557,454	137,521,996	150,572,438	398,006,567	474,314,915	1,753,418,810	3,125,701,566
Henrico	25,401,953	70,898,281	109,613,665	156,305,029	201,318,294	250,280,131	562,334,387	563,652,215	1,224,899,120	1,074,103,707	5,075,232,473	9,314,039,254
Henry	6,271,541	18,727,095	32,234,688	50,689,365	57,944,199	54,019,854	95,892,919	85,731,395	165,309,582	106,779,303	183,651,919	857,251,860
Highland	191,925	675,478	1,331,065	1,391,844	1,815,139	2,157,892	4,879,605	4,197,329	8,428,854	5,515,677	16,269,001	46,853,809
Isle of Wight	3,264,522	8,289,121	13,374,033	18,216,846	25,546,166	26,383,549	52,760,118	53,747,096	145,259,166	147,251,959	392,136,609	886,229,186
James City	6,144,659	14,628,139	21,022,125	29,352,662	37,277,570	37,302,852	83,368,356	89,285,884	247,401,308	266,260,553	1,440,350,824	2,272,394,933
King and Queen	583,125	1,716,780	3,162,139	4,619,800	5,170,391	6,418,659	11,700,187	13,878,711	26,489,649	20,568,015	37,459,426	131,766,882
King George	1,825,204	4,668,250	6,473,045	8,686,617	11,567,970	11,966,755	29,147,214	31,630,556	87,172,379	110,755,261	282,161,130	586,054,380
King William	1,257,842	3,334,711	5,417,008	7,706,865	9,262,699	11,325,709	28,143,940	29,464,797	77,857,431	74,398,758	122,703,724	370,873,486
Lancaster	1,203,733	3,567,089	6,252,247	8,121,282	9,704,627	9,467,982	20,253,609	18,183,620	43,307,913	35,622,791	210,153,900	365,838,792
Lee	2,707,988	7,721,331	12,354,567	14,743,836	15,452,062	16,124,292	29,802,750	29,787,989	63,715,909	38,590,386	52,844,878	283,845,988
Loudoun	21,338,910	49,450,794	62,892,689	89,188,510	114,778,787	128,157,104	315,078,699	370,267,029	989,234,767	1,168,512,260	9,192,749,967	12,501,649,516
Louisa	2,247,977	7,203,986	11,510,065	16,581,167	22,324,861	27,397,556	55,482,039	54,422,475	137,171,152	114,147,625	239,255,335	687,744,236
Lunenburg	1,180,362	3,798,666	6,237,668	8,293,778	9,294,937	10,076,543	20,087,698	16,425,737	33,308,280	23,028,891	35,517,543	167,250,104
Madison	1,137,459	3,106,147	4,990,103	7,063,554	9,243,879	9,755,927	22,043,257	21,690,119	52,526,439	43,662,480	169,051,004	344,270,368
Mathews	803,840	2,223,419	3,259,504	5,255,133	6,633,179	7,207,413	14,240,632	16,182,799	38,313,794	34,286,365	151,006,228	279,412,304
Mecklenburg	3,356,161	9,811,884	17,588,183	24,905,396	28,561,122	31,147,594	54,183,630	47,509,185	93,181,574	62,341,364	147,024,393	519,610,486
Middlesex	965,859	2,897,410	4,969,860	6,255,997	7,524,371	9,081,496	17,851,602	18,825,872	42,018,045	32,124,204	123,630,521	266,145,239
Montgomery	8,016,264	24,291,888	32,504,823	47,892,250	53,892,414	54,298,114	118,591,574	109,448,847	263,855,174	234,978,433	758,297,444	1,706,067,227

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2007**

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	\$1,471,608	\$3,794,995	\$6,260,842	\$9,200,741	\$13,064,241	\$13,605,344	\$26,300,610	\$26,629,806	\$59,319,166	\$48,776,027	\$145,504,291	\$353,927,671
New Kent	1,332,120	3,786,664	5,698,329	7,456,849	10,240,075	12,094,833	26,557,647	30,335,901	79,231,803	90,758,531	226,119,025	493,611,777
Northampton	1,627,566	4,811,306	6,603,976	9,523,736	10,990,145	12,334,102	21,375,545	16,804,741	36,318,166	25,070,047	103,497,112	248,956,442
Northumberland	1,308,217	3,829,335	6,075,614	8,453,055	9,883,437	9,992,058	21,172,602	20,154,298	51,078,580	37,613,357	132,937,974	302,498,526
Nottoway	1,427,059	4,256,125	7,098,526	10,850,819	12,362,302	13,797,302	27,611,727	19,806,227	45,896,187	32,423,578	58,619,858	234,149,713
Orange	2,502,034	7,735,939	11,926,078	17,654,031	21,690,005	25,911,993	57,166,981	57,244,939	148,080,448	133,838,705	335,882,102	819,633,256
Page	2,480,665	6,964,895	12,095,608	16,254,119	21,641,916	22,281,021	46,777,965	42,312,898	92,804,453	62,853,763	88,681,770	415,149,075
Patrick	1,668,815	5,158,274	8,682,230	13,943,079	15,621,714	16,819,300	29,618,368	29,479,321	57,171,141	27,078,206	51,970,617	257,211,064
Pittsylvania	5,990,393	18,521,612	29,957,534	43,805,622	52,381,450	53,615,359	105,394,492	97,813,602	237,576,991	158,149,706	266,447,968	1,069,654,729
Powhatan	2,117,851	4,962,644	7,283,921	10,494,258	12,295,144	13,740,722	36,767,810	40,274,847	114,861,681	129,993,912	413,239,064	786,031,854
Prince Edward	1,735,455	5,352,389	9,636,402	13,047,587	14,658,172	17,180,461	32,875,765	26,053,772	54,751,302	37,460,747	82,968,986	295,721,038
Prince George	2,659,658	7,467,859	10,855,118	15,338,224	17,954,931	20,497,463	44,989,116	43,992,197	122,849,977	121,935,416	255,998,799	664,538,759
Prince William	28,592,760	76,643,914	114,187,334	157,415,587	192,062,882	228,828,476	536,689,905	604,137,337	1,465,571,652	1,478,553,037	6,129,907,545	11,012,590,431
Pulaski	3,307,927	9,988,426	15,748,044	23,264,232	25,864,878	27,662,573	59,404,210	59,319,747	136,336,733	101,890,738	146,547,768	609,335,277
Rappahannock	646,318	2,047,257	2,740,393	3,731,768	4,450,849	5,463,098	11,419,431	12,985,060	31,054,612	29,143,606	140,253,602	243,935,993
Richmond	1,765,376	3,891,370	5,494,186	6,817,069	8,173,274	8,840,302	17,100,549	15,558,946	32,772,449	25,589,739	70,543,688	196,546,948
Roanoke	9,070,430	22,177,979	33,788,423	46,288,618	64,417,349	72,365,885	148,449,037	156,953,911	419,757,006	392,236,598	1,232,527,072	2,598,032,309
Rockbridge	1,923,560	5,710,125	9,255,106	13,065,495	17,786,441	19,151,886	38,481,028	34,559,456	80,025,510	61,742,592	214,865,940	496,567,138
Rockingham	6,579,709	19,814,817	31,338,704	46,554,897	60,368,785	67,536,569	142,352,732	138,133,983	329,452,601	231,064,063	608,771,912	1,681,968,773
Russell	2,604,640	8,117,095	13,148,159	18,474,053	20,127,529	20,221,252	41,107,630	40,750,135	89,826,536	54,694,406	77,009,488	386,080,922
Scott	2,272,294	7,030,926	10,489,402	13,805,032	16,757,191	18,106,667	37,715,370	38,125,001	74,677,988	43,480,912	72,658,441	335,119,224
Shenandoah	3,857,815	10,864,753	18,666,651	24,417,697	32,290,183	35,364,225	79,979,931	75,610,297	179,485,242	138,507,208	254,345,128	853,389,130
Smyth	3,635,038	10,504,723	16,177,927	22,372,976	25,593,961	31,680,010	59,302,983	50,043,013	105,848,280	57,176,199	92,771,920	475,107,030
Southampton	1,374,070	4,891,393	7,880,066	11,197,880	14,081,980	15,649,016	30,734,615	28,541,038	70,313,442	58,347,003	89,310,869	332,321,371
Spotsylvania	10,525,876	27,962,439	40,145,348	52,176,770	63,783,632	70,311,647	165,686,123	177,626,750	482,045,054	518,539,914	1,515,139,207	3,123,942,761
Stafford	10,413,097	25,769,015	34,287,624	43,956,482	50,882,242	58,845,145	141,979,641	151,925,581	414,903,124	479,975,867	1,965,185,443	3,378,123,262
Surry	777,745	2,216,810	3,378,096	4,225,279	5,286,899	5,303,039	11,540,574	11,227,114	27,354,442	23,462,382	27,666,206	122,438,587
Sussex	1,011,570	3,010,569	4,940,725	7,412,272	9,634,758	10,874,518	20,822,622	17,328,040	34,070,836	19,314,912	38,522,217	166,943,040
Tazewell	4,235,029	12,799,018	21,341,035	26,440,587	31,187,021	32,830,251	63,742,973	61,422,125	143,311,454	88,261,741	270,597,597	756,168,830
Warren	3,398,253	9,785,845	14,876,570	19,029,136	21,285,111	27,399,227	60,886,181	61,494,448	164,185,061	155,901,413	312,254,465	850,495,710

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2007**

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Washington	\$5,870,025	\$16,821,301	\$25,373,293	\$35,510,819	\$43,629,930	\$48,991,146	\$96,629,076	\$90,390,658	\$192,570,483	\$128,858,487	\$413,120,276	\$1,097,765,493
Westmoreland	1,678,062	5,138,989	8,572,101	11,364,567	12,449,907	14,616,729	31,956,120	28,158,985	65,328,208	50,007,749	109,174,444	338,445,861
Wise	3,889,739	11,337,650	16,965,929	22,186,292	22,709,403	27,593,866	52,122,435	55,815,147	128,568,663	81,229,851	159,440,282	581,859,257
Wythe	3,072,768	9,392,019	15,649,410	18,842,591	23,273,187	24,016,917	51,626,212	45,651,860	108,709,056	65,630,039	109,329,764	475,193,823
York	6,875,864	15,149,598	19,885,143	24,954,286	32,023,621	35,007,384	77,219,067	79,402,766	225,500,973	256,416,759	983,099,576	1,755,535,036
<b>Total Counties</b>	<b>\$467,937,312</b>	<b>\$1,268,217,463</b>	<b>\$1,902,860,761</b>	<b>\$2,633,453,554</b>	<b>\$3,248,364,924</b>	<b>\$3,676,519,950</b>	<b>\$8,138,014,265</b>	<b>\$8,486,611,636</b>	<b>\$20,999,605,072</b>	<b>\$19,497,127,951</b>	<b>\$100,216,145,602</b>	<b>\$170,534,858,490</b>

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Alexandria	\$10,263,577	\$31,803,395	\$49,419,504	\$69,889,447	\$87,823,642	\$103,367,351	\$251,250,805	\$299,596,402	\$753,835,177	\$657,138,950	\$4,205,235,514	\$6,519,623,764
Bedford	628,166	1,980,306	3,192,695	4,327,549	5,278,106	6,370,634	11,157,815	10,389,492	21,076,026	13,884,504	29,635,789	107,921,083
Bristol	3,761,126	11,389,688	16,718,520	20,948,835	26,388,360	27,039,290	47,885,921	40,376,784	71,785,525	42,007,526	96,316,673	404,618,248
Buena Vista	700,169	1,995,812	3,231,890	5,303,703	5,926,175	6,614,538	13,142,383	10,934,846	21,941,721	12,468,315	11,342,810	93,602,362
Charlottesville	5,116,235	13,705,608	19,417,811	29,603,845	38,523,448	39,273,604	73,292,698	68,505,153	128,376,650	100,522,084	688,123,046	1,204,460,183
Chesapeake	21,454,057	57,129,149	86,058,139	114,909,091	141,094,905	154,043,297	332,111,886	339,215,494	818,869,306	786,033,690	2,204,967,292	5,055,886,306
Colonial Heights	1,642,406	5,124,311	7,593,361	11,597,311	14,590,805	16,944,973	36,887,741	34,130,378	76,780,552	59,552,433	123,256,062	388,100,332
Covington	786,525	2,194,258	3,481,082	5,212,039	5,902,400	5,808,306	11,883,199	9,912,980	23,115,531	12,560,512	11,272,470	92,129,300
Danville	6,252,570	19,870,642	31,928,081	39,385,657	40,923,184	41,355,402	73,834,432	58,519,038	132,885,119	86,237,434	260,161,679	791,353,238
Emporia	767,308	2,738,649	3,914,628	4,383,685	6,234,912	6,769,926	12,501,186	7,782,195	13,743,389	8,149,888	15,905,831	82,891,596
Fairfax	2,982,678	7,631,301	10,653,765	13,158,712	15,824,250	18,728,140	40,992,249	48,126,561	120,712,603	107,158,456	669,007,472	1,054,976,189
Falls Church	1,354,455	3,047,358	4,018,691	6,224,095	6,231,960	7,017,619	17,620,636	20,615,553	52,593,524	52,385,972	523,693,266	694,803,131
Franklin	1,090,097	3,174,700	4,573,029	7,708,446	8,625,083	8,559,988	14,222,788	12,364,847	28,045,009	18,341,029	56,342,762	163,047,779
Fredericksburg	2,576,746	7,459,808	11,433,024	14,713,484	17,752,148	17,806,471	41,125,652	39,571,413	74,803,597	59,766,941	321,010,510	608,019,793
Galax	943,882	2,949,991	4,571,169	6,703,336	7,093,493	6,306,931	10,407,227	9,706,100	19,782,950	11,664,312	31,424,238	111,553,628
Hampton	12,224,611	37,685,814	60,808,139	84,830,755	101,486,072	109,569,386	229,275,012	225,766,277	470,855,318	362,497,856	683,267,249	2,378,266,490
Harrisonburg	3,813,988	11,402,778	16,603,782	23,691,075	32,640,581	33,248,017	56,976,136	48,361,915	97,304,269	65,525,938	191,856,332	581,424,812
Hopewell	2,162,788	7,522,546	11,379,488	17,373,303	20,240,997	24,175,997	47,570,691	38,771,521	77,829,205	44,708,764	52,607,974	344,343,274
Lexington	588,488	1,785,724	2,310,453	3,047,158	3,805,964	4,117,947	7,694,317	6,256,407	16,750,719	13,830,126	85,594,175	145,781,477
Lynchburg	7,805,650	23,587,077	35,218,791	46,308,262	55,614,651	50,182,362	106,456,925	96,225,677	208,725,720	148,490,245	650,622,090	1,429,237,450

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2007**

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	\$3,112,814	\$8,992,435	\$14,052,204	\$19,193,206	\$23,195,176	\$27,372,998	\$62,500,258	\$65,270,832	\$137,859,727	\$116,282,125	\$426,235,322	\$904,067,097
Manassas Park	946,977	2,959,618	5,143,698	6,953,955	8,839,853	10,974,087	22,575,351	24,374,359	59,081,388	48,833,469	100,607,184	291,289,940
Martinsville	2,187,053	6,240,365	10,260,678	14,623,826	16,070,559	13,913,858	23,828,141	17,252,510	39,205,025	22,689,528	104,676,864	270,948,408
Newport News	17,248,836	54,976,742	85,475,444	120,467,609	143,013,967	150,077,843	299,537,645	286,683,053	606,409,298	467,577,233	940,837,855	3,172,305,525
Norfolk	20,983,037	71,841,571	114,879,081	157,178,130	178,997,929	182,023,250	346,115,479	306,765,597	592,152,699	386,691,709	1,574,395,819	3,932,024,299
Norton	760,439	1,858,498	2,888,114	3,962,839	3,055,799	3,482,491	6,758,304	6,997,837	16,594,497	9,368,358	22,861,690	78,588,867
Petersburg	3,812,294	13,649,673	19,586,005	30,190,672	33,404,852	33,798,566	65,308,157	50,167,439	82,723,869	48,480,866	77,530,637	458,653,029
Poquoson	1,426,769	2,643,139	3,433,846	4,498,898	5,451,688	5,896,241	14,441,585	18,129,329	48,766,102	54,665,006	218,096,561	377,449,164
Portsmouth	8,143,298	29,658,911	51,601,842	71,939,631	83,322,950	90,930,613	175,159,340	166,722,802	326,215,678	217,972,391	386,273,389	1,607,940,846
Radford	1,456,258	4,558,135	5,803,253	6,798,582	7,537,029	8,142,013	16,535,675	17,233,904	35,329,919	31,281,348	203,311,636	337,987,751
Richmond	20,794,985	69,529,828	104,168,690	145,627,532	174,078,873	188,654,044	370,607,127	309,985,041	531,126,189	372,754,354	3,394,540,293	5,681,866,956
Roanoke	10,555,205	32,301,600	52,498,042	78,068,678	102,885,761	101,746,632	186,687,672	149,835,850	305,042,393	183,832,169	662,276,746	1,865,730,747
Salem	2,471,119	6,947,665	10,952,533	15,820,854	19,557,979	23,472,119	45,243,155	42,700,193	94,483,335	80,928,742	234,569,188	577,146,883
Staunton	1,928,503	6,705,858	11,302,755	15,974,351	19,869,300	23,103,940	47,671,470	41,792,208	89,272,524	61,742,785	164,653,824	484,017,518
Suffolk	6,527,393	21,854,343	34,787,259	48,009,897	53,499,424	57,248,313	119,001,219	116,875,661	292,621,311	289,939,394	844,408,883	1,884,773,098
Virginia Beach	40,937,517	117,168,771	171,377,700	234,232,977	287,634,910	315,889,414	682,706,367	693,306,717	1,600,967,793	1,411,071,088	5,723,771,327	11,279,064,582
Waynesboro	1,960,785	6,197,425	10,611,547	15,265,022	19,167,874	22,210,893	43,333,022	39,542,010	77,601,833	50,823,415	118,157,900	404,871,726
Williamsburg	2,124,183	4,654,660	5,855,562	7,869,490	9,030,854	10,708,913	19,626,263	18,086,103	39,690,248	36,771,628	250,417,543	404,835,448
Winchester	3,217,980	8,594,225	13,276,170	17,891,468	21,931,777	24,496,111	52,617,026	47,426,677	86,160,493	58,564,279	345,672,066	679,848,272
<b>Total Cities</b>	<b>\$237,510,967</b>	<b>\$725,512,377</b>	<b>\$1,114,480,467</b>	<b>\$1,543,887,407</b>	<b>\$1,852,547,688</b>	<b>\$1,981,442,519</b>	<b>\$4,036,542,953</b>	<b>\$3,844,277,153</b>	<b>\$8,291,116,235</b>	<b>\$6,613,194,864</b>	<b>\$26,704,937,960</b>	<b>\$56,945,450,589</b>
<b>Total Counties</b>	<b>\$467,937,312</b>	<b>\$1,268,217,463</b>	<b>\$1,902,860,761</b>	<b>\$2,633,453,554</b>	<b>\$3,248,364,924</b>	<b>\$3,676,519,950</b>	<b>\$8,138,014,265</b>	<b>\$8,486,611,636</b>	<b>\$20,999,605,072</b>	<b>\$19,497,127,951</b>	<b>\$100,216,145,602</b>	<b>\$170,534,858,490</b>
<b>Unassigned*</b>	<b>\$63,149,242</b>	<b>\$130,846,023</b>	<b>\$151,974,422</b>	<b>\$166,422,918</b>	<b>\$181,801,634</b>	<b>\$183,825,224</b>	<b>\$329,825,936</b>	<b>\$292,408,398</b>	<b>\$578,341,640</b>	<b>\$419,201,563</b>	<b>\$3,728,453,922</b>	<b>\$6,226,250,921</b>
<b>Aggregate</b>	<b>\$768,597,521</b>	<b>\$2,124,575,863</b>	<b>\$3,169,315,649</b>	<b>\$4,343,763,880</b>	<b>\$5,282,714,245</b>	<b>\$5,841,787,693</b>	<b>\$12,504,383,155</b>	<b>\$12,623,297,186</b>	<b>\$29,869,062,946</b>	<b>\$26,529,524,378</b>	<b>\$130,649,537,483</b>	<b>\$233,706,560,000</b>

