

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2016**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2016

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

The Honorable Terry R. McAuliffe, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

	FY 2015	FY 2016	2016/2015 Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	\$17,856,571,000	\$18,170,460,000	1.76%
Non-General Fund	24,805,219,000	25,279,826,000	1.91%
Total Commonwealth Collections	\$42,661,790,000	\$43,450,286,000	1.85%
By the Department of Taxation**			
General Fund	\$17,069,018,000	\$17,348,564,000	1.64%
Non-General Fund	783,311,000	792,553,000	1.18%
Total Department Collections	\$17,852,329,000	\$18,141,117,000	1.62%
By Other Agencies			
General Fund	\$787,553,000	\$821,896,000	4.36%
Non-General Fund	24,021,908,000	24,487,273,000	1.94%
Total from Other Agencies	\$24,809,461,000	\$25,309,169,000	2.01%

Notes:

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

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

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

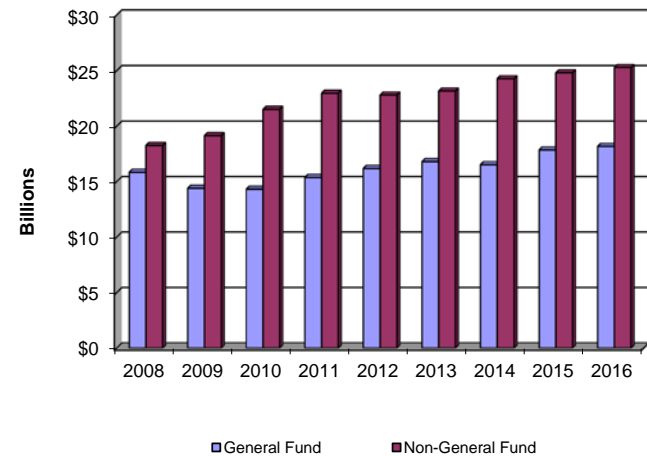
Department of Taxation General Fund Expenditures

Budget Programs	FY 2015 Expenditures	FY 2016 Expenditures
Revenue Administrative Services	\$45,975,379	\$46,249,121
Research Services	3,807,089	3,756,141
Tax Value Assistance to Localities*	495,598	517,256
Administrative and Support Services	40,328,022	42,872,722
Total	\$90,606,089	\$93,395,240
Cost per \$100 of collections	\$0.51	\$0.51

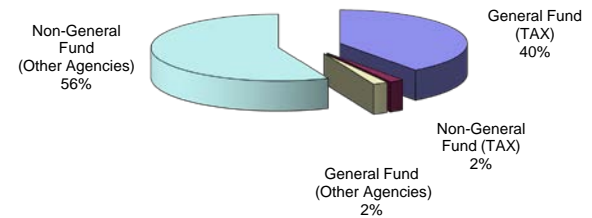
Note:

* 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 2015 expenditures on behalf of SLEAC were \$99,241. FY 2016 expenditures were \$102,303.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



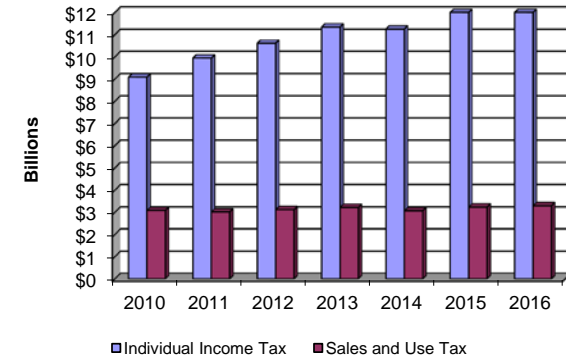
Revenue Collections by the Commonwealth of Virginia, FY 2016



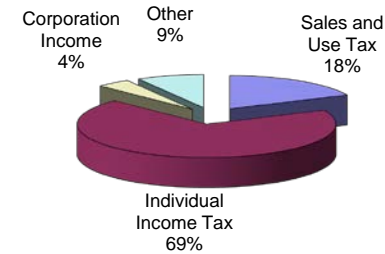
**Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation**

Revenues	FY 2015	FY 2016	2016/2015 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$22,539,000	\$21,142,000	-6.20%
Corporation income	831,907,000	764,948,000	-8.05%
Individual income	12,328,675,000	12,555,624,000	1.84%
Estate (inheritance, gift, and estate)	98,000	222,000	126.53%
Recordation and deeds of conveyance	331,713,000	354,104,000	6.75%
Suits, wills and administration	6,419,000	6,364,000	-0.86%
State sales, use, and vending (GF part)	3,235,444,000	3,295,853,000	1.87%
Watercraft sales and use	4,493,000	4,688,000	4.34%
Rolling Stock Tax	7,089,000	6,538,000	-7.77%
Insurance Premiums License Tax	300,641,000	339,081,000	12.79%
Total Department GF Revenues	\$17,069,018,000	\$17,348,564,000	1.64%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$5,001,000	\$6,056,000	21.10%
Cigarette Tax	159,856,000	159,286,000	-0.36%
Other Tobacco Products	19,141,000	19,455,000	1.64%
Egg excise	175,000	183,000	4.57%
Forest products	2,385,000	2,221,000	-6.88%
Peanut excise	289,000	320,000	10.73%
Soybeans	735,000	1,036,000	40.95%
State Sales and Use Tax (TTF)	590,709,000	599,055,000	1.41%
Tire tax	2,738,000	2,871,000	4.86%
Corn excise	375,000	401,000	6.93%
Small grains tax	439,000	291,000	-33.71%
Sheep	11,000	11,000	0.00%
Litter tax	927,000	906,000	-2.27%
Soft drink excise	213,000	219,000	2.82%
Cotton	192,000	126,000	-34.38%
Apple	125,000	116,000	-7.20%
Total Department Non-GF Revenues	\$783,311,000	\$792,553,000	1.18%
Aggregate (All Funds)	\$17,852,329,000	\$18,141,117,000	1.62%

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



**Collection of Revenues Administered by the
Department, FY 2016**



Notes:

1. As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
3. Figures may not sum to totals because of rounding.
4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.
5. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.
6. Source: The Commonwealth Accounting and Reporting System.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
2002	\$6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685
2014	11,623,977,320

Note:

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

Individual Income Tax Liability

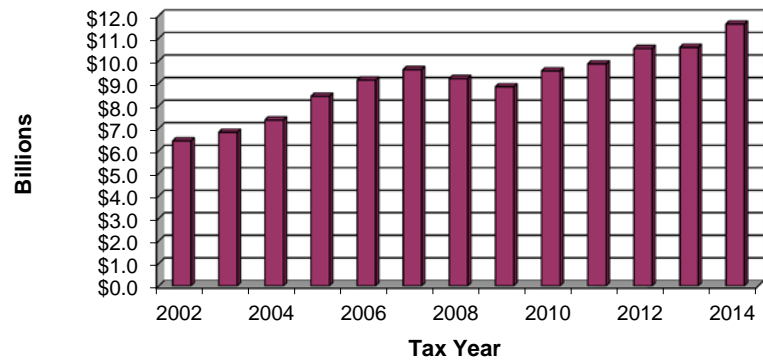


Table 1.2
Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2014

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	\$22,430,160	\$270,224,249	\$7,771,646,735	\$323,401,895	\$8,095,048,630	\$5,625,450	\$140,753	2.50 %
\$1,000	to	\$1,999	81,568,914	68,176,385	186,481,444	84,624,001	271,105,445	11,082,588	224,958	2.03 %
\$2,000	to	\$2,999	144,661,606	71,411,818	156,908,772	93,546,604	250,455,376	14,875,336	297,571	2.00 %
\$3,000	to	\$3,999	204,493,360	72,620,715	170,512,364	100,399,424	270,911,788	17,459,517	357,590	2.05 %
\$4,000	to	\$4,999	258,682,040	72,926,272	148,176,257	108,764,852	256,941,109	20,237,724	445,799	2.20 %
\$5,000	to	\$5,999	308,089,280	72,990,529	129,278,774	114,028,898	243,307,672	21,129,362	501,887	2.38 %
\$6,000	to	\$6,999	361,843,600	74,037,010	103,912,842	119,860,119	223,772,961	22,776,032	601,620	2.64 %
\$7,000	to	\$7,999	410,319,855	75,054,593	110,037,259	125,066,498	235,103,757	23,645,050	688,433	2.91 %
\$8,000	to	\$8,999	468,231,793	77,819,370	118,224,470	133,302,179	251,526,649	23,287,678	730,148	3.14 %
\$9,000	to	\$9,999	559,220,299	87,085,304	90,743,563	152,186,076	242,929,639	23,322,395	776,232	3.33 %
\$10,000	to	\$10,999	591,403,458	84,963,936	78,752,777	149,284,755	228,037,532	24,223,509	843,706	3.48 %
\$11,000	to	\$11,999	636,166,994	85,020,310	76,900,949	151,503,631	228,404,580	39,584,127	1,380,658	3.49 %
\$12,000	to	\$12,999	675,810,344	86,727,870	119,835,983	161,892,016	281,727,999	342,032,120	11,719,749	3.43 %
\$13,000	to	\$13,999	747,506,382	95,196,571	91,240,446	168,553,260	259,793,706	381,259,205	13,613,045	3.57 %
\$14,000	to	\$14,999	795,854,539	95,145,577	78,537,349	168,262,029	246,799,378	414,754,838	15,356,614	3.70 %
\$15,000	to	\$19,999	4,480,589,065	450,408,825	527,151,397	795,202,833	1,322,354,230	2,408,468,223	95,921,438	3.98 %
\$20,000	to	\$24,999	5,293,669,420	428,442,404	567,428,809	737,393,699	1,304,822,508	2,997,682,330	128,352,872	4.28 %
\$25,000	to	\$29,999	5,888,951,543	401,354,248	693,815,149	643,337,048	1,337,152,197	3,865,653,296	173,164,975	4.48 %
\$30,000	to	\$34,999	6,233,660,531	365,621,133	834,210,388	564,681,474	1,398,891,863	4,197,572,101	195,771,323	4.66 %
\$35,000	to	\$39,999	6,396,585,025	326,511,642	786,242,823	481,847,674	1,268,090,498	4,437,522,067	212,503,378	4.79 %
\$40,000	to	\$44,999	6,460,822,591	293,338,443	1,160,160,054	415,641,926	1,575,801,981	4,578,410,446	223,723,557	4.89 %
\$45,000	to	\$49,999	6,389,488,154	261,596,348	842,930,759	350,869,301	1,193,800,060	4,635,725,788	229,727,929	4.96 %
\$50,000	to	\$74,999	30,316,794,512	1,038,446,120	4,202,664,171	1,148,603,279	5,351,267,450	23,134,325,480	1,174,418,065	5.08 %
\$75,000	to	\$99,999	28,177,667,227	766,849,952	3,795,237,580	569,216,722	4,364,454,302	22,743,989,203	1,188,418,789	5.23 %
\$100,000	and	Over	163,819,993,856	2,000,122,067	19,766,923,086	401,098,348	20,168,021,434	143,659,226,733	7,954,296,230	5.54 %
Total			\$269,724,504,547	\$7,722,091,692	\$42,607,954,203	\$8,262,568,541	\$50,870,522,743	\$218,043,870,597	\$11,623,977,320	5.33 %

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 2014

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below	96,351	49,164	11,820	157,335
\$1,000 to	\$1,999	45,446	6,444	2,117	54,007
\$2,000 to	\$2,999	50,003	5,810	2,119	57,932
\$3,000 to	\$3,999	50,826	5,712	1,989	58,527
\$4,000 to	\$4,999	49,847	5,684	2,008	57,539
\$5,000 to	\$5,999	48,540	5,681	1,831	56,052
\$6,000 to	\$6,999	48,156	5,657	1,912	55,725
\$7,000 to	\$7,999	47,126	5,790	1,820	54,736
\$8,000 to	\$8,999	47,388	5,994	1,726	55,108
\$9,000 to	\$9,999	50,428	6,532	1,846	58,806
\$10,000 to	\$10,999	47,921	6,584	1,869	56,374
\$11,000 to	\$11,999	46,614	6,820	1,887	55,321
\$12,000 to	\$12,999	45,145	7,068	1,896	54,109
\$13,000 to	\$13,999	45,714	7,885	1,750	55,349
\$14,000 to	\$14,999	44,892	8,169	1,846	54,907
\$15,000 to	\$19,999	204,465	42,983	9,227	256,675
\$20,000 to	\$24,999	178,272	48,039	9,333	235,644
\$25,000 to	\$29,999	156,584	48,872	9,001	214,457
\$30,000 to	\$34,999	133,661	49,691	8,744	192,096
\$35,000 to	\$39,999	113,143	49,340	8,343	170,826
\$40,000 to	\$44,999	95,775	48,641	7,780	152,196
\$45,000 to	\$49,999	80,800	46,834	7,016	134,650
\$50,000 to	\$74,999	242,405	227,854	22,672	492,931
\$75,000 to	\$99,999	110,581	202,747	11,707	325,035
\$100,000 and	Over	126,481	585,797	17,038	729,316
Total:		2,206,564	1,489,792	149,297	3,845,653

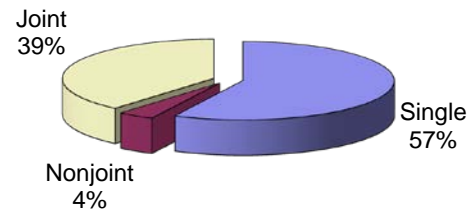


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2014

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	157,335	204,447	64,807	40,896	442	310,592
\$1,000 to	\$1,999	54,007	60,163	12,280	6,110	90	78,643
\$2,000 to	\$2,999	57,932	63,546	12,442	6,106	96	82,190
\$3,000 to	\$3,999	58,527	64,139	12,964	6,183	97	83,383
\$4,000 to	\$4,999	57,539	63,146	14,143	6,424	109	83,822
\$5,000 to	\$5,999	56,052	61,690	14,912	6,947	96	83,645
\$6,000 to	\$6,999	55,725	61,380	15,812	7,270	104	84,566
\$7,000 to	\$7,999	54,736	60,513	17,165	7,789	128	85,595
\$8,000 to	\$8,999	55,108	61,097	19,047	8,144	121	88,409
\$9,000 to	\$9,999	58,806	65,368	23,968	8,776	127	98,239
\$10,000 to	\$10,999	56,374	63,008	23,619	9,312	118	96,057
\$11,000 to	\$11,999	55,321	62,203	23,841	9,803	118	95,965
\$12,000 to	\$12,999	54,109	61,265	26,259	10,084	112	97,720
\$13,000 to	\$13,999	55,349	63,315	32,973	10,272	139	106,699
\$14,000 to	\$14,999	54,907	63,116	32,682	10,511	131	106,440
\$15,000 to	\$19,999	256,675	300,083	150,594	52,610	659	503,946
\$20,000 to	\$24,999	235,644	284,239	140,503	52,651	644	478,037
\$25,000 to	\$29,999	214,457	264,002	132,198	49,533	589	446,322
\$30,000 to	\$34,999	192,096	242,478	117,334	45,459	523	405,794
\$35,000 to	\$39,999	170,826	220,904	99,965	41,047	449	362,365
\$40,000 to	\$44,999	152,196	201,507	86,532	36,771	380	325,190
\$45,000 to	\$49,999	134,650	182,139	74,516	32,863	354	289,872
\$50,000 to	\$74,999	492,931	723,668	296,412	126,201	1,237	1,147,518
\$75,000 to	\$99,999	325,035	529,890	232,380	80,011	705	842,986
\$100,000 and	Over	729,316	1,319,271	689,692	176,831	1,376	2,187,170
Total:		3,845,653	5,346,577	2,367,040	848,604	8,944	8,571,165

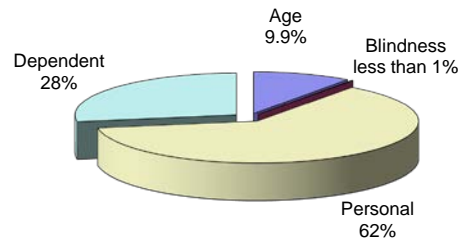


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2014

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	\$4,400,078	\$12,256,225	\$20,668,555	\$27,288,171	\$38,279,474	\$39,479,075	\$65,280,616	\$51,649,028	\$111,786,319	\$82,059,362	\$241,665,016	\$694,811,919
Albemarle	7,838,886	20,989,191	31,857,993	48,192,087	60,044,308	67,642,703	148,379,151	152,251,500	372,753,643	342,008,891	3,302,092,386	4,554,050,740
Alleghany	1,870,993	4,500,570	7,489,960	9,524,453	11,678,773	12,895,189	23,846,362	23,999,821	54,495,424	53,686,732	105,171,011	309,159,288
Amelia	989,736	3,382,108	5,716,208	7,425,712	10,609,344	11,532,056	23,514,237	22,296,001	52,387,535	44,957,129	93,509,468	276,319,534
Amherst	2,266,372	8,282,422	14,217,434	19,205,677	23,458,759	28,098,512	55,120,418	49,964,646	117,096,871	101,941,400	177,452,297	597,104,808
Appomattox	1,304,229	4,574,219	7,476,484	9,521,245	10,361,943	11,442,843	25,764,555	25,427,193	56,541,074	47,065,985	92,088,543	291,568,312
Arlington	14,984,649	43,425,357	67,807,328	94,222,821	115,561,167	129,606,915	313,476,392	429,437,219	1,258,440,320	1,195,486,984	9,939,564,821	13,602,013,973
Augusta	5,614,794	18,738,374	30,045,245	39,938,613	50,739,547	59,700,925	132,090,686	137,458,584	319,200,519	277,626,906	633,243,967	1,704,398,160
Bath	577,478	1,621,406	2,393,266	3,622,947	4,615,872	5,235,587	8,751,801	9,089,991	19,003,025	13,959,722	43,993,620	112,864,714
Bedford	6,419,079	18,407,428	30,192,979	40,871,406	50,943,320	55,562,153	126,209,501	120,067,865	302,326,099	289,322,322	992,161,575	2,032,483,726
Bland	419,857	1,469,615	2,612,772	3,433,311	4,244,435	4,613,560	10,152,550	10,533,937	26,152,275	17,126,196	33,779,446	114,537,954
Botetourt	2,727,612	7,588,972	11,516,032	15,641,354	19,058,361	22,644,507	49,123,426	52,922,866	130,338,549	139,498,360	472,523,605	923,583,644
Brunswick	1,210,730	4,359,791	8,017,303	10,759,090	12,816,665	13,882,639	29,602,523	25,328,227	44,520,863	31,796,879	61,318,832	243,613,542
Buchanan	1,755,569	5,494,451	8,972,695	12,099,082	12,580,221	12,371,323	24,437,582	24,530,866	60,101,513	52,737,939	100,766,315	315,847,555
Buckingham	1,096,321	3,878,642	6,506,885	8,666,898	12,079,134	14,401,034	28,452,594	21,879,945	40,812,898	31,548,274	61,956,809	231,279,433
Campbell	4,286,050	14,734,453	26,091,299	32,363,805	40,203,434	45,000,036	94,966,095	89,053,423	199,665,294	167,234,503	349,188,748	1,062,787,139
Caroline	2,014,266	7,178,326	12,373,580	16,672,014	19,921,537	22,073,372	52,478,600	51,884,131	117,254,585	106,487,299	230,870,258	639,207,966
Carroll	2,561,854	8,119,684	15,203,231	19,815,786	24,108,887	24,970,905	47,722,898	43,596,266	93,142,143	63,375,470	93,257,281	435,874,405
Charles City	540,503	1,997,650	3,259,107	5,233,768	6,365,238	7,328,237	14,171,714	14,011,461	29,237,328	23,230,232	57,230,188	162,605,425
Charlotte	1,138,174	3,490,454	6,538,059	8,082,912	10,473,109	11,284,385	21,271,486	17,560,956	37,502,500	28,616,182	62,068,791	208,027,009
Chesterfield	25,172,535	74,834,169	120,679,217	156,728,232	190,295,056	225,180,731	525,586,483	537,928,452	1,314,938,600	1,319,149,221	5,721,783,071	10,212,275,765
Clarke	1,160,663	3,247,313	4,987,554	6,829,287	8,085,211	8,865,581	19,912,069	21,008,749	57,482,909	57,579,730	318,937,672	508,096,739
Craig	346,593	1,299,199	2,090,161	3,059,758	3,732,200	4,458,598	9,017,560	8,611,788	18,496,570	18,112,414	25,680,461	94,905,302
Culpeper	3,643,204	10,547,382	19,394,808	24,304,363	29,671,386	33,228,078	73,738,652	77,657,828	173,777,564	187,635,704	626,178,525	1,259,777,493
Cumberland	705,898	2,556,077	4,796,237	6,191,438	7,248,521	9,233,447	18,566,214	15,325,704	29,663,295	22,024,599	42,642,157	158,953,587
Dickenson	1,070,586	3,694,361	5,446,107	8,170,613	7,665,320	8,696,888	18,335,550	17,816,259	41,923,138	31,440,968	45,514,258	189,774,048
Dinwiddie	1,819,477	6,658,025	11,481,762	15,476,737	18,781,031	22,746,872	49,737,469	50,204,478	107,547,584	91,225,325	197,629,181	573,307,941
Essex	952,068	3,045,284	5,502,239	8,321,706	8,989,075	9,900,563	20,791,212	19,250,065	41,757,098	28,605,043	95,514,614	242,628,967
Fairfax	83,345,195	217,937,594	337,193,107	439,308,963	519,355,041	579,247,607	1,321,250,730	1,502,476,704	3,979,259,894	4,255,411,562	46,537,402,180	59,772,188,579
Fauquier	5,007,811	14,430,737	21,261,915	28,672,026	34,903,535	39,680,862	90,783,173	96,722,778	258,434,110	277,729,726	2,224,602,300	3,092,228,973

