

VIRGINIA TAX
ANNUAL REPORT
FISCAL YEAR 2020

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

The Honorable Ralph S. Northam, Governor

The Honorable Aubrey L. Layne, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

	Fiscal Year 2019	Fiscal Year 2020	2020/2019 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$21,467,094,000	\$21,903,571,000	2.03%
Non-General Fund	29,225,445,000	39,119,583,000	33.85%
Total Commonwealth Collections	\$50,692,539,000	\$61,023,154,000	20.38%
By the Department of Taxation*			
General Fund	\$20,553,037,000	\$20,943,678,000	1.90%
Non-General Fund	822,241,000	848,413,000	3.18%
Total Department Collections	\$21,375,278,000	\$21,792,091,000	1.95%
By Other Agencies			
General Fund	\$914,057,000	\$959,893,000	5.01%
Non-General Fund	28,403,204,000	38,271,170,000	34.74%
Total from Other Agencies	\$29,317,261,000	\$39,231,063,000	33.82%

Notes:

1. The Fiscal Year runs from July 1 through June 30.
 2. Cardinal, Revenue Status Report is the data source for net revenue collections.
- *Includes all taxes administered by the Department of Taxation.

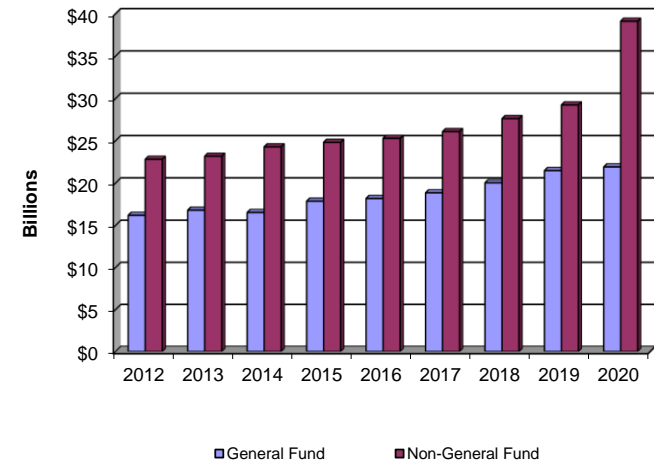
Department of Taxation General Fund Expenditures

Budget Programs	Fiscal Year 2019 Expenditures	Fiscal Year 2020 Expenditures
Revenue Administrative Services	\$47,419,427	\$46,141,802
Research Services	4,387,603	4,532,078
Tax Value Assistance to Localities [#]	565,898	530,985
Administrative and Support Services	54,180,385	50,055,447
Total	\$106,553,313	\$101,260,311
Cost per \$100 of collections	\$0.50	\$0.46

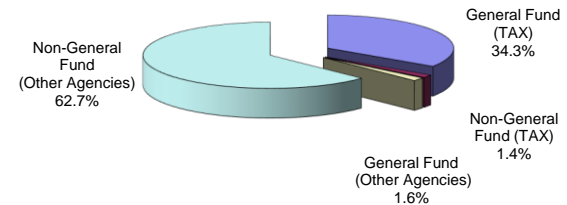
Note:

[#] The Department of Taxation 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. Expenditures on behalf of SLEAC were \$104,629 in FY 2019 and were \$223,900 in FY 2020.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



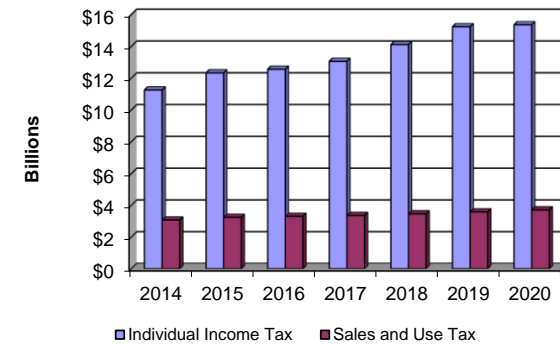
Revenue Collections by the Commonwealth of Virginia, FY 2020



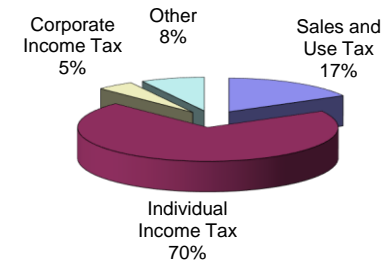
Net Revenue Collections After Refunds by Tax Type
Taxes Administered by the Department of Taxation

Revenues	Fiscal Year 2019	Fiscal Year 2020	2020/2019 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank Franchise (state share)	\$29,641,000	\$25,949,000	-12.46%
Corporate Income Tax	943,391,000	1,011,650,000	7.24%
Individual Income	15,226,471,000	15,351,592,000	0.82%
Estate Tax	191,000	80,000	-58.12%
Recordation and deeds of conveyance	372,107,000	467,121,000	25.53%
Suits, wills and administration	6,738,000	6,588,000	-2.23%
State sales, use, and vending (GF part)	3,580,355,000	3,706,817,000	3.53%
Watercraft sales and use	5,681,000	6,772,000	19.20%
Rolling Stock Tax	6,444,000	6,521,000	1.19%
Insurance Premiums License Tax	382,018,000	360,588,000	-5.61%
Total Department GF Revenues	\$20,553,037,000	\$20,943,678,000	1.90%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$12,577,000	\$7,557,000	-39.91%
Cigarette Tax	129,451,000	131,950,000	1.93%
Other Tobacco Products	21,838,000	21,688,000	-0.69%
Egg excise	205,000	208,000	1.46%
Forest products	2,604,000	2,455,000	-5.72%
Peanut excise	309,000	366,000	18.45%
Soybeans	1,050,000	935,000	-10.95%
State Sales and Use Tax (TTF)	649,451,000	678,024,000	4.40%
Tire tax	3,060,000	3,214,000	5.03%
Corn excise	398,000	460,000	15.58%
Small grains tax	179,000	143,000	-20.11%
Sheep	12,000	12,000	0.00%
Litter tax	664,000	878,000	32.23%
Soft drink excise	175,000	217,000	24.00%
Cotton	178,000	218,000	22.47%
Apple	90,000	88,000	-2.22%
Total Department Non-GF Revenues	\$822,241,000	\$848,413,000	3.18%
Aggregate (All Funds)	\$21,375,278,000	\$21,792,091,000	1.95%

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



**Collection of Revenues Administered by the
Department, FY 2020**



Notes:

- As reported in these tables, individual income tax includes individual and fiduciary income tax, individual estimated income tax, and employer income tax withholding.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.
- Rolling Stock Tax includes Railroad and Car line company taxes.
- Cardinal, Revenue Status Report is the data source for net revenue collections.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
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
2015	12,071,058,964
2016	11,800,977,145
2017	12,342,418,241
2018	14,112,424,788

Note:
 1. Tax liability is before any tax credits but after the spouse tax adjustment.