Note:

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

**Table 1.6****Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality  
Taxable Year 2007**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Accomack	34,570	\$30,472,289	10,963	4,464	\$121,440,806	15,427	9,232	5,639	556
Albemarle	91,276	80,090,878	20,591	19,444	591,099,014	40,035	21,609	17,313	1,113
Alleghany	16,601	14,696,074	5,411	1,684	47,399,358	7,095	3,407	3,529	159
Amelia	13,083	11,603,080	3,382	2,288	49,017,565	5,670	2,894	2,593	183
Amherst	30,667	27,219,698	9,184	4,306	103,414,586	13,490	7,214	5,958	318
Appomattox	15,529	13,754,188	4,527	2,155	47,339,384	6,682	3,432	3,077	173
Arlington	193,969	168,737,931	57,032	55,055	1,482,057,163	112,087	78,798	29,365	3,924
Augusta	75,417	66,767,482	20,001	12,601	271,149,414	32,602	15,673	16,151	778
Bath	5,617	4,961,639	1,668	846	21,538,343	2,514	1,357	1,105	52
Bedford	71,031	62,718,312	17,190	12,688	284,145,628	29,878	13,319	15,846	713
Bland	6,025	5,337,157	1,821	820	17,769,021	2,641	1,188	1,377	76
Botetourt	33,764	29,831,946	7,801	6,435	139,006,671	14,236	6,297	7,649	290
Brunswick	14,981	13,301,757	4,816	1,842	46,127,926	6,658	4,240	2,189	229
Buchanan	19,544	17,384,887	7,144	1,157	48,418,699	8,301	3,737	4,428	136
Buckingham	12,914	11,452,161	4,188	1,579	39,733,922	5,767	3,288	2,290	189
Campbell	51,932	46,067,772	16,027	6,774	163,070,096	22,801	11,993	10,267	541
Caroline	27,602	24,507,758	6,795	5,499	120,283,787	12,294	6,830	5,038	426
Carroll	27,423	24,291,606	8,563	3,324	76,168,283	11,887	5,472	6,016	399
Charles City	7,166	6,373,181	2,145	1,330	30,321,484	3,475	2,066	1,291	118
Charlotte	12,348	10,919,552	3,989	1,332	42,709,163	5,321	2,892	2,225	204
Chesterfield	323,170	285,981,114	63,305	75,424	1,588,879,411	138,729	73,005	61,527	4,197
Clarke	14,711	13,000,736	3,135	3,284	84,817,608	6,419	3,243	2,987	189
Craig	5,240	4,635,434	1,563	733	15,425,626	2,296	1,143	1,111	42
Culpeper	47,039	41,687,996	10,318	9,220	229,530,137	19,538	10,139	8,849	550
Cumberland	9,058	8,031,221	2,637	1,297	29,622,483	3,934	2,154	1,629	151
Dickenson	12,798	11,385,926	3,913	1,485	28,550,595	5,398	2,406	2,920	72
Dinwiddie	26,165	23,249,201	6,952	4,697	92,839,114	11,649	6,528	4,737	384
Essex	10,998	9,732,893	3,197	1,769	39,997,284	4,966	2,967	1,851	148
Fairfax	1,085,412	957,692,770	201,540	290,754	9,017,014,731	492,294	269,966	204,583	17,745
Fauquier	69,394	61,383,803	13,169	16,259	554,738,825	29,428	14,416	14,106	906

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2007**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	14,550	\$12,888,053	4,387	1,810	\$43,945,748	6,197	2,840	3,195	162
Fluvanna	25,177	22,222,844	5,134	5,249	112,775,213	10,383	4,743	5,325	315
Franklin	53,540	47,352,591	15,457	7,764	188,818,496	23,221	11,370	11,239	612
Frederick	80,291	70,893,775	18,300	16,092	374,513,836	34,392	17,480	16,027	885
Giles	16,669	14,758,603	5,374	1,880	46,866,869	7,254	3,584	3,528	142
Gloucester	37,467	33,138,169	9,321	7,197	152,773,661	16,518	8,113	7,827	578
Goochland	21,902	19,381,111	4,172	5,285	168,096,691	9,457	4,329	4,843	285
Grayson	15,476	13,720,000	4,965	1,820	45,087,299	6,785	3,168	3,370	247
Greene	17,543	15,550,185	4,184	3,328	70,044,184	7,512	3,727	3,567	218
Greensville	11,731	10,437,845	3,754	1,550	43,721,343	5,304	3,465	1,496	343
Halifax	34,394	30,480,734	10,802	4,045	96,943,227	14,847	8,419	5,963	465
Hanover	106,372	94,306,149	20,691	23,946	509,299,535	44,637	21,432	22,147	1,058
Henrico	301,989	266,988,556	69,534	69,035	1,506,809,655	138,569	83,907	50,770	3,892
Henry	56,600	50,181,794	19,305	5,504	156,610,397	24,809	13,729	10,258	822
Highland	2,416	2,135,636	769	290	8,179,501	1,059	499	538	22
Isle of Wight	36,618	32,418,872	8,292	7,546	165,164,529	15,838	7,850	7,255	733
James City	69,500	60,634,434	13,475	15,534	390,042,334	29,009	13,936	14,111	962
King and Queen	6,653	5,908,307	1,889	1,121	22,999,133	3,010	1,666	1,265	79
King George	22,609	19,913,916	4,524	5,003	112,918,664	9,527	4,655	4,433	439
King William	16,221	14,433,977	3,537	3,441	65,714,587	6,978	3,380	3,358	240
Lancaster	13,279	11,616,272	3,312	2,351	70,886,184	5,663	3,085	2,382	196
Lee	20,535	18,181,389	7,422	1,377	48,885,791	8,799	4,276	4,242	281
Loudoun	306,274	270,646,741	45,011	82,467	2,934,713,317	127,478	61,211	62,057	4,210
Louisa	31,638	28,037,355	7,422	6,274	134,178,216	13,696	6,850	6,412	434
Lunenburg	10,749	9,523,762	3,497	1,224	31,689,060	4,721	2,741	1,867	113
Madison	13,100	11,606,179	3,470	2,099	52,773,929	5,569	2,661	2,771	137
Mathews	9,652	8,490,059	2,397	1,663	41,693,658	4,060	1,871	2,055	134
Mecklenburg	31,407	27,739,856	9,865	3,846	103,696,870	13,711	7,890	5,403	418
Middlesex	10,970	9,646,532	2,957	1,847	44,913,666	4,804	2,406	2,253	145
Montgomery	71,005	62,356,782	21,580	12,049	294,547,924	33,629	18,809	13,861	959



**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2007**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Nelson	15,310	\$13,540,292	4,274	2,525	\$59,740,926	6,799	3,540	3,101	158
New Kent	18,407	16,329,165	3,698	4,361	88,577,128	8,059	3,637	4,172	250
Northampton	12,677	11,192,961	4,098	1,613	48,275,782	5,711	3,508	2,041	162
Northumberland	14,204	12,452,270	3,522	2,316	58,696,504	5,838	2,895	2,760	183
Nottoway	14,421	12,786,625	4,419	1,716	40,732,325	6,135	3,644	2,341	150
Orange	35,019	30,861,860	7,933	6,767	165,384,157	14,700	7,316	6,921	463
Page	23,934	21,241,705	7,499	3,170	75,237,152	10,669	5,695	4,717	257
Patrick	16,925	14,989,236	5,244	2,065	47,434,304	7,309	3,377	3,636	296
Pittsylvania	61,436	54,606,824	18,876	7,823	181,553,224	26,699	13,899	12,007	793
Powhatan	27,067	24,017,987	4,768	6,474	139,416,056	11,242	4,817	6,139	286
Prince Edward	17,191	15,182,556	5,331	2,261	54,265,516	7,592	4,568	2,808	216
Prince George	29,121	25,727,745	6,951	5,807	120,141,939	12,758	6,466	5,626	666
Prince William	377,799	334,664,980	67,184	96,302	2,536,672,326	163,486	89,014	67,851	6,621
Pulaski	32,653	28,922,444	10,705	4,043	98,764,536	14,748	7,673	6,767	308
Rappahannock	8,001	7,062,616	1,877	1,641	46,845,903	3,518	1,751	1,647	120
Richmond	11,546	10,242,027	3,078	1,977	95,754,701	5,055	2,831	1,881	343
Roanoke	99,183	87,436,237	23,079	19,547	418,145,900	42,626	21,199	20,478	949
Rockbridge	21,514	19,004,373	5,935	3,480	86,269,381	9,415	4,730	4,471	214
Rockingham	79,226	70,082,664	21,711	12,391	285,420,600	34,102	17,238	16,105	759
Russell	25,235	22,452,167	8,444	2,291	61,497,181	10,735	4,799	5,712	224
Scott	21,353	18,892,310	7,636	1,517	55,697,459	9,153	4,033	4,673	447
Shenandoah	42,696	37,664,628	11,520	7,318	162,137,967	18,838	9,987	8,445	406
Smyth	31,013	27,515,898	10,667	2,814	77,691,814	13,481	6,877	6,308	296
Southampton	17,977	15,986,988	4,768	2,937	62,479,396	7,705	4,094	3,305	306
Spotsylvania	122,929	108,798,295	23,840	27,735	669,520,275	51,575	26,256	23,437	1,882
Stafford	119,540	105,423,579	21,800	27,771	874,594,674	49,571	24,153	23,060	2,358
Surry	6,789	6,024,462	1,866	1,194	24,951,192	3,060	1,687	1,207	166
Sussex	9,848	8,735,713	3,077	1,380	32,159,507	4,457	2,810	1,459	188
Tazewell	39,841	35,272,080	13,282	3,761	109,055,536	17,043	7,898	8,767	378
Warren	37,520	33,215,015	9,035	7,608	172,035,524	16,643	9,001	7,263	379

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2007**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	53,871	\$47,590,360	17,284	6,526	\$173,053,504	23,810	11,062	11,363	1,385
Westmoreland	17,831	15,713,491	4,661	3,050	68,972,327	7,711	4,384	3,064	263
Wise	33,270	29,539,953	11,153	3,229	87,595,969	14,382	6,857	7,043	482
Wythe	27,777	24,555,226	9,573	2,892	84,282,856	12,465	6,325	5,795	345
York	63,048	55,404,014	12,988	13,905	304,962,974	26,893	12,755	12,645	1,493
<b>Total Counties</b>	<b>5,417,943</b>	<b>\$4,785,989,663</b>	<b>1,239,542</b>	<b>1,155,389</b>	<b>\$31,130,946,157</b>	<b>2,394,931</b>	<b>1,275,773</b>	<b>1,040,479</b>	<b>78,679</b>

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	134,520	\$117,456,305	36,309	39,517	\$1,088,798,089	75,826	52,923	19,626	3,277
Bedford	6,064	5,342,400	1,911	793	19,546,727	2,704	1,606	1,040	58
Bristol	25,602	22,653,895	9,634	2,891	92,700,153	12,525	6,339	3,953	2,233
Buena Vista	6,275	5,555,885	1,974	873	18,249,962	2,847	1,588	1,195	64
Charlottesville	37,429	32,726,905	12,869	6,811	194,285,202	19,680	13,573	5,348	759
Chesapeake	213,939	189,151,040	47,411	47,358	1,079,731,095	94,769	51,041	38,083	5,645
Colonial Heights	18,783	16,543,168	5,053	3,397	69,026,541	8,450	4,952	3,248	250
Covington	6,136	5,432,396	2,326	522	15,208,039	2,848	1,704	1,078	66
Danville	46,318	41,028,273	15,541	5,680	166,291,843	21,221	13,774	6,304	1,143
Emporia	6,114	5,442,871	1,978	745	18,836,280	2,723	1,947	622	154
Fairfax	29,567	26,032,999	6,458	7,763	292,197,155	14,221	8,182	5,410	629
Falls Church	14,407	12,654,775	2,924	3,857	119,101,296	6,781	3,921	2,565	295
Franklin	9,190	8,137,084	2,662	1,399	32,398,101	4,061	2,581	1,266	214
Fredericksburg	21,701	19,022,992	6,816	3,894	114,643,123	10,710	7,194	3,032	484
Galax	7,730	6,851,749	2,383	865	22,685,818	3,248	1,797	1,320	131
Hampton	119,469	105,588,617	33,576	22,462	495,222,085	56,038	34,618	18,319	3,101
Harrisonburg	30,750	27,114,967	9,744	4,829	108,240,091	14,573	9,773	4,487	313
Hopewell	21,813	19,321,562	6,959	3,010	63,664,304	9,969	6,707	2,939	323
Lexington	4,983	4,351,286	1,454	891	23,117,762	2,345	1,426	846	73
Lynchburg	62,618	55,061,539	19,904	9,218	238,171,495	29,122	18,327	9,975	820

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2007**

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	37,067	\$32,956,154	7,477	8,742	\$213,504,305	16,219	9,717	5,994	508
Manassas Park	12,851	11,412,623	2,672	3,137	75,634,869	5,809	3,576	2,044	189
Martinsville	15,447	13,642,003	5,188	1,871	51,400,831	7,059	4,647	2,104	308
Newport News	161,182	142,357,996	48,040	27,719	629,594,501	75,759	48,356	23,204	4,199
Norfolk	182,373	161,084,298	58,918	29,767	802,014,619	88,685	60,816	22,756	5,113
Norton	4,483	3,987,229	1,428	688	12,898,181	2,116	1,224	833	59
Petersburg	30,141	26,728,129	10,320	4,415	101,772,047	14,735	11,433	2,795	507
Poquoson	13,149	11,627,026	2,542	2,874	65,068,726	5,416	2,438	2,818	160
Portsmouth	88,562	78,465,649	25,213	16,333	343,899,017	41,546	27,872	11,691	1,983
Radford	10,161	8,936,127	3,422	1,480	34,842,283	4,902	3,004	1,793	105
Richmond	172,864	153,132,784	55,410	33,991	1,614,486,154	89,401	67,154	19,358	2,889
Roanoke	90,956	80,396,075	29,957	14,160	343,095,314	44,117	29,755	13,137	1,225
Salem	25,242	22,262,623	6,918	4,456	107,095,398	11,374	6,398	4,720	256
Staunton	22,124	19,487,367	6,947	3,531	81,647,058	10,478	6,333	3,890	255
Suffolk	78,945	69,908,482	17,572	16,755	398,930,016	34,327	18,393	13,811	2,123
Virginia Beach	401,929	354,184,129	97,917	89,358	2,221,266,875	187,275	106,437	69,059	11,779
Waynesboro	21,500	18,976,406	6,535	3,102	86,910,945	9,637	5,782	3,609	246
Williamsburg	13,346	11,600,607	3,759	2,766	80,755,226	6,525	3,932	2,292	301
Winchester	26,506	23,274,658	8,074	4,444	120,474,000	12,518	8,068	4,064	386
<b>Total Cities</b>	<b>2,232,236</b>	<b>\$1,969,891,069</b>	<b>626,195</b>	<b>436,364</b>	<b>\$11,657,405,529</b>	<b>1,062,559</b>	<b>669,308</b>	<b>340,628</b>	<b>52,623</b>
<b>Total Counties</b>	<b>5,417,943</b>	<b>\$4,785,989,663</b>	<b>1,239,542</b>	<b>1,155,389</b>	<b>\$31,130,946,157</b>	<b>2,394,931</b>	<b>1,275,773</b>	<b>1,040,479</b>	<b>78,679</b>
<b>Unassigned*</b>	<b>295,918</b>	<b>\$204,555,685</b>	<b>74,404</b>	<b>66,018</b>	<b>\$11,564,821,282</b>	<b>140,422</b>	<b>72,499</b>	<b>46,482</b>	<b>21,441</b>
<b>Aggregate</b>	<b>7,946,097</b>	<b>\$6,960,436,416</b>	<b>1,940,141</b>	<b>1,657,771</b>	<b>\$54,353,172,969</b>	<b>3,597,912</b>	<b>2,017,580</b>	<b>1,427,589</b>	<b>152,743</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 2007**