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2014

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	\$1,078,807	\$4,091,753	\$6,761,458	\$9,409,575	\$11,132,733	\$12,500,987	\$25,225,305	\$23,867,743	\$60,110,828	\$46,157,332	\$88,608,601	\$288,945,121
Fluvanna	1,773,367	5,024,352	8,575,102	11,422,988	14,750,994	17,870,313	44,133,642	44,455,310	109,585,155	108,258,623	255,074,440	620,924,287
Franklin	4,089,434	13,624,078	22,750,801	30,861,680	40,307,100	45,827,122	94,183,662	81,488,629	192,495,465	154,685,145	420,035,879	1,100,348,995
Frederick	7,239,134	20,294,804	33,646,921	44,212,617	53,944,908	59,881,087	132,477,263	137,170,878	335,385,165	326,107,518	1,127,696,322	2,278,056,616
Giles	1,233,387	4,210,317	7,696,441	11,157,954	11,705,404	12,320,296	31,085,920	30,239,563	66,265,482	56,296,484	92,652,327	324,863,575
Gloucester	3,082,355	8,837,859	15,409,006	19,199,295	24,928,794	28,068,166	61,118,563	63,651,204	154,867,058	150,081,524	372,776,081	902,019,903
Goochland	1,659,027	4,571,676	7,311,801	9,141,561	11,630,494	12,611,737	28,936,670	30,666,369	75,311,855	81,814,098	1,126,183,482	1,389,838,770
Grayson	1,414,512	4,312,713	7,538,090	10,472,934	12,888,096	13,435,689	27,564,484	24,393,018	49,770,601	30,875,106	48,910,975	231,576,218
Greene	1,313,641	4,078,110	7,401,226	10,707,688	12,772,366	14,210,719	31,639,577	31,238,547	73,568,953	70,682,770	176,376,098	433,989,695
Greensville	971,089	3,813,624	6,080,962	9,016,580	8,651,553	12,307,553	27,574,167	18,706,737	34,221,582	22,813,138	57,984,954	202,141,938
Halifax	2,933,609	9,804,783	17,682,378	24,114,207	27,849,940	31,478,624	65,329,600	53,084,377	107,027,068	80,970,686	175,948,556	596,223,827
Hanover	8,819,300	22,605,268	34,447,966	45,174,947	53,482,549	62,366,679	148,406,846	160,017,416	396,712,278	441,821,477	2,114,626,022	3,488,480,747
Henrico	24,094,398	76,279,100	133,342,484	174,928,964	213,887,784	251,478,550	565,559,303	571,830,601	1,248,716,481	1,111,464,262	5,965,456,966	10,337,038,892
Henry	4,571,332	16,369,203	30,049,943	43,696,847	47,744,264	53,382,752	91,772,826	79,299,723	156,076,897	109,688,352	213,179,315	845,831,454
Highland	204,868	612,598	1,170,323	1,475,442	1,991,387	1,638,905	4,317,416	3,773,947	9,035,353	5,062,861	20,191,758	49,474,857
Isle of Wight	2,684,528	8,576,815	13,319,771	16,952,041	22,277,729	25,957,757	53,386,630	56,070,752	145,547,598	148,649,777	540,605,335	1,034,028,733
James City	6,293,275	16,431,547	25,902,941	33,890,844	40,789,163	44,041,216	97,160,082	98,826,966	267,877,066	299,855,619	1,828,624,496	2,759,693,215
King and Queen	428,262	1,938,736	3,243,441	4,725,877	5,318,423	6,264,193	13,707,788	12,177,799	28,327,110	19,378,600	44,623,615	140,133,845
King George	2,032,036	5,273,535	9,285,015	9,961,118	12,326,133	13,583,860	29,915,434	29,003,727	87,463,279	105,938,775	422,672,827	727,455,740
King William	1,235,031	3,550,148	6,366,081	8,726,743	10,455,759	11,898,542	28,121,620	31,058,390	74,556,292	72,696,756	151,575,904	400,241,265
Lancaster	901,895	3,013,510	5,965,749	8,461,480	8,690,899	9,543,823	17,560,751	17,677,575	42,036,130	35,831,241	161,086,000	310,769,055
Lee	1,779,746	5,501,835	10,400,745	12,771,981	14,279,221	15,854,404	29,975,413	26,653,222	63,090,209	40,984,572	58,926,223	280,217,574
Loudoun	26,614,930	61,662,216	85,250,721	110,090,376	137,452,105	155,841,260	356,536,668	403,101,523	1,102,687,553	1,290,450,984	14,248,701,379	17,978,389,715
Louisa	2,283,410	7,657,124	13,101,663	17,745,057	22,216,943	25,745,217	57,512,693	55,728,030	132,282,078	120,751,972	339,929,597	794,953,783
Lunenburg	744,658	3,120,711	5,655,894	7,661,209	8,831,116	11,296,863	20,197,725	15,367,659	36,926,263	22,926,601	44,921,606	177,650,304
Madison	999,947	3,206,369	4,676,123	7,533,141	7,586,074	9,629,317	21,307,058	21,226,476	50,140,723	43,491,570	231,177,017	400,973,815
Mathews	663,883	2,299,196	3,610,525	5,016,011	6,057,084	7,383,516	13,406,361	13,725,793	34,733,325	33,163,164	114,840,985	234,899,843
Mecklenburg	2,497,356	9,404,724	17,091,482	22,521,019	26,811,723	27,159,932	57,052,865	48,816,294	94,966,790	69,390,183	175,889,278	551,601,644
Middlesex	907,417	2,674,809	4,627,272	6,642,686	8,027,091	8,338,023	17,541,078	17,629,284	40,467,065	32,278,559	109,878,060	249,011,344
Montgomery	7,591,332	23,409,022	33,232,022	49,693,984	60,370,154	57,309,479	119,034,069	113,546,870	272,107,792	260,555,062	983,186,660	1,980,036,445

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2014

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	\$1,205,319	\$3,868,661	\$6,318,618	\$9,242,482	\$13,020,228	\$13,543,733	\$28,392,870	\$24,876,690	\$54,350,148	\$49,366,084	\$165,712,529	\$369,897,362
New Kent	1,575,685	4,076,815	5,997,235	9,051,781	11,255,414	13,171,356	29,022,064	31,123,750	86,914,639	94,614,666	319,824,097	606,627,503
Northampton	1,238,615	4,039,808	7,391,034	9,510,568	11,647,209	11,725,595	21,977,551	17,978,368	34,268,209	24,753,041	105,581,024	250,111,024
Northumberland	1,008,036	3,137,644	5,495,654	7,759,552	9,908,127	9,880,014	20,926,526	19,866,216	46,641,714	43,984,456	145,781,594	314,389,534
Nottoway	1,062,246	3,637,451	7,318,855	8,987,735	11,748,543	13,672,904	25,360,707	21,168,679	39,558,770	32,883,869	64,757,638	230,157,396
Orange	2,451,225	7,861,089	13,450,443	18,451,514	22,777,521	27,435,367	58,132,704	61,197,208	145,218,967	139,080,007	380,258,088	876,314,133
Page	2,146,341	7,015,185	11,355,002	16,351,449	17,586,729	20,311,978	44,799,319	39,033,540	83,874,901	68,324,884	108,641,236	419,440,564
Patrick	1,386,985	4,451,707	8,379,706	12,075,280	15,168,755	15,401,237	28,555,600	26,620,104	54,197,314	34,036,410	65,372,979	265,646,078
Pittsylvania	4,858,577	15,759,767	30,680,407	37,883,662	46,155,946	53,053,983	113,434,817	97,662,280	224,705,294	176,284,288	326,244,219	1,126,723,241
Powhatan	1,869,230	6,088,512	8,674,591	11,372,096	14,210,846	16,399,203	38,176,608	41,796,305	106,102,852	120,737,271	525,060,020	890,487,536
Prince Edward	1,578,106	5,336,043	9,451,451	12,677,605	13,887,206	16,022,687	31,544,097	25,832,860	55,081,762	42,594,255	104,453,203	318,459,276
Prince George	2,514,766	7,266,487	12,044,967	16,436,900	19,439,453	21,808,508	49,663,168	48,484,179	114,209,307	119,378,385	320,658,165	731,904,285
Prince William	31,863,836	90,597,496	147,751,973	194,217,907	227,955,091	248,879,664	588,451,659	651,284,380	1,656,940,050	1,683,624,968	8,829,286,406	14,350,853,430
Pulaski	2,571,019	8,753,832	14,808,516	19,980,830	25,325,446	26,091,866	58,621,241	55,597,056	121,839,003	106,007,907	183,072,887	622,669,602
Rappahannock	542,236	1,800,244	2,904,200	3,749,589	4,588,336	4,861,326	11,671,251	13,074,196	29,998,747	27,206,364	149,638,862	250,035,351
Richmond	2,398,217	5,232,373	7,011,741	7,954,521	8,844,872	10,300,093	19,264,679	17,328,270	35,506,777	27,336,834	107,493,004	248,671,382
Roanoke	8,496,039	23,528,171	37,892,188	48,889,390	61,401,927	73,477,708	160,697,439	158,835,011	389,136,681	384,098,826	1,417,675,387	2,764,128,768
Rockbridge	1,819,051	5,739,566	9,423,353	13,048,946	15,897,672	17,714,016	38,588,623	36,706,474	76,963,527	66,430,026	195,586,754	477,918,009
Rockingham	6,186,047	18,708,511	33,334,664	43,213,002	59,026,361	68,489,809	139,739,274	139,113,039	320,213,834	270,539,902	756,464,299	1,855,028,744
Russell	1,955,409	6,513,899	11,378,952	15,081,576	16,959,802	17,653,429	38,361,926	37,071,100	84,072,514	64,297,318	121,422,704	414,768,629
Scott	1,894,519	6,094,772	10,417,948	13,742,902	15,861,820	16,159,636	34,523,874	30,002,194	72,780,550	52,213,709	74,504,358	328,196,282
Shenandoah	3,513,961	10,609,014	19,884,658	26,010,580	32,950,839	39,249,934	77,195,916	78,769,880	173,779,567	149,682,401	328,752,094	940,398,845
Smyth	2,552,625	9,148,035	14,888,284	19,574,353	22,153,306	25,727,549	58,012,615	51,458,876	101,411,853	67,560,063	113,343,688	485,831,248
Southampton	1,360,939	4,042,881	7,588,483	10,664,701	13,298,761	14,868,254	32,528,881	31,560,807	69,415,574	60,084,636	118,101,651	363,515,567
Spotsylvania	9,775,732	28,928,364	48,883,282	60,977,956	69,948,461	75,108,798	170,663,810	188,448,069	468,703,499	510,132,616	1,998,075,361	3,629,645,947
Stafford	10,546,222	28,336,166	42,396,188	51,986,883	59,632,457	65,663,715	145,598,212	161,162,649	449,590,423	497,400,820	2,773,047,708	4,285,361,445
Surry	538,612	2,090,660	3,514,456	4,203,563	5,265,483	5,743,020	10,939,842	11,364,845	26,560,152	21,613,717	48,975,410	140,809,760
Sussex	750,822	2,813,323	4,727,601	6,968,840	7,799,085	8,496,017	17,516,814	14,942,594	30,035,251	22,765,586	41,242,598	158,058,530
Tazewell	3,467,944	10,448,208	18,219,089	23,955,168	28,716,783	31,369,102	61,205,022	55,388,076	130,623,305	103,158,608	312,661,720	779,213,024
Warren	3,109,910	9,709,857	17,838,131	22,245,455	25,780,844	26,762,391	61,133,216	64,343,401	157,357,680	152,930,148	425,411,101	966,622,134

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2014

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	\$5,189,119	\$15,512,045	\$26,126,613	\$35,083,301	\$40,048,542	\$46,798,241	\$103,224,974	\$91,895,306	\$192,846,692	\$150,697,842	\$518,331,579	\$1,225,754,253
Westmoreland	1,330,720	4,856,430	9,011,737	11,733,156	13,150,583	14,687,748	29,980,160	27,637,569	65,387,103	54,645,212	141,605,595	374,026,013
Wise	3,081,666	10,798,713	16,568,415	20,507,632	22,686,989	25,517,693	48,916,077	45,727,176	110,924,963	85,737,917	163,667,802	554,135,043
Wythe	2,484,430	8,083,081	14,400,535	18,971,015	20,692,039	22,573,922	48,665,657	46,046,861	104,307,559	78,668,266	142,610,594	507,503,959
York	5,481,060	14,286,135	20,845,893	25,409,294	31,081,480	34,555,741	73,526,956	85,600,688	223,039,218	247,645,209	1,304,210,950	2,065,682,624
Total Counties	\$443,182,492	\$1,288,160,962	\$2,099,758,734	\$2,775,002,306	\$3,341,900,844	\$3,753,407,997	\$8,273,287,926	\$8,583,439,847	\$21,144,957,437	\$20,622,320,385	\$127,589,655,449	\$199,915,074,378

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	\$10,922,957	\$33,092,298	\$58,233,747	\$77,447,811	\$93,018,508	\$104,186,600	\$236,235,212	\$279,069,884	\$765,159,979	\$760,537,904	\$5,637,141,701	\$8,055,046,601
Bristol	2,933,086	8,475,256	13,948,045	18,295,899	20,905,465	24,150,077	45,013,295	36,249,656	65,882,697	45,836,788	97,614,809	379,305,070
Buena Vista	685,383	2,135,087	3,370,263	4,436,648	5,695,868	5,664,730	11,600,787	11,363,458	19,375,406	14,809,160	23,514,686	102,651,476
Charlottesville	4,789,085	13,534,609	21,037,843	28,529,348	34,650,408	39,310,586	70,008,798	71,446,173	142,115,950	112,039,506	1,066,772,594	1,604,234,901
Chesapeake	17,670,953	57,373,447	94,163,903	118,332,397	142,299,923	157,794,570	349,690,933	364,914,125	865,007,249	797,989,198	2,896,655,399	5,861,892,095
Colonial Heights	1,321,167	5,240,459	8,405,304	12,178,816	14,507,292	16,243,453	35,804,107	34,204,867	70,900,455	57,850,014	124,300,046	380,955,980
Covington	655,823	1,827,353	3,648,688	5,197,300	5,853,812	5,525,069	11,331,884	9,807,387	20,913,558	15,636,115	15,499,282	95,896,270
Danville	4,146,570	16,096,588	29,483,893	36,150,101	40,006,277	39,663,183	77,070,549	62,419,713	124,304,022	74,669,874	238,393,263	742,404,033
Emporia	641,718	2,463,327	4,416,566	4,992,213	5,096,767	5,227,611	8,820,322	8,229,128	12,842,228	7,108,418	26,621,372	86,459,670
Fairfax	2,868,104	7,196,895	10,523,913	13,877,070	15,247,345	17,712,067	41,664,164	42,773,001	105,721,679	104,601,466	795,127,660	1,157,313,364
Falls Church	1,342,596	3,223,285	3,832,015	5,367,414	6,396,302	7,704,781	15,500,707	18,632,684	53,320,576	55,933,925	758,499,458	929,753,744
Franklin	751,287	3,036,710	5,494,335	6,502,554	7,474,750	7,982,305	14,322,105	12,380,824	23,057,387	14,109,587	47,861,475	142,973,320
Fredericksburg	2,499,790	7,494,494	14,142,503	17,631,736	19,842,368	22,670,347	47,700,337	44,377,968	94,109,512	85,881,537	419,875,402	776,225,995
Galax	928,966	2,330,346	4,653,995	6,337,653	6,654,964	6,695,521	11,896,098	9,159,332	17,703,030	14,211,668	31,518,694	112,090,266
Hampton	10,283,807	36,284,862	63,716,474	81,851,830	93,061,866	105,895,690	221,236,208	225,156,682	466,627,601	379,320,723	800,499,333	2,483,935,076
Harrisonburg	3,671,781	11,574,779	19,188,782	25,780,667	36,146,828	38,326,347	67,474,317	59,955,740	113,896,214	81,357,596	239,110,891	696,483,943
Hopewell	2,008,181	7,503,584	14,210,568	17,975,430	19,523,457	21,349,173	41,922,687	36,994,283	66,783,841	47,300,444	64,782,984	340,354,634
Lexington	556,827	1,290,352	2,308,172	3,109,464	4,128,565	3,794,991	7,924,429	7,353,997	18,328,899	18,045,110	92,994,531	159,835,336
Lynchburg	7,032,057	22,320,254	39,220,540	47,929,508	54,998,125	58,804,803	114,809,465	101,090,164	223,683,498	167,701,036	775,136,957	1,612,726,407
Manassas	3,147,106	10,722,545	17,942,549	25,165,264	29,564,698	31,622,433	73,387,889	76,921,604	182,686,772	147,982,975	528,381,287	1,127,525,122

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2014

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 Park	\$1,042,540	\$3,751,290	\$6,487,182	\$9,219,757	\$10,896,852	\$11,785,270	\$27,516,216	\$29,793,674	\$71,312,654	\$56,466,776	\$147,393,616	\$375,665,827
Martinsville	1,579,053	5,277,883	9,325,133	13,134,934	14,094,911	13,069,666	23,166,857	19,365,187	35,833,627	22,200,094	95,341,284	252,388,629
Newport News	14,346,046	51,739,345	90,248,834	116,018,355	134,402,652	148,253,516	292,867,508	298,511,610	628,308,247	489,643,830	1,152,974,367	3,417,314,308
Norfolk	17,367,715	67,276,772	119,155,613	149,350,395	162,972,123	170,564,869	338,252,937	305,832,825	606,337,000	438,220,182	1,835,260,645	4,210,591,077
Norton	474,524	1,653,742	2,851,154	3,742,044	3,756,121	3,701,277	7,248,215	6,830,165	14,458,614	8,463,566	21,698,543	74,877,965
Petersburg	3,137,983	12,481,642	24,349,997	31,543,956	34,184,181	34,590,533	62,317,149	50,238,829	73,126,641	47,756,260	78,202,523	451,929,695
Poquoson	1,086,988	2,574,694	3,600,505	4,627,124	5,354,629	6,420,577	14,036,973	17,438,124	47,122,586	50,659,464	267,730,193	420,651,856
Portsmouth	6,217,345	27,204,093	53,714,046	69,220,351	73,169,820	81,798,959	159,812,719	166,449,691	330,218,552	233,220,525	430,049,960	1,631,076,061
Radford	1,533,758	4,686,899	6,001,406	7,583,283	7,767,003	8,075,071	18,514,998	14,164,187	33,465,390	35,907,647	88,347,364	226,047,007
Richmond	19,571,624	70,938,585	122,284,724	151,861,663	173,734,476	191,633,180	378,389,349	343,088,123	604,778,627	429,760,117	3,577,725,451	6,063,765,920
Roanoke	9,238,074	31,425,710	57,071,559	73,997,844	92,867,203	96,808,352	187,624,180	157,408,200	296,662,074	195,954,698	818,568,893	2,017,626,787
Salem	2,084,438	6,717,750	10,969,129	14,267,367	18,470,593	21,873,988	45,366,704	43,104,564	93,346,448	83,729,358	277,643,605	617,573,945
Staunton	2,002,085	6,903,955	12,480,220	16,401,036	19,167,640	22,785,614	49,357,682	44,760,764	91,055,975	71,909,060	170,086,539	506,910,570
Suffolk	5,914,140	20,555,398	35,065,519	45,499,326	51,334,391	57,564,912	120,153,033	125,757,336	309,780,963	298,469,669	1,081,994,639	2,152,089,326
Virginia Beach	37,061,527	110,677,307	184,581,951	238,312,082	280,334,838	316,722,989	688,657,868	730,010,581	1,637,280,430	1,455,689,124	6,903,410,054	12,582,738,750
Waynesboro	1,750,555	5,800,032	11,142,940	15,699,709	16,649,446	19,990,698	41,319,045	39,982,397	78,177,573	57,720,093	126,139,189	414,371,676
Williamsburg	1,731,431	4,402,268	6,444,641	8,349,264	9,169,294	10,378,512	18,590,177	17,584,501	41,578,231	33,611,709	212,015,637	363,855,666
Winchester	2,720,045	8,917,938	14,398,240	20,678,896	21,779,077	25,703,936	51,305,848	49,290,540	92,612,179	66,612,567	342,196,743	696,216,009
Total Cities	\$207,717,116	\$696,201,836	\$1,202,114,892	\$1,546,596,509	\$1,785,178,838	\$1,962,046,256	\$4,027,911,751	\$3,972,111,966	\$8,537,876,367	\$7,078,917,780	\$32,307,081,068	\$63,323,754,379
Total Counties	\$443,182,492	\$1,288,160,962	\$2,099,758,734	\$2,775,002,306	\$3,341,900,844	\$3,753,407,997	\$8,273,287,926	\$8,583,439,847	\$21,144,957,437	\$20,622,320,385	\$127,589,655,449	\$199,915,074,378
Unassigned*	\$60,936,473	\$123,342,029	\$144,868,091	\$158,990,250	\$166,589,739	\$173,497,290	\$329,045,879	\$294,758,931	\$633,960,709	\$476,429,062	\$3,923,257,339	\$6,485,675,789
Aggregate	\$711,836,080	\$2,107,704,826	\$3,446,741,716	\$4,480,589,065	\$5,293,669,420	\$5,888,951,543	\$12,630,245,556	\$12,850,310,744	\$30,316,794,512	\$28,177,667,227	\$163,819,993,856	\$269,724,504,547