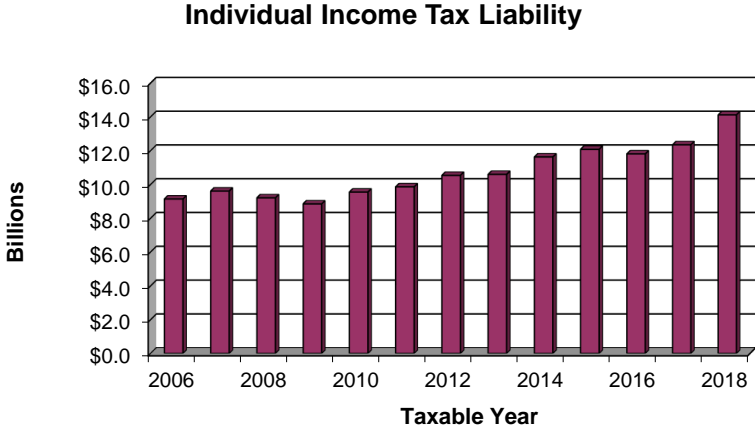


Table 1.2**Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2018**

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	\$23,425,186	\$266,898,851	\$9,498,304,656	\$362,293,404	\$9,860,598,060	\$5,836,767	\$137,478	2.36 %
\$1,000	to	\$1,999	81,392,696	69,091,425	122,768,470	123,398,491	246,166,961	12,650,633	253,132	2.00 %
\$2,000	to	\$2,999	139,760,896	69,607,873	114,321,660	147,477,058	261,798,718	17,044,361	340,914	2.00 %
\$3,000	to	\$3,999	195,673,404	69,494,377	101,825,308	158,187,755	260,013,063	19,851,866	410,171	2.07 %
\$4,000	to	\$4,999	245,918,157	69,063,448	100,036,924	157,069,638	257,106,562	23,054,323	529,377	2.30 %
\$5,000	to	\$5,999	293,391,710	68,234,847	83,825,922	155,281,212	239,107,134	23,503,617	571,812	2.43 %
\$6,000	to	\$6,999	339,031,206	68,246,106	98,903,402	153,445,152	252,348,554	24,266,379	663,447	2.73 %
\$7,000	to	\$7,999	383,192,691	68,122,937	76,068,057	151,370,453	227,438,510	25,995,572	781,200	3.01 %
\$8,000	to	\$8,999	425,339,986	68,754,276	77,378,754	149,968,240	227,346,994	26,208,227	848,116	3.24 %
\$9,000	to	\$9,999	478,744,459	71,173,424	68,568,886	152,168,525	220,737,411	28,027,879	959,222	3.42 %
\$10,000	to	\$10,999	553,740,587	77,127,889	87,314,123	161,318,230	248,632,353	27,265,190	971,470	3.56 %
\$11,000	to	\$11,999	606,355,185	78,756,079	72,106,765	163,164,972	235,271,737	43,430,847	1,545,709	3.56 %
\$12,000	to	\$12,999	639,255,956	78,193,846	69,410,237	158,795,850	228,206,087	335,907,572	11,639,790	3.47 %
\$13,000	to	\$13,999	667,911,628	77,770,232	78,094,917	154,253,575	232,348,492	355,521,050	12,868,632	3.62 %
\$14,000	to	\$14,999	748,963,683	88,223,941	89,822,786	162,688,737	252,511,523	402,104,405	14,993,485	3.73 %
\$15,000	to	\$19,999	4,224,246,487	408,392,282	785,082,259	773,842,113	1,558,924,372	2,353,894,456	94,443,815	4.01 %
\$20,000	to	\$24,999	5,175,175,070	400,716,601	362,711,620	757,882,344	4,120,593,964	3,068,600,438	132,402,921	4.31 %
\$25,000	to	\$29,999	5,949,979,223	385,241,110	411,204,016	717,718,783	1,128,922,799	4,103,712,236	185,856,322	4.53 %
\$30,000	to	\$34,999	6,487,082,673	362,312,338	448,213,938	669,892,832	1,118,106,770	4,623,466,425	218,223,686	4.72 %
\$35,000	to	\$39,999	6,679,314,827	328,019,292	493,638,275	603,921,417	1,097,559,692	4,901,389,648	237,682,676	4.85 %
\$40,000	to	\$44,999	6,759,906,303	295,435,312	513,320,949	543,017,085	1,056,338,034	5,058,589,379	250,331,085	4.95 %
\$45,000	to	\$49,999	6,829,052,317	270,883,060	448,295,401	494,791,936	943,087,337	5,233,832,824	262,342,115	5.01 %
\$50,000	to	\$74,999	32,214,877,258	1,055,444,717	2,344,104,020	1,850,618,359	4,194,722,379	26,022,996,106	1,335,924,144	5.13 %
\$75,000	to	\$99,999	29,902,889,950	783,957,253	2,178,666,461	1,266,808,696	3,445,475,157	25,410,568,085	1,338,349,979	5.27 %
\$100,000	and Over		200,311,740,374	2,326,808,118	19,843,944,696	2,465,019,514	22,308,964,210	180,327,327,291	10,009,354,091	5.55 %
Total			\$310,356,361,911	\$7,905,969,632	\$38,567,932,503	\$12,654,394,372	\$51,222,326,875	\$262,475,045,576	\$14,112,424,788	5.38 %

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 taxable income \$5,001 to \$17,000; and 5.75% for taxable income over \$17,000.
2. Exemption and deduction amounts for nonresidents include the full amount before the Virginia allocable portion is computed.
3. Tax liability is before any tax credits but after the spouse tax adjustment.
4. Average tax rate is computed by dividing total tax liability by the total taxable income.
5. All revenue generated by the Individual Income Tax is deposited to the General Fund.
6. Exemptions claimed includes personal, age, blind and dependent exemptions.
7. Total deductions represents standard and itemized deduction and does not include other deductions in Va. Code § 58.1-322.03.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2018

Adjusted Gross Income Classes	Single Returns	Married Filing Joint	Married Filing Separately	Total Number of Returns
\$999 and Below	89,334	50,297	13,153	152,784
\$1,000 to \$1,999	45,195	6,717	2,192	54,104
\$2,000 to \$2,999	47,788	6,118	2,015	55,921
\$3,000 to \$3,999	48,503	5,588	1,871	55,962
\$4,000 to \$4,999	47,342	5,503	1,846	54,691
\$5,000 to \$5,999	46,193	5,302	1,903	53,398
\$6,000 to \$6,999	45,220	5,227	1,752	52,199
\$7,000 to \$7,999	44,165	5,274	1,679	51,118
\$8,000 to \$8,999	43,046	5,314	1,709	50,069
\$9,000 to \$9,999	43,190	5,536	1,684	50,410
\$10,000 to \$10,999	45,162	5,871	1,755	52,788
\$11,000 to \$11,999	44,847	6,111	1,762	52,720
\$12,000 to \$12,999	43,396	6,189	1,616	51,201
\$13,000 to \$13,999	41,429	6,297	1,768	49,494
\$14,000 to \$14,999	42,939	6,968	1,765	51,672
\$15,000 to \$19,999	196,489	36,475	8,796	241,760
\$20,000 to \$24,999	179,190	42,117	8,855	230,162
\$25,000 to \$29,999	164,505	43,099	9,037	216,641
\$30,000 to \$34,999	146,899	43,942	9,119	199,960
\$35,000 to \$39,999	125,356	44,300	8,697	178,353
\$40,000 to \$44,999	107,146	43,849	8,239	159,234
\$45,000 to \$49,999	92,687	43,627	7,591	143,905
\$50,000 to \$74,999	287,717	210,432	26,185	524,334
\$75,000 to \$99,999	135,162	195,767	13,846	344,775
\$100,000 and Over	169,396	670,506	22,266	862,168
Total:	2,322,296	1,506,426	161,101	3,989,823

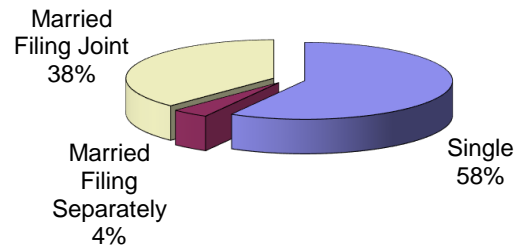


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2018

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	152,784	200,865	62,057	47,571	439	310,932
\$1,000 to	\$1,999	54,104	60,512	11,682	7,137	96	79,427
\$2,000 to	\$2,999	55,921	61,872	11,209	6,892	91	80,064
\$3,000 to	\$3,999	55,962	61,427	11,338	7,056	104	79,925
\$4,000 to	\$4,999	54,691	60,112	11,996	7,198	93	79,399
\$5,000 to	\$5,999	53,398	58,633	11,922	7,618	77	78,250
\$6,000 to	\$6,999	52,199	57,385	12,682	7,834	107	78,008
\$7,000 to	\$7,999	51,118	56,400	13,407	8,123	102	78,032
\$8,000 to	\$8,999	50,069	55,399	14,436	8,439	131	78,405
\$9,000 to	\$9,999	50,410	55,957	15,972	8,854	114	80,897
\$10,000 to	\$10,999	52,788	58,673	19,163	9,437	119	87,392
\$11,000 to	\$11,999	52,720	58,887	19,797	10,033	143	88,860
\$12,000 to	\$12,999	51,201	57,460	20,200	10,509	109	88,278
\$13,000 to	\$13,999	49,494	55,858	21,278	10,584	113	87,833
\$14,000 to	\$14,999	51,672	58,693	29,360	10,828	116	98,997
\$15,000 to	\$19,999	241,760	278,670	123,379	55,731	612	458,392
\$20,000 to	\$24,999	230,162	272,811	119,238	55,404	583	448,036
\$25,000 to	\$29,999	216,641	260,332	116,306	52,770	539	429,947
\$30,000 to	\$34,999	199,960	244,543	109,462	48,827	478	403,310
\$35,000 to	\$39,999	178,353	223,336	95,869	45,256	471	364,932
\$40,000 to	\$44,999	159,234	203,708	83,390	41,010	374	328,482
\$45,000 to	\$49,999	143,905	188,216	74,792	37,585	344	300,937
\$50,000 to	\$74,999	524,334	737,706	285,445	146,120	1,238	1,170,509
\$75,000 to	\$99,999	344,775	542,694	224,558	97,027	745	865,024
\$100,000 and	Over	862,168	1,537,303	769,846	241,977	1,508	2,550,634
Total:		3,989,823	5,507,452	2,288,784	989,820	8,846	8,794,902