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	\$441,413,036	\$34,910,929	\$22,208,298	\$105,211,176	\$279,082,633	\$22,059,644
Albemarle	3,213,332,731	99,413,369	64,819,936	346,465,907	2,702,633,518	173,976,453
Alleghany	223,270,451	16,132,566	10,431,267	53,667,957	143,038,661	11,112,536
Amelia	189,569,165	13,643,457	8,819,171	45,435,617	121,670,919	9,473,048
Amherst	416,316,166	32,167,170	20,901,972	106,550,870	256,696,155	20,532,924
Appomattox	194,564,517	14,974,804	9,680,176	48,820,294	121,089,242	9,611,577
Arlington	8,923,743,941	299,224,223	195,704,155	1,073,485,441	7,355,330,122	483,713,907
Augusta	1,171,749,446	78,472,830	51,116,921	266,940,803	775,218,893	58,707,896
Bath	82,889,832	5,589,923	3,596,038	18,240,381	55,463,491	4,183,168
Bedford	1,284,589,505	71,380,910	46,469,471	243,202,996	923,536,128	65,905,373
Bland	89,647,528	6,161,223	3,990,942	20,199,311	59,296,051	4,501,628
Botetourt	651,929,245	34,229,968	22,289,510	118,756,205	476,653,562	33,600,111
Brunswick	166,573,546	15,776,034	10,018,236	48,054,242	92,725,035	8,084,283
Buchanan	259,110,654	18,566,315	12,021,556	59,913,370	168,609,412	13,049,265
Buckingham	161,151,910	13,741,774	8,883,568	44,651,588	93,874,981	7,890,003
Campbell	729,079,332	54,169,761	35,132,507	178,918,203	460,858,860	36,212,798
Caroline	418,826,309	30,149,086	19,541,611	100,737,354	268,398,258	20,962,585
Carroll	291,874,623	26,685,092	17,144,431	83,968,026	164,077,074	13,994,219
Charles City	120,559,265	8,448,153	5,496,053	27,991,987	78,623,072	6,072,762
Charlotte	128,186,700	11,895,123	7,555,822	35,938,213	72,797,542	6,200,994
Chesterfield	7,066,662,379	346,697,331	225,676,548	1,197,075,515	5,297,212,985	368,599,712
Clarke	381,298,346	15,291,377	9,939,580	53,029,943	303,037,445	20,261,969
Craig	65,436,232	5,123,691	3,332,031	17,105,381	39,875,128	3,213,686
Culpeper	787,748,961	47,549,629	30,785,293	159,601,706	549,812,333	40,267,608
Cumberland	104,702,178	9,192,550	5,928,710	29,675,293	59,905,625	5,091,564
Dickenson	146,263,335	11,899,806	7,675,899	38,487,152	88,200,479	7,186,667
Dinwiddie	386,539,202	28,499,323	18,477,833	95,833,159	243,728,886	19,267,245
Essex	151,037,390	11,824,963	7,602,288	37,931,680	93,678,459	7,516,554
Fairfax	42,125,044,522	1,251,132,994	814,497,433	4,377,859,065	35,681,555,031	2,288,139,353
Fauquier	2,224,761,734	73,189,407	47,726,778	256,275,848	1,847,569,701	119,826,239

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2007**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	\$186,299,103	\$14,417,918	\$9,324,816	\$47,320,297	\$115,236,072	\$9,147,601
Fluvanna	455,479,794	25,820,822	16,859,217	90,253,798	322,545,956	23,311,032
Franklin	781,551,371	53,997,859	34,885,521	176,332,076	516,335,915	39,207,964
Frederick	1,449,031,756	82,700,154	53,589,544	280,767,744	1,031,974,315	74,391,103
Giles	214,033,908	16,767,088	10,895,336	55,611,886	130,759,597	10,513,740
Gloucester	675,190,396	40,049,210	25,970,399	133,224,502	475,946,285	34,530,763
Goochland	1,180,678,116	23,202,787	15,165,286	81,808,000	1,060,502,044	65,227,153
Grayson	158,139,831	15,014,625	9,601,662	46,127,185	87,396,360	7,551,313
Greene	285,328,559	18,607,116	12,073,543	63,590,618	191,057,281	14,377,499
Greensville	142,660,211	12,592,239	7,951,184	38,668,066	83,448,722	7,048,428
Halifax	397,166,608	33,438,594	21,439,108	104,333,300	237,955,606	19,518,959
Hanover	2,448,855,716	109,682,041	71,541,076	383,655,974	1,883,976,624	128,221,025
Henrico	7,350,284,434	345,280,662	224,397,323	1,182,178,710	5,598,427,740	386,881,706
Henry	618,164,060	56,221,070	35,996,222	172,838,619	353,108,150	29,960,812
Highland	34,437,953	2,354,787	1,526,569	7,599,319	22,957,277	1,734,968
Isle of Wight	668,421,193	38,767,715	25,030,423	130,478,319	474,144,736	34,268,963
James City	1,740,841,205	70,416,102	45,785,169	242,021,636	1,382,618,297	92,310,088
King and Queen	98,765,823	7,275,996	4,712,312	23,823,395	62,954,121	4,935,548
King George	443,409,812	23,965,798	15,588,985	83,315,006	320,540,023	22,890,003
King William	282,497,805	17,493,847	11,391,938	60,548,497	193,063,523	14,305,967
Lancaster	272,099,540	12,995,300	8,369,288	41,606,987	209,127,965	14,318,136
Lee	211,060,441	18,642,534	11,966,841	57,029,546	123,421,520	10,256,422
Loudoun	9,701,954,351	327,234,152	213,867,670	1,171,578,654	7,989,273,875	521,086,338
Louisa	510,309,745	33,871,738	21,976,143	114,640,337	339,821,526	25,717,854
Lunenburg	120,037,889	10,566,368	6,799,112	33,044,286	69,628,124	5,848,216
Madison	271,824,269	13,262,405	8,601,061	44,681,327	205,279,475	14,178,380
Mathews	217,955,099	9,424,375	6,117,873	31,885,479	170,527,371	11,509,068
Mecklenburg	373,911,457	31,011,472	19,821,084	95,276,866	227,802,034	18,462,394
Middlesex	200,664,274	10,999,537	7,124,745	36,407,734	146,132,259	10,374,355
Montgomery	1,340,223,861	79,093,144	51,103,465	259,330,938	950,696,314	68,765,077

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2007**

<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	\$270,791,912	\$16,162,517	\$10,514,574	\$54,108,292	\$190,006,530	\$13,852,294
New Kent	378,130,083	20,167,149	13,139,556	70,549,351	274,274,027	19,428,507
Northampton	183,240,420	12,678,309	8,053,086	38,385,434	124,123,590	9,322,450
Northumberland	213,053,466	13,024,310	8,345,012	41,583,481	150,100,663	10,896,478
Nottoway	171,449,012	14,127,225	9,105,328	44,714,121	103,502,337	8,458,879
Orange	599,711,445	35,478,216	23,049,258	120,613,005	420,570,967	30,717,791
Page	305,387,566	24,851,640	16,070,256	81,054,604	183,411,066	15,000,140
Patrick	186,017,699	16,460,283	10,608,710	52,229,312	106,719,395	8,980,460
Pittsylvania	800,850,632	62,318,659	40,135,868	200,605,240	497,790,866	39,595,070
Powhatan	607,462,558	27,707,890	18,086,507	97,846,461	463,821,700	31,715,246
Prince Edward	215,020,975	17,625,541	11,317,584	54,835,437	131,242,413	10,643,664
Prince George	501,602,935	31,151,165	20,147,262	104,510,852	345,793,656	25,499,180
Prince William	8,079,075,162	414,019,107	268,534,866	1,411,072,483	5,985,448,706	421,049,438
Pulaski	461,201,429	34,404,530	22,303,333	113,515,255	290,978,311	22,877,446
Rappahannock	187,483,478	8,311,933	5,392,185	28,378,526	145,400,835	9,891,679
Richmond	147,762,856	11,007,685	6,731,301	32,298,979	97,724,891	7,469,498
Roanoke	2,017,200,573	101,880,257	66,224,970	348,903,024	1,500,192,321	104,678,568
Rockbridge	377,391,704	22,070,599	14,331,605	73,239,365	267,750,135	19,335,610
Rockingham	1,274,484,075	82,126,481	53,345,422	275,711,133	863,301,039	64,375,509
Russell	292,883,992	24,273,530	15,758,791	77,858,352	174,993,319	14,313,285
Scott	252,707,920	20,358,425	13,073,089	65,319,108	153,957,299	12,438,999
Shenandoah	623,287,522	44,362,726	28,813,631	148,075,558	402,035,607	31,139,651
Smyth	353,067,795	30,291,304	19,566,939	97,326,131	205,883,421	17,147,667
Southampton	245,005,421	18,647,506	11,970,440	60,497,737	153,889,738	12,163,146
Spotsylvania	2,311,524,009	127,155,685	82,437,892	432,559,972	1,669,370,461	119,300,817
Stafford	2,524,799,019	122,681,610	79,703,408	423,302,105	1,899,111,896	131,769,406
Surry	89,159,760	7,288,090	4,650,027	23,244,643	53,977,001	4,396,803
Sussex	121,244,804	10,612,303	6,831,517	33,827,222	69,973,763	5,960,837
Tazewell	594,171,045	39,052,612	25,267,376	125,269,546	404,581,511	30,114,237
Warren	627,426,484	40,079,792	25,969,430	135,647,961	425,729,300	31,871,330

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2007**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$851,293,615	\$55,388,884	\$35,595,574	\$178,195,482	\$582,113,675	\$43,222,495
Westmoreland	240,113,770	17,769,122	11,414,528	56,258,471	154,671,649	12,052,940
Wise	457,606,433	32,675,491	21,129,240	105,598,229	298,203,474	22,960,759
Wythe	355,632,234	28,638,366	18,523,869	91,828,558	216,641,440	17,459,779
York	1,351,820,519	64,772,185	42,001,102	221,158,496	1,023,888,736	70,580,138
<b>Total Counties</b>	<b>\$133,698,213,084</b>	<b>\$5,890,922,365</b>	<b>\$3,825,080,484</b>	<b>\$20,100,125,708</b>	<b>\$103,882,084,526</b>	<b>\$7,060,746,844</b>

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$5,363,915,784	\$200,533,705	\$130,266,918	\$700,611,287	\$4,332,503,875	\$289,089,327
Bedford	78,190,817	6,387,224	4,084,132	19,936,210	47,783,251	3,864,499
Bristol	306,169,860	29,658,289	18,294,576	84,941,649	173,275,345	15,003,523
Buena Vista	66,849,226	6,519,275	4,212,418	21,085,068	35,032,465	3,178,185
Charlottesville	984,291,278	47,215,609	30,235,418	151,568,972	755,271,279	52,125,126
Chesapeake	3,710,947,645	229,522,660	147,833,909	754,517,852	2,579,073,224	189,546,703
Colonial Heights	283,426,351	20,281,902	13,095,438	66,633,504	183,415,507	14,236,598
Covington	67,606,278	6,434,597	4,110,535	19,929,668	37,131,477	3,267,367
Danville	592,211,985	48,224,989	30,238,330	138,266,863	375,481,803	29,726,509
Emporia	58,230,707	6,256,595	3,870,682	17,971,670	30,131,760	2,810,427
Fairfax	829,203,078	35,057,079	22,414,808	117,317,471	654,413,720	44,167,255
Falls Church	568,886,038	17,097,306	11,049,970	59,501,258	481,237,505	30,918,536
Franklin	119,687,939	9,636,230	6,060,321	28,793,467	75,197,921	5,991,165
Fredericksburg	473,809,285	25,903,092	16,557,336	82,435,115	348,913,742	24,817,218
Galax	81,049,530	7,294,594	4,596,387	21,254,493	47,904,056	3,961,944
Hampton	1,723,141,045	135,233,446	86,738,840	429,866,308	1,071,302,451	85,994,314
Harrisonburg	431,406,858	34,640,428	22,060,448	106,646,185	268,059,797	21,487,404
Hopewell	246,800,380	23,894,496	15,229,170	74,481,052	133,195,663	11,984,680
Lexington	114,943,710	5,391,569	3,435,464	17,166,737	88,949,941	6,065,351
Lynchburg	1,106,735,142	67,357,931	43,011,956	209,656,883	786,708,371	57,071,578

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2007**

<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	\$664,630,688	\$40,502,764	\$26,052,597	\$131,785,156	\$466,290,170	\$34,186,316
Manassas Park	202,811,961	14,621,398	9,421,295	47,758,793	131,010,475	10,223,605
Martinsville	200,768,756	15,950,571	10,043,129	46,038,963	128,736,093	10,094,249
Newport News	2,336,655,523	183,895,643	117,882,251	579,984,215	1,454,893,414	116,836,324
Norfolk	2,944,035,694	213,007,060	135,277,447	642,426,896	1,953,324,291	150,020,435
Norton	62,146,650	4,720,920	3,022,204	14,318,596	40,084,930	3,111,788
Petersburg	318,278,748	34,411,449	21,774,798	101,036,351	161,056,149	15,338,302
Poquoson	289,278,156	12,804,681	8,332,261	44,720,829	223,420,385	15,153,231
Portsmouth	1,133,765,728	100,644,676	64,284,815	308,573,255	660,262,982	55,910,299
Radford	287,942,157	11,132,926	7,133,914	34,779,507	234,895,810	15,421,588
Richmond	4,592,645,036	215,972,426	137,458,474	671,135,444	3,568,078,692	244,703,515
Roanoke	1,413,305,845	105,072,298	67,433,108	330,553,646	910,246,792	71,309,866
Salem	436,070,256	26,664,615	17,300,169	88,543,629	303,561,842	22,257,891
Staunton	366,048,138	24,968,789	16,142,906	81,617,928	243,318,516	18,524,607
Suffolk	1,388,858,969	84,110,494	53,942,614	270,244,888	980,560,973	71,228,089
Virginia Beach	8,558,400,660	454,977,773	293,193,480	1,490,133,973	6,320,095,434	446,091,638
Waynesboro	298,730,305	23,039,861	14,893,493	74,523,596	186,273,355	14,885,179
Williamsburg	313,946,941	14,478,364	9,138,177	45,544,725	244,785,675	16,630,360
Winchester	531,322,020	29,196,981	18,674,239	92,739,936	390,710,863	27,742,839
<b>Total Cities</b>	<b>\$43,547,145,165</b>	<b>\$2,572,714,702</b>	<b>\$1,648,798,429</b>	<b>\$8,219,042,040</b>	<b>\$31,106,589,994</b>	<b>\$2,254,977,829</b>
<b>Total Counties</b>	<b>\$133,698,213,084</b>	<b>\$5,890,922,365</b>	<b>\$3,825,080,484</b>	<b>\$20,100,125,708</b>	<b>\$103,882,084,526</b>	<b>\$7,060,746,844</b>
<b>Unassigned*</b>	<b>\$5,357,908,487</b>	<b>\$273,902,671</b>	<b>\$165,449,508</b>	<b>\$767,976,237</b>	<b>\$4,150,580,072</b>	<b>\$286,037,731</b>
<b>Aggregate</b>	<b>\$182,603,266,736</b>	<b>\$8,737,539,738</b>	<b>\$5,639,328,421</b>	<b>\$29,087,143,985</b>	<b>\$139,139,254,592</b>	<b>\$9,601,762,404</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 Transferred to Agencies by Taxable Year**

Type of Participants	2004		2005		2006		2007	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	100,476	\$11,338,060	94,262	\$11,128,712	116,758	\$17,040,137	113,235	\$17,166,973
Circuit Courts	4,961	684,048	4,653	636,943	4,347	709,356	5,487	922,394
District Courts	14,189	1,296,245	12,956	1,243,193	13,527	1,427,328	19,019	2,114,205
Juvenile and Domestic Courts	1,489	131,156	1,284	128,341	1,096	110,244	1,264	131,274
Combined Courts	1,998	183,168	1,320	121,028	1,642	165,808	2,095	226,440
Counties	45,449	4,006,445	54,537	6,022,239	69,908	9,599,649	96,026	13,789,122
Cities	60,367	5,596,524	39,217	3,996,728	52,502	6,695,926	59,538	7,983,887
Towns	1,998	108,720	949	53,875	1,468	102,185	1,992	177,069
Social Services	2,314	296,422	1,486	199,076	1,913	365,206	1,935	406,467
<b>TOTAL</b>	<b>233,241</b>	<b>\$23,640,789</b>	<b>210,664</b>	<b>\$23,530,134</b>	<b>263,161</b>	<b>\$36,215,838</b>	<b>300,591</b>	<b>\$42,917,831</b>

Notes:

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

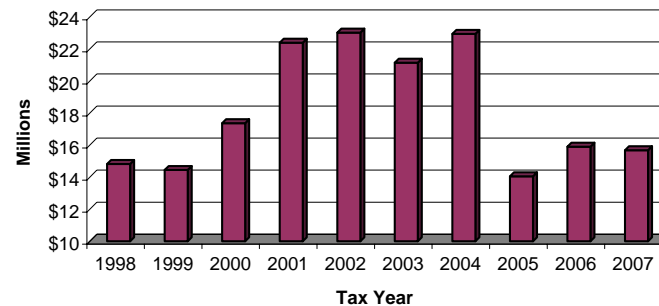
**Table 1.9**  
**Refund Match Totals**

Tax Year	Total
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
2006	15,896,469
2007	15,673,201

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.

**Refund Match Totals**



**Table 1.10**  
**Voluntary Contributions by Taxable Year**

Program/ Fund	2005		2006		2007	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,740	\$36,511	1,697	\$35,362	1,860	\$37,755
Virginia Republican Party*	951	18,787	929	17,839	1,059	21,079
Virginia Nongame Wildlife Program	5,757	142,237	5,685	143,799	6,010	148,221
Virginia Housing Program	1,901	45,729	1,889	45,264	2,202	51,396
Virginia Open Space Recreation and Conservation Fund	2,726	63,488	2,661	64,209	3,018	67,979
Virginia Family and Children's Trust Fund (FACT)	1,434	36,251	1,299	36,034	1,383	33,787
Virginia Elderly and Disabled Transportation Fund	3,067	71,018	3,107	74,548	3,508	80,536
United States Olympic Committee	1,310	25,069	1,138	22,164	1,345	27,765
Community Policing Fund	820	16,270	810	14,872	1,028	19,718
Virginia Arts Foundation	1,176	20,578	1,190	24,258	1,687	32,372
Chesapeake Bay Restoration	6,034	150,589	6,255	164,221	4,800	123,169
Historic Resources Fund	933	16,302	945	16,447	1,212	22,485
State Forests	2,036	37,533	2,100	40,959	1,902	37,315
Uninsured Medical Fund	1,108	26,618	1,138	30,456	1,141	23,818
Humanities & Public Policy/Center for Government Studies/Law & Economics Center <sup>†</sup>	33	564	8	380	7	225
Jamestown-Yorktown Fund	1,022	21,977	1,082	25,903	389	7,985
Children of America Finding Hope	964	23,804	974	23,456	1,052	24,334
Public School Foundations	1443	41,736	1451	45,310	1232	40,538
Virginia Transplant Council <sup>^</sup>	334	5,711	24	394	4	24
Virginia 4-H <sup>^</sup>	442	8,042	23	460	7	130
Home Energy Assistance	1,297	30,108	1,303	30,477	1,677	35,885
National D-Day Memorial	759	14,828	715	14,930	802	15,080
Spay and Neuter Fund	1,752	37,191	1,736	38,329	2,283	46,532
Tuition Assistance Grant Fund	685	13,090	715	18,936	902	16,328
Virginia Commission for the Arts <sup>#</sup>	690	11,592	739	12,893	51	1,008
Virginia Federation of Humane Societies	1,077	23,720	1,199	26,647	1,537	36,752
Virginia Office of Commonwealth Preparedness	228	3,100	236	2,828	336	4,232
Cancer Centers			1,101	29,671	1,682	38,718
Brown v. Board of Education Scholarship Program Fund			274	6,914	364	6,115
Martin Luther King, Jr. Living History Public Policy Center Fund					632	11,738
<b>Total</b>	<b>41,719</b>	<b>\$942,443</b>	<b>42,423</b>	<b>\$1,007,960</b>	<b>45,112</b>	<b>\$1,013,018</b>

Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.
2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2006 are from all returns processed in calendar year 2007. The majority of returns processed in 2007 are for TY 2006; 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.
- <sup>^</sup> These organizations were removed from the TY 2006 return. Amounts reported for TY 2006 represent contributions made on returns filed for prior years processed in 2007.
- <sup>#</sup> This organization was removed from the TY 2007 return. Amounts reported for TY 2007 represent contributions made on returns filed for prior years processed in 2008.