Note:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

* 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 2014

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	41,064	\$37,266,238	12,783	5,115	\$272,329,195	17,898	10,537	6,612	749
Albemarle	107,524	96,887,914	27,497	18,751	634,301,612	46,248	25,446	19,522	1,280
Alleghany	16,665	15,133,197	5,777	1,308	55,399,611	7,085	3,614	3,290	181
Amelia	13,791	12,582,524	4,209	1,666	49,685,182	5,875	3,178	2,544	153
Amherst	30,660	27,916,497	10,272	3,160	91,868,569	13,432	7,361	5,705	366
Appomattox	15,708	14,303,458	5,084	1,555	45,786,784	6,639	3,462	3,006	171
Arlington	233,388	208,882,369	71,759	57,280	1,637,111,354	129,039	87,609	36,219	5,211
Augusta	77,585	70,517,227	24,026	9,129	243,361,142	33,155	16,667	15,731	757
Bath	5,491	4,967,754	2,015	464	33,883,967	2,479	1,366	1,038	75
Bedford	82,332	74,637,588	23,778	10,667	281,685,198	34,445	16,432	17,212	801
Bland	5,856	5,315,193	2,154	377	16,485,570	2,531	1,205	1,246	80
Botetourt	35,404	32,118,028	9,465	5,197	129,468,260	14,662	6,751	7,586	325
Brunswick	14,699	13,418,058	5,046	1,396	43,207,085	6,442	4,125	2,066	251
Buchanan	17,723	16,219,099	6,684	718	45,603,495	7,402	3,436	3,828	138
Buckingham	13,414	12,242,575	4,674	1,186	36,730,320	5,860	3,487	2,183	190
Campbell	53,277	48,544,904	18,112	5,144	150,270,327	23,256	12,535	10,165	556
Caroline	29,293	26,696,457	8,393	4,501	106,830,569	12,894	7,438	5,042	414
Carroll	27,451	24,983,187	10,218	1,655	79,617,123	11,873	5,947	5,574	352
Charles City	7,240	6,590,910	2,432	986	38,329,586	3,418	2,058	1,221	139
Charlotte	12,568	11,449,886	4,289	950	49,624,290	5,239	2,891	2,166	182
Chesterfield	351,644	320,023,720	86,845	63,598	1,396,525,730	150,443	83,154	63,096	4,193
Clarke	15,483	14,052,543	3,868	2,825	71,045,510	6,693	3,487	2,995	211
Craig	5,085	4,619,588	1,705	465	16,391,266	2,170	1,038	1,076	56
Culpeper	50,408	45,909,906	13,029	7,925	193,945,248	20,954	11,261	9,099	594
Cumberland	9,185	8,365,039	2,982	965	27,338,704	3,947	2,261	1,579	107
Dickenson	11,679	10,697,210	4,410	391	25,253,259	4,801	2,206	2,499	96
Dinwiddie	26,666	24,360,318	8,040	3,756	89,341,682	11,796	6,951	4,484	361
Essex	11,448	10,404,952	3,593	1,456	42,097,581	5,049	3,062	1,810	177
Fairfax	1,200,851	1,088,954,561	256,111	274,049	8,134,488,552	530,160	287,886	223,028	19,246
Fauquier	75,131	68,381,726	16,758	15,170	434,102,883	31,928	16,440	14,539	949

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2014

Exemptions			Deductions			Total Returns	Filing Status		
County	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	15,371	\$13,939,764	5,158	1,244	\$40,739,116	6,402	3,046	3,217	139
Fluvanna	26,600	24,088,588	6,999	4,112	93,322,452	11,111	5,524	5,210	377
Franklin	54,123	49,089,964	17,201	5,600	178,373,781	22,801	11,391	10,829	581
Frederick	89,782	81,460,570	24,749	13,851	332,996,892	38,600	20,565	17,043	992
Giles	16,934	15,388,355	5,999	1,263	44,953,533	7,262	3,739	3,348	175
Gloucester	38,289	34,745,012	11,044	5,750	155,906,093	16,794	8,705	7,613	476
Goochland	24,542	22,237,509	5,381	4,888	157,381,889	10,269	4,770	5,228	271
Grayson	14,746	13,385,327	5,518	900	40,276,020	6,418	3,150	3,061	207
Greene	19,290	17,570,019	5,522	2,675	65,002,259	8,197	4,301	3,670	226
Greensville	11,432	10,455,507	3,965	1,189	46,147,312	5,154	3,486	1,411	257
Halifax	34,046	31,027,880	11,879	2,828	92,621,586	14,707	8,636	5,550	521
Hanover	112,912	102,777,779	26,809	20,907	472,438,958	47,716	24,065	22,487	1,164
Henrico	329,468	299,304,670	91,808	57,801	1,378,095,129	149,609	91,912	53,404	4,293
Henry	52,271	47,645,363	19,174	3,531	134,841,863	22,705	13,127	8,924	654
Highland	2,467	2,223,573	851	212	8,425,032	1,063	506	529	28
Isle of Wight	38,072	34,562,034	9,588	6,746	164,171,913	16,334	8,353	7,410	571
James City	82,488	73,852,904	18,423	15,403	419,268,751	33,826	16,845	15,922	1,059
King and Queen	6,999	6,374,672	2,280	844	24,721,846	3,124	1,794	1,231	99
King George	25,861	23,497,242	6,048	4,923	109,929,096	10,971	5,689	4,834	448
King William	17,480	15,957,861	4,690	2,815	75,019,802	7,505	3,904	3,379	222
Lancaster	12,809	11,490,353	3,496	1,853	63,910,520	5,349	3,014	2,177	158
Lee	18,808	17,154,461	6,911	912	46,347,290	7,823	3,835	3,704	284
Loudoun	400,404	364,848,901	70,439	92,034	2,463,163,768	162,473	77,779	79,636	5,058
Louisa	33,854	30,771,346	9,580	5,013	120,232,338	14,593	7,633	6,525	435
Lunenburg	10,684	9,728,270	3,741	804	29,281,876	4,545	2,679	1,754	112
Madison	13,170	11,960,634	3,915	1,656	47,221,851	5,571	2,818	2,616	137
Mathews	9,654	8,691,451	2,729	1,235	37,197,415	3,964	1,919	1,925	120
Mecklenburg	31,546	28,617,164	10,685	2,855	94,604,446	13,540	7,917	5,132	491
Middlesex	11,275	10,159,560	3,342	1,447	40,740,765	4,789	2,517	2,130	142
Montgomery	76,256	69,008,839	25,266	10,843	270,324,342	36,109	20,860	14,106	1,143

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2014

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	16,260	\$14,709,020	5,053	1,926	\$61,611,549	6,979	3,703	3,122	154
New Kent	21,468	19,487,665	5,094	4,071	88,077,183	9,165	4,323	4,589	253
Northampton	12,792	11,588,164	4,199	1,448	43,884,770	5,647	3,551	1,922	174
Northumberland	14,380	12,891,237	3,872	1,797	54,053,120	5,669	2,858	2,643	168
Nottoway	13,582	12,379,092	4,610	1,167	35,967,205	5,777	3,568	2,066	143
Orange	37,204	33,697,673	9,999	5,647	150,744,813	15,646	8,193	6,946	507
Page	23,337	21,270,991	8,196	2,098	65,553,166	10,294	5,655	4,412	227
Patrick	16,450	14,945,894	5,925	1,053	43,415,200	6,978	3,464	3,277	237
Pittsylvania	60,584	55,227,715	20,621	5,416	165,766,087	26,037	14,069	11,216	752
Powhatan	29,498	26,830,222	6,740	5,523	124,180,556	12,263	5,706	6,224	333
Prince Edward	16,983	15,422,619	5,829	1,718	53,060,117	7,547	4,681	2,655	211
Prince George	31,097	28,284,614	8,814	4,866	123,894,052	13,680	7,482	5,639	559
Prince William	456,931	417,089,567	100,720	95,848	2,296,357,245	196,568	110,598	78,974	6,996
Pulaski	31,345	28,459,142	11,308	2,714	84,197,185	14,022	7,673	6,049	300
Rappahannock	8,152	7,374,573	2,153	1,352	39,575,126	3,505	1,809	1,605	91
Richmond	16,012	14,611,664	4,045	2,769	213,540,380	6,814	3,541	2,682	591
Roanoke	104,001	94,100,950	28,712	15,762	380,465,871	44,474	23,098	20,267	1,109
Rockbridge	21,945	19,836,723	7,053	2,444	78,404,431	9,497	4,967	4,320	210
Rockingham	83,007	75,478,846	25,632	9,653	267,246,961	35,285	18,285	16,223	777
Russell	22,921	20,982,952	8,464	1,278	54,435,266	9,742	4,531	5,010	201
Scott	20,380	18,543,192	7,496	1,185	51,301,403	8,681	4,013	4,211	457
Shenandoah	44,600	40,475,763	14,223	5,333	139,720,753	19,556	10,835	8,205	516
Smyth	28,788	26,266,977	10,856	1,623	70,978,706	12,479	6,630	5,546	303
Southampton	17,884	16,309,190	5,455	2,291	57,946,350	7,746	4,321	3,157	268
Spotsylvania	132,096	120,327,993	32,204	23,853	555,844,275	56,057	30,262	24,203	1,592
Stafford	137,084	124,512,559	29,827	27,495	643,805,172	57,322	29,465	25,667	2,190
Surry	6,850	6,247,738	2,121	971	24,865,821	3,092	1,729	1,241	122
Sussex	8,896	8,130,324	2,993	1,045	28,153,312	4,038	2,634	1,275	129
Tazewell	38,726	35,275,407	13,668	2,630	101,708,310	16,298	7,848	8,057	393
Warren	40,191	36,583,075	11,634	6,221	150,517,695	17,855	10,136	7,255	464

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2014

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	56,826	\$51,657,404	19,483	5,239	\$189,669,245	24,722	12,053	11,404	1,265
Westmoreland	18,337	16,558,897	5,447	2,385	63,280,785	7,832	4,546	3,045	241
Wise	31,776	29,057,539	11,727	1,814	78,225,815	13,541	6,844	6,325	372
Wythe	27,226	24,779,364	10,064	2,024	73,576,120	12,088	6,340	5,435	313
York	65,673	59,391,917	15,577	12,108	281,582,240	27,685	13,544	13,078	1,063
Total Counties	5,943,628	\$5,397,244,859	1,549,012	1,042,706	\$28,655,373,869	2,591,718	1,410,725	1,098,111	82,882

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	160,994	\$144,559,164	45,897	40,082	\$1,091,309,870	85,979	57,461	24,502	4,016
Bristol	24,582	22,382,481	9,710	1,975	99,860,870	11,685	6,356	3,766	1,563
Buena Vista	6,224	5,665,210	2,332	455	17,123,808	2,787	1,641	1,089	57
Charlottesville	40,420	36,443,109	14,793	6,269	219,152,984	21,062	14,348	5,896	818
Chesapeake	228,934	208,370,569	60,139	41,074	960,876,511	101,213	56,867	39,567	4,779
Colonial Heights	18,767	16,999,504	6,037	2,342	58,453,056	8,379	5,213	2,968	198
Covington	6,058	5,503,093	2,483	275	13,270,566	2,758	1,719	970	69
Danville	43,416	39,533,040	15,939	3,777	133,385,025	19,716	13,177	5,614	925
Emporia	5,744	5,260,450	2,053	495	17,007,743	2,548	1,883	561	104
Fairfax	31,698	28,680,525	7,807	6,951	208,847,042	14,758	8,514	5,648	596
Falls Church	17,293	15,581,297	3,617	4,115	125,684,613	7,732	4,231	3,145	356
Franklin	8,363	7,623,659	2,800	921	26,915,657	3,721	2,547	1,015	159
Fredericksburg	27,175	24,593,642	9,041	4,163	121,251,214	13,204	8,770	3,883	551
Galax	7,611	6,901,441	2,713	472	19,958,450	3,185	1,892	1,193	100
Hampton	118,931	108,082,594	38,664	17,417	419,305,444	56,081	36,666	17,152	2,263
Harrisonburg	35,224	31,991,405	12,977	3,798	109,277,392	16,775	11,341	5,075	359
Hopewell	21,576	19,685,142	7,710	2,073	58,718,075	9,783	6,811	2,668	304
Lexington	5,734	5,117,004	1,696	902	25,115,012	2,598	1,552	974	72
Lynchburg	66,506	60,249,519	23,965	7,348	223,300,114	31,313	20,156	10,310	847
Manassas	44,689	40,933,857	12,204	7,745	189,348,577	19,949	12,403	6,920	626

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2014

Exemptions			Deductions			Filing Status			
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas Park	15,992	\$14,659,805	4,395	2,773	\$62,378,734	7,168	4,484	2,449	235
Martinsville	14,091	12,844,081	5,165	1,251	44,323,721	6,416	4,340	1,814	262
Newport News	160,920	146,443,729	54,437	22,006	554,953,155	76,443	51,198	22,045	3,200
Norfolk	181,086	164,818,778	64,508	24,204	716,930,616	88,712	61,660	22,863	4,189
Norton	4,471	4,080,871	1,787	244	10,942,545	2,031	1,180	796	55
Petersburg	29,134	26,577,633	11,748	2,983	89,950,064	14,731	11,886	2,363	482
Poquoson	13,146	11,905,910	2,970	2,445	57,093,392	5,415	2,557	2,714	144
Portsmouth	85,805	78,277,266	28,159	12,142	293,524,155	40,301	28,098	10,666	1,537
Radford	10,436	9,468,514	4,049	1,112	36,484,962	5,161	3,352	1,698	111
Richmond	184,792	168,112,169	69,168	27,987	1,506,179,260	97,155	73,687	20,445	3,023
Roanoke	91,156	83,011,661	34,094	10,074	311,253,226	44,168	30,823	12,227	1,118
Salem	25,894	23,474,001	7,984	3,502	89,247,491	11,486	6,518	4,679	289
Staunton	23,992	21,696,420	8,474	2,714	77,763,205	11,188	6,909	3,979	300
Suffolk	82,884	75,499,971	21,253	14,978	371,153,712	36,231	20,371	14,096	1,764
Virginia Beach	424,291	384,847,412	123,126	73,654	1,893,349,300	196,780	116,021	71,664	9,095
Waynesboro	21,269	19,300,015	7,395	2,158	60,439,396	9,553	5,937	3,373	243
Williamsburg	13,582	12,151,954	4,478	2,101	83,628,709	6,579	4,181	2,085	313
Winchester	28,716	25,989,783	9,969	3,436	117,394,036	13,405	8,882	4,144	379
Total Cities	2,331,596	2,117,316,677	745,736	362,413	10,515,151,702	1,108,149	715,632	347,016	45,501
Total Counties	5,943,628	\$5,397,244,859	1,549,012	1,042,706	\$28,655,373,869	2,591,718	1,410,725	1,098,111	82,882
Unassigned*	295,941	\$207,530,156	86,821	58,965	\$11,699,997,173	145,786	80,207	44,665	20,914
Aggregate	8,571,165	\$7,722,091,692	2,381,569	1,464,084	\$50,870,522,743	3,845,653	2,206,564	1,489,792	149,297

Notes:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

* 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 2014

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	\$513,005,225	\$35,712,345	\$22,881,248	\$117,390,203	\$337,021,429	\$26,070,216
Albemarle	3,732,793,393	106,944,111	70,695,532	397,943,430	3,157,210,320	202,786,278
Alleghany	234,967,132	13,669,551	8,978,987	49,444,693	162,873,901	12,020,281
Amelia	203,043,506	12,586,421	8,310,383	45,850,380	136,296,323	10,322,125
Amherst	447,847,349	28,645,581	18,980,155	104,185,317	296,036,296	22,634,417
Appomattox	214,962,469	13,358,871	8,848,852	48,456,684	144,298,063	10,885,475
Arlington	11,877,691,778	328,658,679	216,787,556	1,238,740,076	10,093,505,467	649,591,342
Augusta	1,302,065,206	71,697,973	47,546,546	265,685,338	917,135,350	66,766,288
Bath	85,711,481	4,852,934	3,184,223	17,418,884	60,255,441	4,418,048
Bedford	1,582,276,837	73,715,550	48,859,674	273,808,960	1,185,892,653	82,595,777
Bland	87,366,363	5,229,393	3,461,437	19,251,724	59,423,809	4,442,323
Botetourt	720,894,208	31,752,541	21,049,684	119,144,668	548,947,315	37,749,835
Brunswick	174,234,142	13,263,021	8,692,763	45,926,320	106,352,038	8,726,452
Buchanan	244,989,822	14,054,602	9,294,813	51,373,472	170,266,934	12,605,672
Buckingham	169,642,686	12,159,967	8,042,682	43,486,859	105,953,179	8,509,021
Campbell	803,141,256	48,988,522	32,485,354	179,554,737	542,112,643	40,808,199
Caroline	480,546,186	28,854,469	19,115,043	105,207,423	327,369,251	24,585,595
Carroll	314,100,528	22,884,483	15,098,450	82,059,463	194,058,131	15,565,606
Charles City	123,767,356	7,463,771	4,923,598	26,960,504	84,419,482	6,349,239
Charlotte	151,829,087	10,168,802	6,660,007	35,657,615	99,342,663	7,683,252
Chesterfield	8,141,651,896	347,497,895	230,254,974	1,287,555,478	6,276,343,549	429,773,118
Clarke	409,264,228	15,163,249	10,013,083	56,357,999	327,729,896	21,853,069
Craig	70,161,735	4,423,147	2,925,593	16,313,062	46,499,933	3,543,480
Culpeper	976,644,664	47,022,614	31,151,822	173,240,468	725,229,760	51,049,635
Cumberland	114,013,749	8,186,698	5,395,973	29,068,994	71,362,084	5,714,649
Dickenson	144,142,728	9,294,853	6,162,640	34,165,467	94,519,767	7,268,469
Dinwiddie	432,167,822	26,160,201	17,317,022	94,936,403	293,754,196	22,096,655
Essex	181,193,168	10,608,167	6,992,183	37,764,149	125,828,669	9,339,921
Fairfax	50,433,911,923	1,279,606,471	846,106,020	4,789,313,609	43,518,885,823	2,758,475,854
Fauquier	2,535,704,608	75,081,138	49,798,928	282,136,943	2,128,687,600	137,357,067

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2014**

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	\$216,638,836	\$13,024,628	\$8,644,336	\$47,960,816	\$147,009,056	\$10,987,261
Fluvanna	470,359,195	25,107,580	16,662,810	93,556,005	335,032,800	24,222,823
Franklin	819,530,096	47,022,516	31,139,040	172,065,527	569,303,013	41,958,975
Frederick	1,786,283,062	85,962,637	56,875,471	317,869,375	1,325,575,579	93,208,492
Giles	247,048,445	15,081,838	9,975,043	55,274,816	166,716,748	12,553,520
Gloucester	681,146,010	36,806,989	24,404,880	135,957,260	483,976,881	35,083,711
Goochland	1,188,293,026	23,475,857	15,553,738	88,343,874	1,060,919,557	65,574,070
Grayson	165,527,375	12,228,707	8,059,437	43,980,186	101,259,045	8,188,943
Greene	332,749,297	18,482,024	12,232,020	68,075,678	233,959,576	17,092,519
Greensville	148,504,483	10,840,818	7,049,568	36,113,731	94,500,365	7,521,104
Halifax	442,497,952	30,194,796	19,903,992	106,715,787	285,683,377	22,363,345
Hanover	2,800,542,862	108,351,359	71,877,771	406,891,203	2,213,422,529	148,376,065
Henrico	8,349,219,928	343,110,993	227,267,355	1,261,244,791	6,517,596,788	443,778,916
Henry	606,074,381	44,655,455	29,524,865	157,120,708	374,773,354	30,254,817
Highland	35,790,096	1,948,387	1,281,136	7,021,604	25,538,969	1,844,053
Isle of Wight	803,835,893	36,901,032	24,389,233	136,180,203	606,365,426	42,143,109
James City	2,175,873,378	76,372,272	50,555,274	282,615,753	1,766,330,079	116,460,165
King and Queen	102,942,093	6,555,656	4,343,446	23,825,753	68,217,238	5,234,757
King George	579,349,468	25,437,921	16,793,364	93,923,105	443,195,078	30,517,740
King William	305,007,866	17,052,671	11,274,706	62,930,806	213,749,684	15,625,994
Lancaster	223,672,766	11,003,171	7,239,431	38,775,694	166,654,470	11,698,675
Lee	204,077,627	14,788,630	9,758,051	52,889,985	126,640,961	10,158,081
Loudoun	14,990,279,875	398,486,905	264,041,968	1,514,211,186	12,813,539,816	815,692,975
Louisa	610,546,865	32,649,784	21,620,944	120,087,154	436,188,983	31,542,161
Lunenburg	126,887,866	9,279,857	6,146,891	32,958,267	78,502,851	6,342,498
Madison	330,125,900	11,916,615	7,888,238	43,777,504	266,543,543	17,650,624
Mathews	175,159,745	8,154,189	5,392,011	29,820,169	131,793,376	9,162,849
Mecklenburg	399,804,644	27,066,282	17,736,417	93,725,011	261,276,934	20,257,728
Middlesex	182,418,589	9,721,736	6,419,916	35,212,585	131,064,353	9,436,261
Montgomery	1,579,429,530	77,344,499	51,084,493	282,175,694	1,168,824,843	82,441,132