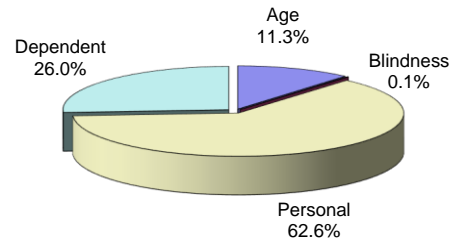


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2018

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
Accomack	\$4,900,304	\$11,510,594	\$20,089,713	\$25,582,837	\$31,751,775	\$37,417,879	\$70,490,656	\$60,401,417	\$119,611,505	\$95,459,026	\$249,803,512	\$727,019,217
Albemarle	8,358,096	20,494,883	31,558,888	44,008,392	56,574,015	71,669,348	157,086,048	168,471,189	397,519,950	372,290,637	4,467,903,254	5,795,934,700
Alleghany	1,622,132	4,120,821	6,985,068	9,644,035	12,381,789	13,095,257	25,711,818	26,150,477	56,328,931	54,201,420	122,554,851	332,796,598
Amelia	825,413	2,895,108	5,374,700	7,148,698	9,661,507	10,900,390	25,193,156	24,763,978	53,825,219	47,814,807	137,856,923	326,259,900
Amherst	2,232,849	7,059,392	12,348,624	17,821,326	22,625,416	26,079,507	56,292,872	54,344,401	119,972,553	111,501,375	222,350,302	652,628,617
Appomattox	1,346,023	3,596,363	6,803,725	9,481,822	11,426,725	11,817,843	27,969,768	25,981,445	59,808,113	53,908,258	120,902,345	333,042,429
Arlington	15,424,172	39,885,042	61,789,156	82,620,437	102,596,255	122,963,852	293,964,884	375,648,121	1,272,103,622	1,280,188,133	12,237,631,953	15,884,815,628
Augusta	5,416,426	16,155,606	28,622,121	38,038,759	49,226,891	57,178,300	137,969,968	147,014,722	342,330,844	297,531,512	846,530,619	1,966,015,767
Bath	520,254	1,440,258	2,581,784	3,065,189	4,682,327	4,659,704	8,941,104	9,621,764	17,296,607	14,908,310	50,977,863	118,695,164
Bedford County	5,996,016	17,217,178	29,253,360	39,535,706	49,805,281	57,122,542	128,560,776	128,794,358	305,439,852	298,430,103	1,228,487,792	2,288,642,964
Bland	417,986	1,308,135	2,348,710	3,212,327	3,774,886	4,207,480	9,857,993	11,295,229	24,617,482	18,388,175	37,172,084	116,600,488
Botetourt	2,480,741	6,818,826	10,443,929	14,547,716	18,764,150	21,562,599	52,256,590	52,537,364	131,785,796	136,254,947	623,156,969	1,070,609,626
Brunswick	1,217,315	3,806,550	7,120,167	10,409,948	11,769,051	12,487,580	26,945,240	25,736,266	47,721,199	33,772,034	87,393,553	268,378,901
Buchanan	1,390,238	4,530,215	7,919,228	10,661,078	12,028,881	12,329,502	23,866,911	22,661,303	57,860,506	46,874,120	93,159,653	293,281,634
Buckingham	1,000,391	3,024,912	6,193,752	8,911,733	11,670,641	12,942,670	29,275,265	26,974,888	46,000,466	35,199,175	87,091,019	268,284,912
Campbell	4,539,465	13,204,694	23,970,819	31,418,194	39,805,960	45,872,183	99,202,253	95,744,829	202,028,463	178,590,324	460,595,286	1,194,972,471
Caroline	1,924,059	6,269,997	11,484,935	15,885,332	19,979,722	22,630,710	52,858,513	58,050,113	129,650,954	120,403,116	308,837,147	747,974,596
Carroll	2,451,196	7,732,502	12,938,760	18,527,564	21,772,687	24,761,135	52,056,455	48,141,751	107,335,317	75,518,141	128,852,240	500,087,748
Charles City	513,119	1,650,892	3,174,286	4,470,050	5,304,346	7,642,005	15,071,974	13,110,074	30,410,233	26,396,953	78,253,534	185,997,466
Charlotte	919,385	3,020,442	5,628,709	7,324,718	9,375,352	9,952,727	23,416,500	19,638,708	37,095,516	31,184,489	70,731,040	218,287,587
Chesterfield	24,168,299	68,359,157	114,964,711	153,340,011	192,737,280	228,137,127	550,639,580	599,905,674	1,409,651,732	1,381,290,627	7,164,147,981	11,887,342,179
Clarke	1,183,400	3,161,439	4,832,965	6,398,540	7,746,745	9,371,005	20,642,174	23,346,631	60,118,139	58,270,874	421,415,717	616,487,629
Craig	371,005	937,282	2,160,733	3,189,416	3,425,514	3,778,853	9,992,330	9,031,853	19,327,041	17,864,390	32,723,496	102,801,913
Culpeper	3,313,260	9,745,179	18,167,837	25,112,199	31,011,700	34,813,445	78,312,527	82,411,498	193,697,988	193,380,944	799,879,360	1,469,845,936
Cumberland	624,442	2,129,158	4,619,300	5,466,048	6,974,728	8,677,735	20,289,787	18,243,922	32,151,828	23,867,868	52,775,051	175,819,868
Dickenson	1,045,097	3,166,054	5,056,330	7,659,460	7,595,042	9,296,773	17,677,786	16,232,425	40,132,562	30,359,089	52,241,427	190,462,045
Dinwiddie	1,749,420	5,743,903	10,388,316	14,829,707	17,869,817	22,070,353	53,211,638	51,353,640	114,192,005	100,036,988	232,372,219	623,818,008
Essex	718,815	2,740,466	5,028,929	7,632,273	9,015,300	9,776,880	20,865,303	20,689,653	43,533,400	33,908,139	96,742,105	250,651,262
Fairfax County	78,488,092	201,042,707	325,451,317	405,032,286	494,280,041	566,282,791	1,288,608,454	1,443,824,678	4,072,608,779	4,340,651,971	52,750,116,053	65,966,387,168
Fauquier	5,035,760	13,202,291	20,851,446	27,769,671	33,782,276	40,257,115	91,453,578	103,185,192	271,424,381	279,531,026	2,486,735,773	3,373,228,509