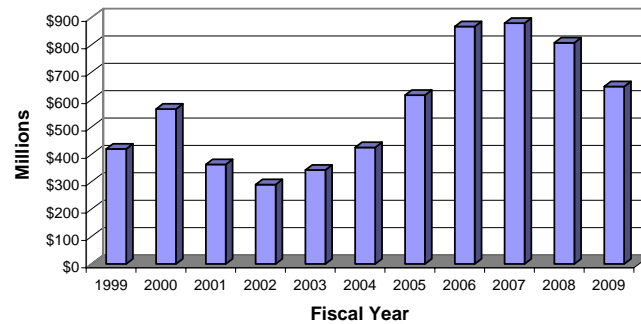
**Table 2.1**  
**Corporate Income Tax Revenue**

Fiscal Year	Amount
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
2008	807,851,584
2009	648,032,537

Notes:

1. Revenue represents net tax collections by fiscal year.
2. Source: The Commonwealth Accounting and Reporting System.
3. FY 2006 and FY 2007 are adjusted from the amounts reported in CARS to reflect the reclassification of penalty and interest revenues.

**Corporate Income Tax Collections**



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

Based on corporate tax returns filed for Taxable Year 2007\*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	Form 502 <sup>†</sup>	Form 500					
\$0 or less	172,167	44,454	62.9%	\$0	0.0%	\$11,294,579	1.5%
\$1 to \$24,999		15,960	22.6%	97,668,414	0.8%	5,861,169	0.8%
\$25,000 to \$49,999		2,935	4.1%	106,143,428	0.9%	6,369,018	0.9%
\$50,000 to \$99,999		2,404	3.4%	169,391,496	1.4%	10,163,490	1.4%
\$100,000 to \$499,999		2,985	4.2%	663,972,933	5.5%	40,918,157	5.5%
\$500,000 to \$999,999		742	1.0%	529,062,275	4.4%	31,743,737	4.3%
\$1,000,000 to \$1,999,999		501	0.7%	711,051,267	5.9%	42,663,076	5.7%
\$2,000,000 to \$9,999,999		553	0.8%	2,313,261,253	19.1%	138,795,676	18.7%
\$10,000,000 and Over		192	0.3%	7,569,921,475	62.4%	457,079,946	61.4%
<b>Total before adjustments</b>	<b>172,167</b>	<b>70,726</b>	<b>100.0%</b>	<b>\$12,160,472,541</b>	<b>100.3%</b>	<b>\$744,888,847</b>	<b>100.1%</b>
Departmental adjustments					-0.3%	-707,491	-0.1%
<b>Total Tax Assessment</b>					<b>100.0%</b>	<b>\$744,181,357</b>	<b>100.0%</b>

Notes:

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

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

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

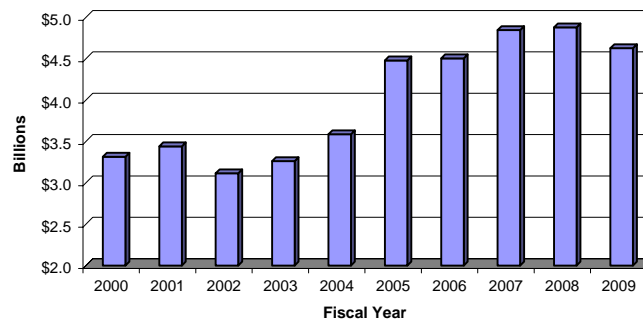
**Table 3.1**  
**State and Local Retail Sales and Use Tax Net Revenue Collections**

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	
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
2008	3,075,762,000	524,901,000	3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000

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.

**State and Local Sales & Use Tax Collections**



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

<b>Category</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
11 Agriculture	\$123,095,553	\$162,149,828	\$158,308,072
21-22 Mining and Utilities	405,248,750	703,278,026	749,150,320
23 Construction	1,143,918,531	1,361,502,614	1,362,281,520
31-33 Manufacturing	4,379,084,047	4,050,355,326	4,023,618,878
42 Wholesale Trade	6,490,567,589	6,227,208,376	6,223,952,103
44-45 Retail Trade	51,857,573,613	56,256,338,539	54,590,519,190
442 Furniture and Home Furnishings Stores	2,466,868,782	2,594,468,298	2,283,552,492
444 Building Material and Garden Equipment and Supplies Dealers	7,555,946,352	6,806,100,611	5,561,573,470
445 Food and Beverage Stores	10,637,948,267	12,874,259,601	13,173,745,743
448 Clothing and Clothing Accessories Stores	4,903,192,047	5,164,381,679	4,976,980,124
452 General Merchandise Stores	13,029,973,372	14,776,065,451	15,113,347,561
48-49 Transportation and Warehousing	149,577,650	166,788,785	161,936,421
51 Information	290,222,545	219,478,520	223,836,871
52 Finance and Insurance	59,861,050	47,951,796	54,090,453
53 Real Estate, Rental, and Leasing	1,832,433,399	1,910,760,683	1,982,377,496
54 Professional, Scientific, and Technical Services	798,457,677	1,112,850,377	1,263,640,119
55 Management of Companies and Enterprises	71,655,445	189,938,190	147,541,928
56 Administrative, Support, Waste Management, and Remediation Services	334,048,074	398,343,875	235,420,108
61 Educational Services	72,340,775	60,624,593	52,313,475
62 Health Care and Social Assistance	205,795,619	220,623,538	234,275,721
71 Arts, Entertainment, and Recreation	472,715,240	524,481,653	493,898,273
72 Accommodation And Food Services	12,071,704,106	12,902,981,471	13,302,972,217
722 Food Services and Drinking Places	9,071,895,732	9,823,782,202	10,236,676,321
81 Other Services	1,499,871,108	1,707,057,051	1,713,469,064
92 Public Administration	19,167,355	22,522,443	23,375,593
Not Categorized	7,201,287,157	3,798,013,263	2,776,500,937
<b>Total</b>	<b>\$89,478,625,283</b>	<b>\$92,043,248,947</b>	<b>\$89,773,478,759</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.

**Table 3.3**  
**Sales Tax Distribution by Locality - Fiscal Year 2009**

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,311,969	\$3,404,741	\$7,716,710
Albemarle	10,209,329	12,229,567	22,438,896
Alleghany	2,070,946	782,357	2,853,303
Amelia	1,381,964	640,859	2,022,823
Amherst	3,685,016	2,868,063	6,553,079
Appomattox	1,738,127	854,949	2,593,076
Arlington	14,577,991	38,452,821	53,030,812
Augusta	9,361,609	4,804,553	14,166,162
Bath	626,953	797,687	1,424,640
Bedford	7,777,552	4,213,475	11,991,027
Bland	670,973	239,708	910,682
Botetourt	4,151,229	2,040,298	6,191,527
Brunswick	1,968,899	735,169	2,704,068
Buchanan	2,601,188	1,555,097	4,156,285
Buckingham	1,894,865	573,398	2,468,264
Campbell	7,194,619	4,167,338	11,361,957
Caroline	3,905,117	1,358,099	5,263,216
Carroll	3,308,845	1,547,979	4,856,824
Charles City	680,978	386,175	1,067,153
Charlotte	1,592,060	548,720	2,140,781
Chesterfield	43,091,680	38,774,601	81,866,281
Clarke	1,718,118	902,902	2,621,020
Craig	634,957	155,060	790,016
Culpeper	5,241,727	5,678,526	10,920,254
Cumberland	1,215,222	388,249	1,603,471
Dickenson	1,718,785	781,432	2,500,217
Dinwiddie	3,284,834	1,168,429	4,453,262
Essex	1,310,599	1,854,305	3,164,903
Fairfax	133,995,864	157,015,728	291,011,592
Fauquier	9,694,428	6,814,363	16,508,790
Floyd	1,702,111	723,056	2,425,167
Fluvanna	2,617,862	1,084,389	3,702,251
Franklin	6,227,511	3,992,414	10,219,925
Frederick	9,287,575	9,018,484	18,306,059
Giles	2,063,609	1,364,932	3,428,541

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,171,028	\$3,671,306	\$8,842,334
Goochland	1,802,823	2,417,282	4,220,106
Grayson	1,862,851	531,703	2,394,554
Greene	2,150,315	1,066,281	3,216,596
Greensville	1,229,228	430,004	1,659,232
Halifax	4,894,235	3,165,649	8,059,884
Hanover	14,755,406	16,488,303	31,243,708
Henrico	39,035,161	56,502,755	95,537,916
Henry	7,065,227	3,821,488	10,886,715
Highland	245,445	94,284	339,729
Isle of Wight	4,711,485	2,386,825	7,098,310
James City	7,436,063	8,742,081	16,178,144
King and Queen	750,343	162,979	913,322
King George	2,551,165	1,295,708	3,846,874
King William	2,082,284	917,804	3,000,088
Lancaster	1,143,189	1,767,442	2,910,631
Lee	3,126,094	1,351,781	4,477,876
Loudoun	39,728,811	52,283,693	92,012,504
Louisa	3,773,057	2,074,482	5,847,539
Lunenburg	1,499,351	476,870	1,976,221
Madison	1,601,398	881,766	2,483,164
Mathews	941,097	430,820	1,371,916
Mecklenburg	3,411,558	3,965,258	7,376,816
Middlesex	1,066,487	868,017	1,934,504
Montgomery	8,665,958	10,108,008	18,773,966
Nelson	1,835,505	894,059	2,729,564
New Kent	2,231,019	1,097,325	3,328,344
Northampton	1,541,371	1,253,215	2,794,585
Northumberland	1,230,562	713,094	1,943,656
Nottoway	1,897,533	1,264,174	3,161,708
Orange	3,686,350	2,228,285	5,914,635
Page	2,665,884	1,696,275	4,362,159
Patrick	2,072,947	931,400	3,004,347
Pittsylvania	7,463,409	1,950,379	9,413,787
Powhatan	3,318,849	1,754,359	5,073,208

**Table 3.3, continued**  
**Sales Tax Distribution by Locality - Fiscal Year 2009**

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,555,834	\$3,043,386	\$5,599,220
Prince George	4,815,533	1,786,040	6,601,573
Prince William	54,260,115	45,647,201	99,907,316
Pulaski	3,954,473	3,475,723	7,430,196
Rappahannock	952,435	430,074	1,382,509
Richmond	891,074	1,163,193	2,054,267
Roanoke	12,384,323	9,697,897	22,082,220
Rockbridge	2,338,401	2,472,815	4,811,216
Rockingham	9,974,556	5,374,784	15,349,340
Russell	3,366,871	1,968,272	5,335,143
Scott	2,847,967	1,398,601	4,246,568
Shenandoah	4,740,165	4,172,181	8,912,346
Smyth	3,585,638	2,160,830	5,746,468
Southampton	2,735,249	504,495	3,239,744
Spotsylvania	18,927,978	14,442,886	33,370,864
Stafford	21,074,959	10,382,533	31,457,492
Surry	881,069	486,414	1,367,483
Sussex	1,125,848	726,387	1,852,235
Tazewell	5,616,565	6,129,595	11,746,161
Warren	4,493,386	3,538,779	8,032,164
Washington	5,717,278	6,844,841	12,562,119
Westmoreland	1,817,497	922,925	2,740,422
Wise	5,189,037	3,619,859	8,808,895
Wythe	3,380,210	3,792,945	7,173,156
York	9,443,646	9,593,584	19,037,230
<b>Total Counties</b>	<b>\$683,228,706</b>	<b>\$645,379,317</b>	<b>\$1,328,608,023</b>

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$9,251,559	\$21,521,978	\$30,773,537
Bedford	601,608	912,981	1,514,589
Bristol	1,943,554	3,675,875	5,619,429
Buena Vista	811,037	364,477	1,175,515
Charlottesville	4,245,939	9,674,536	13,920,475

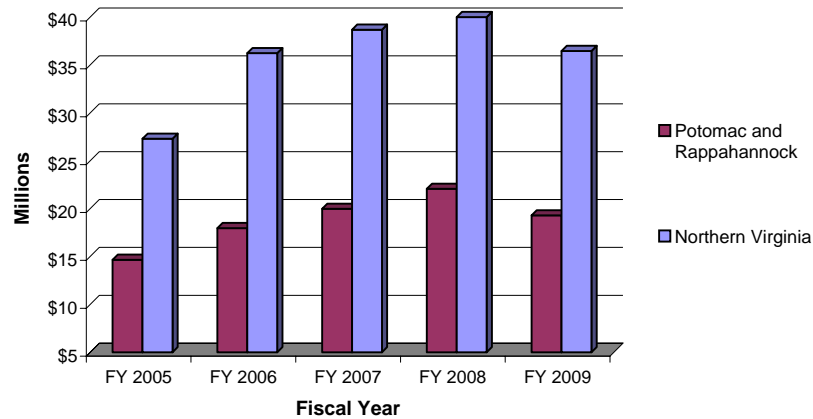
City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$35,084,690	\$33,031,566	\$68,116,256
Colonial Heights	2,269,703	7,082,963	9,352,666
Covington	504,897	1,221,588	1,726,486
Danville	5,835,332	7,829,141	13,664,473
Emporia	781,690	1,464,995	2,246,686
Fairfax	2,323,728	9,376,137	11,699,865
Falls Church	1,537,369	2,260,291	3,797,660
Franklin	1,003,125	1,658,309	2,661,434
Fredericksburg	2,072,280	10,169,349	12,241,629
Galax	867,730	2,020,290	2,888,019
Hampton	19,707,667	13,224,442	32,932,109
Harrisonburg	3,130,096	11,182,861	14,312,958
Hopewell	2,861,974	1,748,649	4,610,622
Lexington	442,202	789,515	1,231,717
Lynchburg	7,670,837	13,362,019	21,032,856
Manassas	5,781,307	6,548,139	12,329,446
Manassas Park	1,687,437	1,482,543	3,169,981
Martinsville	2,241,024	2,008,396	4,249,419
Newport News	27,969,441	21,838,588	49,808,028
Norfolk	27,813,369	30,053,134	57,866,503
Norton	562,257	2,030,206	2,592,463
Petersburg	3,569,630	3,916,014	7,485,644
Poquoson	1,886,862	489,309	2,376,171
Portsmouth	10,649,530	6,919,423	17,568,953
Radford	1,021,800	860,995	1,882,795
Richmond	23,110,555	30,396,163	53,506,717
Roanoke	10,516,803	21,016,647	31,533,450
Salem	2,813,285	5,727,502	8,540,787
Staunton	3,095,414	3,543,412	6,638,826
Suffolk	12,312,290	7,340,412	19,652,701
Virginia Beach	62,950,083	51,898,224	114,848,308
Waynesboro	2,679,224	4,653,776	7,333,000
Williamsburg	618,282	3,940,240	4,558,522
Winchester	2,963,353	8,322,722	11,286,076
<b>Total Cities</b>	<b>\$307,188,964</b>	<b>\$365,557,808</b>	<b>\$672,746,772</b>
<b>Total Counties</b>	<b>\$683,228,706</b>	<b>\$645,379,317</b>	<b>\$1,328,608,023</b>
<b>Aggregate</b>	<b>\$990,417,670</b>	<b>\$1,010,937,125</b>	<b>\$2,001,354,795</b>



**Table 3.4**  
**Virginia Motor Fuel Sales Tax Revenue Collections by Locality**

Locality	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Arlington County	\$2,811,893	\$3,216,757	\$3,771,350	\$3,738,090	\$3,310,688
Fairfax County	15,836,721	20,379,418	22,277,757	24,853,138	\$21,161,193
Loudoun County	5,421,411	8,489,311	8,303,207	9,266,846	\$8,185,363
Alexandria City	1,991,081	2,178,817	2,498,120	2,793,990	\$2,361,611
Fairfax City	879,648	1,513,850	1,430,842	1,307,130	\$1,108,263
Falls Church City	350,627	458,111	403,624	433,480	\$330,402
Northern Virginia Transportation Commission	\$27,291,380	\$36,236,263	\$38,684,902	\$42,392,674	\$36,457,519
Prince William County	\$8,449,785	\$10,676,991	\$11,926,870	\$13,293,562	\$11,784,558
Stafford County	3,067,810	3,739,651	3,957,734	4,502,861	\$3,768,233
Fredericksburg City	1,293,971	1,430,822	1,586,685	1,610,258	\$1,379,537
Manassas City	1,111,921	1,266,246	1,646,455	1,712,072	\$1,413,530
Manassas Park City	735,457	850,337	860,730	949,672	\$948,388
Potomac and Rappahannock Transportation Commission	\$14,658,943	\$17,964,047	\$19,978,476	\$22,068,425	\$19,294,247
<b>Aggregate</b>	<b>\$41,950,323</b>	<b>\$54,200,310</b>	<b>\$58,663,377</b>	<b>\$64,461,099</b>	<b>\$55,751,766</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>
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
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000
2009	298,398,000	5,862,000	0	6,006,000	4,612,000	6,151,000

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. The significant decrease in revenue generate from the Estate Tax is due to the fact that it no longer applies to the estates of those individuals who have died on or after July 1, 2007. In general, estates owing the tax have nine months to file the a return. Therefore, the last returns applicable to the Estate Tax were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension.
5. The watercraft sales and use tax is imposed at a rate of 2 percent of the purchase price, up to a maximum of \$2,000.
6. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.

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

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
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
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000

Notes:

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

**Table 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>
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
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000

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

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.