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2014**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Nelson	\$278,791,703	\$14,759,277	\$9,745,135	\$53,826,390	\$200,460,901	\$14,430,648
New Kent	475,920,885	20,947,395	13,886,550	78,549,004	362,537,936	24,919,297
Northampton	183,409,269	11,164,833	7,330,417	38,229,574	126,684,446	9,440,461
Northumberland	222,156,638	11,435,334	7,544,110	41,169,726	162,007,468	11,538,927
Nottoway	167,807,233	11,932,301	7,883,250	42,369,267	105,622,414	8,434,360
Orange	658,710,801	34,815,003	23,056,078	128,570,610	472,269,110	34,109,362
Page	307,135,305	20,999,702	13,931,600	76,200,185	196,003,818	15,410,529
Patrick	191,501,065	13,686,258	9,031,826	48,890,249	119,892,732	9,551,306
Pittsylvania	837,788,837	53,806,784	35,606,530	194,533,550	553,841,973	42,402,137
Powhatan	705,323,254	27,710,113	18,385,499	104,112,840	555,114,802	37,311,924
Prince Edward	233,866,890	15,347,198	10,138,569	54,155,251	154,225,873	11,878,715
Prince George	562,961,468	30,224,833	19,911,109	109,473,170	403,352,356	29,123,908
Prince William	11,355,052,141	472,156,205	312,660,889	1,748,888,483	8,821,346,564	601,928,312
Pulaski	471,143,488	29,173,466	19,346,872	107,319,286	315,303,864	23,918,263
Rappahannock	195,508,777	7,612,751	5,025,625	28,058,506	154,811,895	10,410,416
Richmond	193,617,482	12,947,555	7,793,531	38,085,586	134,790,809	9,983,838
Roanoke	2,172,609,301	96,250,226	63,559,239	354,829,433	1,657,970,403	114,088,199
Rockbridge	359,772,879	19,635,155	12,987,733	71,964,881	255,185,109	18,523,232
Rockingham	1,418,927,152	77,088,741	51,108,305	284,583,974	1,006,146,132	72,943,031
Russell	318,002,275	19,626,167	13,012,003	72,451,111	212,912,994	16,126,124
Scott	243,291,777	17,030,051	11,165,066	60,485,710	154,610,950	12,177,943
Shenandoah	706,360,808	42,130,372	27,899,689	153,954,505	482,376,242	36,077,989
Smyth	358,481,067	24,895,950	16,508,040	90,512,779	226,564,298	17,913,211
Southampton	270,236,165	17,025,811	11,221,795	61,198,305	180,790,254	13,722,772
Spotsylvania	2,846,041,549	128,784,773	85,408,202	476,251,638	2,155,596,936	149,581,626
Stafford	3,426,563,156	134,270,126	88,966,957	501,123,267	2,702,202,806	182,104,241
Surry	105,201,814	6,781,090	4,439,366	23,754,807	70,226,552	5,355,486
Sussex	113,750,582	8,450,075	5,574,824	29,649,304	70,076,380	5,706,498
Tazewell	610,118,252	32,772,248	21,670,857	119,471,658	436,203,489	31,540,509
Warren	749,725,739	39,792,263	26,310,531	145,305,722	538,317,223	38,907,100

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2014**

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	\$955,986,299	\$51,151,379	\$33,534,643	\$183,030,984	\$688,269,292	\$49,529,267
Westmoreland	272,405,759	16,306,031	10,770,531	57,872,387	187,456,810	13,990,131
Wise	424,010,208	26,453,516	17,484,157	95,828,798	284,243,737	21,548,276
Wythe	381,254,539	24,606,111	16,299,686	89,419,379	250,929,363	19,225,886
York	1,661,523,003	62,313,858	41,178,888	231,285,175	1,326,745,083	88,463,336
Total Counties	\$162,418,307,243	\$5,920,814,777	\$3,915,529,175	\$21,905,105,043	\$130,676,858,248	\$8,691,277,978

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	\$6,868,938,853	\$212,352,566	\$139,683,154	\$782,728,879	\$5,734,174,254	\$373,709,032
Bristol	287,732,498	23,657,920	15,085,760	76,144,824	172,843,994	14,388,247
Buena Vista	74,820,649	5,372,783	3,537,205	19,265,089	46,645,572	3,741,959
Charlottesville	1,346,164,687	45,733,548	29,747,389	161,760,505	1,108,923,245	72,856,365
Chesapeake	4,513,635,047	228,873,144	151,033,102	828,995,863	3,304,732,938	235,084,945
Colonial Heights	279,755,067	18,046,405	11,939,228	65,010,475	184,758,959	14,231,198
Covington	69,948,121	5,476,230	3,594,136	19,096,587	41,781,168	3,477,947
Danville	549,452,122	39,136,346	25,647,775	131,402,290	353,265,711	27,927,464
Emporia	63,385,812	5,131,523	3,303,188	15,776,871	39,174,230	3,199,882
Fairfax	947,871,216	33,513,219	21,829,849	120,834,154	771,693,995	50,994,815
Falls Church	791,171,057	18,460,194	12,047,041	67,964,871	692,698,950	43,475,620
Franklin	101,479,504	7,614,102	4,969,834	25,408,593	63,486,975	5,114,154
Fredericksburg	627,431,655	29,447,396	19,351,101	105,054,506	473,578,652	33,181,508
Galax	81,181,704	6,126,161	4,014,912	20,765,182	50,275,449	4,052,349
Hampton	1,832,204,487	121,685,536	80,278,096	430,186,356	1,200,054,499	93,234,958
Harrisonburg	523,328,161	35,340,144	23,348,891	125,236,263	339,402,863	26,556,928
Hopewell	241,832,685	20,396,874	13,378,623	69,644,009	138,413,179	11,988,990
Lexington	122,852,399	5,433,126	3,538,176	19,435,891	94,445,206	6,490,183
Lynchburg	1,268,785,638	64,082,489	42,280,410	226,596,228	935,826,511	66,405,870
Manassas	881,691,554	46,927,662	30,979,634	170,139,610	633,644,648	45,898,746

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2014**

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas Park	\$289,296,630	\$16,984,352	\$11,243,575	\$62,092,236	\$198,976,468	\$14,905,020
Martinsville	185,646,445	12,603,632	8,239,519	42,236,409	122,566,885	9,490,975
Newport News	2,571,773,360	167,309,640	110,547,467	591,963,886	1,701,952,367	131,409,641
Norfolk	3,217,865,800	187,781,221	123,613,247	647,216,369	2,259,254,963	167,132,801
Norton	57,303,942	4,065,738	2,673,024	14,283,499	36,281,682	2,877,923
Petersburg	310,402,140	29,752,410	19,617,993	98,554,917	162,476,820	15,230,474
Poquoson	334,395,784	12,255,389	8,128,461	46,003,370	268,008,564	17,796,309
Portsmouth	1,175,487,939	87,838,223	57,989,663	303,981,750	725,678,303	59,186,749
Radford	174,167,065	10,080,638	6,648,272	36,058,126	121,380,029	8,948,952
Richmond	4,975,415,681	212,073,995	139,345,234	738,196,494	3,885,799,958	266,194,351
Roanoke	1,557,511,525	92,825,463	61,332,156	326,766,914	1,076,586,992	80,472,033
Salem	477,847,054	24,385,214	16,135,755	89,961,240	347,364,845	24,801,061
Staunton	377,959,993	23,525,940	15,593,750	85,401,839	253,438,465	19,256,716
Suffolk	1,646,604,190	81,984,001	54,100,136	295,258,773	1,215,261,279	85,953,057
Virginia Beach	9,966,227,424	440,015,449	290,439,949	1,596,005,942	7,639,766,084	526,876,880
Waynesboro	309,030,163	20,378,840	13,489,258	73,169,000	201,993,065	15,661,281
Williamsburg	287,332,393	12,800,460	8,231,634	43,357,042	222,943,256	15,267,382
Winchester	554,337,047	28,387,086	18,622,912	99,867,317	407,459,732	29,087,932
Total Cities	\$49,942,267,488	\$2,437,855,056	\$1,605,579,512	\$8,671,822,166	\$37,227,010,755	\$2,626,560,701
Total Counties	\$162,418,307,243	\$5,920,814,777	\$3,915,529,175	\$21,905,105,043	\$130,676,858,248	\$8,691,277,978
Unassigned*	\$5,683,295,866	\$247,809,947	\$151,040,238	\$770,544,211	\$4,513,901,470	\$306,138,642
Aggregate	\$218,043,870,597	\$8,606,479,780	\$5,672,148,925	\$31,347,471,419	\$172,417,770,473	\$11,623,977,320

Notes:

1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in tabulations.
2. Tax Liability is before any tax credits but after the spouse tax adjustment.
3. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

* 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	2011		2012		2013		2014	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	126,506	\$22,097,074	137,809	\$24,508,643	139,779	\$25,136,622	134,876	\$24,801,436
Circuit Courts	4,242	959,927	4,647	1,084,986	4,863	1,066,566	4,586	948,131
District Courts	15,938	2,015,475	16,356	2,123,535	18,528	2,482,728	18,681	2,521,543
Juvenile and Domestic Courts	1,041	133,994	1,184	152,453	1,509	217,473	1,711	248,880
Combined Courts	1,397	173,558	1,309	167,305	1,844	236,165	1,711	237,589
IRS	11,726	4,512,498	10,103	4,223,627	15,073	6,495,334	15,748	6,848,216
Counties	114,923	16,823,308	119,392	17,701,045	119,727	18,614,047	121,345	18,875,294
Cities	85,974	12,727,378	86,413	12,655,386	92,262	13,633,864	90,625	13,232,782
Towns	4,469	392,192	4,417	374,389	4,306	381,848	3,953	353,071
Social Services	1,545	353,284	1,581	375,210	1,487	360,164	1,459	367,107
TOTAL	367,761	\$60,188,688	383,211	\$63,366,579	399,378	\$68,624,811	394,695	\$68,434,048

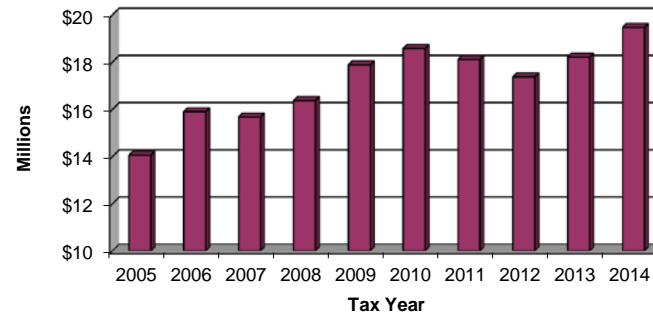
Note:

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
2005	\$14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020

Refund Match Totals



Note:

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

Table 1.10
Voluntary Contributions by Taxable Year

Program/ Fund	2012		2013		2014	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,782	\$37,462	1,427	\$29,421	491	\$9,627
Virginia Republican Party*	716	14,031	571	11,781	208	4,857
Virginia Nongame Wildlife Program	4,117	100,738	3,820	99,824	1,413	40,206
Virginia Housing Program	1,616	41,438	1,544	37,795	513	14,738
Virginia Open Space Recreation and Conservation Fund	1,892	44,758	1,705	40,864	782	21,636
Virginia Family and Children's Trust Fund (FACT)	1,033	32,726	813	28,020	392	10,614
Virginia Elderly and Disabled Transportation Fund	2,879	69,214	1,891	44,705	732	20,205
United States Olympic Committee	916	23,174	931	20,836	322	9,827
Community Policing Fund	635	10,049	539	10,105	225	4,124
Virginia Arts Foundation	1,409	27,983	1,293	24,548	549	12,726
Chesapeake Bay Restoration	3,448	89,292	3,245	86,876	1,464	41,805
Historic Resources Fund	902	17,664	775	13,348	312	6,894
State Forests Fund	1,386	27,470	1,402	27,334	724	15,925
Uninsured Medical Catastrophe Fund	812	15,609	676	13,520	378	8,591
Children of America Finding Hope	808	18,962	737	17,420	337	8,033
Public School Foundations	1,036	36,374	940	31,488	552	20,833
Home Energy Assistance	1,210	25,332	910	20,185	445	10,245
War Memorial & National D-Day Memorial	747	14,852	647	13,040	272	7,791
Spay and Neuter Fund	1,903	42,772	1,823	42,138	796	22,380
Tuition Assistance Grant Fund	804	15,710	797	16,484	325	7,529
Virginia Federation of Humane Societies	1,296	28,219	1,195	27,800	560	14,399
Cancer Centers	1,381	33,187	1,332	33,457	591	20,052
Martin Luther King, Jr. Living History Public Policy Center Fund	626	10,454	575	10,800	227	4,956
Virginia Military Family Relief Fund	1,922	49,426	1,821	46,939	783	26,596
Public Libraries Foundations	1,007	28,390	1,027	32,169	808	24,616
Celebrating Special Children, Inc.	964	17,398	1,009	21,948	388	9,497
Virginia College Saving Plan (Virginia 529)					775	452,077
Total	37,247	\$872,682	33,445	\$802,844	15,364	\$850,779

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 2014 are from all returns processed in calendar year 2015. The majority of returns processed in 2015 are for TY 2014; however, some returns from previous years are included.

3. Effective January 1, 2014 the General Assembly enacted legislation that allowed an individual to designate their individual income tax refund, or a portion thereof to be deposited into one or more Virginia College Savings Plan.

* 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.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2006	\$867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887
2016	764,948,014

Notes:

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

Corporate Income Tax Collections

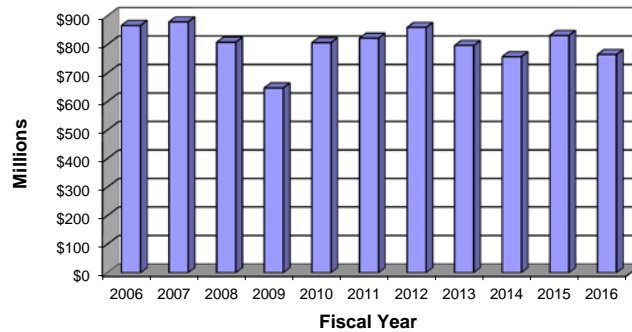


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2014*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	Form 502 [†]	Form 500					
\$0 or less	226,852	43,140	65.0%	\$0	0.0%	\$11,993,014	1.2%
\$1 to \$24,999		13,583	20.5%	86,465,087	0.6%	5,809,418	0.6%
\$25,000 to \$49,999		2,590	3.9%	93,182,848	0.6%	5,599,460	0.6%
\$50,000 to \$99,999		2,181	3.3%	153,522,354	1.0%	9,211,383	0.9%
\$100,000 to \$499,999		2,890	4.4%	649,525,390	4.3%	39,212,822	4.0%
\$500,000 to \$999,999		669	1.0%	470,898,105	3.1%	28,253,905	2.9%
\$1,000,000 to \$1,999,999		488	0.7%	682,146,552	4.5%	40,928,796	4.2%
\$2,000,000 to \$9,999,999		614	0.9%	2,600,657,917	17.2%	158,552,537	16.3%
\$10,000,000 and Over		194	0.3%	10,489,345,475	69.4%	681,928,965	69.9%
Total before adjustments	226,852	66,349	100.0%	\$15,225,743,729	100.7%	\$981,490,300	100.7%
Departmental adjustments				-109,268,570	-0.7%	-6,543,939	-0.7%
Total Tax Assessment				\$15,116,475,158	100.0%	\$974,946,361	100.0%

Notes:

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

* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2014. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

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

Table 3.1
Fiscal Year Tax Credits

Returns Processed During Fiscal Year 2016

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,853	\$15,582,465
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	7	96,312
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	205	386,649
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	*	2,567
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	111	189,639
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	60	9,437
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	22	772,996
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	34	23,432,390
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	199	312,647
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual, Corporate, Insurance and Bank	1,095	98,069,652
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	412	1,008,216
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	11	225,596
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	159	2,098,025
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	1,543	573,464
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	218	2,382,504
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	77	163,750
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	3458	70,045,313
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	22,022	731,922
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	310	755,221
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	*	3,128,699
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	367,612	137,064,092
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	111	321,533
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	1,507	1,472,791
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	689
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	6	333
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	11	53,266
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	55	176,347
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	*	5,494,009
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	66	255,692
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	400	4,670,767
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	5	567,568
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	24	884,066
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	9	56,127
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	739	4,676,327

Notes:

1. Number of returns and amounts are for income tax and insurance returns processed during FY 2016, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.
5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax, premium license tax and bank franchise tax.
6. Number of returns and amounts for bank franchise tax are for taxable year 2015 processed during FY 2016. The total for each return may include carryovers from prior years.

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

Fiscal Year	State Sales and Use Tax							Local			
	General Fund	Transportation Trust Fund	Highway Maintenance Operating Fund	Intercity Passenger Rail Operating Fund	Commonwealth Mass Transit Fund	Northern Virginia Region	Hampton Roads Region	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	Total State and Local
2007	\$3,049,290,000	\$517,277,000	-	-	-	-	-	\$3,566,567,000	\$1,054,991,000	\$225,154,000	\$4,846,712,000
2008	3,075,762,000	524,901,000	-	-	-	-	-	3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000	-	-	-	-	-	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000	-	-	-	-	-	3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000	-	-	-	-	-	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	-	-	-	-	-	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000	526,570,000	\$146,680,000	\$41,908,000	\$62,864,000	\$203,933,000	\$107,424,000	4,155,835,000	1,094,794,000	334,030,000	5,584,659,000
2015	3,235,444,000	590,709,000	176,786,000	50,520,000	75,746,000	246,324,000	129,918,000	4,505,447,000	1,143,330,000	352,406,000	6,001,183,000
2016	3,295,853,000	599,055,000	174,535,000	49,877,000	74,782,000	237,314,000	126,537,000	4,557,953,000	1,188,704,000	355,547,000	6,102,204,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.
4. Revenues of a 1/2% tax of the 4.3% 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. Revenues of a 3/8% tax of the 4.3% 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 4% to 4.3% on July 1, 2013. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.
8. The state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% on January 1, 2000, and to 1.5% on July 1, 2005.
9. A new State tax of 0.7% was effective July 1, 2013 for localities in Northern Virginia region and Hampton Roads region.
10. Effective beginning FY 2010, dealers with annual taxable sales of \$1 million or more were required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. For the payment due June 2016, the threshold was \$2.5 million of annual taxable sales.

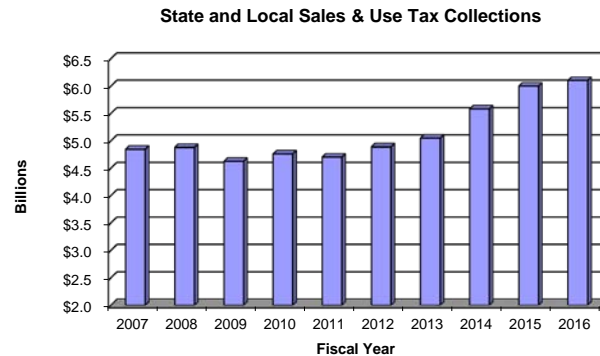


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2011	2012	2013	2014	2015
11 Agriculture	\$172,111,919	\$179,005,706	\$191,943,212	\$211,126,834	\$224,112,526
21-22 Mining and Utilities	695,628,771	784,526,507	606,119,498	757,318,750	741,902,421
23 Construction	1,325,037,229	1,396,042,696	1,375,867,364	1,407,552,277	1,494,043,122
31-33 Manufacturing	3,565,894,962	3,643,715,887	3,589,034,064	3,660,045,725	3,860,487,544
42 Wholesale Trade	5,417,106,102	5,831,522,487	6,001,826,458	6,081,056,184	6,109,462,004
44-45 Retail Trade	55,989,608,263	58,726,642,678	59,937,006,235	60,429,547,135	61,970,141,616
442 Furniture and Home Furnishings Stores	2,011,966,538	2,090,437,265	2,116,289,275	2,131,166,733	2,190,603,196
444 Building Material and Garden Equipment and Supplies Dealers	5,137,319,891	5,338,458,946	5,666,567,275	5,724,507,043	5,949,039,176
445 Food and Beverage Stores	14,202,826,894	15,477,040,877	15,956,586,691	16,539,340,090	17,345,526,543
448 Clothing and Clothing Accessories Stores	4,706,550,735	4,870,162,514	4,941,367,641	4,871,834,531	4,965,141,779
452 General Merchandise Stores	16,074,943,507	16,731,182,089	16,892,810,948	17,271,802,933	17,463,362,939
48-49 Transportation and Warehousing	183,550,781	215,065,046	249,975,123	241,695,639	221,805,862
51 Information	490,366,929	1,118,193,739	843,727,654	906,839,232	1,556,586,008
52 Finance and Insurance	34,071,800	43,402,270	64,373,166	77,493,867	113,853,808
53 Real Estate, Rental, and Leasing	1,440,764,813	1,386,763,637	1,335,018,098	1,401,938,869	1,487,050,977
54 Professional, Scientific, and Technical Services	1,022,403,713	988,613,220	996,870,402	1,023,825,481	1,150,882,544
55 Management of Companies and Enterprises	214,792,438	197,433,447	227,225,342	148,761,969	134,318,380
56 Administrative, Support, Waste Management, and Remediation Services	254,884,724	276,301,106	294,396,018	309,278,136	317,225,570
61 Educational Services	106,910,870	120,514,207	126,341,733	117,422,107	119,147,258
62 Health Care and Social Assistance	296,974,191	321,708,589	326,392,063	348,321,487	352,818,312
71 Arts, Entertainment, and Recreation	528,333,798	545,941,473	555,531,806	580,172,000	608,180,662
72 Accommodation And Food Services	14,106,220,642	14,961,458,883	15,303,560,469	15,872,607,901	16,934,725,968
722 Food Services and Drinking Places	11,118,465,142	11,858,541,763	12,209,723,380	12,638,606,118	13,486,627,199
81 Other Services	1,894,033,419	1,998,346,389	2,036,684,872	2,096,979,345	2,296,889,468
92 Public Administration	21,017,775	21,473,014	21,506,109	19,745,471	19,148,564
Not Categorized	1,310,628,232	578,989,156	514,494,232	552,098,264	507,174,089
Total	\$89,070,341,371	\$93,335,660,137	\$94,597,893,918	\$96,243,826,673	\$100,219,956,703

Notes:

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

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2016

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,443,501	\$4,000,813	\$8,444,314
Albemarle	14,247,885	14,978,341	29,226,226
Alleghany	2,164,841	966,774	3,131,615
Amelia	1,761,162	712,328	2,473,490
Amherst	4,416,184	2,624,521	7,040,705
Appomattox	2,140,559	1,265,640	3,406,200
Arlington	20,897,202	39,702,349	60,599,550
Augusta	10,342,370	5,406,359	15,748,729
Bath	559,232	861,053	1,420,284
Bedford	12,151,336	5,645,469	17,796,805
Bland	805,840	269,863	1,075,703
Botetourt	4,965,551	2,915,498	7,881,049
Brunswick	2,137,524	1,275,473	3,412,997
Buchanan	2,863,691	1,632,422	4,496,113
Buckingham	2,116,278	692,900	2,809,178
Campbell	7,848,212	5,274,530	13,122,742
Caroline	4,288,707	1,975,439	6,264,146
Carroll	3,973,048	1,892,924	5,865,973
Charles City	866,543	676,884	1,543,428
Charlotte	1,859,047	601,105	2,460,151
Chesterfield	55,061,167	46,173,414	101,234,581
Clarke	2,079,097	1,095,747	3,174,844
Craig	726,925	165,404	892,329
Culpeper	7,920,297	7,116,383	15,036,681
Cumberland	1,429,569	434,563	1,864,132
Dickenson	2,137,524	741,718	2,879,242
Dinwiddie	4,166,541	1,666,236	5,832,776
Essex	1,550,217	1,959,710	3,509,927
Fairfax	170,678,691	182,857,172	353,535,863
Fauquier	10,934,229	8,969,474	19,903,703
Floyd	2,196,710	838,490	3,035,200
Fluvanna	3,734,787	1,477,384	5,212,170
Franklin	7,540,900	4,530,838	12,071,738
Frederick	12,948,070	13,151,691	26,099,761
Giles	2,472,911	1,811,151	4,284,063

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,252,376	\$4,138,240	\$9,390,615
Goochland	2,933,500	2,688,927	5,622,426
Grayson	1,903,057	443,322	2,346,379
Greene	2,982,063	1,905,720	4,887,782
Greensville	1,265,669	550,251	1,815,920
Halifax	5,209,883	3,520,683	8,730,566
Hanover	16,882,420	20,321,224	37,203,643
Henrico	48,571,956	62,931,951	111,503,907
Henry	7,131,151	4,363,088	11,494,239
Highland	211,704	145,328	357,032
Isle of Wight	5,320,667	2,670,233	7,990,900
James City	10,103,349	11,220,412	21,323,762
King and Queen	965,187	160,134	1,125,321
King George	4,173,370	2,302,559	6,475,929
King William	2,532,856	1,232,057	3,764,913
Lancaster	1,173,855	1,739,389	2,913,244
Lee	3,240,811	1,397,765	4,638,577
Loudoun	64,951,295	74,949,695	139,900,990
Louisa	4,625,612	3,380,244	8,005,855
Lunenburg	1,577,534	449,536	2,027,070
Madison	1,923,544	970,850	2,894,394
Mathews	1,075,971	476,031	1,552,002
Mecklenburg	4,153,641	6,906,375	11,060,016
Middlesex	1,157,162	1,071,095	2,228,257
Montgomery	9,690,565	12,095,144	21,785,709
Nelson	1,863,599	1,114,583	2,978,183
New Kent	2,927,429	1,415,531	4,342,960
Northampton	1,486,479	1,341,968	2,828,447
Northumberland	1,288,433	710,915	1,999,348
Nottoway	1,965,278	1,449,606	3,414,884
Orange	4,929,888	3,056,517	7,986,405
Page	3,313,656	1,957,398	5,271,054
Patrick	2,367,439	1,194,803	3,562,242
Pittsylvania	8,748,142	2,306,175	11,054,317
Powhatan	4,180,199	2,654,877	6,835,077

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2016

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,592,801	\$3,084,098	\$5,676,898
Prince George	5,121,104	2,253,948	7,375,053
Prince William	76,881,063	60,772,117	137,653,179
Pulaski	4,277,325	4,014,036	8,291,361
Rappahannock	989,468	501,822	1,491,290
Richmond	1,044,860	923,850	1,968,710
Roanoke	13,536,895	11,466,479	25,003,374
Rockbridge	2,752,907	2,821,218	5,574,125
Rockingham	11,847,818	6,983,103	18,830,921
Russell	3,726,440	2,340,484	6,066,924
Scott	2,900,113	1,495,025	4,395,138
Shenandoah	6,052,145	4,028,081	10,080,226
Smyth	4,378,245	2,403,419	6,781,663
Southampton	2,546,515	571,677	3,118,192
Spotsylvania	22,327,529	17,130,922	39,458,452
Stafford	25,064,501	12,825,951	37,890,453
Surry	912,071	407,891	1,319,962
Sussex	1,263,393	1,027,132	2,290,525
Tazewell	5,910,251	5,929,181	11,839,432
Warren	5,847,271	4,101,871	9,949,142
Washington	7,099,282	7,290,436	14,389,717
Westmoreland	2,190,640	972,966	3,163,606
Wise	5,358,607	3,280,067	8,638,674
Wythe	4,024,646	4,236,755	8,261,401
York	11,440,345	10,196,811	21,637,156
Total Counties	\$862,592,322	\$776,652,025	\$1,639,244,348

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$13,898,840	\$26,504,982	\$40,403,822
Bristol	2,438,766	3,996,522	6,435,288
Buena Vista	935,594	374,913	1,310,506
Charlottesville	4,097,491	11,358,347	15,455,837
Chesapeake	38,520,205	38,301,222	76,821,427

City	Share of State Tax	Local Option	Total Amount
Colonial Heights	\$2,494,158	\$7,596,846	\$10,091,004
Covington	886,272	1,196,273	2,082,545
Danville	5,809,331	8,432,223	14,241,554
Emporia	1,044,860	1,667,586	2,712,447
Fairfax	3,054,907	11,395,367	14,450,274
Falls Church	2,206,575	4,282,942	6,489,517
Franklin	1,329,408	1,790,035	3,119,443
Fredericksburg	3,175,555	11,178,131	14,353,686
Galax	1,034,996	2,239,761	3,274,757
Hampton	19,482,050	15,486,737	34,968,786
Harrisonburg	4,911,677	12,665,466	17,577,143
Hopewell	3,555,711	2,056,542	5,612,254
Lexington	519,015	1,056,800	1,575,816
Lynchburg	9,301,303	14,953,528	24,254,832
Manassas	6,769,206	7,934,465	14,703,672
Manassas Park	2,541,203	1,857,932	4,399,135
Martinsville	1,835,524	2,033,580	3,869,104
Newport News	26,511,522	23,334,641	49,846,164
Norfolk	29,338,791	30,301,672	59,640,463
Norton	600,206	1,622,761	2,222,967
Petersburg	4,027,681	3,558,909	7,586,590
Poquoson	2,085,926	620,526	2,706,452
Portsmouth	13,679,548	7,315,832	20,995,380
Radford	1,415,911	1,006,179	2,422,090
Richmond	22,539,233	34,674,185	57,213,418
Roanoke	12,995,874	20,753,181	33,749,056
Salem	3,373,601	6,620,195	9,993,795
Staunton	2,974,475	4,109,871	7,084,346
Suffolk	14,533,192	9,867,281	24,400,472
Virginia Beach	65,792,798	61,033,402	126,826,200
Waynesboro	3,042,007	5,538,371	8,580,378
Williamsburg	983,398	4,307,731	5,291,129
Winchester	3,787,902	9,027,526	12,815,428
Total Cities	\$337,524,711	\$412,052,465	\$749,577,177
Total Counties	\$862,592,322	\$776,652,025	\$1,639,244,348
Aggregate	\$1,200,117,034	\$1,188,704,491	\$2,388,821,524

Note:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Estate Tax	Watercraft Tax	Rolling Stock Tax	Insurance Premiums License Tax
2006	\$669,810,000	\$5,851,000	\$160,407,000	\$7,693,000	\$4,967,000	-
2007	561,046,000	6,181,000	152,864,000	7,084,000	5,284,000	-
2008	438,009,000	6,187,000	153,378,000	5,872,000	5,646,000	-
2009	298,398,000	5,862,000	6,006,000	4,612,000	6,151,000	-
2010	275,338,000	5,635,000	5,671,000	3,618,000	6,223,000	-
2011	276,572,000	6,176,000	2,713,000	3,477,000	5,985,000	-
2012	307,149,000	6,254,000	298,000	3,676,000	6,880,000	-
2013	360,109,000	6,181,000	-268,000	5,514,000	7,327,000	-
2014	296,103,000	6,425,000	196,000	4,222,000	6,979,000	\$320,421,000
2015	331,713,000	6,419,000	98,000	4,493,000	7,089,000	300,641,000
2016	354,104,000	6,364,000	222,000	4,688,000	6,538,000	339,081,000

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. Effective July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. The figures stated above are net of refunds.
2. The tax on suits is \$5 for debts under \$50,000, \$15 for debts greater than \$50,000 but not exceeding \$100,000, and \$25 for debts in excess of \$100,000. The tax on wills and administrations is imposed at the rate of 10 cents on every \$100 of value on all estates that exceed \$15,000 in value.
3. Prior to September 1, 2004, the cigarette tax was imposed at the rate of 2.5 cents per pack of 20 cigarettes and revenues were deposited in the General Fund. Beginning September 1, 2004, all cigarette tax revenues are now deposited into the Virginia Health Care Fund. The revenue from the Tobacco Excise Tax in the General Fund for FY 2005 corresponds to collections from July and August 2004 purchases. FY 2005 was the last year revenues from Tobacco Excise Tax were reported in the General Fund.
4. The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978. The significant decrease in revenue generated from the Estate Tax from Fiscal Year 2008 to Fiscal Year 2009 is due to the fact that it no longer applies to the estates of those individuals who have died on or after July 1, 2007. In general, estates owing the tax have nine months to file 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.
7. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013. Prior to taxable year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates were 2.25%, 1.00%, and 0.75% for insurance companies. After taxable year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. This represents the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of the Assembly.

Table 5.2
Other Taxes Net Revenue Collections - Non- General Fund

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
2006	\$5,042,000	\$149,000	\$129,000	\$212,000	\$172,109,000	\$14,975,000	\$6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000
2016	2,871,000	183,000	320,000	1,036,000	159,286,000	19,455,000	6,056,000

Notes:

1. Prior to July 1, 2003, the Virginia Tire Recycling Fee was imposed at a rate of 50 cents per tire. Effective July 1, 2003, the fee was imposed at a rate of \$1 per tire. Effective July 1, 2011, the fee reverted back to 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.
2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.
3. The peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax is imposed at the rate of 30 cents per 100 pounds. Beginning July 1, 2016 the rate will revert back to 15 cents per 100 pounds. All revenues are deposited into the Peanut Fund.
4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.
5. Beginning September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, this rate is increased to 30 cents per pack of 20 cigarettes. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal cigarette tax rate was increased by 61.66 cents. Due to this tax increase, revenue generated by the Virginia cigarette tax declined.
6. Beginning March 1, 2005, tobacco products other than cigarettes are taxed at 10 percent of the sales price charged by the wholesale dealer. All revenues from this tax are deposited into the Virginia Health Care Fund. Effective April 1, 2009, the federal tax rate on other tobacco products charged to manufacturers increased. Since Virginia's tax is assessed at the wholesale level, the federal rate change increases the taxable base for Virginia's tax.
7. The Aircraft Sales and Use Tax is imposed at 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.

Table 5.2, continued
Other Taxes Net Revenue Collections - Non- General Fund

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
2006	\$304,000	\$150,000	\$148,000	\$1,773,000	\$181,000	\$885,000	\$12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	\$130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	\$123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000
2016	401,000	126,000	291,000	2,221,000	219,000	906,000	11,000	116,000

Notes:

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

9. Effective September 1, 2006, the cotton assessment is imposed at the rate of 95 cents per bale. Prior to September 1, 2006, these cotton assessments were imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund. The assessment was initially imposed July 1, 1997.

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

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

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

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

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

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

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2016

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$293,805,182,865	\$464,929,201,973	\$758,734,384,838
Addition for Reserve for loan losses	7,145,329,602	8,972,020,234	16,117,349,836
Other additions	0	0	0
a. U.S. obligations	16,725,223,257	12,945,287,540	29,670,510,797
b. Retained earnings and surplus of subsidiaries included in gross capital	129,816,726,806	164,432,920,172	294,249,646,978
c. Goodwill	35,982,737,582	84,293,040,692	120,275,778,274
d. Other deductions (total)		2,097,000,000	2,097,000,000
Capital before Virginia Modifications	118,425,824,822	210,132,973,803	328,558,798,625
Capital attributable to Virginia	6,302,118,097	10,726,809,342	17,028,927,439
Deductions of assessed value of real estate otherwise taxed in this state	1,490,015,584	1,833,965,775	3,323,981,359
Deductions of book value of tangible personal property otherwise taxed in this state	27,619,637	582,045,594	609,665,231
Net taxable capital	\$4,784,482,876	\$8,310,797,973	\$13,095,280,849
Total Tax Assessment	\$47,805,889	\$83,274,370	\$131,080,259
Local Tax Credit (local Tax Assessment)	38,244,711	66,619,496	104,864,207
State Tax Credits:			
Neighborhood Assistance Act Credit	4,225	410,357	414,582
Enterprise Zone Credit	0	0	0
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	2,428,482	2,230,833	4,659,315
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	0	0
Total State Tax Assessment	\$7,128,471	\$14,013,684	\$21,142,155

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2012	\$19,570,000
2013	20,202,000
2014	22,149,000
2015	22,539,000
2016	21,142,000

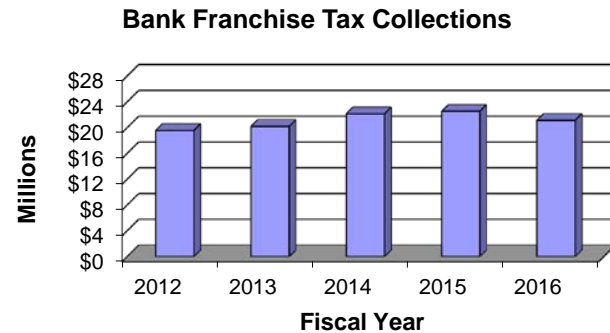


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Accomack	\$720,725	\$659,160	\$723,770	\$715,579	\$831,479
Albemarle	4,763,966	5,668,591	6,072,264	5,636,019	5,661,988
Alleghany	177,944	186,608	210,613	173,642	208,396
Amelia	274,474	279,559	325,416	293,040	328,833
Amherst	447,580	562,841	481,640	491,793	531,758
Appomattox	232,950	293,225	376,906	263,110	322,942
Arlington	22,136,297	23,397,459	17,596,592	19,215,056	21,478,309
Augusta	1,537,879	1,802,163	1,588,465	1,818,727	1,949,753
Bath	163,527	253,309	115,045	143,126	101,604
Bedford	2,112,587	2,543,125	2,277,361	2,509,143	2,843,847
Bland	85,642	92,540	89,734	61,097	78,500
Botetourt	845,595	1,049,751	840,598	910,621	993,601
Brunswick	308,825	318,905	183,324	234,703	181,178
Buchanan	274,476	99,386	415,573	94,683	342,364
Buckingham	197,648	222,708	475,821	207,865	193,136
Campbell	921,534	1,263,383	1,014,079	1,065,386	1,115,839
Caroline	742,514	1,116,109	829,089	777,180	894,974
Carroll	378,907	415,348	404,735	411,216	406,987
Charles City	115,117	113,555	150,990	129,926	131,366
Charlotte	129,332	148,517	159,653	182,054	138,211
Chesterfield	11,072,962	13,056,987	11,475,377	13,135,162	15,255,284
Clarke	586,903	722,644	631,417	662,618	779,401
Craig	84,821	95,934	73,575	86,047	96,579
Culpeper	1,470,436	1,820,779	1,556,786	1,740,203	2,014,069
Cumberland	119,015	158,993	218,152	159,316	186,154
Dickenson	77,623	79,649	89,826	60,973	411,986
Dinwiddie	529,712	498,055	405,864	697,439	497,116
Essex	226,898	299,918	213,770	323,813	257,345
Fairfax	87,954,188	95,196,585	68,669,029	82,589,528	82,816,460
Fauquier	3,313,118	4,294,454	3,998,573	3,978,343	4,480,666

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

County	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Floyd	\$238,671	\$270,196	\$252,888	\$297,951	\$291,709
Fluvanna	817,203	925,255	708,058	760,596	792,201
Franklin	1,538,017	1,709,043	1,557,212	1,568,051	1,583,805
Frederick	2,561,461	3,526,474	3,010,222	3,273,403	3,882,647
Giles	208,995	254,946	269,241	190,414	225,469
Gloucester	935,332	1,274,663	1,151,493	1,092,707	1,296,975
Goochland	958,029	1,332,969	1,084,978	1,336,890	1,333,510
Grayson	202,696	245,988	226,611	272,694	266,107
Greene	550,491	711,978	486,638	564,161	638,655
Greensville	100,099	158,206	86,514	96,799	113,650
Halifax	336,149	466,991	507,607	407,697	430,010
Hanover	3,563,567	5,394,234	3,883,159	4,495,607	5,149,754
Henrico	11,694,430	13,899,013	11,309,322	13,232,686	14,617,094
Henry	510,409	511,487	436,871	502,723	534,409
Highland	55,117	59,674	64,971	81,479	63,930
Isle of Wight	1,357,435	1,482,398	1,221,834	1,445,981	1,470,451
James City	3,839,908	4,849,505	4,123,321	4,341,834	4,664,289
King and Queen	125,841	139,843	131,512	143,254	127,850
King George	833,584	1,029,133	919,464	911,560	968,809
King William	421,911	473,920	392,463	455,929	542,136
Lancaster	572,171	632,198	484,347	518,585	543,121
Lee	195,847	185,941	142,914	286,931	232,486
Loudoun	29,957,487	38,598,914	32,278,212	36,676,372	37,107,836
Louisa	1,168,955	1,459,468	1,167,881	1,305,521	1,497,423
Lunenburg	95,328	162,142	144,352	170,305	139,678
Madison	388,946	443,728	374,194	355,937	391,010
Mathews	308,799	387,233	299,706	335,015	326,166
Mecklenburg	574,368	681,547	583,349	507,253	654,070
Middlesex	407,509	364,840	439,066	435,674	423,012
Montgomery	1,968,489	2,649,269	2,695,109	2,223,491	3,048,034

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

County	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Nelson	\$496,411	\$609,368	\$777,674	\$589,365	\$557,731
New Kent	748,178	1,086,004	738,517	924,327	991,205
Northampton	357,643	447,687	399,583	363,216	423,632
Northumberland	508,849	586,304	508,010	546,425	547,312
Nottoway	153,634	166,364	185,813	244,870	172,142
Orange	1,025,985	1,281,457	975,942	1,014,710	1,171,455
Page	322,109	418,596	436,050	366,329	404,234
Patrick	217,152	221,532	197,863	227,312	186,953
Pittsylvania	707,048	754,512	802,342	699,713	785,785
Powhatan	931,488	1,053,733	1,030,980	1,074,586	1,213,744
Prince Edward	231,958	459,878	357,990	594,110	387,064
Prince George	765,907	756,029	786,969	862,335	1,132,218
Prince William	22,379,391	28,358,975	21,506,574	24,404,877	28,726,098
Pulaski	552,428	558,805	662,075	710,597	583,383
Rappahannock	381,332	399,826	378,681	367,139	307,336
Richmond	125,357	134,694	130,973	153,029	152,344
Roanoke	2,473,917	2,957,850	2,458,055	2,831,038	3,033,546
Rockbridge	531,193	547,679	561,740	500,334	514,088
Rockingham	2,234,785	3,366,259	2,243,456	2,583,481	2,518,274
Russell	258,458	235,449	237,370	260,677	263,643
Scott	188,789	253,988	200,718	182,885	243,299
Shenandoah	870,280	1,147,811	1,066,655	999,625	1,200,152
Smyth	323,551	336,690	281,587	376,653	375,899
Southampton	299,533	420,465	278,138	402,635	477,103
Spotsylvania	4,746,370	6,169,277	5,194,805	5,751,107	5,918,116
Stafford	6,792,017	8,179,064	7,147,372	8,039,866	8,421,940
Surry	149,556	220,697	127,244	149,617	170,806
Sussex	159,963	146,108	108,805	167,440	210,424
Tazewell	504,526	626,129	609,574	467,861	517,189
Warren	1,114,069	1,566,582	1,236,747	1,278,354	1,540,857

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

County	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Washington	\$1,008,203	\$1,284,357	\$1,123,183	\$946,818	\$1,255,123
Westmoreland	567,639	594,508	583,473	540,335	593,518
Wise	342,003	302,794	427,086	390,160	556,866
Wythe	388,468	652,788	531,197	556,012	497,428
York	3,325,893	3,467,556	3,155,061	2,968,623	3,140,243
Total Counties	\$264,674,508	\$310,761,253	\$249,545,839	\$279,591,367	\$298,077,573

City	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Alexandria	\$13,951,172	\$16,230,296	\$12,232,182	\$14,296,370	\$14,059,920
Bedford	93,829	101,154			
Bristol	340,318	349,881	342,931	486,663	464,720
Buena Vista	58,999	82,156	61,169	64,621	66,234
Charlottesville	1,703,713	2,001,913	1,898,135	1,807,993	2,037,681
Chesapeake	9,030,178	10,204,743	8,753,200	9,669,365	11,339,349
Colonial Heights	464,823	470,882	377,461	359,276	479,930
Covington	59,717	56,803	58,384	35,986	77,056
Danville	550,922	577,585	519,298	730,615	589,602
Emporia	71,463	60,479	107,202	34,705	53,779
Fairfax	1,686,308	1,385,399	1,412,619	1,501,267	1,799,311
Falls Church	1,352,753	1,668,772	1,306,842	1,348,266	1,105,968
Franklin	112,096	105,146	153,716	184,176	127,209
Fredericksburg	1,080,318	1,141,994	1,499,275	1,374,776	1,803,523
Galax	96,583	163,305	98,514	96,053	127,588
Hampton	2,899,754	4,067,226	3,041,671	3,681,209	4,344,688
Harrisonburg	747,986	1,039,173	1,264,310	1,561,093	1,111,425
Hopewell	292,357	396,518	363,859	303,095	476,495
Lexington	122,514	158,618	124,497	87,708	143,326
Lynchburg	1,489,592	1,805,321	1,614,445	1,848,802	1,929,334