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2018

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	\$1,100,169	\$3,527,197	\$6,464,344	\$8,111,437	\$10,652,969	\$11,446,879	\$25,886,307	\$26,484,597	\$59,876,776	\$53,331,447	\$110,103,842	\$316,985,963
Fluvanna	1,698,378	4,857,922	7,991,959	12,246,135	14,446,332	19,850,923	43,856,323	48,879,522	112,703,401	116,942,890	345,457,599	728,931,384
Franklin	4,094,703	12,456,871	20,625,036	27,928,099	37,281,417	44,217,777	100,151,583	89,043,403	202,994,784	176,122,008	558,453,221	1,273,368,901
Frederick	6,784,737	19,168,865	31,693,603	42,357,668	50,657,439	63,646,903	141,221,840	151,481,281	382,264,783	371,061,380	1,596,136,480	2,856,474,978
Giles	1,249,254	3,954,596	6,750,443	10,083,698	12,047,384	14,088,603	27,994,950	31,798,490	67,693,902	60,714,195	109,787,946	346,163,460
Gloucester	2,773,746	8,342,649	14,921,341	19,699,926	25,541,028	29,005,110	64,202,890	63,035,382	164,100,288	153,494,058	481,788,985	1,026,905,403
Goochland	1,725,606	3,925,125	6,918,565	8,647,801	12,085,438	13,498,742	31,226,922	33,586,836	83,671,969	91,815,823	1,295,343,626	1,582,446,453
Grayson	1,343,646	4,079,291	7,164,783	9,640,381	12,159,283	14,109,770	28,033,460	26,890,509	52,716,133	33,946,758	63,745,110	253,829,125
Greene	1,296,042	3,976,014	7,126,611	9,674,089	12,330,314	15,196,373	35,379,430	34,248,582	77,146,050	79,015,982	242,969,276	518,358,761
Greensville	1,143,856	2,914,238	5,686,676	7,215,069	8,410,904	10,427,030	26,968,360	22,795,614	36,530,962	26,829,365	55,434,655	204,356,728
Halifax	2,781,044	8,888,711	16,594,728	21,130,919	27,014,183	30,479,320	61,845,061	61,594,726	115,891,045	84,525,422	228,737,739	659,482,899
Hanover	8,507,324	21,558,327	33,401,744	44,656,925	53,567,171	65,086,166	152,548,603	175,155,375	420,922,219	461,594,892	2,700,173,830	4,137,172,576
Henrico	23,098,662	68,088,061	121,025,743	163,466,012	209,781,862	251,682,145	583,393,569	623,575,937	1,334,902,831	1,179,132,045	7,313,945,024	11,872,091,890
Henry	4,346,583	13,989,070	24,678,709	37,184,940	47,355,435	51,675,457	99,463,786	84,084,020	163,260,257	118,883,931	286,333,429	931,255,616
Highland	177,340	572,635	774,463	1,258,038	1,859,892	2,228,492	3,691,251	4,831,659	7,623,226	6,173,417	20,779,859	49,970,272
Isle of Wight	2,399,034	7,947,882	12,855,694	17,571,601	20,290,228	24,195,469	55,635,502	60,562,271	152,970,552	149,700,749	688,835,443	1,192,964,424
James City	6,074,334	15,890,839	24,313,997	31,101,430	39,930,996	47,345,595	99,339,885	106,941,040	284,944,945	308,540,997	2,262,479,411	3,226,903,467
King and Queen	445,736	1,717,421	3,032,649	4,471,964	5,164,969	6,668,385	12,828,854	13,540,087	29,694,440	23,027,015	63,137,950	163,729,472
King George	1,979,703	5,156,640	8,027,171	11,131,142	13,233,348	14,261,589	31,688,203	34,168,633	90,407,511	105,657,036	547,199,391	862,910,368
King William	1,164,032	3,608,269	5,717,904	8,666,639	11,009,300	12,491,571	30,206,349	31,884,441	79,650,683	80,736,809	200,493,904	465,629,900
Lancaster	819,138	2,685,560	4,776,721	6,639,036	8,613,369	9,527,142	19,091,866	20,231,220	39,583,967	38,152,427	204,541,304	354,661,749
Lee	1,715,368	5,394,713	9,664,140	11,757,776	13,124,568	15,992,977	33,364,233	26,286,656	61,532,469	46,515,701	63,873,299	289,221,900
Loudoun	28,599,917	65,345,394	92,436,802	116,051,045	145,952,526	168,255,315	389,941,226	432,870,899	1,231,515,299	1,374,041,418	18,765,063,039	22,810,072,880
Louisa	2,140,968	6,741,620	12,570,252	17,742,531	22,625,753	27,339,749	65,892,136	65,527,886	149,133,771	136,336,656	497,079,435	1,003,130,758
Lunenburg	714,984	2,620,227	4,367,762	6,552,514	7,862,121	9,721,450	21,804,343	19,099,387	36,472,201	25,146,085	58,906,540	193,267,614
Madison	1,022,274	2,621,620	4,772,694	6,094,784	8,756,574	9,435,100	21,631,406	22,883,436	52,317,996	45,875,467	169,768,571	345,179,921
Mathews	523,631	2,117,209	3,135,002	4,990,547	5,987,400	6,848,941	14,705,125	14,468,554	36,116,921	33,838,294	138,240,361	260,971,985
Mecklenburg	2,350,210	8,303,928	15,625,737	20,368,040	26,154,251	27,335,504	60,603,560	52,871,972	100,414,365	79,560,697	229,086,599	622,674,864
Middlesex	887,639	2,524,043	4,578,906	6,369,074	7,856,644	8,340,282	17,878,937	17,462,400	41,061,534	37,216,922	149,100,774	293,277,154
Montgomery	8,291,040	22,288,756	33,201,488	45,982,370	62,468,523	61,142,183	125,105,791	125,046,219	281,961,040	270,684,022	1,439,872,607	2,476,044,039

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2018

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	\$1,403,228	\$3,512,308	\$5,901,891	\$8,879,961	\$10,622,816	\$13,836,436	\$28,676,026	\$27,297,110	\$57,346,626	\$54,434,470	\$216,275,815	\$428,186,688
New Kent	1,434,808	4,005,567	6,460,003	8,800,381	10,914,078	13,334,484	31,638,594	38,153,806	96,621,218	105,285,780	442,629,104	759,277,824
Northampton	1,345,294	3,802,378	6,152,295	8,300,001	10,197,568	11,834,656	23,219,448	19,195,138	36,638,118	29,030,825	140,803,965	290,519,687
Northumberland	887,585	2,886,062	4,976,781	7,422,952	9,086,997	9,788,128	21,181,340	19,613,715	49,729,729	41,684,876	194,766,523	362,024,687
Nottoway	915,381	3,568,953	6,020,220	8,610,396	10,858,968	12,270,615	25,502,718	23,511,718	42,438,915	34,653,178	88,397,686	256,748,747
Orange	2,513,071	7,517,353	12,343,818	18,727,741	24,015,165	27,328,950	64,059,573	64,962,106	161,329,201	143,997,932	495,695,110	1,022,490,021
Page	2,088,671	6,222,770	10,072,046	14,445,670	17,286,592	21,430,242	46,558,292	42,617,711	92,169,773	73,929,953	160,649,445	487,471,164
Patrick	1,451,001	4,223,929	7,112,476	10,626,712	13,757,911	14,587,027	31,571,699	27,105,612	54,105,513	40,269,015	87,409,803	292,220,697
Pittsylvania	4,764,048	14,527,836	27,661,474	35,913,417	44,341,433	51,417,977	112,990,143	105,454,123	230,509,490	189,999,517	443,670,569	1,261,250,026
Powhatan	1,946,565	5,174,672	8,115,149	10,936,727	14,455,972	17,009,715	42,331,152	44,164,043	115,919,294	121,972,866	735,348,453	1,117,374,608
Prince Edward	1,426,085	4,765,404	8,474,020	11,177,990	14,522,701	15,662,743	33,078,566	30,778,205	57,070,550	46,642,965	122,717,479	346,316,710
Prince George	2,267,210	7,039,192	11,630,604	16,228,885	20,196,960	22,007,024	49,963,744	54,120,857	128,236,042	118,789,337	387,774,302	818,254,158
Prince William	31,050,581	87,194,054	147,863,354	196,996,135	234,059,057	271,699,918	626,871,380	697,672,172	1,798,147,291	1,780,868,557	10,851,166,609	16,723,589,108
Pulaski	2,188,350	7,919,607	13,263,716	19,140,148	23,011,578	26,144,300	60,708,167	60,077,240	131,244,690	105,212,126	252,710,464	701,620,387
Rappahannock	562,098	1,420,855	2,614,739	3,741,779	4,763,475	4,808,586	11,817,674	10,653,204	30,278,347	28,031,499	254,895,413	353,587,669
Richmond	2,321,978	4,065,268	5,707,903	6,502,883	8,183,217	9,108,408	19,560,699	18,225,282	34,114,197	30,218,449	111,470,445	249,478,729
Roanoke	8,163,179	21,438,334	34,008,675	47,910,663	61,452,478	75,689,647	164,894,824	176,368,566	413,054,713	396,398,465	1,681,278,767	3,080,658,311
Rockbridge	1,776,486	4,850,864	8,629,857	12,261,334	15,515,230	17,962,907	39,795,551	38,214,792	79,256,517	70,485,044	248,888,435	537,637,016
Rockingham	6,125,573	18,492,563	29,647,557	40,807,055	55,379,739	66,670,147	153,729,564	148,929,243	346,149,090	310,090,558	1,063,386,262	2,239,407,350
Russell	1,708,079	5,886,857	9,507,593	13,532,863	14,909,755	17,819,169	39,529,137	37,318,286	82,564,365	64,098,611	140,471,548	427,346,263
Scott	1,957,915	5,936,095	9,641,989	12,668,397	15,235,884	16,535,407	33,279,093	31,095,866	70,430,839	57,177,749	103,745,017	357,704,251
Shenandoah	3,227,544	9,771,040	17,653,182	23,770,017	29,252,064	40,041,257	84,366,063	86,263,855	189,274,028	158,675,279	479,274,886	1,121,569,216
Smyth	2,338,110	7,885,506	13,617,366	18,127,350	21,373,367	22,846,530	53,312,780	54,075,147	101,489,067	73,375,978	152,054,324	520,495,524
Southampton	1,212,409	3,975,088	7,269,748	9,646,861	11,929,420	13,342,902	31,590,120	32,134,137	72,387,997	61,799,717	157,064,573	402,352,971
Spotsylvania	9,278,151	27,163,737	47,819,139	60,919,478	75,290,916	81,487,126	190,765,040	202,106,242	515,273,540	521,261,344	2,529,860,345	4,261,225,058
Stafford	10,244,359	27,638,274	44,720,894	55,890,989	66,601,701	72,156,225	171,399,255	188,064,282	494,565,326	535,850,378	3,460,530,347	5,127,662,029
Surry	573,878	1,984,761	3,124,722	4,164,641	5,024,874	6,005,733	12,913,548	12,106,087	28,171,813	24,022,742	57,700,899	155,793,699
Sussex	755,129	2,597,913	3,843,921	5,852,962	7,131,043	8,092,420	17,297,076	15,297,825	28,192,485	23,488,061	60,197,863	172,746,698
Tazewell	2,885,453	8,910,185	15,807,438	20,957,484	27,271,094	28,697,243	62,658,148	54,662,875	124,563,118	105,850,903	361,423,376	813,687,317
Warren	2,654,658	8,808,955	15,120,434	20,645,111	25,163,770	29,258,996	63,764,091	71,459,132	161,827,481	155,137,284	548,369,168	1,102,209,079