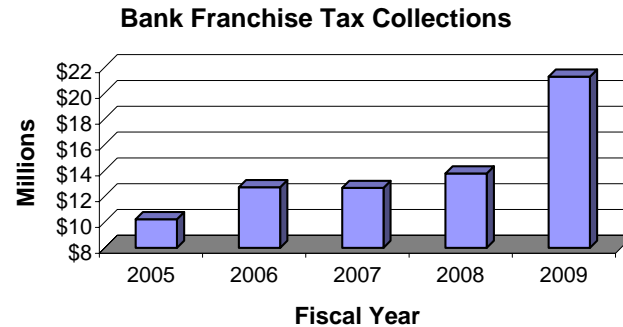
15. The apple excise tax is 2.5 cents per tree run bushel of ungraded apples grown in the Commonwealth. Revenues from the tax are deposited into the Apple Fund.

**Table 4.3**  
**Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2009**

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$60,301,465,684	\$272,137,798,855	\$332,439,264,539
Addition for Reserve for loan losses	2,932,471,651	8,658,597,315	11,591,068,966
Other additions	3,483,518,639	1,919,903	3,485,438,542
a. U.S. obligations	673,495,516	4,032,369,055	4,705,864,571
b. Retained earnings and surplus of subsidiaries included in gross capital	7,612,707,999	119,148,698,970	126,761,406,969
c. Goodwill	18,615,609,123	71,302,189,410	89,917,798,533
d. Other deductions (total)	101,993	0	101,993
Capital before Virginia Modifications	39,815,541,343	86,315,058,638	126,130,599,981
Capital attributable to Virginia	6,497,813,975	7,788,844,383	14,286,658,358
Deductions of assessed value of real estate otherwise taxed in this state	1,064,776,423	1,500,816,905	2,565,593,328
Deductions of book value of tangible personal property otherwise taxed in this state	5,541,852	845,346,178	850,888,030
<b>Net taxable capital</b>	<b>\$5,427,495,700</b>	<b>\$5,442,681,300</b>	<b>\$10,870,177,000</b>
Total Tax Assessment	\$54,271,957	\$54,423,813	\$108,695,770
Local Tax Credit (local Tax Assessment)	43,417,566	43,539,050	86,956,616
State Tax Credits:			
Neighborhood Assistance Act Credit	1,000	239,162	240,162
Enterprise Zone Credit	74,319	6,197	80,516
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	53,635	91,585	145,220
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
<b>Total State Tax Assessment</b>	<b>\$10,725,437</b>	<b>\$10,547,819</b>	<b>\$21,273,256</b>

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

Fiscal Year	Collections
2005	\$10,217,000
2006	12,699,000
2007	12,645,000
2008	13,770,000
2009	21,273,000



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

<b>County</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Accomack	\$1,554,317	\$1,768,363	\$1,351,909	\$1,124,784	\$882,028
Albemarle	6,902,315	8,940,076	7,830,518	5,819,649	4,509,491
Alleghany	257,112	320,913	299,703	285,012	215,107
Amelia	501,122	606,990	584,041	428,113	279,948
Amherst	717,846	828,675	828,134	721,763	584,876
Appomattox	312,985	394,754	402,542	366,556	286,719
Arlington	26,699,346	24,604,036	31,277,779	23,089,630	15,592,093
Augusta	2,525,341	3,189,953	2,883,179	2,388,167	1,926,753
Bath	298,696	294,870	362,908	165,905	131,303
Bedford	3,301,061	3,947,493	3,942,232	3,321,243	2,410,638
Bland	94,230	122,380	115,804	103,677	97,430
Botetourt	1,202,955	1,693,071	1,506,352	1,309,293	1,014,666
Brunswick	267,861	357,680	408,202	345,670	232,361
Buchanan	226,291	185,450	168,827	209,854	326,990
Buckingham	305,056	447,811	384,412	418,045	265,846
Campbell	1,221,861	1,637,099	1,415,345	1,316,077	1,002,177
Caroline	2,034,471	3,119,778	2,032,833	1,673,444	1,019,775
Carroll	501,676	701,804	656,718	621,845	447,435
Charles City	191,092	248,086	213,619	211,934	164,461
Charlotte	207,253	222,797	185,018	189,902	138,642
Chesterfield	17,353,528	23,202,304	21,256,342	16,976,095	11,985,724
Clarke	1,170,067	1,509,797	946,492	689,423	549,928
Craig	99,982	134,937	174,215	141,359	101,998
Culpeper	4,348,671	5,147,500	3,477,584	2,382,266	2,000,318
Cumberland	204,822	273,947	292,681	235,503	170,062
Dickenson	106,406	181,471	108,778	530,490	124,645
Dinwiddie	649,535	904,869	914,347	786,805	613,164
Essex	452,846	651,954	604,681	404,022	312,030
Fairfax	132,988,677	142,505,726	115,815,415	81,293,932	68,497,921
Fauquier	7,456,378	8,069,329	5,750,156	4,271,070	3,326,808

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

<b>County</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Floyd	\$315,243	\$384,034	\$355,027	\$380,921	\$250,966
Fluvanna	1,479,063	1,692,190	1,510,469	1,264,563	919,673
Franklin	3,155,653	3,393,431	2,868,457	2,202,756	1,965,391
Frederick	6,738,551	7,678,188	6,088,949	4,485,638	3,143,688
Giles	353,165	355,331	285,624	364,295	241,111
Gloucester	1,493,344	2,158,762	1,969,575	1,757,986	1,332,199
Goochland	1,704,858	2,454,042	2,202,828	1,771,544	1,079,272
Grayson	348,974	384,693	495,798	408,832	252,498
Greene	810,747	1,456,517	1,057,904	1,006,097	670,073
Greensville	107,512	155,052	163,311	167,482	95,956
Halifax	528,958	637,348	732,494	652,811	444,968
Hanover	5,329,972	6,470,274	6,616,280	5,431,855	3,899,275
Henrico	17,262,977	21,480,883	19,788,875	16,332,235	10,798,632
Henry	724,062	832,808	826,325	759,978	540,909
Highland	109,907	114,962	95,255	103,106	99,826
Isle of Wight	2,118,265	2,847,871	2,595,600	1,675,852	1,505,547
James City	5,696,451	7,268,811	6,964,479	5,475,598	4,167,052
King and Queen	260,547	229,232	236,656	242,452	179,414
King George	1,877,417	2,304,243	2,069,411	1,348,193	991,506
King William	826,499	895,308	1,027,394	794,884	537,959
Lancaster	924,312	1,061,476	939,089	699,424	554,898
Lee	175,705	253,762	264,980	244,320	258,580
Loudoun	53,487,503	61,454,207	43,950,226	31,102,252	24,937,733
Louisa	2,180,551	2,747,679	2,432,092	1,906,375	1,536,447
Lunenburg	216,906	226,420	240,720	199,357	132,379
Madison	594,066	773,930	517,649	538,355	395,637
Mathews	430,785	610,785	575,200	546,604	327,216
Mecklenburg	911,023	1,207,061	1,101,982	1,057,120	701,622
Middlesex	656,436	741,783	771,992	637,388	462,149
Montgomery	2,715,497	3,335,334	3,156,637	3,053,613	2,350,129

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

<b>County</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Nelson	\$1,158,597	\$1,312,570	\$976,382	\$808,815	\$623,209
New Kent	976,034	1,532,179	1,281,412	1,077,136	820,014
Northampton	1,404,884	991,294	713,640	673,148	468,317
Northumberland	938,190	1,064,548	972,733	802,049	699,668
Nottoway	200,980	250,351	306,791	275,189	211,521
Orange	2,335,759	3,104,131	2,409,601	1,816,583	1,232,699
Page	716,227	877,152	740,519	601,574	434,691
Patrick	310,813	346,448	305,011	358,514	246,964
Pittsylvania	1,071,415	1,199,596	1,147,825	1,056,526	791,768
Powhatan	1,510,906	2,160,699	1,878,382	1,472,613	1,155,376
Prince Edward	467,292	567,512	837,349	508,849	422,488
Prince George	970,913	1,485,768	1,383,376	1,540,280	826,140
Prince William	54,689,368	62,436,913	41,696,102	31,100,665	27,283,365
Pulaski	778,657	835,599	965,032	858,592	588,558
Rappahannock	617,042	687,990	608,010	374,184	410,209
Richmond	187,578	269,946	243,329	189,973	166,592
Roanoke	3,477,445	4,263,503	3,942,114	3,609,713	2,735,264
Rockbridge	833,165	1,005,705	936,146	819,169	548,509
Rockingham	2,942,484	3,663,441	3,347,482	3,043,109	2,946,744
Russell	274,993	499,617	369,025	437,166	348,812
Scott	225,207	341,569	257,137	288,834	237,299
Shenandoah	2,340,319	2,722,037	2,139,563	1,641,444	1,091,301
Smyth	372,593	449,376	563,161	490,556	309,668
Southampton	452,554	582,821	637,903	502,076	386,403
Spotsylvania	12,378,924	14,891,592	10,762,090	7,394,000	5,988,757
Stafford	13,592,240	17,004,611	10,610,007	8,366,743	6,246,221
Surry	220,415	240,047	287,664	275,719	150,098
Sussex	137,662	256,224	352,897	234,469	148,319
Tazewell	588,395	703,586	763,743	798,213	554,178
Warren	2,903,795	3,155,373	2,518,488	1,686,968	1,571,356



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

<b>County</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Washington	\$1,296,493	\$1,458,387	\$1,813,892	\$1,504,824	\$1,037,327
Westmoreland	1,031,748	1,534,172	1,058,454	876,719	626,149
Wise	423,588	484,941	421,669	555,781	464,802
Wythe	663,390	805,359	1,042,046	679,874	461,528
York	3,692,360	4,771,475	4,549,101	4,678,058	3,380,818
<b>Total Counties</b>	<b>\$443,871,169</b>	<b>\$509,776,853</b>	<b>\$420,930,111</b>	<b>\$319,831,531</b>	<b>\$249,599,167</b>

<b>City</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Alexandria	\$19,359,734	\$21,048,358	\$17,455,808	\$13,253,129	\$8,728,058
Bedford	151,655	153,551	175,401	140,951	110,519
Bristol	461,128	462,321	584,976	554,112	309,817
Buena Vista	107,835	184,987	174,817	148,067	96,061
Charlottesville	1,765,267	2,905,217	2,262,640	2,286,665	1,528,731
Chesapeake	14,644,819	18,214,067	15,230,695	11,695,969	9,397,550
Colonial Heights	543,898	700,913	635,702	568,781	416,202
Covington	86,903	112,138	84,436	63,733	53,529
Danville	1,250,392	858,835	1,173,329	779,548	623,563
Emporia	97,084	130,919	130,254	105,130	57,916
Fairfax	997,974	1,891,840	1,038,907	714,782	942,332
Falls Church	593,775	615,267	822,660	1,807,141	951,451
Franklin	198,164	301,364	271,531	308,167	184,434
Fredericksburg	1,871,143	2,693,181	2,205,468	1,909,929	1,228,501
Galax	114,067	165,395	134,762	122,229	67,226
Hampton	4,674,776	6,618,081	6,161,991	5,093,035	3,584,531
Harrisonburg	1,457,742	2,037,162	1,635,274	1,669,351	1,065,005
Hopewell	448,675	577,813	765,224	633,026	511,522
Lexington	173,733	199,126	220,344	152,937	128,164
Lynchburg	1,860,154	2,392,771	2,636,468	2,247,924	1,514,609

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

<b>City</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>
Manassas	\$3,824,341	\$4,192,578	\$2,883,099	\$2,352,443	\$2,140,412
Manassas Park	1,643,481	1,947,504	1,380,311	983,771	1,006,434
Martinsville	238,285	257,964	269,554	252,134	157,172
Newport News	6,366,847	8,947,909	7,460,037	7,184,813	4,667,267
Norfolk	9,077,652	12,006,860	10,931,120	9,314,389	6,779,537
Norton	21,757	48,521	100,565	49,014	68,397
Petersburg	658,622	891,373	1,065,952	963,460	630,052
Poquoson	585,547	802,596	729,646	601,091	483,596
Portsmouth	3,559,193	4,573,647	4,689,379	3,757,331	2,502,484
Radford	232,566	358,091	282,638	286,467	261,218
Richmond	8,785,389	12,471,856	11,824,029	10,493,852	6,428,535
Roanoke	2,823,527	3,369,185	3,721,435	3,111,354	2,003,592
Salem	743,876	995,586	922,594	839,603	794,095
Staunton	789,958	1,121,605	1,072,931	922,015	834,221
Suffolk	5,556,783	7,428,444	6,299,599	5,236,398	3,992,829
Virginia Beach	29,469,786	34,254,855	29,531,840	24,673,542	18,264,918
Waynesboro	814,971	1,124,818	878,531	757,097	772,425
Williamsburg	702,772	1,095,168	916,580	885,151	467,202
Winchester	1,626,549	2,013,776	1,422,677	1,341,678	881,127
<b>Total Cities</b>	<b>\$128,380,820</b>	<b>\$160,165,640</b>	<b>\$140,183,201</b>	<b>\$118,260,210</b>	<b>\$84,635,231</b>
<b>Total Counties</b>	<b>\$443,871,169</b>	<b>\$509,776,853</b>	<b>\$420,930,111</b>	<b>\$319,831,531</b>	<b>\$249,599,167</b>
<b>Aggregate</b>	<b>\$572,251,989</b>	<b>\$669,942,493</b>	<b>\$561,113,312</b>	<b>\$438,091,741</b>	<b>\$334,234,398</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.

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

**Table 4.6**  
**Communications Sales Tax Distributions, Fiscal Year 2009**

<b>County</b>	<b>Distribution</b>	<b>County</b>	<b>Distribution</b>	<b>County</b>	<b>Distribution</b>	<b>City</b>	<b>Distribution</b>
Accomack	\$1,022,177	Halifax	\$1,249,905	Scott	\$833,985	Manassas	\$3,105,096
Albermarle	4,981,731	Hanover	5,355,539	Shenandoah	1,283,118	Manassas Park	786,676
Alleghany	445,483	Henrico	14,143,932	Smyth	633,127	Martinsville	977,794
Amelia	273,132	Henry	2,497,680	Southampton	599,361	Newport News	12,530,827
Amherst	1,361,545	Highland	81,178	Spotsylvania	5,069,350	Norfolk	23,553,824
Appomattox	606,009	Isle of Wight	1,433,189	Stafford	6,232,922	Norton	227,077
Arlington	8,084,023	James City	1,833,701	Surry	55,274	Petersburg	1,978,009
Augusta	2,688,883	King and Queen	188,893	Sussex	188,542	Poquoson	443,582
Bath	124,162	King George	416,222	Tazewell	433,095	Portsmouth	8,930,072
Bedford	2,060,009	King William	385,557	Warren	958,057	Radford	802,633
Bland	112,408	Lancaster	87,115	Washington	1,738,647	Richmond	22,064,454
Botetourt	769,582	Lee	452,823	Westmoreland	684,562	Roanoke	7,479,214
Brunswick	450,378	Loudoun	12,510,987	Wise	1,080,080	Salem	1,149,521
Buchanan	908,353	Louisa	373,925	Wythe	820,320	Staunton	1,504,014
Buckingham	455,498	Lunenburg	221,980	York	1,414,607	Suffolk	3,767,853
Campbell	1,497,749	Madison	624,793	<b>Total Counties</b>	<b>\$253,346,663</b>	Virginia Beach	28,095,169
Caroline	843,986	Mathews	482,476			Waynesboro	1,395,800
Carroll	1,088,004	Mecklenburg	620,492			Williamsburg	773,192
Charles City	166,365	Middlesex	472,259			Winchester	2,298,512
Charlotte	138,191	Montgomery	1,095,412			<b>Total Cities</b>	<b>\$178,319,893</b>
Chesterfield	15,661,274	Nelson	509,634	<b>City</b>	<b>Distribution</b>		
Clarke	461,926	New Kent	641,280	Alexandria	\$11,625,720		
Craig	124,162	Northampton	523,083	Bedford	151,626		
Culpeper	2,188,585	Northumberland	411,340	Bristol	652,140		
Cumberland	411,628	Nottoway	373,624	Buena Vista	339,053		
Dickenson	530,760	Orange	1,540,009	Charlottesville	3,444,482		
Dinwiddie	991,764	Page	526,459	Chesapeake	12,793,279		
Essex	378,775	Patrick	525,654	Colonial Heights	748,546		
Fairfax	85,042,423	Pittsylvania	2,442,541	Covington	334,015		
Fauquier	3,114,113	Powhatan	926,310	Danville	3,463,167		
Floyd	667,261	Prince Edward	334,891	Emporia	287,061		
Fluvanna	901,269	Prince George	1,370,858	Fairfax	2,444,888		
Franklin	2,387,991	Prince William	20,838,259	Falls Church	924,876		
Frederick	1,452,467	Pulaski	886,094	Franklin	597,527		
Giles	272,174	Rappahannock	373,111	Fredericksburg	1,914,577		
Gloucester	1,643,967	Richmond	330,774	Galax	251,300		
Goochland	919,846	Roanoke	4,238,498	Hampton	9,841,328		
Grayson	409,461	Rockbridge	1,003,181	Harrisonburg	1,740,549		
Greene	529,965	Rockingham	1,713,701	Hopewell	907,220		
Greensville	190,641	Russell	926,139	Lexington	345,823		
				Lynchburg	3,649,399		