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

City	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
Manassas	\$1,090,289	\$1,369,941	\$1,401,178	\$1,359,096	\$1,799,521
Manassas Park	480,302	389,204	850,636	659,455	547,440
Martinsville	249,443	146,203	120,425	132,605	171,840
Newport News	3,535,571	4,499,646	4,061,049	4,368,348	4,930,331
Norfolk	5,772,436	6,387,875	6,270,530	7,377,382	8,256,361
Norton	51,723	44,207	93,617	45,048	84,399
Petersburg	429,770	465,212	507,480	647,165	456,022
Poquoson	373,974	489,774	390,709	469,903	479,096
Portsmouth	1,895,262	2,351,970	2,180,078	3,039,476	2,381,920
Radford	256,603	374,178	259,176	216,974	251,802
Richmond	5,952,106	7,473,610	7,365,733	7,921,882	9,425,440
Roanoke	2,197,400	2,342,414	2,126,490	2,340,576	2,596,750
Salem	559,072	602,189	556,158	622,395	710,954
Staunton	484,229	527,428	537,896	579,084	560,474
Suffolk	3,115,428	3,870,430	3,318,991	3,843,033	3,676,014
Virginia Beach	17,433,859	21,127,812	17,212,616	19,119,081	19,903,922
Waynesboro	372,254	552,569	481,150	581,027	537,979
Williamsburg	477,788	501,531	459,232	684,125	543,354
Winchester	902,585	826,336	859,400	1,129,097	969,940
Total Cities	\$81,835,489	\$96,409,892	\$84,282,250	\$94,607,794	\$100,420,698
Total Counties	\$264,674,508	\$310,761,253	\$249,545,839	\$279,591,367	\$298,077,573
Aggregate	\$346,509,997	\$407,171,145	\$333,828,089	\$374,199,161	\$398,498,271

Note:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2016

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	\$1,000,610	Halifax	\$1,130,870	Scott	\$754,558	Manassas Park	\$711,754
Albemarle	4,507,297	Hanover	4,845,505	Shenandoah	1,160,920	Martinsville	884,672
Alleghany	403,055	Henrico	12,796,939	Smyth	572,832	Newport News	11,337,460
Amelia	247,123	Henry	2,259,818	Southampton	542,282	Norfolk	21,310,692
Amherst	1,231,879	Highland	73,448	Spotsylvania	4,586,577	Norton	205,455
Appomattox	548,293	Isle Of Wight	1,296,698	Stafford	5,639,336	Petersburg	1,789,636
Arlington	7,314,146	James City	1,659,070	Surry	50,012	Poquoson	401,336
Augusta	2,432,809	King And Queen	170,906	Sussex	170,588	Portsmouth	8,079,622
Bath	112,338	King George	376,585	Tazewell	585,672	Radford	726,191
Bedford County	1,863,825	King William	348,840	Warren	866,819	Richmond City	19,963,159
Bland	101,705	Lancaster	322,354	Washington	1,573,068	Roanoke City	6,766,936
Botetourt	696,292	Lee	409,697	Westmoreland	619,366	Salem	1,040,050
Brunswick	407,489	Loudoun	11,319,509	Wise	977,219	Staunton	1,360,775
Buchanan	821,849	Louisa	338,313	Wythe	742,199	Suffolk	3,409,026
Buckingham	412,120	Lunenburg	200,841	York	1,279,887	Virginia Beach	25,419,544
Campbell	1,355,111	Madison	565,291	Total Counties	\$229,753,506	Waynesboro	1,262,873
Caroline	763,611	Mathews	436,529			Williamsburg	699,558
Carroll	984,390	Mecklenburg	561,397			Winchester	2,079,615
Charles City	150,520	Middlesex	427,285			Total Cities	\$161,200,525
Charlotte	125,027	Montgomery	991,093	City	Distribution		
Chesterfield	14,169,785	Nelson	461,097	Alexandria	\$10,518,552		
Clarke	417,931	New Kent	580,207	Bristol	590,034		
Craig	112,338	Northampton	494,306	Buena Vista	306,765		
Culpeper	1,980,158	Northumberland	372,166	Charlottesville	3,116,448		
Cumberland	372,423	Nottoway	338,041	Chesapeake	11,574,915		
Dickenson	480,216	Orange	1,393,349	Colonial Heights	677,258		
Dinwiddie	897,316	Page	476,323	Covington	302,209		
Essex	342,703	Patrick	475,590	Danville	3,133,356		
Fairfax County	76,943,448	Pittsylvania	2,209,925	Emporia	259,722		
Fauquier	2,817,538	Powhatan	838,093	Fairfax City	2,212,050		
Floyd	603,717	Prince Edward	302,999	Falls Church	836,798		
Fluvanna	815,435	Prince George	1,240,301	Franklin City	540,625		
Franklin County	2,160,572	Prince William	18,853,742	Fredericksburg	1,732,245		
Frederick	1,314,139	Pulaski	801,707	Galax	227,364		
Giles	246,255	Rappahannock	337,576	Hampton	8,904,093		
Gloucester	1,487,407	Richmond County	299,268	Harrisonburg	1,574,786		
Goochland	832,245	Roanoke County	3,834,849	Hopewell	820,823		
Grayson	370,464	Rockbridge	907,648	Lexington	312,890		
Greene	479,496	Rockingham	1,550,495	Lynchburg	3,301,851		
Greensville	172,486	Russell	837,938	Manassas	2,809,386		

Table 5.6, Continued

Communications Sales Tax Distributions, Fiscal Year 2016

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$117,893	Courtland	\$5,787	La Crosse	\$11,895	Round Hill	\$13,597
Accomac	5,233	Crewe	41,269	Lawrenceville	50,390	Rural Retreat	38,837
Alberta	11,863	Culpeper	119,534	Lebanon	78,815	Saint Charles	1,360
Altavista	39,554	Damascus	24,189	Leesburg	2,105,568	Saint Paul	23,465
Amherst	99,543	Dayton	24,812	Louisa	6,976	Saltville	46,852
Appalachia	38,532	Dillwyn	3,795	Lovettsville	12,995	Scottsville	17,218
Appomattox	6,153	Drakes Branch	1,376	Luray	75,191	Shenandoah	27,109
Ashland	265,745	Dublin	90,327	Marion	126,811	Smithfield	230,382
Bedford	137,183	Dumfries	182,141	McKenney	8,865	South Boston	761,086
Berryville	90,889	Edinburg	9,537	Melfa	3,995	South Hill	172,673
Big Stone Gap	186,104	Elkton	51,295	Middleburg	44,111	Stanardsville	3,653
Blacksburg	1,202,213	Farmville	508,645	Middletown	13,956	Stanley	20,281
Blackstone	17,344	Fincastle	2,761	Mineral	1,751	Stephens City	26,592
Bloxom	5,204	Floyd	452	Monterey	6,703	Strasburg	81,083
Bluefield	51,443	Fries	12,433	Montross	13,569	Stuart	3,087
Boones Mill	3,258	Front Royal	165,738	Mount Jackson	21,823	Tappahannock	61,679
Bowling Green	39,689	Gate City	38,459	Narrows	43,256	Tazewell	26,808
Boyce	2,419	Glade Spring	28,274	New Castle	2,264	Timberville	31,882
Boydton	14,603	Glasgow	20,374	New Market	49,959	Troutville	2,166
Boykins	3,547	Gordonsville	29,642	Newsoms	1,250	Urbanna	3,527
Bridgewater	88,784	Goshen	7,363	Nickelsville	1,503	Victoria	49,906
Broadnax	10,099	Gretna	25,578	Occoquan	45,121	Vienna	1,039,065
Broadway	46,424	Grottoes	33,682	Onancock	95,548	Vinton	330,792
Brookneal	18,065	Grundy	19,274	Onley	4,080	Wachapreague	2,468
Buchanan	2,790	Halifax	99,535	Orange	171,944	Wakefield	17,275
Burkeville	1,727	Hamilton	16,020	Painter	2,374	Warrenton	524,279
Cape Charles	45,878	Haymarket	122,417	Parksley	20,940	Warsaw	45,842
Cedar Bluff	36,757	Haysi	14,428	Pearisburg	24,010	Washington	4,892
Charlotte Court House	2,439	Herndon	1,676,980	Pembroke	7,591	Waverly	31,092
Chase City	51,445	Hillsville	17,910	Pennington Gap	45,821	Weber City	22,117
Chatham	72,401	Honaker	15,104	Phenix	1,352	West Point	84,170
Chilhowie	41,525	Hurt	23,139	Pocahontas	20,806	White Stone	3,217
Chincoteague	165,587	Independence	33,421	Port Royal	3,755	Windsor	64,965
Christiansburg	863,264	Iron Gate	15,650	Pound	31,943	Wise	104,870
Clarksville	34,195	Irvington	2,411	Pulaski	441,758	Woodstock	91,508
Cleveland	1,633	Ivor	1,812	Purcellville	156,738	Wytheville	415,504
Clifton	6,499	Jarratt	4,504	Quantico	27,594	Total Towns	\$16,293,190
Clifton Forge	91,455	Jonesville	19,527	Remington	18,399	Total Counties	\$229,753,506
Clintwood	71,045	Kenbridge	30,611	Rich Creek	7,623	Total Cities	\$161,200,525
Coeburn	44,921	Keysville	2,305	Ridgeway	18,794	Aggregate	\$407,247,222
Colonial Beach	197,648	Kilmarnock	74,156	Rocky Mount	190,396		

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 2016 were based on collections for May 2015 through April 2016.
3. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

Table 5.7**Number of Insurance Returns, Taxable Premium Income, and Tax Liability**

Based on tax returns filed for Taxable Year 2015

Taxable Premium Income Reported for Virginia	Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	488	\$895,132	\$1,037,497	0.21%	1,622	\$1,794,315	\$39,376	0.26%
\$25,000 to \$49,999	40	1,386,189	65,801	0.01%	79	2,746,426	61,792	0.41%
\$50,000 to \$99,999	46	3,293,107	85,186	0.02%	69	5,092,246	114,577	0.76%
\$100,000 to \$499,999	137	35,502,024	791,790	0.16%	156	38,336,014	858,935	5.69%
\$500,000 to \$999,999	87	63,692,007	1,433,072	0.29%	49	35,822,896	806,019	5.34%
\$1,000,000 to \$1,999,999	123	177,669,953	5,518,932	1.12%	37	50,567,848	1,137,772	7.54%
\$2,000,000 to \$9,999,999	307	1,519,771,260	33,886,142	6.89%	46	214,718,553	4,831,169	31.99%
\$10,000,000 and Over	312	20,215,489,547	453,473,525	92.26%	13	336,305,511	7,566,875	50.11%
Total before adjustments	1,540	\$22,017,699,219	\$496,291,945	100.98%	2,071	\$685,383,809	\$15,416,515	102.10%
Departmental adjustments	-13	-98,095,353	-4,796,794	-0.98%	-28	-14,229,515	-316,709	-2.10%
Total After Adjustments	1,527	\$21,919,603,866	\$491,495,151	100.0%	2,043	\$671,154,294	\$15,099,805	100.0%

Insurance Tax Credits:

Credit	Amount
Historic Rehabilitation Tax Credit	\$45,480,742
Neighborhood Assistance Act Tax Credit	20,625
Retaliatory Cost Tax Credit (Refundable)	1,288,862

Notes:

- The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.
- For insurance companies, taxable premium income means direct premium income allocated to Virginia after taking into account any adjustments (Line 5 of Form 800). For surplus lines brokers, taxable premium income is premium income from policies for insureds whose home state is Virginia after taking into account any additional or returned premiums (Line 5 of Form 802).
- Insurance companies are subject to tax on their gross premium income. Prior to taxable year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25%, 1.00%, and 0.75%. After taxable year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00%. Surplus lines brokers are required to pay the tax on each policy of insurance they produce during the preceding calendar year with an insurer that is not licensed to conduct business in Virginia. Surplus lines brokers are subject to a rate of 2.25%.
- Tax assessed shown is before any credits claimed.
- If a company reports negative taxable premium income, its taxable premium income is treated as zero in this table.
- Some columns may not match totals due to rounding.
- Insurance tax credits are claimed by only insurance companies. The amount reported are for insurance returns processed during FY 2016, regardless of taxable year.

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

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2011	\$949,019,441,456	\$71,600,491,421	\$9,566,162,075	\$1,085,887,806	\$38,455,832,384	\$1,069,727,815,141
2012	954,082,225,088	76,551,011,940	9,960,729,549	1,127,437,244	40,142,313,094	1,081,863,716,916
2013	968,744,700,482	73,286,019,303	10,781,639,116	1,176,127,344	41,415,115,231	1,095,403,601,477
2014	1,001,173,297,581	81,234,501,278	10,663,708,359	1,212,838,746	42,105,842,848	1,136,390,188,812
2015	1,031,726,016,495	84,093,951,056	10,873,635,298	1,266,956,460	44,154,961,529	1,172,115,520,837
Levies Assessed						
2011	\$8,790,447,899	\$2,558,502,671	\$202,650,255	\$11,490,972	\$312,876,440	\$11,875,968,237
2012	9,026,723,920	2,715,569,603	204,875,154	12,053,117	341,667,055	12,300,888,849
2013	9,259,549,672	2,624,241,057	226,116,101	12,371,699	345,116,084	12,467,394,613
2014	9,617,061,449	2,895,258,977	210,473,150	12,909,197	343,978,668	13,079,681,441
2015	10,007,871,603	3,012,973,186	215,708,234	13,274,974	364,855,303	13,614,683,299
Average Tax Rates per \$100 of Assessed Value						
2011	\$0.93	\$3.57	\$2.12	\$1.06	\$0.81	\$1.11
2012	0.95	3.55	2.06	1.07	0.85	1.14
2013	0.96	3.58	2.10	1.05	0.83	1.14
2014	0.96	3.56	1.97	1.06	0.82	1.15
2015	0.97	3.58	1.98	1.05	0.83	1.16

Note:

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

Table 6.2**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2015**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,671,349,000	\$1,546,260,900	\$1,975,671,000	\$3,647,020,000	\$3,521,931,900	\$19,655,671	2015
Albemarle	7,825,190,500	5,867,149,400	9,931,098,900	17,756,289,400	15,798,248,300	129,387,654	2015
Alleghany	322,233,800	241,265,900	779,087,700	1,101,321,500	1,020,353,600	7,040,440	2015
Amelia	475,729,200	399,141,400	657,070,300	1,132,799,500	1,056,211,700	5,386,680	2015
Amherst	1,095,185,600	808,420,900	1,515,469,800	2,610,655,400	2,323,890,700	13,013,788	2015
Appomattox	599,143,700	599,143,700	728,307,919	1,327,451,619	1,327,451,619	8,628,436	2015
Arlington	26,548,556,500	26,548,556,500	42,720,581,900	69,269,138,400	69,269,138,400	721,987,218	2015
Augusta	3,647,268,100	2,359,044,290	4,402,853,100	8,050,121,200	6,761,897,390	39,219,005	2015
Bath	464,886,200	399,292,800	513,787,700	978,673,900	913,080,500	4,382,786	2015 - 2016
Bedford	4,046,252,600	2,834,939,200	5,378,956,202	9,425,208,802	8,213,895,402	42,712,256	2015
Bland	347,834,400	196,501,000	242,058,100	589,892,500	438,559,100	2,631,355	2015
Botetourt	1,288,948,975	938,429,075	2,368,936,060	3,657,885,035	3,307,365,135	23,813,029	2015
Brunswick	718,682,800	718,682,800	575,855,546	1,294,538,346	1,294,538,346	6,084,330	2015
Buchanan	665,637,809	665,637,809	1,836,625,729	2,502,263,538	2,502,263,538	9,758,828	2015
Buckingham	762,693,700	762,693,700	648,192,600	1,410,886,300	1,410,886,300	7,054,432	2015
Campbell	1,285,358,068	1,027,235,836	2,702,339,200	3,987,697,268	3,729,575,036	19,393,790	2015
Caroline	1,170,722,623	984,572,969	1,569,963,900	2,740,686,523	2,554,536,869	21,202,656	2015
Carroll	1,058,928,483	868,496,870	1,303,487,097	2,362,415,580	2,171,983,967	14,335,094	2015
Charles City	415,650,477	415,650,477	394,306,505	809,956,982	809,956,982	5,831,690	2015
Charlotte	471,998,782	471,998,782	446,212,978	918,211,760	918,211,760	4,866,522	2015 - 2016
Chesterfield	9,088,637,100	8,917,850,451	23,144,094,000	32,232,731,100	32,061,944,451	307,794,667	2015
Clarke	1,351,767,400	956,765,299	1,257,267,000	2,609,034,400	2,214,032,299	14,501,912	2015
Craig	219,419,400	219,419,400	270,499,700	489,919,100	489,919,100	2,743,547	2015
Culpeper	2,064,566,509	1,565,725,895	2,960,813,600	5,025,380,109	4,526,539,495	33,043,738	2015
Cumberland	411,484,900	327,113,920	427,084,487	838,569,387	754,198,407	5,581,068	2015
Dickenson	391,807,800	391,807,800	998,649,600	1,390,457,400	1,390,457,400	7,786,561	2015
Dinwiddie	1,014,643,268	686,571,924	1,486,628,200	2,501,271,468	2,173,200,124	17,168,281	2015
Essex	725,702,500	589,999,425	671,142,354	1,396,844,854	1,261,141,779	11,098,048	2015
Fairfax	81,114,672,435	80,953,444,970	145,655,541,430	226,770,213,865	226,608,986,400	2,470,037,952	2015
Fauquier	6,038,104,700	4,472,837,400	5,723,033,400	11,761,138,100	10,195,870,800	101,856,749	2015

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2015

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$897,526,900	\$713,139,900	\$838,377,100	\$1,735,904,000	\$1,551,517,000	\$8,533,344	2015
Fluvanna	1,020,963,200	717,801,000	1,662,599,100	2,683,562,300	2,380,400,100	21,399,797	2015
Franklin	3,152,282,300	2,716,917,758	3,891,378,400	7,043,660,700	6,608,296,158	36,345,629	2015
Frederick	3,316,206,800	2,857,619,237	5,509,277,757	8,825,484,557	8,366,896,994	46,854,623	2015
Giles	449,912,900	320,157,100	734,925,700	1,184,838,600	1,055,082,800	6,436,005	2015
Gloucester	1,773,356,911	1,681,640,031	2,521,220,163	4,294,577,074	4,202,860,194	28,724,195	2015
Goochland	2,427,424,581	1,883,834,888	2,475,559,129	4,902,983,710	4,359,394,017	23,104,788	2015
Grayson	1,166,550,171	1,166,550,171	511,792,329	1,678,342,500	1,678,342,500	8,223,878	2015
Greene	949,926,602	662,378,402	1,139,180,863	2,089,107,465	1,801,559,265	13,511,694	2015
Greensville	323,238,254	308,357,354	305,056,178	628,294,432	613,413,532	4,109,871	2015
Halifax	1,100,696,353	1,100,696,353	1,521,882,910	2,622,579,263	2,622,579,263	12,588,380	2015
Hanover	4,580,663,200	3,943,755,500	8,400,308,200	12,980,971,400	12,344,063,700	99,986,916	2015
Henrico	8,899,189,100	8,707,605,900	24,395,470,500	33,294,659,600	33,103,076,400	287,996,765	2015
Henry	782,773,400	750,703,700	2,141,527,100	2,924,300,500	2,892,230,800	14,114,086	2015
Highland	455,972,030	455,972,030	229,398,130	685,370,160	685,370,160	2,741,481	2015
Isle of Wight	1,685,128,900	1,374,171,400	2,861,429,200	4,546,558,100	4,235,600,600	36,002,605	2015 - 2016
James City	3,284,349,900	3,142,500,719	8,209,652,500	11,494,002,400	11,352,153,219	95,358,087	2015 - 2016
King and Queen	457,078,900	457,078,900	393,013,900	850,092,800	850,092,800	4,590,501	2015
King George	1,143,139,314	963,655,901	1,569,453,000	2,712,592,314	2,533,108,901	15,451,964	2015
King William	715,526,940	577,086,840	924,769,191	1,640,296,131	1,501,856,031	12,538,175	2015
Lancaster	1,200,913,400	1,167,856,900	1,341,600,000	2,542,513,400	2,509,456,900	13,551,067	2015
Lee	298,582,800	298,582,800	594,949,382	893,532,182	893,532,182	5,816,895	2015
Loudoun	25,078,654,671	22,577,355,071	43,219,288,143	68,297,942,814	65,796,643,214	746,791,900	2015
Louisa	2,240,867,100	1,663,826,500	2,596,023,800	4,836,890,900	4,259,850,300	30,670,922	2015
Lunenburg	435,809,700	435,809,700	421,607,700	857,417,400	857,417,400	3,258,186	2015
Madison	1,408,695,100	754,478,100	858,909,100	2,267,604,200	1,613,387,200	10,971,033	2015
Mathews	788,414,450	788,414,450	896,482,410	1,684,896,860	1,684,896,860	9,098,443	2015
Mecklenburg	1,538,165,600	1,538,165,600	2,342,477,800	3,880,643,400	3,880,643,400	15,522,574	2015 - 2016
Middlesex	1,122,724,600	1,049,602,000	1,103,364,800	2,226,089,400	2,152,966,800	11,410,724	2015
Montgomery	2,196,791,200	2,008,695,400	5,344,593,500	7,541,384,700	7,353,288,900	65,444,271	2015