Table 1.5, continued

**Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2018**

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	\$5,107,392	\$14,476,586	\$24,689,226	\$33,080,269	\$39,455,591	\$45,376,255	\$101,076,810	\$98,380,347	\$205,187,882	\$161,114,695	\$575,967,254	\$1,303,912,306
Westmoreland	1,301,953	3,978,991	8,238,927	11,101,926	14,324,963	14,517,554	32,040,017	30,257,065	68,532,689	61,510,185	179,064,433	424,868,704
Wise	2,877,795	8,734,599	13,494,524	18,535,848	23,318,035	24,631,312	50,250,166	45,030,546	104,763,998	83,975,896	171,838,518	547,451,237
Wythe	2,218,485	7,108,984	12,236,819	16,130,407	20,190,560	23,050,909	51,464,700	48,990,917	104,300,986	89,765,916	175,129,888	550,588,571
York	5,395,778	12,895,048	19,043,035	24,544,413	31,533,187	35,155,547	81,615,790	86,813,051	227,512,402	253,678,084	1,504,980,700	2,283,167,035
Total Counties	\$429,810,546	\$1,191,614,326	\$1,981,533,519	\$2,634,536,946	\$3,274,265,875	\$3,786,902,727	\$8,559,734,639	\$9,025,808,897	\$22,299,054,636	\$21,709,369,109	\$155,273,868,154	\$230,166,499,376

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	\$10,883,377	\$31,768,094	\$52,475,685	\$69,564,219	\$86,259,299	\$98,008,492	\$221,593,476	\$265,405,184	\$765,500,096	\$790,679,167	\$6,971,938,191	\$9,364,075,280
Bristol	3,512,845	8,653,876	12,916,081	16,566,274	20,362,595	21,308,890	44,596,736	38,212,680	66,911,810	45,355,098	100,986,970	379,383,854
Buena Vista	696,625	1,990,861	2,983,266	4,020,530	4,593,954	5,596,400	12,316,670	10,094,308	21,670,519	15,764,946	21,198,373	100,926,451
Charlottesville	5,079,047	11,690,488	18,443,020	25,508,748	30,017,164	36,857,887	73,670,328	73,301,015	161,012,377	127,524,429	986,992,738	1,550,097,242
Chesapeake	17,318,954	50,899,056	89,556,409	117,614,949	138,828,926	161,700,471	367,152,868	389,308,909	921,495,926	853,050,238	3,593,436,436	6,700,363,140
Colonial Heights	1,348,116	4,020,390	8,065,073	10,334,946	13,667,129	16,357,103	37,355,340	34,829,595	78,514,417	63,966,760	150,022,662	418,481,531
Covington	686,504	1,856,534	3,110,555	4,603,235	5,941,340	5,435,174	12,055,820	10,985,085	18,521,302	15,486,884	26,143,122	104,825,556
Danville	4,178,473	13,832,644	26,547,319	33,302,515	38,882,617	41,002,609	77,634,190	68,587,646	125,472,889	84,172,230	277,575,896	791,189,029
Emporia	697,386	2,354,105	3,397,135	5,155,795	4,478,107	5,832,151	10,977,878	8,333,675	13,783,318	8,008,132	20,762,139	83,779,820
Fairfax	3,130,366	7,422,527	11,224,454	13,295,588	14,788,995	17,024,132	36,904,997	41,907,360	108,347,994	108,510,263	1,008,297,393	1,370,854,068
Falls Church	1,399,881	2,935,394	3,709,694	4,072,488	5,248,741	6,619,662	14,958,450	19,819,700	57,508,229	61,261,384	963,622,928	1,141,156,551
Franklin	681,291	2,499,131	4,655,287	5,516,169	6,837,440	7,505,913	15,294,112	12,305,437	23,440,879	16,507,991	49,162,142	144,405,791
Fredericksburg	2,336,397	7,058,681	12,350,376	15,788,584	20,112,313	21,005,305	46,552,047	47,327,588	99,834,731	81,571,953	548,730,419	902,668,396
Galax	749,790	2,434,324	3,940,880	5,465,720	6,459,239	6,880,747	13,052,226	11,086,968	20,731,984	16,002,092	38,110,838	124,914,808
Hampton	9,278,139	29,631,451	57,994,992	76,577,729	93,947,354	108,062,446	236,488,160	222,201,993	498,360,149	398,585,444	963,254,362	2,694,382,217
Harrisonburg	3,918,312	10,951,053	18,002,137	24,481,461	31,048,012	39,791,743	81,732,851	72,557,279	137,271,582	96,813,697	278,889,585	795,457,712
Hopewell	1,777,592	6,787,713	12,807,615	16,179,136	19,714,655	21,349,078	44,106,484	39,434,934	73,834,425	49,103,193	80,191,962	365,286,787
Lexington	598,760	1,268,623	1,997,583	2,490,965	2,999,406	3,902,834	8,402,500	7,861,789	18,133,474	18,070,441	104,286,519	170,012,894
Lynchburg	7,424,628	21,378,067	37,183,585	48,485,997	56,188,787	62,204,502	132,071,057	115,936,060	235,189,716	182,186,340	775,451,332	1,673,700,071
Manassas	2,899,982	9,356,060	16,514,147	23,196,041	28,807,834	32,050,204	72,611,823	79,003,808	192,364,050	159,993,959	594,254,882	1,211,052,791

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2018

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	\$1,135,205	\$3,722,955	\$6,832,617	\$9,374,732	\$11,981,000	\$14,239,237	\$32,157,412	\$34,160,910	\$82,246,350	\$71,906,145	\$206,200,754	\$473,957,316
Martinsville	1,458,179	4,360,113	7,866,371	10,607,818	14,454,276	14,755,011	24,939,087	20,481,217	37,950,067	22,404,001	139,309,922	298,586,063
Newport News	12,937,056	43,496,700	82,202,779	108,886,806	132,980,863	153,899,788	314,867,281	302,826,052	640,283,530	522,589,241	1,408,971,894	3,723,941,990
Norfolk	15,603,598	54,760,896	105,335,415	138,906,557	161,421,473	173,593,088	350,945,394	329,863,071	664,910,465	487,975,283	2,084,198,943	4,567,514,185
Norton	447,353	1,401,652	2,631,747	2,752,495	3,478,306	3,654,228	7,298,859	6,554,418	12,528,186	10,407,090	21,368,658	72,522,993
Petersburg	2,492,971	10,231,382	20,142,129	25,439,799	30,077,479	32,945,418	64,989,239	53,292,302	85,597,728	47,140,550	81,417,787	453,766,785
Poquoson	1,003,252	1,976,850	3,579,709	4,801,592	4,659,701	5,586,235	14,035,854	16,794,786	47,541,707	51,180,303	317,641,464	468,801,452
Portsmouth	5,759,182	21,449,684	45,200,919	59,422,831	70,466,643	82,720,501	168,190,058	161,054,260	359,148,389	249,805,105	514,452,783	1,737,670,355
Radford	1,434,251	4,163,860	6,269,021	7,809,218	9,323,044	9,304,619	19,329,564	19,558,843	39,737,540	36,332,112	106,388,987	259,651,060
Richmond	17,104,024	56,659,034	109,223,132	139,006,322	171,246,744	193,532,435	411,320,706	412,482,958	750,662,365	499,825,934	4,712,224,735	7,473,288,390
Roanoke	8,123,471	27,695,617	50,242,444	67,330,592	85,715,426	103,285,477	206,856,914	177,637,985	317,828,520	209,199,503	918,225,270	2,172,141,221
Salem	2,196,858	5,834,614	10,212,786	13,821,169	17,776,902	20,764,124	49,631,379	45,165,233	99,342,527	86,061,929	392,505,396	743,312,918
Staunton	1,887,290	6,142,065	11,422,008	15,778,758	19,741,602	21,150,077	51,657,930	55,128,344	103,180,546	83,982,539	227,889,058	597,960,217
Suffolk	5,987,797	18,858,823	33,809,274	45,367,497	53,536,258	62,243,330	133,644,357	137,126,233	327,967,432	316,210,378	1,374,786,924	2,509,538,304
Virginia Beach	33,113,651	94,559,533	164,046,228	217,640,522	270,227,146	315,658,103	719,131,522	772,718,639	1,739,877,123	1,572,021,060	8,269,296,598	14,168,290,123
Waynesboro	1,608,958	5,277,634	9,469,134	13,261,666	16,941,115	21,040,139	44,833,815	44,306,904	91,216,473	65,689,589	163,842,798	477,488,225
Williamsburg	1,935,240	4,362,179	6,089,076	7,665,860	9,370,850	9,059,231	18,021,876	19,507,517	41,895,559	34,773,438	229,974,066	382,654,892
Winchester	2,631,351	7,627,666	13,072,970	16,959,021	20,945,988	26,011,345	56,788,365	52,719,006	102,378,272	74,817,430	367,042,323	740,993,740
Total Cities	\$195,456,155	\$601,370,335	\$1,085,523,050	\$1,427,054,346	\$1,733,528,722	\$1,981,938,129	\$4,248,167,624	\$4,229,879,690	\$9,182,192,644	\$7,634,936,269	\$39,089,047,251	\$71,409,094,215
Total Counties	\$429,810,546	\$1,191,614,326	\$1,981,533,519	\$2,634,536,946	\$3,274,265,875	\$3,786,902,727	\$8,559,734,639	\$9,025,808,897	\$22,299,054,636	\$21,709,369,109	\$155,273,868,154	\$230,166,499,376
Unassigned*	\$60,903,639	\$126,715,391	\$149,170,470	\$162,655,195	\$167,380,473	\$181,138,366	\$358,495,235	\$333,270,032	\$733,629,978	\$558,584,571	\$5,948,824,969	\$8,780,768,319
Aggregate	\$686,170,340	\$1,919,700,052	\$3,216,227,039	\$4,224,246,487	\$5,175,175,070	\$5,949,979,223	\$13,166,397,499	\$13,588,958,619	\$32,214,877,258	\$29,902,889,950	\$200,311,740,374	\$310,356,361,911