**Table 4.6, Continued**  
**Communications Sales Tax Distributions, Fiscal Year 2009**

<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>
Abingdon	\$130,302	Crewe	\$45,614	La Crosse	\$13,148	Rural Retreat	\$42,922
Accomac	5,785	Culpeper	132,118	Lawrenceville	55,696	Saint Charles	1,506
Alberta	13,112	Damascus	26,736	Lebanon	87,115	Saint Paul	25,931
Altavista	43,717	Dayton	27,423	Leesburg	2,327,198	Saltville	51,786
Amherst	110,021	Dillwyn	4,194	Louisa	7,709	Scottsville	19,031
Appalachia	42,585	Drakes Branch	1,524	Lovettsville	14,361	Shenandoah	29,963
Appomattox	6,801	Dublin	99,836	Luray	83,106	Smithfield	254,631
Ashland	293,718	Dumfries	201,317	Marion	140,155	South Boston	841,195
Berryville	100,456	Edinburg	10,540	McKenney	9,799	South Hill	190,848
Big Stone Gap	205,695	Elkton	56,698	Melfa	4,414	Stanardsville	4,041
Blacksburg	1,328,755	Farmville	562,184	Middleburg	48,752	Stanley	17,881
Blackstone	19,171	Fincastle	3,052	Middletown	15,422	Stephens City	29,388
Bluefield	46,927	Floyd	499	Mineral	1,937	Strasburg	89,614
Boones Mill	3,600	Fries	13,741	Monterey	7,412	Stuart	3,412
Bowling Green	43,866	Front Royal	183,184	Montross	14,995	Tappahannock	68,174
Boyce	2,674	Gate City	42,508	Mount Jackson	24,120	Tazewell	29,630
Boynton	16,137	Glade Spring	31,248	Narrows	47,808	Timberville	35,235
Boykins	3,920	Glasgow	22,519	New Castle	2,499	Troutville	2,396
Bridgewater	98,128	Gordonsville	32,763	New Market	55,215	Urbanna	3,902
Broadway	51,309	Goshen	8,136	Newsoms	1,384	Victoria	55,161
Brodnax	11,161	Gretna	28,268	Occoquan	49,871	Vienna	1,148,433
Brookneal	19,966	Grottoes	37,231	Onancock	105,607	Vinton	365,614
Buchanan	3,083	Grundy	21,306	Onley	4,508	Wachapreague	2,728
Burkeville	1,910	Halifax	110,012	Orange	190,044	Wakefield	19,094
Cape Charles	50,711	Hamilton	17,710	Painter	2,625	Warrenton	579,462
Cedar Bluff	40,629	Haymarket	135,305	Parksley	23,144	Warsaw	50,666
Charlotte Court House	2,697	Haysi	15,943	Pearisburg	26,533	Washington	3,947
Chase City	56,860	Herndon	1,853,496	Pembroke	8,387	Waverly	34,363
Chatham	80,018	Hillsville	19,795	Pennington Gap	50,648	Weber City	24,443
Chilhowie	45,897	Honaker	16,694	Phenix	1,492	West Point	93,031
Chincoteague	183,018	Hurt	25,571	Pocahontas	19,400	White Stone	3,555
Christiansburg	954,129	Independence	36,943	Pound	35,307	Windsor	71,806
Clarksville	37,797	Iron Gate	17,301	Pulaski	488,257	Wise	115,910
Cleveland	1,807	Irvington	2,666	Purcellville	173,237	Woodstock	101,139
Clifton	3,299	Ivor	2,000	Quantic	30,498	Wytheville	459,242
Clifton Forge	101,081	Jarratt	4,980	Remington	20,335	<b>Total Towns</b>	<b>\$17,821,631</b>
Clintwood	78,526	Jonesville	21,584	Rich Creek	8,423	<b>Total Counties</b>	<b>\$253,346,663</b>
Coeburn	49,650	Kenbridge	33,837	Ridgeway	20,771	<b>Total Cities</b>	<b>\$178,319,893</b>
Colonial Beach	218,451	Keysville	2,549	Rocky Mount	210,437		
Courtland	6,401	Kilmarnock	81,960	Round Hill	15,026	<b>Aggregate</b>	<b>\$449,488,187</b>

Notes:  
1. The Communications Sales Tax is imposed on the sale of communications services at a rate of 5%. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer will be responsible for paying a communications use tax.  
2. The distributions for FY 2009 were based on collections for May 2008 through April 2009.  
3. In FY 2008, localities that would have been adversely affected by the changes to the Communications Sales Tax received a one time adjustment in order to hold them harmless. In FY 2009 that adjustment did not take place. Therefore, the distributions to each locality did not change in a uniform manner.

**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>						
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
2007	982,816,278,651	70,911,848,399	11,047,359,201	1,134,751,294	29,126,367,531	1,095,036,605,076
2008	1,023,386,154,546	71,298,689,437	10,937,223,809	1,230,553,542	31,749,628,732	1,138,602,250,066
<b>Levies Assessed</b>						
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
2007	8,135,438,953	2,452,227,738	209,635,448	12,487,510	223,563,319	11,033,352,968
2008	8,781,051,379	2,484,453,124	202,986,629	12,297,013	242,598,481	11,723,386,626
<b>Average Tax Rates per \$100 of Assessed Value</b>						
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
2007	0.83	3.46	1.90	1.10	0.77	1.01
2008	0.86	3.48	1.86	1.00	0.76	1.03

**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 2008**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$2,308,665,500	\$2,017,098,200	\$2,032,135,200	\$4,340,800,700	\$4,049,233,400	\$13,876,721	2008
Albemarle	8,919,221,700	6,273,811,700	9,535,435,900	18,454,657,600	15,809,247,600	112,245,658	2008
Alleghany	299,212,300	217,100,300	763,820,700	1,063,033,000	980,921,000	6,474,079	2008
Amelia	489,210,400	413,611,300	636,196,600	1,125,407,000	1,049,807,900	4,514,174	2008
Amherst	1,105,789,700	828,522,600	1,495,696,700	2,601,486,400	2,324,219,300	12,085,940	2008
Appomattox	614,496,500	614,496,500	659,103,600	1,273,600,100	1,273,600,100	5,603,840	2008
Arlington	24,359,294,100	24,359,294,100	33,110,205,900	57,469,500,000	57,469,500,000	513,483,359	2008
Augusta	2,259,938,800	1,629,877,570	3,620,823,400	5,880,762,200	5,250,700,970	30,454,066	2008
Bath	342,443,500	305,855,900	448,281,100	790,724,600	754,137,000	4,147,754	2008 - 2009
Bedford	4,162,662,307	2,988,917,207	4,568,644,596	8,731,306,903	7,557,561,803	37,787,809	2008
Bland	412,533,100	229,952,500	230,664,900	643,198,000	460,617,400	2,533,396	2008
Botetourt	1,088,452,240	808,078,740	2,149,281,172	3,237,733,412	2,957,359,912	19,222,839	2008
Brunswick	667,014,600	667,014,600	577,233,752	1,244,248,352	1,244,248,352	4,852,569	2008
Buchanan	599,074,025	599,074,025	1,246,255,623	1,845,329,648	1,845,329,648	7,934,917	2008
Buckingham	763,184,700	763,184,700	657,281,591	1,420,466,291	1,420,466,291	6,250,052	2008
Campbell	1,214,890,868	973,295,549	2,412,553,573	3,627,444,441	3,385,849,122	15,574,906	2008
Caroline	1,189,319,348	960,174,318	1,927,737,100	3,117,056,448	2,887,911,418	15,305,931	2008
Carroll	1,187,201,900	1,002,084,657	1,373,019,800	2,560,221,700	2,375,104,457	14,131,934	2008
Charles City	296,340,304	296,340,304	306,917,400	603,257,704	603,257,704	4,946,713	2008
Charlotte	460,910,800	460,910,800	490,493,050	951,403,850	951,403,850	3,995,896	2008
Chesterfield	9,034,709,400	8,834,738,084	23,843,980,700	32,878,690,100	32,678,718,784	310,447,828	2008
Clarke	1,435,370,239	1,014,811,516	1,442,263,297	2,877,633,536	2,457,074,813	12,294,024	2008
Craig	194,361,400	194,361,400	223,929,700	418,291,100	418,291,100	2,258,772	2008
Culpeper	2,964,149,125	2,150,879,625	3,172,279,800	6,136,428,925	5,323,159,425	32,471,272	2008
Cumberland	376,529,360	314,991,505	421,293,418	797,822,778	736,284,923	4,344,081	2008
Dickenson	364,730,375	364,730,375	575,875,400	940,605,775	940,605,775	5,643,635	2008
Dinwiddie	604,768,516	494,329,668	1,119,082,500	1,723,851,016	1,613,412,168	14,036,686	2008
Essex	902,960,408	739,168,470	760,612,895	1,663,573,303	1,499,781,365	7,978,837	2008
Fairfax	100,062,665,641	99,882,707,320	129,787,137,320	229,849,802,961	229,669,844,640	2,112,962,571	2008
Fauquier	7,556,300,200	5,469,420,600	6,730,000,700	14,286,300,900	12,199,421,300	93,325,573	2008

**Table 5.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2008**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$694,438,200	\$556,648,400	\$625,220,500	\$1,319,658,700	\$1,181,868,900	\$7,091,213	2008
Fluvanna	1,744,980,200	1,336,954,600	1,660,900,400	3,405,880,600	2,997,855,000	14,389,704	2008
Franklin	3,871,910,317	3,423,948,291	4,026,012,650	7,897,922,967	7,449,960,941	34,269,820	2008
Frederick	2,873,683,700	2,480,222,192	5,155,960,400	8,029,644,100	7,636,182,592	40,089,959	2008
Giles	318,733,100	229,814,000	618,620,200	937,353,300	848,434,200	5,345,135	2008
Gloucester	1,473,315,100	1,355,168,905	2,546,203,800	4,019,518,900	3,901,372,705	23,798,374	2008
Goochland	2,726,351,200	2,027,597,200	2,510,971,800	5,237,323,000	4,538,569,000	24,054,416	2008
Grayson	1,023,033,600	1,023,033,600	590,968,500	1,614,002,100	1,614,002,100	4,842,006	2008
Greene	878,012,602	614,931,964	1,061,738,600	1,939,751,202	1,676,670,564	12,072,028	2008
Greensville	354,141,700	354,141,700	318,926,300	673,068,000	673,068,000	3,028,806	2008
Halifax	1,067,217,751	1,067,217,751	1,492,334,071	2,559,551,822	2,559,551,822	11,262,028	2008
Hanover	4,635,598,600	3,901,232,400	8,234,539,000	12,870,137,600	12,135,771,400	98,299,748	2008
Henrico	8,782,823,600	8,519,436,200	25,957,251,500	34,740,075,100	34,476,687,700	299,947,183	2008
Henry	602,930,800	584,242,300	1,947,205,600	2,550,136,400	2,531,447,900	13,669,819	2008
Highland	414,763,400	414,763,400	199,222,400	613,985,800	613,985,800	2,455,943	2008
Isle of Wight	1,963,251,200	1,524,064,300	2,828,297,900	4,791,549,100	4,352,362,200	22,632,283	2008 - 2009
James City	3,242,983,600	3,117,533,900	7,888,121,100	11,131,104,700	11,005,655,000	84,743,544	2008 - 2009
King and Queen	418,430,725	418,430,725	356,288,600	774,719,325	774,719,325	3,718,653	2008
King George	1,019,363,600	871,577,550	1,811,730,800	2,831,094,400	2,683,308,350	12,074,888	2008
King William	820,714,200	654,745,600	968,761,719	1,789,475,919	1,623,507,319	11,370,985	2008
Lancaster	1,502,405,900	1,470,463,300	1,577,571,900	3,079,977,800	3,048,035,200	12,801,748	2008
Lee	223,993,568	223,993,568	507,575,605	731,569,173	731,569,173	5,486,769	2008
Loudoun	27,059,975,860	23,837,292,120	34,889,247,689	61,949,223,549	58,726,539,809	669,482,554	2008
Louisa	2,713,534,900	2,042,994,500	2,470,292,700	5,183,827,600	4,513,287,200	27,982,381	2008
Lunenburg	461,184,100	461,184,100	402,166,400	863,350,500	863,350,500	2,849,057	2008
Madison	1,729,824,000	985,011,800	966,735,000	2,696,559,000	1,951,746,800	8,587,686	2008
Mathews	562,989,900	562,989,900	730,286,300	1,293,276,200	1,293,276,200	7,242,347	2008
Mecklenburg	1,644,941,100	1,644,941,100	1,830,881,400	3,475,822,500	3,475,822,500	11,817,797	2008 - 2009
Middlesex	1,280,153,100	1,192,837,300	1,164,054,300	2,444,207,400	2,356,891,600	8,249,121	2008
Montgomery	1,941,131,900	1,765,702,700	4,728,554,600	6,669,686,500	6,494,257,300	46,109,227	2008

**Table 5.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2008**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,754,807,600	\$1,100,377,976	\$1,745,121,100	\$3,499,928,700	\$2,845,499,076	\$15,650,245	2008
New Kent	1,101,133,750	1,042,477,150	1,320,618,929	2,421,752,679	2,363,096,079	17,250,601	2008
Northampton	1,741,578,800	1,458,340,400	1,047,594,200	2,789,173,000	2,505,934,600	12,279,080	2008
Northumberland	1,597,630,500	1,438,845,227	1,522,315,000	3,119,945,500	2,961,160,227	11,844,641	2008
Nottoway	304,129,474	280,377,317	517,370,894	821,500,368	797,748,211	3,908,966	2008
Orange	2,904,566,600	2,290,685,300	2,663,346,800	5,567,913,400	4,954,032,100	23,283,951	2008
Page	1,192,718,000	732,698,300	1,523,867,900	2,716,585,900	2,256,566,200	10,831,518	2008
Patrick	351,678,200	351,678,200	646,353,400	998,031,600	998,031,600	5,489,174	2008
Pittsylvania	1,568,946,600	1,130,109,400	2,266,794,700	3,835,741,300	3,396,904,100	18,003,592	2008
Powhatan	1,908,286,900	1,533,923,000	2,202,314,795	4,110,601,695	3,736,237,795	26,527,288	2008
Prince Edward	357,773,895	349,243,895	693,141,850	1,050,915,745	1,042,385,745	5,941,599	2008
Prince George	962,640,400	760,831,396	1,777,309,100	2,739,949,500	2,538,140,496	20,305,124	2008
Prince William	19,752,891,700	19,076,854,100	32,429,266,500	52,182,158,200	51,506,120,600	499,609,370	2008
Pulaski	546,216,900	448,225,670	1,506,907,900	2,053,124,800	1,955,133,570	12,121,828	2008
Rappahannock	1,270,916,300	703,839,800	882,564,900	2,153,481,200	1,586,404,700	9,518,428	2008
Richmond	193,399,500	175,876,380	351,212,920	544,612,420	527,089,300	3,689,625	2008
Roanoke	2,008,897,500	1,842,837,200	5,787,607,800	7,796,505,300	7,630,445,000	83,171,851	2008
Rockbridge	1,378,193,706	932,133,575	1,491,486,600	2,869,680,306	2,423,620,175	14,299,359	2008
Rockingham	2,590,462,900	1,866,409,500	4,675,557,300	7,266,020,200	6,541,966,800	39,251,801	2008
Russell	434,518,562	331,138,112	799,505,015	1,234,023,577	1,130,643,127	6,896,923	2008
Scott	352,488,600	352,488,600	593,429,700	945,918,300	945,918,300	6,526,836	2008
Shenandoah	1,794,529,600	1,379,959,300	2,513,204,600	4,307,734,200	3,893,163,900	19,855,136	2008
Smyth	365,913,450	302,969,051	889,289,040	1,255,202,490	1,192,258,091	7,511,226	2008
Southampton	841,465,800	547,653,500	737,780,800	1,579,246,600	1,285,434,300	9,255,127	2008
Spotsylvania	6,322,400,800	5,786,129,829	9,693,218,400	16,015,619,200	15,479,348,229	95,971,959	2008
Stafford	8,153,827,800	7,418,878,393	8,807,613,369	16,961,441,169	16,226,491,762	136,302,531	2008
Surry	454,735,800	454,735,800	391,494,700	846,230,500	846,230,500	5,923,614	2008
Sussex	420,510,700	420,510,700	368,783,363	789,294,063	789,294,063	4,262,188	2008
Tazewell	654,348,100	563,067,300	1,685,402,200	2,339,750,300	2,248,469,500	13,041,123	2008
Warren	2,296,769,700	1,833,760,400	2,904,048,300	5,200,818,000	4,737,808,700	21,320,139	2008



**Table 5.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2008**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,383,021,500	\$1,003,874,400	\$2,265,291,400	\$3,648,312,900	\$3,269,165,800	\$18,634,245	2008
Westmoreland	933,272,900	819,079,280	1,353,135,800	2,286,408,700	2,172,215,080	10,028,162	2008
Wise	520,313,339	518,006,387	1,109,457,700	1,629,771,039	1,627,464,087	9,276,545	2008
Wythe	1,049,710,500	800,886,720	1,380,253,400	2,429,963,900	2,181,140,120	9,378,903	2008
York	3,243,508,507	3,215,963,607	5,647,314,700	8,890,823,207	8,863,278,307	58,276,055	2008
<b>Total Counties</b>	<b>\$326,991,417,762</b>	<b>\$297,796,814,664</b>	<b>\$462,574,854,196</b>	<b>\$789,566,271,958</b>	<b>\$760,371,668,860</b>	<b>\$6,226,389,801</b>	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$13,593,129,309	\$13,593,129,309	\$21,069,774,885	\$34,662,904,194	\$34,662,904,194	\$292,901,540	2008
Bedford	92,626,500	92,626,500	311,192,600	403,819,100	403,819,100	3,270,935	2008 - 2009
Bristol	199,010,200	199,010,200	733,356,300	932,366,500	932,366,500	9,789,848	2008
Buena Vista	84,314,900	84,150,300	309,694,200	394,009,100	393,844,500	3,327,986	2008 - 2009
Charlottesville	1,367,411,900	1,367,411,900	3,813,165,900	5,180,577,800	5,180,577,800	49,215,489	2008
Chesapeake	9,856,180,036	9,856,180,036	14,738,247,200	24,594,427,236	24,594,427,236	258,241,486	2008 - 2009
Colonial Heights	553,558,500	553,558,500	1,100,639,000	1,654,197,500	1,654,197,500	18,196,173	2008
Covington	54,434,900	54,434,900	227,446,400	281,881,300	281,881,300	1,860,417	2008 - 2009
Danville	313,789,500	312,518,300	1,940,367,300	2,254,156,800	2,252,885,600	16,446,065	2008 - 2009
Emporia	63,297,300	63,297,300	287,836,700	351,134,000	351,134,000	2,703,732	2008
Fairfax	2,097,151,900	2,097,151,900	3,540,640,100	5,637,792,000	5,637,792,000	44,538,557	2008
Falls Church	1,847,083,300	1,847,083,300	1,488,154,300	3,335,237,600	3,335,237,600	34,352,947	2008
Franklin	191,056,900	186,092,600	481,992,200	673,049,100	668,084,800	5,144,253	2008 - 2009
Fredericksburg	1,895,613,400	1,849,901,700	2,210,773,900	4,106,387,300	4,060,675,600	22,739,783	2008 - 2009
Galax	86,664,900	86,664,900	354,382,100	441,047,000	441,047,000	2,425,759	2008
Hampton	3,341,679,900	3,339,476,200	8,335,244,100	11,676,924,000	11,674,720,300	121,417,091	2008 - 2009
Harrisonburg	1,190,418,700	1,144,360,200	2,307,108,822	3,497,527,522	3,451,469,022	20,363,667	2008 - 2009
Hopewell	271,240,700	271,240,700	876,886,300	1,148,127,000	1,148,127,000	12,514,631	2008
Lexington	168,248,300	168,248,300	415,009,000	583,257,300	583,257,300	3,703,684	2008 - 2009
Lynchburg	997,761,300	988,708,100	3,633,529,400	4,631,290,700	4,622,237,500	48,533,494	2008 - 2009