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2015

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,344,112,900	\$805,760,150	\$1,659,229,200	\$3,003,342,100	\$2,464,989,350	\$17,747,923	2015
New Kent	1,017,647,800	941,487,500	1,469,599,344	2,487,247,144	2,411,086,844	20,253,129	2015
Northampton	1,274,409,700	1,068,016,500	1,006,387,058	2,280,796,758	2,074,403,558	14,116,316	2015
Northumberland	1,403,355,600	1,236,011,670	1,589,117,500	2,992,473,100	2,825,129,170	13,843,133	2015
Nottoway	344,386,162	319,485,062	569,083,748	913,469,910	888,568,810	4,176,273	2015
Orange	1,766,734,800	1,361,129,500	2,333,638,900	4,100,373,700	3,694,768,400	29,705,938	2015
Page	1,001,481,300	576,940,135	1,427,571,400	2,429,052,700	2,004,511,535	12,828,874	2015
Patrick	743,024,500	743,024,500	815,280,400	1,558,304,900	1,558,304,900	8,492,762	2015
Pittsylvania	1,812,423,845	1,269,761,545	2,653,841,150	4,466,264,995	3,923,602,695	23,149,256	2015
Powhatan	1,501,779,700	1,190,923,250	1,856,288,600	3,358,068,300	3,047,211,850	27,424,905	2015 - 2016
Prince Edward	549,839,400	535,736,900	941,050,776	1,490,890,176	1,476,787,676	7,236,260	2015
Prince George	932,639,200	775,364,300	1,824,426,600	2,757,065,800	2,599,790,900	21,318,285	2015 - 2016
Prince William	17,766,492,300	17,373,865,200	34,645,179,200	52,411,671,500	52,019,044,400	583,653,678	2015
Pulaski	904,641,500	848,372,100	1,762,598,800	2,667,240,300	2,610,970,900	16,710,214	2015
Rappahannock	1,228,703,400	640,843,200	923,773,200	2,152,476,600	1,564,616,400	10,170,007	2015
Richmond	422,008,296	350,193,611	440,458,617	862,466,913	790,652,228	5,297,371	2015
Roanoke	2,084,122,000	1,921,464,200	6,051,473,300	8,135,595,300	7,972,937,500	86,905,019	2015
Rockbridge	1,305,947,806	920,487,906	1,506,337,300	2,812,285,106	2,426,825,206	17,351,800	2015
Rockingham	3,205,686,800	2,192,329,610	5,199,295,600	8,404,982,400	7,391,625,210	51,741,376	2015
Russell	597,764,942	437,430,058	991,112,872	1,588,877,814	1,428,542,930	8,999,820	2015
Scott	422,081,900	422,081,900	770,909,900	1,192,991,800	1,192,991,800	8,231,643	2015
Shenandoah	2,412,983,100	1,742,471,800	2,737,454,300	5,150,437,400	4,479,926,100	25,535,579	2015
Smyth	577,176,800	401,008,246	989,629,900	1,566,806,700	1,390,638,146	10,290,722	2015
Southampton	850,324,400	489,853,100	871,468,800	1,721,793,200	1,361,321,900	10,482,179	2015
Spotsylvania	4,609,247,700	4,271,098,903	8,486,156,400	13,095,404,100	12,757,255,303	109,712,396	2015
Stafford	5,606,339,500	5,263,444,185	9,436,019,250	15,042,358,750	14,699,463,435	149,787,532	2015
Surry	459,642,900	459,642,900	431,315,800	890,958,700	890,958,700	6,503,999	2015
Sussex	482,913,400	482,913,400	369,890,775	852,804,175	852,804,175	4,605,143	2015
Tazewell	735,513,300	613,994,700	2,049,302,100	2,784,815,400	2,663,296,800	14,648,132	2015
Warren	1,629,916,000	1,296,365,200	2,733,542,300	4,363,458,300	4,029,907,500	23,977,950	2015

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2015

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,881,662,499	\$1,189,181,499	\$2,712,274,400	\$4,593,936,899	\$3,901,455,899	\$24,579,172	2015
Westmoreland	1,217,314,400	1,082,939,380	1,465,891,700	2,683,206,100	2,548,831,080	12,371,245	2015
Wise	477,168,401	473,922,992	1,378,513,000	1,855,681,401	1,852,435,992	11,114,616	2015
Wythe	1,062,841,800	801,379,468	1,450,231,200	2,513,073,000	2,251,610,668	11,032,892	2015
York	3,380,698,150	3,355,998,250	5,464,304,369	8,845,002,519	8,820,302,619	66,284,574	2015
Total Counties	\$299,207,608,807	\$272,373,983,217	\$503,253,831,751	\$802,461,440,558	\$775,627,814,968	\$7,239,427,097	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$14,904,328,805	\$14,904,328,805	\$21,577,196,651	\$36,481,525,456	\$36,481,525,456	\$380,502,311	2015
Bristol	283,753,824	283,753,824	776,583,000	1,060,336,824	1,060,336,824	11,875,772	2015
Buena Vista	82,378,160	82,194,260	282,548,560	364,926,720	364,742,820	4,012,171	2015 - 2016
Charlottesville	1,525,660,600	1,525,660,600	4,178,557,100	5,704,217,700	5,704,217,700	54,190,068	2015
Chesapeake	8,367,445,903	8,367,445,903	15,139,589,900	23,507,035,803	23,507,035,803	246,823,876	2015 - 2016
Colonial Heights	553,713,500	553,713,500	1,057,139,300	1,610,852,800	1,610,852,800	18,363,722	2015
Covington	57,593,700	57,593,700	228,142,000	285,735,700	285,735,700	2,085,871	2015 - 2016
Danville	318,575,700	317,406,200	1,923,341,000	2,241,916,700	2,240,747,200	16,357,455	2015 - 2016
Emporia	64,176,500	64,176,500	296,558,900	360,735,400	360,735,400	3,246,619	2015
Fairfax	2,280,167,800	2,280,167,800	3,421,593,900	5,701,761,700	5,701,761,700	59,982,533	2015
Falls Church	1,956,387,400	1,956,387,400	1,911,632,300	3,868,019,700	3,868,019,700	50,864,459	2015
Franklin	162,553,300	157,142,031	395,280,300	557,833,600	552,422,331	5,514,980	2015 - 2016
Fredericksburg	1,578,320,100	1,545,176,020	2,073,523,100	3,651,843,200	3,618,699,120	29,673,333	2015 - 2016
Galax	87,465,200	87,465,200	370,919,200	458,384,400	458,384,400	3,346,206	2015
Hampton	3,308,771,100	3,291,990,000	7,109,760,500	10,418,531,600	10,401,750,500	128,981,706	2015 - 2016
Harrisonburg	1,317,197,700	1,266,181,000	2,668,189,120	3,985,386,820	3,934,370,120	28,327,465	2015 - 2016
Hopewell	332,076,700	332,076,700	995,674,900	1,327,751,600	1,327,751,600	15,003,593	2015
Lexington	159,019,000	159,019,000	362,223,600	521,242,600	521,242,600	5,681,544	2015 - 2016
Lynchburg	1,122,880,800	1,110,583,200	4,032,666,600	5,155,547,400	5,143,249,800	57,090,073	2015 - 2016
Manassas	1,686,497,400	1,686,497,400	3,029,916,600	4,716,414,000	4,716,414,000	65,463,826	2015 - 2016

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2015

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$476,847,200	\$476,847,200	\$941,943,500	\$1,418,790,700	\$1,418,790,700	\$21,991,256	2015 - 2016
Martinsville	128,955,500	128,955,500	508,361,500	637,317,000	637,317,000	6,768,943	2015 - 2016
Newport News	4,259,938,300	4,259,938,300	10,022,842,900	14,282,781,200	14,282,781,200	174,249,931	2015 - 2016
Norfolk	5,879,568,500	5,879,568,500	12,334,732,500	18,214,301,000	18,214,301,000	209,464,462	2015 - 2016
Norton	60,125,000	60,125,000	158,184,472	218,309,472	218,309,472	1,746,476	2015
Petersburg	410,041,274	401,984,174	1,475,704,915	1,885,746,189	1,877,689,089	25,348,803	2015 - 2016
Poquoson	653,833,100	653,833,100	851,141,200	1,504,974,300	1,504,974,300	16,103,225	2015 - 2016
Portsmouth	2,074,612,662	2,074,612,662	4,966,752,962	7,041,365,624	7,041,365,624	91,537,753	2015 - 2016
Radford	164,695,700	162,818,290	631,063,600	795,759,300	793,881,890	6,033,502	2015
Richmond	5,338,967,000	5,338,967,000	14,692,328,000	20,031,295,000	20,031,295,000	240,375,540	2015
Roanoke	1,487,521,700	1,487,521,700	5,404,588,300	6,892,110,000	6,892,110,000	84,083,742	2015 - 2016
Salem	492,411,500	492,411,500	1,517,496,500	2,009,908,000	2,009,908,000	23,716,914	2015 - 2016
Staunton	439,621,160	421,246,807	1,374,037,771	1,813,658,931	1,795,284,578	17,055,203	2015
Suffolk	3,284,943,800	2,887,365,400	6,138,652,800	9,423,596,600	9,026,018,200	96,578,395	2015 - 2016
Virginia Beach	22,589,499,800	22,313,387,400	29,762,091,100	52,351,590,900	52,075,478,500	515,547,237	2015 - 2016
Waynesboro	603,332,600	590,838,200	1,119,743,600	1,723,076,200	1,710,581,800	13,684,654	2015
Williamsburg	613,177,600	613,177,600	1,172,999,200	1,786,176,800	1,786,176,800	10,181,208	2015 - 2016
Winchester	1,039,954,300	1,038,248,300	1,883,694,500	2,923,648,800	2,921,942,800	26,589,679	2015
Total Cities	\$90,147,009,888	\$89,310,805,676	\$166,787,395,851	\$256,934,405,739	\$256,098,201,527	\$2,768,444,506	
Total Counties	\$299,207,608,807	\$272,373,983,217	\$503,253,831,751	\$802,461,440,558	\$775,627,814,968	\$7,239,427,097	
Aggregate	\$389,354,618,695	\$361,684,788,893	\$670,041,227,602	\$1,059,395,846,297	\$1,031,726,016,495	\$10,007,871,603	

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.
5. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
6. For a few Counties, the data may also include the data for towns that have its own school divisions.

Table 6.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2015**

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	\$3,647,020,000	\$499,489,900	\$183,832,400	\$683,322,300	\$4,330,342,300	15.78%	\$3,880,643
Albemarle	17,756,289,400	3,063,895,600	1,050,246,800	4,114,142,400	21,870,431,800	18.81%	33,694,826
Alleghany	1,101,321,500	193,896,800	105,601,200	299,498,000	1,400,819,500	21.38%	2,066,536
Amelia	1,132,799,500	24,644,300	54,246,900	78,891,200	1,211,690,700	6.51%	402,345
Amherst	2,610,655,400	158,694,800	346,724,500	505,419,300	3,116,074,700	16.22%	2,830,348
Appomattox	1,327,451,619	90,543,800	84,995,200	175,539,000	1,502,990,619	11.68%	1,141,004
Arlington	69,269,138,400	6,825,190,400	995,197,400	7,820,387,800	77,089,526,200	10.14%	77,500,043
Augusta	8,050,121,200	571,075,900	683,968,900	1,255,044,800	9,305,166,000	13.49%	7,279,260
Bath	978,673,900	246,226,800	54,644,600	300,871,400	1,279,545,300	23.51%	1,444,183
Bedford	9,425,208,802	313,125,200	404,172,200	717,297,400	10,142,506,202	7.07%	3,729,946
Bland	589,892,500	139,198,100	29,660,600	168,858,700	758,751,200	22.25%	1,013,152
Botetourt	3,657,885,035	201,747,702	175,285,700	377,033,402	4,034,918,437	9.34%	2,714,640
Brunswick	1,294,538,346	212,209,100	59,125,300	271,334,400	1,565,872,746	17.33%	1,275,272
Buchanan	2,502,263,538	422,293,400	93,065,927	515,359,327	3,017,622,865	17.08%	2,009,901
Buckingham	1,410,886,300	228,382,800	104,078,500	332,461,300	1,743,347,600	19.07%	1,662,307
Campbell	3,987,697,268	109,035,272	308,402,600	417,437,872	4,405,135,140	9.48%	2,170,677
Caroline	2,740,686,523	437,472,900	178,950,800	616,423,700	3,357,110,223	18.36%	5,116,317
Carroll	2,362,415,580	153,943,900	65,699,500	219,643,400	2,582,058,980	8.51%	1,449,646
Charles City	809,956,982	62,716,300	14,859,700	77,576,000	887,532,982	8.74%	558,547
Charlotte	918,211,760	14,417,748	61,164,845	75,582,593	993,794,353	7.61%	400,588
Chesterfield	32,232,731,100	1,913,104,300	474,194,500	2,387,298,800	34,620,029,900	6.90%	22,918,068
Clarke	2,609,034,400	72,484,100	141,412,400	213,896,500	2,822,930,900	7.58%	1,401,022
Craig	489,919,100	95,336,500	33,399,700	128,736,200	618,655,300	20.81%	720,923
Culpeper	5,025,380,109	222,259,475	282,442,164	504,701,639	5,530,081,748	9.13%	3,684,322
Cumberland	838,569,387	44,239,380	75,432,010	119,671,390	958,240,777	12.49%	885,568
Dickenson	1,390,457,400	97,149,060	63,370,500	160,519,560	1,550,976,960	10.35%	898,910
Dinwiddie	2,501,271,468	226,658,200	189,192,000	415,850,200	2,917,121,668	14.26%	3,285,217
Essex	1,396,844,854	26,979,300	69,783,400	96,762,700	1,493,607,554	6.48%	851,512
Fairfax	226,770,213,865	13,560,149,470	3,231,244,800	16,791,394,270	243,561,608,135	6.89%	183,026,198
Fauquier	11,761,138,100	663,213,600	252,613,900	915,827,500	12,676,965,600	7.22%	9,149,117

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2015

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	\$1,735,904,000	\$92,498,800	\$29,906,300	\$122,405,100	\$1,858,309,100	6.59%	\$673,228
Fluvanna	2,683,562,300	154,701,200	171,506,000	326,207,200	3,009,769,500	10.84%	2,932,603
Franklin	7,043,660,700	98,249,000	412,354,300	510,603,300	7,554,264,000	6.76%	2,808,318
Frederick	8,825,484,557	178,996,400	700,247,100	879,243,500	9,704,728,057	9.06%	4,923,764
Giles	1,184,838,600	64,384,100	72,647,000	137,031,100	1,321,869,700	10.37%	835,890
Gloucester	4,294,577,074	237,790,448	135,685,050	373,475,498	4,668,052,572	8.00%	2,539,633
Goochland	4,902,983,710	86,799,461	163,581,532	250,380,993	5,153,364,703	4.86%	1,327,019
Grayson	1,678,342,500	126,649,100	100,318,700	226,967,800	1,905,310,300	11.91%	1,112,142
Greene	2,089,107,465	126,409,200	122,075,300	248,484,500	2,337,591,965	10.63%	1,863,634
Greensville	628,294,432	159,194,100	29,076,400	188,270,500	816,564,932	23.06%	1,261,412
Halifax	2,622,579,263	219,456,217	262,734,604	482,190,821	3,104,770,084	15.53%	2,314,516
Hanover	12,980,971,400	1,079,950,900	381,258,300	1,461,209,200	14,442,180,600	10.12%	11,835,795
Henrico	33,294,659,600	2,192,568,300	1,462,240,800	3,654,809,100	36,949,468,700	9.89%	31,796,839
Henry	2,924,300,500	193,673,600	351,604,800	545,278,400	3,469,578,900	15.72%	2,660,959
Highland	685,370,160	56,999,600	21,848,600	78,848,200	764,218,360	10.32%	315,393
Isle of Wight	4,546,558,100	107,000,800	213,033,700	320,034,500	4,866,592,600	6.58%	2,720,293
James City	11,494,002,400	600,423,700	152,577,000	753,000,700	12,247,003,100	6.15%	6,325,206
King and Queen	850,092,800	20,461,900	31,943,500	52,405,400	902,498,200	5.81%	282,989
King George	2,712,592,314	1,227,201,400	55,065,700	1,282,267,100	3,994,859,414	32.10%	7,821,829
King William	1,640,296,131	47,858,114	67,480,748	115,338,862	1,755,634,993	6.57%	921,999
Lancaster	2,542,513,400	42,712,100	71,244,800	113,956,900	2,656,470,300	4.29%	615,367
Lee	893,532,182	144,276,500	73,992,100	218,268,600	1,111,800,782	19.63%	1,420,929
Loudoun	68,297,942,814	4,520,746,740	1,491,503,190	6,012,249,930	74,310,192,744	8.09%	68,239,037
Louisa	4,836,890,900	51,494,900	123,734,400	175,229,300	5,012,120,200	3.50%	1,261,651
Lunenburg	857,417,400	40,826,000	48,464,000	89,290,000	946,707,400	9.43%	339,302
Madison	2,267,604,200	220,688,300	181,382,600	402,070,900	2,669,675,100	15.06%	2,734,082
Mathews	1,684,896,860	14,550,700	57,047,500	71,598,200	1,756,495,060	4.08%	386,630
Mecklenburg	3,880,643,400	274,982,600	155,042,900	430,025,500	4,310,668,900	9.98%	1,720,102
Middlesex	2,226,089,400	32,917,500	82,331,300	115,248,800	2,341,338,200	4.92%	610,819
Montgomery	7,541,384,700	871,113,000	2,472,961,200	3,344,074,200	10,885,458,900	30.72%	29,762,260

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2015

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	\$3,003,342,100	\$83,765,100	\$123,692,200	\$207,457,300	\$3,210,799,400	6.46%	\$1,493,693
New Kent	2,487,247,144	163,810,960	195,202,800	359,013,760	2,846,260,904	12.61%	3,015,716
Northampton	2,280,796,758	191,703,800	371,987,400	563,691,200	2,844,487,958	19.82%	3,835,919
Northumberland	2,992,473,100	13,487,300	80,955,700	94,443,000	3,086,916,100	3.06%	462,771
Nottoway	913,469,910	152,257,062	70,521,269	222,778,331	1,136,248,241	19.61%	1,047,058
Orange	4,100,373,700	295,066,900	101,545,000	396,611,900	4,496,985,600	8.82%	3,188,760
Page	2,429,052,700	230,532,800	168,716,500	399,249,300	2,828,302,000	14.12%	2,555,196
Patrick	1,558,304,900	45,006,300	104,554,000	149,560,300	1,707,865,200	8.76%	815,104
Pittsylvania	4,466,264,995	156,338,500	398,575,500	554,914,000	5,021,178,995	11.05%	3,273,993
Powhatan	3,358,068,300	131,940,900	177,883,500	309,824,400	3,667,892,700	8.45%	2,788,420
Prince Edward	1,490,890,176	88,304,500	340,756,000	429,060,500	1,919,950,676	22.35%	2,102,396
Prince George	2,757,065,800	2,140,214,600	112,861,200	2,253,075,800	5,010,141,600	44.97%	18,475,222
Prince William	52,411,671,500	2,264,286,600	1,496,948,300	3,761,234,900	56,172,906,400	6.70%	42,201,056
Pulaski	2,667,240,300	534,011,400	96,737,000	630,748,400	3,297,988,700	19.13%	4,036,790
Rappahannock	2,152,476,600	111,125,600	34,036,600	145,162,200	2,297,638,800	6.32%	943,554
Richmond	862,466,913	66,660,362	53,830,010	120,490,372	982,957,285	12.26%	807,285
Roanoke	8,135,595,300	618,291,200	424,529,300	1,042,820,500	9,178,415,800	11.36%	11,366,743
Rockbridge	2,812,285,106	163,482,500	167,232,100	330,714,600	3,142,999,706	10.52%	2,364,609
Rockingham	8,404,982,400	332,509,800	822,985,800	1,155,495,600	9,560,478,000	12.09%	8,088,469
Russell	1,588,877,814	122,601,900	94,471,800	217,073,700	1,805,951,514	12.02%	1,367,564
Scott	1,192,991,800	107,273,600	156,066,947	263,340,547	1,456,332,347	18.08%	1,817,050
Shenandoah	5,150,437,400	462,763,500	190,503,400	653,266,900	5,803,704,300	11.26%	3,723,621
Smyth	1,566,806,700	138,011,500	202,662,200	340,673,700	1,907,480,400	17.86%	2,520,985
Southampton	1,721,793,200	154,273,800	143,126,200	297,400,000	2,019,193,200	14.73%	2,289,980
Spotsylvania	13,095,404,100	636,661,100	169,791,000	806,452,100	13,901,856,200	5.80%	6,935,488
Stafford	15,042,358,750	867,992,300	769,498,300	1,637,490,600	16,679,849,350	9.82%	16,686,029
Surry	890,958,700	49,910,400	58,263,100	108,173,500	999,132,200	10.83%	789,667
Sussex	852,804,175	204,860,000	64,759,100	269,619,100	1,122,423,275	24.02%	1,455,943
Tazewell	2,784,815,400	322,675,700	178,396,200	501,071,900	3,285,887,300	15.25%	2,755,895
Warren	4,363,458,300	358,697,900	381,682,000	740,379,900	5,103,838,200	14.51%	4,405,260

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2015

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	\$4,593,936,899	\$254,910,000	\$486,227,600	\$741,137,600	\$5,335,074,499	13.89%	\$4,669,167
Westmoreland	2,683,206,100	71,834,000	86,235,200	158,069,200	2,841,275,300	5.56%	762,096
Wise	1,855,681,401	432,418,700	495,052,100	927,470,800	2,783,152,201	33.32%	5,564,825
Wythe	2,513,073,000	211,802,000	151,729,000	363,531,000	2,876,604,000	12.64%	1,781,302
York	8,845,002,519	5,389,751,000	519,724,700	5,909,475,700	14,754,478,219	40.05%	44,409,710
Total Counties	\$802,461,440,558	\$61,744,582,371	\$29,053,637,396	\$90,798,219,767	\$893,259,660,325	10.16%	\$788,322,012