Note:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, 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
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2018

Exemptions			Deductions			Filing Status			
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Accomack	41,962	\$38,037,527	16,502	2,053	\$238,754,517	18,555	10,998	6,844	713
Albemarle	115,211	103,548,528	39,952	10,066	545,671,636	50,018	27,622	20,816	1,580
Alleghany	16,510	14,978,843	6,790	385	44,854,097	7,175	3,844	3,148	183
Amelia	13,867	12,635,970	5,457	549	49,484,304	6,006	3,282	2,579	145
Amherst	30,880	28,052,369	12,622	897	77,787,189	13,519	7,589	5,608	322
Appomattox	16,252	14,783,254	6,385	480	44,713,051	6,865	3,626	3,054	185
Arlington	240,939	215,819,321	98,213	33,646	1,424,664,014	131,859	89,184	37,458	5,217
Augusta	80,790	73,257,852	31,687	2,930	217,388,300	34,617	17,920	15,901	796
Bath	5,270	4,761,911	2,234	168	20,530,867	2,402	1,345	999	58
Bedford	84,885	76,766,126	31,708	3,854	255,825,895	35,562	17,375	17,319	868
Bland	5,797	5,250,389	2,386	121	14,284,229	2,507	1,240	1,185	82
Botetourt	35,942	32,558,226	13,025	1,818	111,847,979	14,843	6,974	7,529	340
Brunswick	14,031	12,751,735	5,741	511	39,076,554	6,252	4,062	1,980	210
Buchanan	16,235	14,839,293	6,581	211	40,626,375	6,792	3,263	3,370	159
Buckingham	13,648	12,413,996	5,669	344	32,242,188	6,013	3,628	2,177	208
Campbell	54,307	49,361,352	22,615	1,431	133,463,000	24,046	13,465	9,956	625
Caroline	30,191	27,508,271	11,875	1,742	92,465,163	13,617	8,097	5,057	463
Carroll	28,130	25,523,190	11,778	444	67,016,791	12,222	6,292	5,542	388
Charles City	7,278	6,606,309	3,089	351	21,660,061	3,440	2,096	1,218	126
Charlotte	11,869	10,792,267	4,803	283	34,229,457	5,086	2,886	2,049	151
Chesterfield	369,274	335,111,183	132,267	27,043	1,245,715,201	159,310	89,630	64,927	4,753
Clarke	16,602	15,008,045	5,713	1,510	65,965,361	7,223	3,824	3,192	207
Craig	5,125	4,654,515	2,072	124	12,305,562	2,196	1,093	1,052	51
Culpeper	52,852	48,067,578	18,740	3,654	171,736,565	22,394	12,365	9,413	616
Cumberland	9,236	8,387,565	3,732	329	24,218,418	4,061	2,352	1,544	165
Dickenson	11,271	10,292,609	4,578	79	54,937,514	4,657	2,267	2,281	109
Dinwiddie	26,867	24,497,063	10,767	1,281	79,913,246	12,048	7,240	4,397	411
Essex	11,278	10,229,868	4,513	552	36,161,766	5,065	3,126	1,759	180
Fairfax	1,215,046	1,100,636,294	378,174	162,660	6,897,461,142	540,834	297,532	223,428	19,874
Fauquier	78,625	71,427,201	24,683	8,885	407,989,597	33,568	17,650	14,943	975

Table 1.6, continued**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2018**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Floyd	15,378	\$13,939,321	6,154	375	\$36,629,566	6,529	3,233	3,156	140
Fluvanna	27,715	25,056,961	10,510	1,336	92,120,065	11,846	6,146	5,328	372
Franklin	55,340	50,039,598	21,419	1,993	162,826,742	23,412	11,978	10,764	670
Frederick	97,179	87,966,465	36,118	6,021	313,662,978	42,139	22,707	18,178	1,254
Giles	16,731	15,167,560	6,969	314	36,960,288	7,283	3,914	3,186	183
Gloucester	39,458	35,749,771	15,517	2,026	116,639,621	17,543	9,384	7,630	529
Goochland	26,923	24,276,328	8,557	2,693	142,950,731	11,250	5,292	5,640	318
Grayson	14,761	13,372,500	6,177	280	36,344,205	6,457	3,287	2,962	208
Greene	20,359	18,467,312	7,800	955	56,227,627	8,755	4,655	3,835	265
Greensville	11,416	10,434,998	4,633	505	33,480,994	5,138	3,441	1,449	248
Halifax	33,215	30,203,514	13,819	805	78,372,711	14,624	8,843	5,255	526
Hanover	119,815	108,891,390	42,240	8,881	415,867,098	51,121	26,527	23,305	1,289
Henrico	337,716	306,383,798	129,816	25,156	1,228,322,588	154,972	96,458	53,792	4,722
Henry	50,114	45,604,786	21,226	1,024	118,777,458	22,250	13,277	8,249	724
Highland	2,533	2,271,650	956	75	7,374,116	1,031	463	547	21
Isle of Wight	39,533	35,825,749	14,013	3,016	136,911,005	17,029	8,863	7,555	611
James City	88,619	79,152,798	28,376	7,818	363,829,811	36,194	18,147	16,920	1,127
King and Queen	7,078	6,430,696	2,925	270	19,377,297	3,195	1,852	1,236	107
King George	27,443	24,882,736	9,430	2,304	93,572,642	11,734	6,161	5,054	519
King William	18,343	16,746,061	7,202	846	60,000,620	8,048	4,297	3,471	280
Lancaster	12,806	11,443,891	4,319	1,027	58,534,626	5,346	3,054	2,142	150
Lee	18,126	16,509,554	7,458	203	40,832,924	7,661	3,997	3,434	230
Loudoun	446,566	406,779,770	118,497	64,848	2,470,104,691	183,345	89,179	88,316	5,850
Louisa	36,800	33,387,058	14,152	1,929	123,720,039	16,081	8,644	6,933	504
Lunenburg	10,267	9,302,262	4,184	260	25,501,031	4,444	2,648	1,663	133
Madison	13,562	12,282,923	5,137	633	40,187,564	5,770	2,989	2,644	137
Mathews	9,708	8,724,193	3,571	500	31,657,054	4,071	2,058	1,898	115
Mecklenburg	31,557	28,585,127	12,656	1,090	81,252,601	13,746	8,254	5,021	471
Middlesex	11,457	10,308,751	4,319	602	38,088,369	4,921	2,713	2,085	123
Montgomery	79,172	71,489,016	33,522	4,395	239,978,301	37,917	22,432	14,242	1,243