**Table 5.2, continued****Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2008**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$1,998,679,700	\$1,994,851,200	\$2,988,017,600	\$4,986,697,300	\$4,982,868,800	\$50,576,118	2008
Manassas Park	825,793,400	825,793,400	786,675,700	1,612,469,100	1,612,469,100	19,994,617	2008
Martinsville	121,159,000	121,159,000	524,819,500	645,978,500	645,978,500	6,976,568	2008 - 2009
Newport News	4,243,051,000	4,243,051,000	11,031,352,420	15,274,403,420	15,274,403,420	168,018,438	2008 - 2009
Norfolk	6,180,510,100	6,180,510,100	12,403,221,369	18,583,731,469	18,583,731,469	206,279,419	2008
Norton	60,063,841	60,063,841	145,283,900	205,347,741	205,347,741	1,642,782	2008
Petersburg	376,377,300	369,993,200	1,441,050,800	1,817,428,100	1,811,044,000	24,449,094	2008 - 2009
Poquoson	606,019,140	606,019,140	1,079,295,300	1,685,314,440	1,685,314,440	13,651,047	2008 - 2009
Portsmouth	2,078,167,790	2,069,267,760	5,344,515,860	7,422,683,650	7,413,783,620	89,706,782	2008 - 2009
Radford	162,313,900	160,586,790	623,132,800	785,446,700	783,719,590	5,015,805	2008
Richmond	5,117,643,500	5,117,643,500	15,298,617,400	20,416,260,900	20,416,260,900	244,995,131	2008
Roanoke	1,489,713,100	1,489,713,100	5,202,122,000	6,691,835,100	6,691,835,100	79,632,838	2008
Salem	454,794,800	454,794,800	1,458,162,800	1,912,957,600	1,912,957,600	22,572,900	2008 - 2009
Staunton	433,809,783	411,971,623	1,411,642,227	1,845,452,010	1,823,613,850	16,412,525	2008
Suffolk	3,625,774,000	3,016,511,100	6,097,856,800	9,723,630,800	9,114,367,900	82,940,748	2008 - 2009
Virginia Beach	28,286,353,943	27,821,457,843	28,851,976,361	57,138,330,304	56,673,434,204	504,393,564	2008 - 2009
Waynesboro	547,783,900	531,400,200	1,215,622,700	1,763,406,600	1,747,022,900	12,229,160	2008
Williamsburg	704,299,100	704,299,100	1,147,051,700	1,851,350,800	1,851,350,800	9,997,294	2008 - 2009
Winchester	1,064,759,700	1,060,550,200	2,393,745,700	3,458,505,400	3,454,295,900	23,489,212	2008
<b>Total Cities</b>	<b>\$96,641,739,342</b>	<b>\$95,394,882,042</b>	<b>\$167,619,603,644</b>	<b>\$264,261,342,986</b>	<b>\$263,014,485,686</b>	<b>\$2,554,661,578</b>	
<b>Total Counties</b>	<b>\$326,991,417,762</b>	<b>\$297,796,814,664</b>	<b>\$462,574,854,196</b>	<b>\$789,566,271,958</b>	<b>\$760,371,668,860</b>	<b>\$6,226,389,801</b>	
<b>Aggregate</b>	<b>\$423,633,157,104</b>	<b>\$393,191,696,706</b>	<b>\$630,194,457,840</b>	<b>\$1,053,827,614,944</b>	<b>\$1,023,386,154,546</b>	<b>\$8,781,051,379</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 2008**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$4,340,800,700	\$536,346,000	\$159,576,100	\$695,922,100	\$5,036,722,800	13.82%	\$2,438,303
Albemarle	18,454,657,600	2,498,296,300	719,041,000	3,217,337,300	21,671,994,900	14.85%	22,843,095
Alleghany	1,063,033,000	148,747,600	116,445,400	265,193,000	1,328,226,000	19.97%	1,750,274
Amelia	1,125,407,000	19,814,400	55,209,835	75,024,235	1,200,431,235	6.25%	322,604
Amherst	2,601,486,400	132,885,500	314,400,400	447,285,900	3,048,772,300	14.67%	2,325,887
Appomattox	1,273,600,100	85,644,400	75,078,900	160,723,300	1,434,323,400	11.21%	707,183
Arlington	57,469,500,000	6,277,619,600	931,100,600	7,208,720,200	64,678,220,200	11.15%	69,932,764
Augusta	5,880,762,200	334,628,500	404,214,100	738,842,600	6,619,604,800	11.16%	4,285,287
Bath	790,724,600	188,122,500	44,457,300	232,579,800	1,023,304,400	22.73%	1,279,189
Bedford	8,731,306,903	208,295,300	262,607,400	470,902,700	9,202,209,603	5.12%	2,354,514
Bland	643,198,000	93,896,100	28,335,200	122,231,300	765,429,300	15.97%	672,272
Botetourt	3,237,733,412	152,246,900	125,104,400	277,351,300	3,515,084,712	7.89%	1,802,783
Brunswick	1,244,248,352	217,419,100	61,048,500	278,467,600	1,522,715,952	18.29%	1,086,024
Buchanan	1,845,329,648	240,626,149	46,441,317	287,067,466	2,132,397,114	13.46%	1,234,390
Buckingham	1,420,466,291	109,228,100	69,357,000	178,585,100	1,599,051,391	11.17%	785,774
Campbell	3,627,444,441	73,498,770	235,243,185	308,741,955	3,936,186,396	7.84%	1,420,213
Caroline	3,117,056,448	440,617,200	169,777,300	610,394,500	3,727,450,948	16.38%	3,235,091
Carroll	2,560,221,700	152,152,200	63,587,400	215,739,600	2,775,961,300	7.77%	1,283,651
Charles City	603,257,704	46,765,600	11,288,300	58,053,900	661,311,604	8.78%	476,042
Charlotte	951,403,850	8,478,400	57,927,600	66,406,000	1,017,809,850	6.52%	278,905
Chesterfield	32,878,690,100	0	41,623,900	41,623,900	32,920,314,000	0.13%	2,984,423
Clarke	2,877,633,536	65,200,400	106,543,400	171,743,800	3,049,377,336	5.63%	858,719
Craig	418,291,100	92,193,500	23,101,000	115,294,500	533,585,600	21.61%	622,590
Culpeper	6,136,428,925	209,643,400	259,292,000	468,935,400	6,605,364,325	7.10%	2,860,506
Cumberland	797,822,778	10,387,190	76,754,880	87,142,070	884,964,848	9.85%	514,140
Dickenson	940,605,775	80,242,116	50,457,100	130,699,216	1,071,304,991	12.20%	784,195
Dinwiddie	1,723,851,016	168,363,600	100,590,600	268,954,200	1,992,805,216	13.50%	2,339,902
Essex	1,663,573,303	26,639,500	66,400,091	93,039,591	1,756,612,894	5.30%	494,971
Fairfax	229,849,802,961	12,565,045,941	2,370,317,687	14,935,363,628	244,785,166,589	6.10%	137,405,345
Fauquier	14,286,300,900	646,614,000	293,909,700	940,523,700	15,226,824,600	6.18%	7,195,006

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2008**

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	\$1,319,658,700	\$66,395,000	\$20,729,900	\$87,124,900	\$1,406,783,600	6.19%	\$522,749
Fluvanna	3,405,880,600	72,384,300	160,365,600	232,749,900	3,638,630,500	6.40%	1,117,200
Franklin	7,897,922,967	435,749,500	322,877,700	758,627,200	8,656,550,167	8.76%	3,489,685
Frederick	8,029,644,100	139,316,200	384,988,000	524,304,200	8,553,948,300	6.13%	2,752,597
Giles	937,353,300	48,143,800	72,630,600	120,774,400	1,058,127,700	11.41%	760,879
Gloucester	4,019,518,900	190,548,600	87,002,300	277,550,900	4,297,069,800	6.46%	1,693,060
Goochland	5,237,323,000	78,727,100	156,578,800	235,305,900	5,472,628,900	4.30%	1,247,121
Grayson	1,614,002,100	56,725,700	88,461,700	145,187,400	1,759,189,500	8.25%	435,562
Greene *	1,939,751,202	0	0	0	1,939,751,202	0.00%	0
Greensville	673,068,000	133,741,400	24,320,400	158,061,800	831,129,800	19.02%	711,278
Halifax	2,559,551,822	212,773,893	241,128,011	453,901,904	3,013,453,726	15.06%	1,997,168
Hanover	12,870,137,600	920,603,400	286,602,700	1,207,206,100	14,077,343,700	8.58%	9,778,369
Henrico	34,740,075,100	1,757,651,300	1,244,906,000	3,002,557,300	37,742,632,400	7.96%	26,122,249
Henry	2,550,136,400	127,206,900	311,287,500	438,494,400	2,988,630,800	14.67%	2,367,870
Highland	613,985,800	54,996,200	15,314,100	70,310,300	684,296,100	10.27%	281,241
Isle of Wight	4,791,549,100	72,120,900	193,595,400	265,716,300	5,057,265,400	5.25%	1,381,725
James City	11,131,104,700	436,983,000	118,070,300	555,053,300	11,686,158,000	4.75%	4,273,910
King and Queen	774,719,325	9,852,700	28,392,200	38,244,900	812,964,225	4.70%	183,576
King George	2,831,094,400	774,754,600	33,644,200	808,398,800	3,639,493,200	22.21%	3,637,795
King William	1,789,475,919	42,221,106	65,002,984	107,224,090	1,896,700,009	5.65%	868,515
Lancaster	3,079,977,800	38,345,600	67,410,100	105,755,700	3,185,733,500	3.32%	444,174
Lee	731,569,173	161,725,600	50,308,600	212,034,200	943,603,373	22.47%	1,590,257
Loudoun	61,949,223,549	3,697,080,600	1,185,118,100	4,882,198,700	66,831,422,249	7.31%	55,657,065
Louisa	5,183,827,600	37,863,900	111,247,400	149,111,300	5,332,938,900	2.80%	924,490
Lunenburg	863,350,500	39,282,300	45,418,900	84,701,200	948,051,700	8.93%	279,514
Madison	2,696,559,000	246,554,100	166,549,000	413,103,100	3,109,662,100	13.28%	1,817,654
Mathews	1,293,276,200	11,960,600	52,352,400	64,313,000	1,357,589,200	4.74%	360,153
Mecklenburg	3,475,822,500	269,408,000	115,594,400	385,002,400	3,860,824,900	9.97%	1,309,008
Middlesex	2,444,207,400	31,401,600	68,022,000	99,423,600	2,543,631,000	3.91%	347,983
Montgomery	6,669,686,500	518,011,600	1,357,801,700	1,875,813,300	8,545,499,800	21.95%	13,318,274

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2008**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$3,499,928,700	\$83,646,000	\$173,257,200	\$256,903,200	\$3,756,831,900	6.84%	\$1,412,968
New Kent *	2,421,752,679	0	0	116,773,500	2,538,526,179	4.60%	852,447
Northampton	2,789,173,000	175,175,500	386,988,700	562,164,200	3,351,337,200	16.77%	2,754,605
Northumberland	3,119,945,500	11,870,100	69,157,900	81,028,000	3,200,973,500	2.53%	324,112
Nottoway	821,500,368	472,079,070	60,297,924	532,376,994	1,353,877,362	39.32%	2,608,647
Orange	5,567,913,400	202,958,900	99,553,200	302,512,100	5,870,425,500	5.15%	1,421,807
Page	2,716,585,900	210,286,600	102,924,400	313,211,000	3,029,796,900	10.34%	1,503,413
Patrick	998,031,600	29,392,800	75,521,500	104,914,300	1,102,945,900	9.51%	577,029
Pittsylvania	3,835,741,300	71,589,000	249,075,200	320,664,200	4,156,405,500	7.71%	1,699,520
Powhatan	4,110,601,695	143,209,000	160,494,000	303,703,000	4,414,304,695	6.88%	2,156,291
Prince Edward	1,050,915,745	45,570,275	260,636,200	306,206,475	1,357,122,220	22.56%	1,745,377
Prince George	2,739,949,500	1,084,201,800	97,309,200	1,181,511,000	3,921,460,500	30.13%	9,452,088
Prince William	52,182,158,200	2,797,518,200	940,411,900	3,737,930,100	55,920,088,300	6.68%	36,257,922
Pulaski	2,053,124,800	353,850,400	84,725,900	438,576,300	2,491,701,100	17.60%	2,719,173
Rappahannock	2,153,481,200	20,188,600	32,673,000	52,861,600	2,206,342,800	2.40%	317,170
Richmond	544,612,420	53,236,910	37,654,000	90,890,910	635,503,330	14.30%	636,236
Roanoke	7,796,505,300	467,204,000	394,093,900	861,297,900	8,657,803,200	9.95%	9,388,147
Rockbridge	2,869,680,306	143,856,500	130,150,000	274,006,500	3,143,686,806	8.72%	1,616,638
Rockingham	7,266,020,200	298,559,800	573,931,200	872,491,000	8,138,511,200	10.72%	5,234,946
Russell	1,234,023,577	77,044,000	70,028,900	147,072,900	1,381,096,477	10.65%	897,145
Scott	945,918,300	63,162,900	91,662,970	154,825,870	1,100,744,170	14.07%	1,068,299
Shenandoah	4,307,734,200	270,320,300	174,271,700	444,592,000	4,752,326,200	9.36%	2,267,419
Smyth	1,255,202,490	98,624,775	148,028,925	246,653,700	1,501,856,190	16.42%	1,553,918
Southampton	1,579,246,600	91,697,900	70,321,600	162,019,500	1,741,266,100	9.30%	1,166,540
Spotsylvania	16,015,619,200	620,941,800	169,029,300	789,971,100	16,805,590,300	4.70%	4,897,821
Stafford	16,961,441,169	882,971,700	747,977,300	1,630,949,000	18,592,390,169	8.77%	13,699,972
Surry	846,230,500	36,268,800	52,399,400	88,668,200	934,898,700	9.48%	620,677
Sussex	789,294,063	218,623,200	60,231,400	278,854,600	1,068,148,663	26.11%	1,505,815
Tazewell	2,339,750,300	209,995,900	138,046,700	348,042,600	2,687,792,900	12.95%	2,018,647
Warren	5,200,818,000	245,609,800	319,095,200	564,705,000	5,765,523,000	9.79%	2,541,173

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2008**

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	\$3,648,312,900	\$190,738,400	\$312,195,700	\$502,934,100	\$4,151,247,000	12.12%	\$2,866,724
Westmoreland	2,286,408,700	55,160,200	69,320,100	124,480,300	2,410,889,000	5.16%	622,402
Wise	1,629,771,039	280,490,700	292,652,300	573,143,000	2,202,914,039	26.02%	3,266,915
Wythe	2,429,963,900	198,035,100	136,289,400	334,324,500	2,764,288,400	12.09%	1,437,595
York	8,890,823,207	2,172,313,400	369,238,300	2,541,551,700	11,432,374,907	22.23%	16,710,703
<b>Total Counties</b>	<b>\$789,566,271,958</b>	<b>\$48,888,580,095</b>	<b>\$21,564,597,109</b>	<b>\$70,569,950,704</b>	<b>\$860,136,222,662</b>	<b>8.20%</b>	<b>\$556,065,463</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	\$34,662,904,194	\$3,751,393,198	\$1,135,924,246	\$4,887,317,444	\$39,550,221,638	12.36%	\$41,297,832
Bedford	403,819,100	68,437,200	85,473,900	153,911,100	557,730,200	27.60%	1,246,680
Bristol	932,366,500	100,351,800	93,634,600	193,986,400	1,126,352,900	17.22%	2,036,857
Buena Vista	394,009,100	42,771,000	76,726,600	119,497,600	513,506,700	23.27%	1,009,755
Charlottesville	5,180,577,800	644,302,000	228,318,000	872,620,000	6,053,197,800	14.42%	8,289,890
Chesapeake	24,594,427,236	716,448,500	1,234,443,300	1,950,891,800	26,545,319,036	7.35%	20,484,364
Colonial Heights	1,654,197,500	60,755,200	63,656,000	124,411,200	1,778,608,700	6.99%	1,368,523
Covington	281,881,300	48,157,800	48,803,900	96,961,700	378,843,000	25.59%	639,947
Danville	2,254,156,800	297,684,100	184,934,800	482,618,900	2,736,775,700	17.63%	3,523,118
Emporia	351,134,000	31,538,200	31,784,800	63,323,000	414,457,000	15.28%	487,587
Fairfax	5,637,792,000	166,997,700	205,663,200	372,660,900	6,010,452,900	6.20%	2,944,021
Falls Church	3,335,237,600	113,454,700	119,371,800	232,826,500	3,568,064,100	6.53%	2,398,113
Franklin	673,049,100	43,130,000	68,371,900	111,501,900	784,551,000	14.21%	858,565
Fredericksburg	4,106,387,300	486,872,200	267,192,300	754,064,500	4,860,451,800	15.51%	4,222,761
Galax	441,047,000	32,984,000	40,754,300	73,738,300	514,785,300	14.32%	405,561
Hampton	11,676,924,000	2,904,575,900	454,533,500	3,359,109,400	15,036,033,400	22.34%	34,934,738
Harrisonburg	3,497,527,522	603,109,000	214,617,900	817,726,900	4,315,254,422	18.95%	4,824,589
Hopewell	1,148,127,000	140,501,400	33,187,900	173,689,300	1,321,816,300	13.14%	1,893,213
Lexington	583,257,300	220,812,600	310,784,300	531,596,900	1,114,854,200	47.68%	3,375,640
Lynchburg	4,631,290,700	359,421,800	831,161,700	1,190,583,500	5,821,874,200	20.45%	12,501,127