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	\$36,481,525,456	\$4,074,102,533	\$1,235,145,471	\$5,309,248,004	\$41,790,773,460	12.70%	\$55,375,457
Bristol	1,060,336,824	118,298,400	94,722,300	213,020,700	1,273,357,524	16.73%	2,385,832
Buena Vista	364,926,720	43,487,500	82,191,600	125,679,100	490,605,820	25.62%	1,382,470
Charlottesville	5,704,217,700	559,918,800	574,506,600	1,134,425,400	6,838,643,100	16.59%	10,777,041
Chesapeake	23,507,035,803	757,879,600	1,410,137,600	2,168,017,200	25,675,053,003	8.44%	22,764,181
Colonial Heights	1,610,852,800	55,369,900	68,240,300	123,610,200	1,734,463,000	7.13%	1,409,156
Covington	285,735,700	52,424,600	61,358,500	113,783,100	399,518,800	28.48%	830,617
Danville	2,241,916,700	343,782,000	194,766,400	538,548,400	2,780,465,100	19.37%	3,931,403
Emporia	360,735,400	32,700,100	35,575,600	68,275,700	429,011,100	15.91%	614,481
Fairfax	5,701,761,700	204,622,200	282,765,100	487,387,300	6,189,149,000	7.87%	5,127,314
Falls Church	3,868,019,700	160,142,300	140,260,100	300,402,400	4,168,422,100	7.21%	3,950,292
Franklin	557,833,600	43,100,700	66,861,400	109,962,100	667,795,700	16.47%	1,088,625
Fredericksburg	3,651,843,200	537,483,700	286,900,600	824,384,300	4,476,227,500	18.42%	6,759,951
Galax	458,384,400	35,984,400	24,807,300	60,791,700	519,176,100	11.71%	443,779
Hampton	10,418,531,600	2,882,977,500	545,252,900	3,428,230,400	13,846,762,000	24.76%	42,510,057
Harrisonburg	3,985,386,820	1,065,815,100	294,019,200	1,359,834,300	5,345,221,120	25.44%	9,790,807
Hopewell	1,327,751,600	154,827,700	41,000,100	195,827,800	1,523,579,400	12.85%	2,212,854
Lexington	521,242,600	390,561,400	536,783,400	927,344,800	1,448,587,400	64.02%	10,108,058
Lynchburg	5,155,547,400	442,458,000	1,104,361,700	1,546,819,700	6,702,367,100	23.08%	17,169,699
Manassas	4,716,414,000	557,480,100	199,343,200	756,823,300	5,473,237,300	13.83%	10,504,707

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2015

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 Park	\$1,418,790,700	\$135,416,300	\$2,666,400	\$138,082,700	\$1,556,873,400	8.87%	\$2,140,282
Martinsville	637,317,000	44,502,300	108,021,400	152,523,700	789,840,700	19.31%	1,619,954
Newport News	14,282,781,200	3,219,740,100	766,799,900	3,986,540,000	18,269,321,200	21.82%	48,635,788
Norfolk	18,214,301,000	9,534,264,600	1,422,419,600	10,956,684,200	29,170,985,200	37.56%	126,001,868
Norton	218,309,472	34,844,400	38,686,200	73,530,600	291,840,072	25.20%	588,245
Petersburg	1,885,746,189	169,139,670	223,448,628	392,588,298	2,278,334,487	17.23%	5,299,942
Poquoson	1,504,974,300	40,924,200	63,827,200	104,751,400	1,609,725,700	6.51%	1,120,840
Portsmouth	7,041,365,624	4,915,164,032	544,739,060	5,459,903,092	12,501,268,716	43.67%	70,978,740
Radford	795,759,300	276,940,600	27,073,100	304,013,700	1,099,773,000	27.64%	2,310,504
Richmond	20,031,295,000	4,868,296,000	1,399,831,000	6,268,127,000	26,299,422,000	23.83%	75,217,524
Roanoke	6,892,110,000	957,141,400	1,000,819,100	1,957,960,500	8,850,070,500	22.12%	23,887,118
Salem	2,009,908,000	245,095,500	228,412,100	473,507,600	2,483,415,600	19.07%	5,587,390
Staunton	1,813,658,931	256,140,505	153,565,662	409,706,167	2,223,365,098	18.43%	3,892,209
Suffolk	9,423,596,600	715,221,400	311,243,600	1,026,465,000	10,450,061,600	9.82%	10,983,176
Virginia Beach	52,351,590,900	9,425,245,257	1,596,512,100	11,021,757,357	63,373,348,257	17.39%	109,115,398
Waynesboro	1,723,076,200	115,545,700	201,233,100	316,778,800	2,039,855,000	15.53%	2,534,230
Williamsburg	1,786,176,800	108,848,000	821,442,500	930,290,500	2,716,467,300	34.25%	5,302,656
Winchester	2,923,648,800	138,353,900	804,713,200	943,067,100	3,866,715,900	24.39%	8,581,911
Total Cities	\$256,934,405,739	\$47,714,240,397	\$16,994,453,221	\$64,708,693,618	\$321,643,099,357	20.12%	\$712,934,556
Total Counties	\$802,461,440,558	\$61,744,582,371	\$29,053,637,396	\$90,798,219,767	\$893,259,660,325	10.16%	\$788,322,012
Aggregate	\$1,059,395,846,297	\$109,458,822,768	\$46,048,090,617	\$155,506,913,385	\$1,214,902,759,682	12.80%	\$1,501,256,568

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
2. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
3. For a few Counties, the data may also include the data for towns that have its own school divisions.

Table 6.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2015

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$374,384,554	\$12,456,690	\$24,593,224	\$914,868	\$0	\$0	\$296,382,892	\$1,787,224
Albemarle	589,938,368	24,946,403	13,046,660	558,397	0	0	389,081,175	3,204,204
Alleghany	66,972,939	3,790,785	98,782,735	5,877,573	0	0	179,873,958	1,246,986
Amelia	85,242,402	3,362,843	3,862,375	38,624	0	0	41,257,477	213,766
Amherst	238,597,929	7,936,095	102,058,311	2,041,166	7,959,415	314,397	118,573,643	669,979
Appomattox	88,792,197	4,184,447	1,073,315	49,373	14,418,621	144,186	105,214,172	711,931
Arlington	2,169,470,490	108,473,525	2,663,620	133,181	0	0	907,874,555	9,154,497
Augusta	664,734,750	15,434,688	190,814,950	3,816,299	0	0	364,223,980	2,128,875
Bath	60,240,600	212,521	408,900	1,431	0	0	1,448,811,871	6,952,588
Bedford	882,400,275	19,456,307	252,210,817	3,026,530	0	0	294,582,675	1,535,701
Bland	63,477,076	1,390,949	21,130,439	188,061	17,999,660	131,398	68,887,711	413,358
Botetourt	347,836,146	9,014,540	191,005,313	3,438,095	0	0	246,481,486	1,779,042
Brunswick	117,043,590	3,923,975	17,351,320	589,945	7,543,250	90,519	490,330,633	2,304,922
Buchanan	273,107,470	5,128,332	301,383,556	5,876,979	4,657,483	93,150	132,481,366	519,864
Buckingham	103,801,856	3,870,133	7,255,010	210,395	18,854,949	188,549	641,595,141	3,207,976
Campbell	362,992,718	14,684,947	175,236,460	5,695,185	0	0	349,105,154	1,846,855
Caroline	279,683,940	10,182,106	7,383,110	258,409	0	0	457,153,702	3,867,427
Carroll	260,307,335	4,891,501	52,156,600	912,741	29,892,950	206,261	118,793,367	787,675
Charles City	73,558,452	2,706,570	4,051,269	121,538	975,709	27,320	117,744,746	847,762
Charlotte	93,232,428	3,298,712	7,635,331	229,060	935,525	29,937	79,478,190	421,234
Chesterfield	3,587,064,016	111,495,579	472,860,600	4,749,170	0	0	1,333,221,889	12,844,146
Clarke	144,309,022	6,482,290	13,196,968	164,962	0	0	67,026,397	439,022
Craig	35,755,307	988,284	1,463,786	32,203	316,819	11,089	16,609,743	103,827
Culpeper	777,690,183	24,023,366	69,940,177	1,398,804	0	0	218,994,108	1,677,579
Cumberland	63,788,139	2,626,520	3,548,241	133,059	0	0	92,086,888	687,896
Dickenson	134,806,776	2,289,896	96,449,867	1,755,388	807,876	84,827	116,950,897	657,925
Dinwiddie	320,102,540	13,805,556	20,702,654	683,188	0	0	162,890,147	1,294,002
Essex	99,251,712	3,564,196	861,600	32,310	2,294,605	86,048	45,476,749	402,520
Fairfax	14,161,538,276	550,409,892	32,678,046	1,493,387	0	0	3,593,882,744	39,460,106
Fauquier	842,083,233	32,911,155	10,872,273	250,062	0	0	654,754,149	6,807,842

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2015**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$112,065,716	\$3,099,294	\$8,528,186	\$132,187	\$1,798,177	\$62,936	\$58,207,051	\$333,917
Fluvanna	190,592,143	8,220,721	538,634	10,773	7,206,232	313,471	543,812,012	4,931,895
Franklin	577,784,475	12,762,296	118,962,981	832,741	67,089,476	724,567	180,796,084	1,001,812
Frederick	1,119,219,481	45,326,821	328,637,958	6,572,759	0	0	351,481,336	2,073,026
Giles	180,855,082	3,436,086	359,672,173	3,812,525	23,023,871	186,493	141,544,743	870,581
Gloucester	433,261,138	11,419,726	10,298,798	303,815	0	0	137,718,713	942,045
Goochland	359,961,167	14,393,338	39,718,407	397,184	0	0	130,129,058	705,382
Grayson	100,886,499	1,701,042	9,507,998	166,390	658,664	44,130	47,502,121	232,760
Greene	129,998,750	6,196,062	8,393,410	209,835	0	0	72,559,762	544,198
Greensville	66,612,160	3,108,433	25,993,760	1,039,750	0	0	56,834,434	413,329
Halifax	247,841,300	8,126,035	104,637,400	1,318,431	0	0	1,075,592,395	5,200,386
Hanover	1,509,075,955	46,294,299	52,337,785	1,868,459	65,902,155	1,252,143	599,489,200	4,864,327
Henrico	3,825,046,814	118,128,581	208,354,400	625,063	0	0	969,028,349	8,497,069
Henry	428,740,359	6,101,278	301,949,533	4,468,853	0	0	168,148,875	823,262
Highland	21,690,864	478,663	97,995	980	403,664	4,037	19,050,231	79,079
Isle of Wight	338,929,933	13,998,753	611,614,096	4,281,299	0	0	152,225,378	1,325,822
James City	531,129,895	20,913,133	142,884,144	5,713,766	0	0	236,177,857	1,821,130
King and Queen	84,612,103	2,650,885	16,797,580	184,774	5,497,176	35,732	26,983,745	145,712
King George	218,063,725	6,979,474	6,527,920	163,198	0	0	272,822,534	1,668,757
King William	122,603,866	4,003,543	120,601,181	1,345,563	0	0	54,136,191	430,983
Lancaster	132,922,405	2,434,628	276,500	4,203	11,576,166	115,762	57,321,237	310,966
Lee	147,609,536	2,719,659	41,639,233	832,785	4,795,659	67,619	77,899,412	510,001
Loudoun	6,327,654,404	246,438,559	83,594,307	2,801,553	0	0	1,838,694,166	20,890,646
Louisa	365,010,750	6,768,072	16,493,900	313,384	80,912,665	525,933	2,511,655,800	18,090,388
Lunenburg	85,970,101	2,889,791	15,898,061	286,165	6,879,869	82,558	46,363,952	176,183
Madison	115,671,989	4,055,758	4,071,363	67,992	24,036,071	206,710	47,666,304	324,131
Mathews	125,571,234	3,414,873	0	0	0	0	24,092,363	130,154
Mecklenburg	852,341,026	27,261,754	103,493,023	683,057	59,478,782	428,249	303,330,602	1,260,201
Middlesex	98,518,253	3,142,176	0	0	0	0	45,486,553	241,079
Montgomery	664,821,250	16,526,415	129,605,659	2,358,823	41,233,623	1,257,626	232,809,638	2,077,772

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2015**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$154,449,026	\$5,089,359	\$2,638,854	\$32,986	\$0	\$0	\$106,426,253	\$805,216
New Kent	195,825,944	7,132,414	513,582	7,704	0	0	92,491,926	777,171
Northampton	127,304,200	4,564,381	12,540,200	211,734	0	0	52,297,204	356,271
Northumberland	108,874,063	3,749,045	5,349,593	192,585	5,026,404	50,264	47,412,637	232,322
Nottoway	85,385,797	3,075,777	7,394,544	99,826	0	0	89,927,783	440,777
Orange	326,704,299	11,204,718	36,472,265	667,807	44,482,505	177,930	159,419,946	1,285,752
Page	205,541,060	7,760,834	20,061,750	401,235	0	0	91,048,833	607,158
Patrick	167,955,144	2,698,051	38,455,812	657,594	0	0	57,845,692	316,831
Pittsylvania	173,731,000	11,475,086	38,475,440	1,731,395	19,540,432	537,363	399,383,840	2,433,530
Powhatan	332,220,235	10,283,708	9,600,548	345,620	0	0	97,811,452	882,959
Prince Edward	180,654,568	7,858,522	909,060	38,181	55,601,050	389,207	94,692,680	481,115
Prince George	300,335,100	7,771,603	74,932,377	1,123,986	0	0	169,873,939	1,392,966
Prince William	5,080,213,486	172,264,551	23,748,142	474,963	0	0	1,681,865,935	18,961,698
Pulaski	306,523,121	7,123,671	228,505,168	3,427,578	0	0	116,451,063	752,361
Rappahannock	62,023,700	2,600,997	0	0	0	0	54,113,898	351,740
Richmond	61,983,300	2,261,791	3,405,019	13,620	1,798,680	62,954	60,609,478	452,258
Roanoke	805,466,050	27,454,242	84,084,710	2,480,499	0	0	337,122,410	3,698,971
Rockbridge	199,931,534	7,528,638	15,010,380	382,765	0	0	148,306,122	1,060,389
Rockingham	769,688,235	19,284,656	342,507,055	8,733,930	143,645,640	1,249,717	260,182,849	1,780,696
Russell	332,618,812	5,262,869	57,565,832	949,840	5,855,225	38,059	258,716,721	1,641,094
Scott	150,085,651	1,901,383	38,954,119	280,470	16,733,138	120,479	130,723,205	907,731
Shenandoah	399,721,435	13,678,110	70,749,206	2,228,600	48,113,831	288,839	241,371,349	1,396,824
Smyth	219,875,775	4,932,991	99,661,467	1,544,754	59,590,856	238,363	144,393,937	1,068,578
Southampton	207,078,684	7,495,077	71,803,050	1,723,273	15,609,656	78,048	187,490,879	1,446,129
Spotsylvania	923,546,285	60,350,906	26,479,007	581,744	0	0	352,054,618	3,097,382
Stafford	797,655,337	47,774,324	0	0	201,927,670	1,013,596	405,021,830	4,139,714
Surry	51,490,887	1,955,111	2,228,648	22,286	0	0	1,785,663,243	13,049,053
Sussex	75,590,773	3,477,988	52,706,861	1,280,777	8,009,419	80,094	110,499,727	644,138
Tazewell	433,577,251	8,199,896	109,308,261	2,186,165	23,703,017	900,715	177,100,110	978,914
Warren	456,317,118	15,849,943	64,771,540	1,251,992	0	0	1,147,739,490	6,923,476

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2015**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$574,936,470	\$9,516,499	\$186,627,925	\$2,892,733	\$0	\$0	\$199,830,040	\$1,266,818
Westmoreland	169,830,730	4,516,230	4,745,020	71,175	11,504,310	45,812	59,991,282	290,362
Wise	444,721,840	6,606,544	122,528,345	1,727,650	32,111,836	915,187	1,461,515,655	8,770,651
Wythe	300,754,714	6,428,005	131,102,640	1,966,539	66,553,679	372,700	229,939,096	1,131,500
York	699,155,820	24,305,978	2,917,570	116,703	0	0	442,579,227	3,329,386
Total Counties	\$62,759,034,536	\$2,204,366,849	\$7,054,557,902	\$125,315,395	\$1,266,956,460	\$13,274,974	\$35,081,296,050	\$276,045,660

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,703,790,842	\$70,563,288	\$10,797,123	\$485,871	\$0	\$0	\$596,797,244	\$6,257,216
Bristol	110,139,067	3,101,067	12,164,451	851,512	0	0	19,141,769	214,388
Buena Vista	33,475,681	1,929,073	7,911,660	336,246	0	0	21,978,142	243,889
Charlottesville	279,928,266	11,726,409	7,652,636	321,411	0	0	142,637,412	1,363,769
Chesapeake	2,044,331,650	80,511,385	92,122,400	2,947,917	0	0	864,215,095	9,090,901
Colonial Heights	129,062,094	4,530,865	3,416,242	68,326	0	0	5,674,638	56,331
Covington	28,495,220	1,535,679	53,093,820	2,930,779	0	0	275,455,678	2,013,804
Danville	342,027,387	10,043,767	89,105,936	1,336,589	0	0	94,332,424	698,154
Emporia	36,940,358	1,847,018	6,471,085	323,554	0	0	21,701,058	201,304
Fairfax	271,294,258	9,861,122	1,045,467	43,178	0	0	110,987,729	1,309,315
Falls Church	149,829,535	6,693,422	0	0	0	0	23,619,500	310,596
Franklin	66,835,171	2,609,643	970,081	19,402	0	0	6,725,634	67,088
Fredericksburg	372,538,940	11,343,665	30,625,001	216,543	0	0	98,498,817	808,416
Galax	35,753,064	789,644	75,635,995	1,134,540	0	0	14,751,447	110,672
Hampton	1,102,493,403	44,162,244	71,041,754	2,362,435	0	0	321,835,737	4,014,953
Harrisonburg	357,989,636	10,415,890	99,654,700	2,112,680	0	0	43,845,325	321,913
Hopewell	138,365,001	4,832,961	245,638,062	7,491,961	0	0	368,611,413	4,176,011
Lexington	42,164,427	1,558,996	76,781	3,263	0	0	18,838,896	202,451
Lynchburg	619,896,914	19,809,278	155,052,461	4,651,574	0	0	213,093,539	2,386,005
Manassas	343,588,100	11,111,542	709,057,065	4,994,354	0	0	104,485,326	1,461,560

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2015**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park	\$134,538,951	\$4,706,635	\$1,062,899	\$37,202	\$0	\$0	\$25,452,714	\$394,517
Martinsville	102,678,837	2,343,445	9,714,445	176,569	0	0	23,568,689	256,417
Newport News	1,308,653,546	56,218,469	541,276,396	20,297,865	0	0	510,634,831	6,337,878
Norfolk	1,937,555,554	78,298,640	150,418,236	6,595,457	0	0	818,249,110	9,446,745
Norton	31,194,697	619,367	5,402,165	110,744	0	0	36,605,343	294,405
Petersburg	169,520,425	7,413,150	70,233,022	2,668,854	0	0	127,613,179	1,727,801
Poquoson	138,860,750	4,513,888	0	0	0	0	19,667,864	210,446
Portsmouth	860,605,244	36,730,182	35,608,769	1,068,263	0	0	250,026,978	3,307,444
Radford	57,136,205	1,386,636	19,670,492	346,201	0	0	23,877,222	181,523
Richmond	1,381,534,208	51,085,560	592,304,854	13,623,012	0	0	960,394,458	11,584,839
Roanoke	784,316,752	26,447,393	86,947,382	2,999,685	0	0	436,384,062	5,369,387
Salem	379,717,715	12,315,385	134,274,751	4,296,792	0	0	41,308,358	487,551
Staunton	240,615,248	6,571,962	30,279,310	375,463	0	0	76,043,083	726,277
Suffolk	877,863,430	29,795,311	63,982,070	1,994,143	0	0	360,860,425	3,873,735
Virginia Beach	4,242,462,588	160,301,163	210,957,179	0	0	0	1,770,976,516	7,543,940
Waynesboro	110,765,736	5,491,104	37,017,769	1,110,533	0	0	101,237,023	817,839
Williamsburg	81,195,016	2,826,773	35,850	1,255	0	0	54,574,385	311,666
Winchester	286,762,604	12,564,316	158,359,087	2,058,668	0	0	68,964,416	628,498
Total Cities	\$21,334,916,520	\$808,606,337	\$3,819,077,396	\$90,392,839	\$0	\$0	\$9,073,665,479	\$88,809,643
Total Counties	\$62,759,034,536	\$2,204,366,849	\$7,054,557,902	\$125,315,395	\$1,266,956,460	\$13,274,974	\$35,081,296,050	\$276,045,660
Aggregate	\$84,093,951,056	\$3,012,973,186	\$10,873,635,298	\$215,708,234	\$1,266,956,460	\$13,274,974	\$44,154,961,529	\$364,855,303

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.
8. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
9. For a few Counties, the data may also include the data for towns that have its own school divisions.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report
Fiscal Year 2016

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations	
Fiscal Year	Amount (\$)
*2007	\$143,332,331
2008	213,829,116
2009	175,364,335
2010	143,554,117
2011	150,273,915
2012	156,945,693
2013	161,434,468
**2014	208,366,102
2015	210,994,603
2016	223,074,820

Notes:

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

**Effective July 1, 2013, the State and Local Retail Sales and Use tax was increased to 5.3% and a new State tax of 0.7% was effective for localities in Northern Virginia region and Hampton Roads region. The blended State and Local Retail Sales and Use tax is 5.67%.

Directory

Virginia Department of Taxation Administration

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600 East Main Street
Richmond, VA 23219

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.coopercenter.org/econ/vastat>, or contact Bill Shobe at (434) 982-5376 or by e-mail at shobe@virginia.edu.

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

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