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2018

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Nelson	16,614	\$14,974,508	6,419	776	\$49,300,473	7,195	3,919	3,083	193
New Kent	24,413	22,114,298	8,510	1,791	88,885,309	10,301	4,861	5,104	336
Northampton	12,655	11,348,405	5,045	600	42,837,500	5,645	3,570	1,925	150
Northumberland	14,214	12,678,695	4,839	880	46,321,042	5,719	3,019	2,513	187
Nottoway	13,050	11,881,729	5,338	381	34,970,678	5,719	3,578	1,982	159
Orange	39,121	35,389,575	14,568	2,312	130,874,235	16,880	9,208	7,159	513
Page	24,054	21,860,437	10,047	654	60,042,891	10,701	6,063	4,413	225
Patrick	16,124	14,629,187	6,673	299	37,296,315	6,972	3,654	3,138	180
Pittsylvania	60,443	54,953,644	24,648	1,670	156,162,606	26,318	14,646	10,836	836
Powhatan	32,384	29,375,842	10,898	2,448	112,900,652	13,346	6,198	6,788	360
Prince Edward	17,040	15,431,109	7,104	608	44,837,636	7,712	4,841	2,617	254
Prince George	32,484	29,455,397	12,317	1,909	109,916,815	14,226	7,938	5,681	607
Prince William	481,835	439,444,268	154,180	56,458	2,096,839,349	210,638	120,713	82,350	7,575
Pulaski	31,092	28,197,334	13,287	749	73,403,463	14,036	7,878	5,842	316
Rappahannock	8,202	7,396,485	2,838	706	58,614,473	3,544	1,856	1,573	115
Richmond	14,308	13,027,068	5,039	1,191	106,752,586	6,230	3,340	2,517	373
Roanoke	106,482	96,222,579	40,645	5,242	316,058,155	45,887	24,604	20,099	1,184
Rockbridge	22,328	20,133,068	8,799	861	62,569,535	9,660	5,162	4,260	238
Rockingham	87,419	79,364,449	33,934	3,567	249,174,126	37,501	20,007	16,685	809
Russell	22,146	20,206,129	9,155	271	48,632,888	9,426	4,558	4,662	206
Scott	20,063	18,179,213	8,374	274	44,091,316	8,648	4,255	3,971	422
Shenandoah	46,029	41,718,018	18,473	1,835	124,578,351	20,308	11,589	8,228	491
Smyth	27,483	25,030,198	11,675	455	63,422,595	12,130	6,643	5,184	303
Southampton	17,838	16,223,445	6,959	819	48,947,703	7,778	4,402	3,106	270
Spotsylvania	139,522	126,898,538	48,842	11,572	509,777,033	60,414	33,734	24,843	1,837
Stafford	150,485	136,528,996	47,765	16,200	601,920,125	63,965	34,164	27,424	2,377
Surry	7,238	6,571,909	2,897	340	20,737,974	3,237	1,806	1,300	131
Sussex	8,478	7,725,520	3,501	427	23,443,627	3,928	2,591	1,217	120
Tazewell	36,279	32,956,717	14,616	668	83,300,741	15,284	7,676	7,222	386
Warren	40,374	36,702,421	15,885	2,345	125,006,988	18,230	10,557	7,103	570

Table 1.6, continued**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2018**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Washington	57,177	\$51,876,222	23,356	1,628	\$157,369,763	24,984	12,663	11,079	1,242
Westmoreland	18,620	16,770,961	7,044	1,043	55,684,819	8,087	4,808	3,021	258
Wise	30,169	27,475,448	12,350	457	66,236,761	12,807	6,672	5,779	356
Wythe	27,110	24,641,321	11,443	549	64,923,509	11,992	6,526	5,125	341
York	68,761	61,784,141	23,562	5,345	245,322,221	28,907	14,370	13,437	1,100
Total Counties	6,151,894	\$5,577,402,455	2,167,048	537,911	\$25,364,249,648	2,704,959	1,498,829	1,117,881	88,249

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Alexandria	165,238	\$148,428,245	64,054	23,802	\$995,519,604	87,856	58,419	25,345	4,092
Bristol	23,004	20,922,618	10,426	497	76,188,744	10,923	6,216	3,467	1,240
Buena Vista	6,100	5,524,197	2,634	117	16,301,594	2,751	1,639	1,048	64
Charlottesville	40,381	36,445,145	18,444	2,945	177,537,040	21,389	14,556	6,012	821
Chesapeake	236,141	214,372,058	86,594	19,005	820,337,102	105,599	60,555	40,071	4,973
Colonial Heights	18,423	16,695,895	7,652	772	104,375,561	8,424	5,477	2,733	214
Covington	5,920	5,392,067	2,673	77	21,499,237	2,750	1,778	905	67
Danville	41,292	37,544,606	17,877	1,359	115,613,395	19,236	13,226	5,113	897
Emporia	5,569	5,098,772	2,364	205	14,248,293	2,569	1,941	522	106
Fairfax	32,550	29,506,246	11,012	4,224	189,651,714	15,236	8,790	5,787	659
Falls Church	17,861	16,037,272	5,343	2,596	114,456,724	7,939	4,305	3,243	391
Franklin	7,853	7,148,159	3,128	364	22,351,911	3,492	2,408	952	132
Fredericksburg	26,631	24,159,502	11,055	2,110	103,947,120	13,165	8,928	3,740	497
Galax	7,119	6,485,654	3,038	157	31,471,274	3,195	1,975	1,130	90
Hampton	116,733	105,713,450	49,416	6,758	345,979,583	56,174	37,884	15,978	2,312
Harrisonburg	36,874	33,516,980	16,614	1,243	110,956,270	17,857	12,276	5,180	401
Hopewell	20,503	18,673,288	9,120	638	47,932,101	9,758	7,168	2,303	287
Lexington	5,769	5,137,887	2,099	433	23,572,022	2,532	1,482	960	90
Lynchburg	68,268	61,784,702	30,017	2,787	203,341,505	32,804	21,586	10,258	960
Manassas	43,344	39,610,257	16,240	3,797	163,086,250	20,037	12,754	6,603	680

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2018

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Manassas Park	17,478	\$15,973,415	6,825	1,497	\$58,157,007	8,322	5,397	2,614	311
Martinsville	13,205	12,018,241	5,746	401	42,142,580	6,147	4,257	1,652	238
Newport News	158,510	143,970,949	68,440	8,195	463,500,983	76,635	52,358	21,151	3,126
Norfolk	177,923	161,439,149	78,371	10,543	617,716,491	88,914	61,797	22,695	4,422
Norton	4,093	3,740,358	1,798	66	9,574,823	1,864	1,112	697	55
Petersburg	26,526	24,119,139	12,345	1,243	71,790,582	13,588	11,035	2,088	465
Poquoson	13,257	11,961,729	4,315	1,163	50,013,114	5,478	2,632	2,686	160
Portsmouth	81,900	74,546,419	34,408	4,844	244,075,029	39,252	27,599	10,104	1,549
Radford	10,932	9,914,643	5,250	277	33,944,736	5,527	3,625	1,723	179
Richmond	184,957	167,935,080	87,032	13,910	1,489,619,992	100,942	76,382	21,393	3,167
Roanoke	89,604	81,377,652	41,049	3,218	251,296,380	44,267	31,383	11,632	1,252
Salem	26,287	23,788,200	10,617	1,202	78,266,540	11,819	6,956	4,558	305
Staunton	25,133	22,686,111	10,944	836	66,513,168	11,780	7,356	4,085	339
Suffolk	87,139	79,155,595	31,129	7,539	361,652,406	38,668	22,382	14,506	1,780
Virginia Beach	429,214	388,442,499	166,445	33,666	1,681,764,874	200,111	119,308	71,625	9,178
Waynesboro	21,391	19,398,058	9,311	641	53,106,713	9,952	6,436	3,256	260
Williamsburg	12,810	11,411,487	5,279	1,051	79,067,709	6,330	4,052	1,969	309
Winchester	27,698	24,988,442	11,881	1,467	88,695,419	13,348	9,094	3,878	376
Total Cities	2,333,630	2,115,064,169	960,985	165,645	9,439,265,592	1,126,630	736,524	343,662	46,444
Total Counties	6,151,894	\$5,577,402,455	2,167,048	537,911	\$25,364,249,648	2,704,959	1,498,829	1,117,881	88,249
Unassigned*	309,378	\$213,503,008	116,569	41,665	\$16,418,811,636	158,234	86,943	44,883	26,408
Aggregate	8,794,902	\$7,905,969,632	3,244,602	745,221	\$51,222,326,875	3,989,823	2,322,296	1,506,426	161,101

Notes:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, 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 2018