**Table 5.3, continued**

**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2008**

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	\$4,986,697,300	\$635,106,300	\$217,118,000	\$852,224,300	\$5,838,921,600	14.60%	\$8,650,077
Manassas Park	1,612,469,100	106,818,100	2,189,300	109,007,400	1,721,476,500	6.33%	1,351,692
Martinsville	645,978,500	42,005,500	75,029,500	117,035,000	763,013,500	15.34%	1,263,978
Newport News	15,274,403,420	2,784,746,257	680,602,700	3,465,348,957	18,739,752,377	18.49%	38,118,839
Norfolk	18,583,731,469	8,819,167,300	1,225,029,600	10,044,196,900	28,627,928,369	35.09%	111,490,586
Norton	205,347,741	25,281,000	34,961,300	60,242,300	265,590,041	22.68%	481,938
Petersburg	1,817,428,100	142,351,000	95,246,700	237,597,700	2,055,025,800	11.56%	3,207,569
Poquoson	1,685,314,440	24,706,080	56,642,300	81,348,380	1,766,662,820	4.60%	658,922
Portsmouth	7,422,683,650	4,443,369,880	373,294,060	4,816,663,940	12,239,347,590	39.35%	58,281,634
Radford	785,446,700	240,739,600	26,306,500	267,046,100	1,052,492,800	25.37%	1,709,095
Richmond	20,416,260,900	4,579,107,600	1,241,353,000	5,820,460,600	26,236,721,500	22.18%	69,845,527
Roanoke	6,691,835,100	1,299,757,800	429,892,450	1,729,650,250	8,421,485,350	20.54%	19,199,118
Salem	1,912,957,600	233,885,800	193,210,400	427,096,200	2,340,053,800	18.25%	5,039,735
Staunton	1,845,452,010	136,230,565	135,933,577	272,164,142	2,117,616,152	12.85%	2,449,477
Suffolk	9,723,630,800	705,443,800	294,747,700	1,000,191,500	10,723,822,300	9.33%	9,537,313
Virginia Beach	57,138,330,304	4,871,635,042	1,295,054,044	6,166,689,086	63,305,019,390	9.74%	54,883,533
Waynesboro	1,763,406,600	73,724,500	193,248,700	266,973,200	2,030,379,800	13.15%	1,868,812
Williamsburg	1,851,350,800	85,949,800	461,325,800	547,275,600	2,398,626,400	22.82%	2,955,288
Winchester	3,458,505,400	205,146,500	364,175,800	569,322,300	4,027,827,700	14.13%	3,871,392
<b>Total Cities</b>	<b>\$264,261,342,986</b>	<b>\$40,288,870,722</b>	<b>\$13,124,700,377</b>	<b>\$53,413,571,099</b>	<b>\$317,674,914,085</b>	<b>16.81%</b>	<b>\$543,607,405</b>
<b>Total Counties</b>	<b>\$789,566,271,958</b>	<b>\$48,888,580,095</b>	<b>\$21,564,597,109</b>	<b>\$70,569,950,704</b>	<b>\$860,136,222,662</b>	<b>8.20%</b>	<b>\$556,065,463</b>
<b>Aggregate</b>	<b>\$1,053,827,614,944</b>	<b>\$89,177,450,817</b>	<b>\$34,689,297,486</b>	<b>\$123,983,521,803</b>	<b>\$1,177,811,136,747</b>	<b>10.53%</b>	<b>\$1,099,672,868</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 2008**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$384,331,350	\$9,380,411	\$20,539,025	\$656,217	\$0	\$0	\$212,198,822	\$796,579
Albemarle	933,751,172	39,572,131	18,187,025	778,405	0	0	276,229,127	1,972,550
Alleghany	64,142,598	3,593,842	106,864,932	6,358,463	0	0	89,128,617	593,386
Amelia	88,962,146	3,358,486	7,977,175	79,772	0	0	56,317	2,253
Amherst	218,614,350	6,768,018	82,343,504	1,646,870	7,598,061	300,124	95,323,143	497,162
Appomattox	81,715,985	3,368,356	7,879,731	362,468	9,520,696	95,207	78,855,174	370,770
Arlington	1,993,710,125	99,685,414	2,459,269	122,963	0	0	719,058,340	6,036,194
Augusta	623,193,070	12,816,676	156,511,140	2,973,712	0	0	167,886,800	983,240
Bath	64,221,900	228,410	66,500	233	0	0	1,016,138,462	5,587,518
Bedford	829,824,152	18,165,991	169,674,353	2,036,092	135,393,032	297,865	227,108,893	1,137,963
Bland	63,124,074	1,358,826	20,572,309	183,094	16,411,741	119,806	68,693,487	377,840
Botetourt	340,742,313	8,549,409	192,402,843	3,463,251	0	0	150,871,785	988,671
Brunswick	127,993,445	4,021,031	14,987,150	509,563	10,112,310	121,348	43,558,835	170,608
Buchanan	249,659,108	4,532,504	193,308,185	3,769,509	4,060,298	81,206	95,577,029	411,452
Buckingham	110,182,035	3,818,759	8,250,120	239,253	10,032,815	100,328	87,791,890	386,284
Campbell	326,487,510	11,192,536	178,158,301	5,790,145	0	0	227,290,354	1,057,610
Caroline	137,888,727	7,832,906	8,025,870	280,905	0	0	212,775,106	1,264,957
Carroll	276,213,445	4,222,959	63,712,645	828,265	10,086,080	231,980	101,292,633	603,321
Charles City	62,062,166	2,124,249	6,351,653	158,792	820,569	22,976	25,814,354	211,678
Charlotte	94,480,581	2,655,839	6,479,811	194,394	834,787	26,713	56,355,953	236,695
Chesterfield	2,673,869,298	92,290,125	166,573,940	1,666,826	0	0	1,152,064,578	11,033,186
Clarke	173,851,294	6,571,808	23,713,447	296,391	0	0	51,387,105	256,936
Craig	33,574,596	934,967	2,358,369	51,884	304,596	10,661	11,474,204	71,359
Culpeper	485,771,163	16,633,345	84,276,092	1,685,522	0	0	145,637,364	947,984
Cumberland	68,316,001	2,618,369	6,117,681	229,584	0	0	59,887,109	355,527
Dickenson	111,686,683	1,725,429	58,586,546	990,113	883,644	92,783	64,268,885	386,827
Dinwiddie	221,542,610	9,743,597	22,333,494	737,006	0	0	84,144,352	737,355
Essex	93,506,379	3,115,508	1,214,384	42,503	1,833,069	68,740	34,654,171	187,005
Fairfax	12,650,946,009	497,228,035	79,951,507	3,653,784	0	0	3,605,037,272	33,554,125
Fauquier	785,262,335	33,070,718	15,051,997	699,918	0	0	619,755,825	4,788,632



**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2008**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$108,160,042	\$2,704,554	\$10,617,563	\$164,572	\$0	\$0	\$31,147,277	\$188,859
Fluvanna	191,874,590	7,298,557	258,300	5,166	6,020,322	231,783	487,403,843	2,369,780
Franklin	547,848,997	9,701,601	77,815,711	466,894	68,422,417	738,962	148,477,265	686,821
Frederick	977,915,437	34,889,336	258,144,994	5,162,899	0	0	144,993,994	784,991
Giles	167,940,874	3,054,699	280,005,526	2,772,055	22,730,454	179,571	241,503,067	1,527,371
Gloucester	458,762,218	10,877,050	5,031,727	130,825	0	0	68,712,143	424,382
Goochland	253,241,328	10,051,780	10,991,246	412,172	0	0	101,958,404	540,769
Grayson	112,935,578	1,590,263	10,251,338	153,770	591,240	39,635	31,216,978	95,195
Greene	112,729,616	5,284,129	4,848,507	96,970	0	0	41,346,332	302,178
Greensville	59,588,137	2,446,560	24,539,790	981,592	0	0	21,012,944	123,188
Halifax	253,752,658	8,182,873	111,378,500	1,403,369	0	0	1,053,041,387	4,645,712
Hanover	1,373,667,095	43,481,434	41,223,310	1,471,672	48,323,850	918,155	591,775,081	4,296,986
Henrico	2,908,758,191	100,436,157	1,165,501,225	6,269,039	0	0	854,944,798	7,538,043
Henry	408,931,781	5,492,482	317,112,822	3,773,643	0	0	117,198,380	633,157
Highland	30,335,430	450,666	128,810	1,288	261,513	2,615	15,487,688	62,054
Isle of Wight	378,599,056	13,596,703	766,202,081	7,278,920	0	0	199,316,241	1,059,570
James City	650,859,208	25,649,989	128,051,730	5,122,069	0	0	184,751,441	1,426,801
King and Queen	69,167,581	2,335,456	15,684,710	172,532	2,826,694	18,374	10,393,596	49,889
King George	203,972,408	6,384,348	5,072,825	126,821	0	0	230,164,658	1,037,435
King William	129,544,925	3,833,519	139,409,279	1,492,020	0	0	44,709,244	302,267
Lancaster	164,067,230	2,919,786	309,350	4,702	12,444,246	124,442	37,970,594	159,862
Lee	171,073,559	3,208,883	38,699,260	773,985	6,067,485	75,844	55,408,083	421,101
Loudoun	3,900,679,969	137,144,898	94,665,141	3,199,652	0	0	1,466,747,180	17,022,411
Louisa	349,401,850	6,363,436	15,850,890	301,167	59,300,650	385,454	2,310,520,400	14,335,553
Lunenburg	88,962,259	2,986,288	19,975,490	359,559	2,074,250	60,891	35,750,483	117,977
Madison	149,442,142	4,153,139	6,014,654	88,415	27,222,447	234,113	37,295,445	164,143
Mathews	129,315,568	3,455,131	1,026,960	21,977	0	0	13,353,782	74,781
Mecklenburg	292,358,355	8,744,386	106,253,307	701,272	54,754,878	394,235	190,849,446	682,638
Middlesex	109,114,039	3,415,222	210,954	3,692	0	0	36,703,825	128,463
Montgomery	535,497,133	12,501,910	118,705,212	2,160,435	32,459,710	990,021	169,497,551	1,212,547

**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2008**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$129,079,038	\$3,630,800	\$1,116,973	\$13,962	\$0	\$0	\$90,039,734	\$530,202
New Kent	172,445,164	6,348,876	18,000	270	0	0	74,410,649	544,268
Northampton	102,510,900	3,489,151	2,578,600	58,019	1,500,400	93,775	50,080,700	311,300
Northumberland	112,175,457	3,822,552	2,702,290	97,282	4,652,285	46,523	28,020,738	112,083
Nottoway	83,017,896	2,777,245	14,481,748	195,504	0	0	57,122,816	297,518
Orange	376,988,289	8,061,247	62,542,275	1,145,149	39,870,728	159,483	135,209,462	639,171
Page	183,255,368	6,359,766	24,215,345	484,307	0	0	67,885,303	326,661
Patrick	148,103,253	2,601,005	39,389,570	673,562	0	0	32,302,858	177,762
Pittsylvania	186,124,755	10,530,212	28,597,090	1,286,869	14,197,391	390,429	279,457,764	1,515,916
Powhatan	222,675,877	7,980,266	12,906,920	464,649	0	0	85,387,310	610,087
Prince Edward	116,467,553	4,761,249	879,950	36,958	50,551,200	353,858	43,708,760	253,261
Prince George	241,561,829	9,275,312	22,377,197	335,658	0	0	91,883,661	735,080
Prince William	3,776,932,412	134,897,629	15,027,767	300,555	0	0	1,475,044,722	14,400,089
Pulaski	298,846,238	6,253,709	127,627,258	1,914,409	0	0	98,721,730	613,482
Rappahannock	66,979,616	2,847,903	0	0	0	0	19,199,054	115,194
Richmond	63,387,130	2,111,140	3,265,563	16,328	1,665,480	58,292	19,954,154	151,985
Roanoke	717,073,415	25,019,667	63,359,825	1,900,795	0	0	224,653,291	2,485,151
Rockbridge	205,560,241	7,366,648	11,098,157	283,003	0	0	85,950,278	507,107
Rockingham	633,831,280	17,021,036	507,242,010	12,934,671	119,608,440	1,040,593	156,182,418	953,458
Russell	266,251,257	4,152,572	93,960,621	1,550,352	5,501,882	35,763	231,986,889	1,417,943
Scott	140,817,772	1,770,931	31,971,606	230,196	16,911,470	121,763	39,971,862	277,748
Shenandoah	389,550,867	11,019,828	60,611,923	1,733,501	47,248,999	283,494	123,302,354	636,159
Smyth	222,357,521	4,775,646	115,655,220	1,387,819	49,886,817	199,547	87,318,841	550,668
Southampton	190,015,382	5,737,924	21,357,877	512,589	6,100,633	30,503	88,063,331	635,478
Spotsylvania	811,236,586	38,055,877	41,986,692	1,035,722	0	0	291,436,338	1,889,472
Stafford	784,944,483	36,292,991	38,181,920	286,364	168,892,790	844,464	247,638,874	2,089,266
Surry	52,914,686	1,768,118	3,058,587	30,586	0	0	1,511,380,295	10,593,202
Sussex	70,957,633	3,131,833	21,577,440	1,046,506	8,979,150	89,792	52,562,272	312,912
Tazewell	436,225,317	8,242,151	63,212,200	1,264,244	26,255,500	1,128,987	134,364,627	787,726
Warren	441,111,581	12,021,102	60,385,960	776,833	0	0	56,846,610	256,942

**Table 5.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2008**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$503,482,914	\$7,559,237	\$151,537,385	\$2,348,829	\$0	\$0	\$161,732,484	\$924,900
Westmoreland	168,303,970	4,588,846	6,785,990	101,790	13,009,980	59,460	34,946,315	158,481
Wise	425,015,795	5,911,936	271,608,110	3,123,493	34,772,834	991,026	81,741,496	468,925
Wythe	245,487,301	4,685,805	128,678,804	1,930,182	65,938,209	369,254	179,339,116	772,903
York	607,917,132	22,023,540	76,920,075	3,076,803	0	0	418,601,784	2,662,326
<b>Total Counties</b>	<b>\$53,251,729,782</b>	<b>\$1,830,707,638</b>	<b>\$7,625,827,158</b>	<b>\$128,136,801</b>	<b>\$1,226,936,042</b>	<b>\$12,260,838</b>	<b>\$25,610,416,426</b>	<b>\$188,135,414</b>

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,472,162,345	\$61,927,043	\$17,851,337	\$803,310	\$0	\$0	\$877,417,639	\$7,431,077
Bedford	49,108,289	958,817	31,436,013	408,668	0	0	8,649,120	72,899
Bristol	54,186,737	3,615,133	10,815,071	757,055	0	0	15,573,204	163,519
Buena Vista	32,237,506	1,858,877	7,798,170	331,422	0	0	11,349,391	102,486
Charlottesville	245,666,084	10,279,804	8,325,076	349,653	0	0	114,372,000	1,093,053
Chesapeake	1,819,386,676	71,822,875	79,308,710	2,537,879	0	0	979,629,783	10,294,127
Colonial Heights	133,797,955	4,682,928	3,636,865	72,737	0	0	29,195,560	321,699
Covington	23,057,070	1,234,974	76,476,640	4,221,554	0	0	21,502,706	145,517
Danville	311,231,112	9,111,432	79,506,859	1,192,603	0	0	96,482,303	390,645
Emporia	33,396,453	1,610,017	4,545,144	227,257	0	0	18,807,797	149,011
Fairfax	344,410,042	13,143,923	1,517,801	62,685	0	0	107,272,836	916,491
Falls Church	29,395,527	1,384,530	0	0	0	0	*	*
Franklin	63,648,947	2,534,159	2,922,250	58,445	0	0	7,673,793	60,101
Fredericksburg	311,673,544	8,416,385	10,068,865	80,106	0	0	87,776,155	500,078
Galax	55,990,591	783,718	46,296,680	657,413	0	0	13,938,302	76,970
Hampton	1,073,227,759	39,326,819	60,679,706	2,123,790	0	0	255,140,080	2,762,023
Harrisonburg	328,117,940	9,644,251	89,357,900	1,787,158	0	0	48,288,196	290,044
Hopewell	118,839,613	3,613,994	135,112,544	4,120,933	0	0	361,583,716	3,945,002
Lexington	36,095,498	1,199,893	65,174	2,574	0	0	13,846,474	85,872
Lynchburg	521,490,596	16,901,627	141,672,761	4,250,183	0	0	23,990,045	268,993

**Table 5.4, continued**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2008**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$324,807,030	\$10,268,634	\$736,201,970	\$4,488,908	\$0	\$0	\$76,628,275	\$787,409
Manassas Park	124,044,704	4,337,034	1,032,043	36,122	0	0	26,304,118	3,261,714
Martinsville	114,972,075	2,643,619	6,715,548	124,238	0	0	22,318,052	243,604
Newport News	1,277,558,981	51,416,564	378,475,892	14,192,846	0	0	163,492,065	1,844,172
Norfolk	0	0	0	0	0	0	0	0
Norton	25,751,615	455,948	4,471,807	82,728	0	0	26,443,093	212,952
Petersburg	234,306,794	7,791,801	90,908,187	3,454,109	0	0	83,771,085	1,133,314
Poquoson	130,059,923	4,595,416	0	0	0	0	13,644,007	110,516
Portsmouth	845,430,339	37,506,914	41,558,390	1,246,752	3,617,500	36,175	84,854,714	1,060,529
Radford	54,138,557	1,310,608	33,158,853	583,596	0	0	21,541,894	138,153
Richmond	1,458,396,270	50,997,647	619,843,660	14,283,823	0	0	253,002,166	2,093,623
Roanoke	772,173,375	26,395,509	94,883,544	3,273,482	0	0	317,852,192	3,798,872
Salem	309,284,560	9,865,810	84,915,226	2,717,287	0	0	36,400,758	429,660
Staunton	221,856,331	4,436,615	16,036,712	198,855	0	0	57,884,493	522,715
Suffolk	754,645,270	26,406,844	48,020,690	1,507,854	0	0	217,629,411	1,988,193
Virginia Beach	3,965,804,508	138,252,260	197,050,705	1,970,507	0	0	1,455,795,629	6,529,262
Waynesboro	94,555,089	4,665,136	40,116,436	1,203,493	0	0	75,214,903	535,353
Williamsburg	77,293,087	2,689,620	83,090	2,908	0	0	51,612,958	279,150
Winchester	204,760,862	5,658,304	110,530,332	1,436,894	0	0	62,333,393	424,268
<b>Total Cities</b>	<b>\$18,046,959,655</b>	<b>\$653,745,486</b>	<b>\$3,311,396,651</b>	<b>\$74,849,828</b>	<b>\$3,617,500</b>	<b>\$36,175</b>	<b>\$6,139,212,306</b>	<b>\$54,463,067</b>
<b>Total Counties</b>	<b>\$53,251,729,782</b>	<b>\$1,830,707,638</b>	<b>\$7,625,827,158</b>	<b>\$128,136,801</b>	<b>\$1,226,936,042</b>	<b>\$12,260,838</b>	<b>\$25,610,416,426</b>	<b>\$188,135,414</b>
<b>Aggregate</b>	<b>\$71,298,689,437</b>	<b>\$2,484,453,124</b>	<b>\$10,937,223,809</b>	<b>\$202,986,629</b>	<b>\$1,230,553,542</b>	<b>\$12,297,013</b>	<b>\$31,749,628,732</b>	<b>\$242,598,481</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 Service**

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