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	\$567,936,891	\$38,133,614	\$24,404,959	\$128,410,733	\$376,987,586	\$29,008,814
Albemarle	5,047,845,386	118,150,766	78,224,268	446,143,173	4,405,327,179	277,035,284
Alleghany	263,190,341	14,756,372	9,681,457	53,644,738	185,107,773	13,561,825
Amelia	261,244,491	13,570,284	8,978,161	50,292,182	188,403,864	13,559,623
Amherst	514,756,222	29,606,412	19,657,237	109,935,733	355,556,839	26,383,172
Appomattox	261,262,860	14,679,240	9,732,579	54,243,903	182,607,138	13,411,541
Arlington	14,247,439,094	341,026,719	225,310,102	1,301,471,408	12,379,630,866	784,239,147
Augusta	1,582,786,815	77,325,262	51,290,401	290,655,364	1,163,515,788	82,329,731
Bath	91,780,367	4,982,469	3,270,532	17,926,225	65,601,141	4,747,797
Bedford	1,866,647,993	78,266,136	51,952,278	294,193,047	1,442,236,531	98,464,024
Bland	91,373,376	5,273,277	3,486,610	19,580,417	63,033,072	4,668,062
Botetourt	885,220,119	33,072,389	21,963,743	125,227,998	704,955,989	47,059,593
Brunswick	205,995,588	13,151,150	8,648,257	46,558,546	137,637,635	10,556,666
Buchanan	230,073,037	13,383,869	8,845,815	49,005,169	158,838,184	11,828,193
Buckingham	210,334,669	13,117,733	8,700,076	47,998,560	140,518,301	10,738,217
Campbell	952,809,756	52,349,813	34,697,705	193,612,802	672,149,436	49,106,976
Caroline	603,956,752	31,729,575	21,052,591	118,138,801	433,035,785	31,378,627
Carroll	381,134,986	24,813,339	16,372,028	90,485,948	249,463,671	19,244,053
Charles City	149,702,357	7,612,226	5,039,080	28,054,625	108,996,426	7,819,606
Charlotte	169,690,842	10,418,948	6,865,904	37,625,601	114,780,389	8,681,587
Chesterfield	9,955,556,464	379,202,814	251,854,990	1,429,223,881	7,895,274,780	530,597,060
Clarke	521,485,506	16,802,419	11,104,627	63,134,366	430,444,094	28,115,206
Craig	80,322,589	4,694,838	3,109,162	17,448,871	55,069,718	4,094,941
Culpeper	1,208,558,660	52,456,124	34,798,444	196,115,081	925,189,010	63,799,327
Cumberland	134,845,120	8,743,822	5,773,783	31,705,838	88,621,677	6,857,841
Dickenson	147,777,182	9,106,354	6,025,479	33,529,598	99,115,751	7,508,135
Dinwiddie	497,761,582	27,433,754	18,219,446	101,654,039	350,454,343	25,757,632
Essex	193,368,317	11,148,514	7,380,244	40,574,277	134,265,282	9,985,975
Fairfax	57,557,143,368	1,332,588,963	883,155,310	5,062,048,551	50,279,350,545	3,161,336,675
Fauquier	2,859,660,777	80,742,273	53,644,224	307,319,016	2,417,955,264	155,325,411

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2018**

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	\$248,516,025	\$13,705,338	\$9,104,885	\$50,944,805	\$174,760,997	\$12,756,766
Fluvanna	593,781,264	27,471,549	18,256,077	104,028,692	444,024,946	31,056,891
Franklin	1,010,868,105	50,035,764	33,169,494	186,586,895	741,075,953	52,637,287
Frederick	2,373,244,160	97,414,591	64,622,494	367,351,281	1,843,855,795	125,669,245
Giles	275,188,687	15,657,391	10,383,984	58,299,386	190,847,925	14,113,637
Gloucester	828,887,050	39,941,378	26,513,726	149,335,391	613,096,554	43,263,170
Goochland	1,389,648,328	26,601,969	17,684,843	101,740,909	1,243,620,607	76,774,695
Grayson	191,991,473	12,773,803	8,432,711	46,686,332	124,098,627	9,675,184
Greene	423,497,339	20,317,387	13,479,384	76,086,877	313,613,692	22,093,835
Greensville	157,607,335	11,151,476	7,243,154	38,472,373	100,740,332	8,008,258
Halifax	517,873,281	31,006,108	20,497,388	112,042,168	354,327,617	26,620,753
Hanover	3,493,452,585	119,996,801	79,719,011	455,371,347	2,838,365,426	186,932,118
Henrico	10,042,754,436	366,755,190	243,480,603	1,373,634,481	8,058,884,161	538,632,740
Henry	716,937,477	46,089,906	30,444,510	166,873,446	473,529,614	36,484,597
Highland	37,774,814	2,011,590	1,331,300	7,461,505	26,970,419	1,953,451
Isle of Wight	979,919,111	39,566,118	26,240,027	148,467,236	765,645,731	51,956,524
James City	2,671,080,257	83,922,416	55,666,224	316,745,404	2,214,746,213	143,981,475
King and Queen	130,130,577	7,024,718	4,651,625	25,868,013	92,586,221	6,760,944
King George	727,851,958	28,305,983	18,719,060	105,707,836	575,119,080	38,750,743
King William	380,194,450	18,819,990	12,467,267	70,883,244	278,023,950	19,764,389
Lancaster	274,508,571	11,448,802	7,562,640	41,618,706	213,878,423	14,569,841
Lee	217,954,212	14,952,924	9,863,751	53,959,469	139,178,069	10,954,420
Loudoun	19,760,285,946	455,204,899	302,226,490	1,748,449,442	17,254,405,115	1,083,062,433
Louisa	824,828,291	37,737,290	25,072,742	141,599,160	620,419,099	43,321,233
Lunenburg	146,038,189	9,441,878	6,271,260	34,665,985	95,659,066	7,424,186
Madison	279,467,821	12,730,113	8,433,998	47,607,585	210,696,124	14,647,812
Mathews	206,382,150	8,816,753	5,858,644	33,165,994	158,540,759	10,886,714
Mecklenburg	483,130,510	28,861,877	19,004,575	102,873,697	332,390,361	24,860,773
Middlesex	229,907,969	10,286,146	6,805,753	37,849,418	174,966,652	12,107,470
Montgomery	2,098,290,093	83,963,414	55,431,313	309,551,354	1,649,344,012	111,595,825

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2018**

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	\$345,045,875	\$15,694,750	\$10,401,825	\$58,423,114	\$260,526,185	\$18,126,070
New Kent	630,193,780	24,432,518	16,229,678	92,962,001	496,569,582	33,381,005
Northampton	229,349,957	11,495,626	7,591,953	41,126,721	169,135,657	12,029,098
Northumberland	279,860,846	12,121,308	8,019,176	44,373,131	215,347,231	14,783,413
Nottoway	199,733,465	12,337,423	8,165,735	44,710,732	134,519,575	10,230,271
Orange	826,204,385	38,762,809	25,718,938	145,763,859	615,958,779	43,324,986
Page	379,718,260	22,727,632	15,087,393	84,194,650	257,708,584	19,400,472
Patrick	222,985,384	14,094,064	9,283,676	51,237,436	148,370,208	11,317,127
Pittsylvania	991,361,253	56,174,393	37,242,952	206,199,291	691,744,617	51,036,841
Powhatan	940,191,272	31,303,909	20,817,571	119,926,766	768,143,026	50,371,299
Prince Edward	267,872,031	16,509,410	10,924,510	59,351,189	181,086,922	13,716,379
Prince George	661,424,830	32,248,922	21,273,468	118,591,378	489,311,063	34,584,500
Prince William	13,930,791,696	515,053,414	341,993,644	1,943,095,849	11,130,648,789	745,302,557
Pulaski	561,298,358	30,672,220	20,376,302	114,227,895	396,021,941	28,946,775
Rappahannock	279,950,213	7,919,492	5,239,676	29,713,025	237,078,020	15,227,871
Richmond	203,129,171	12,481,785	7,607,256	38,784,282	144,255,848	10,541,393
Roanoke	2,545,870,715	102,456,690	67,837,452	384,733,224	1,990,843,349	134,920,173
Rockbridge	428,287,981	20,802,058	13,787,944	76,973,379	316,724,600	22,353,854
Rockingham	1,818,215,177	84,362,805	56,002,403	317,498,641	1,360,351,329	95,107,237
Russell	337,682,068	19,719,743	13,082,764	73,283,263	231,596,299	17,261,329
Scott	277,684,298	17,355,558	11,368,319	62,291,673	186,668,749	14,133,042
Shenandoah	904,157,921	45,228,940	30,049,590	169,010,521	659,868,870	47,103,218
Smyth	404,406,980	24,821,998	16,468,135	91,302,173	271,814,673	20,567,339
Southampton	318,332,904	17,248,229	11,380,949	63,309,770	226,393,957	16,465,600
Spotsylvania	3,528,884,816	142,936,600	95,023,025	538,126,013	2,752,799,179	187,360,748
Stafford	4,294,608,911	154,151,923	102,370,184	582,242,556	3,455,844,248	229,936,889
Surry	122,686,886	7,247,958	4,778,845	25,922,307	84,737,776	6,321,169
Sussex	134,122,313	8,383,902	5,517,852	30,025,718	90,194,841	6,885,807
Tazewell	663,281,733	31,852,925	21,072,356	117,117,443	493,239,008	34,704,479
Warren	908,316,404	42,379,984	28,128,773	158,464,724	679,342,923	47,749,857

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2018**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$1,055,345,845	\$53,577,671	\$35,165,876	\$193,719,909	\$772,882,389	\$55,012,474
Westmoreland	330,838,112	17,532,390	11,595,513	63,961,615	237,748,594	17,229,818
Wise	429,361,948	26,038,385	17,253,416	95,753,947	290,316,200	21,902,183
Wythe	434,523,179	25,651,956	16,996,543	94,464,833	297,409,847	22,221,923
York	1,918,859,323	66,930,458	44,304,914	251,843,127	1,555,780,824	102,754,464
Total Counties	\$195,258,232,262	\$6,353,062,881	\$4,210,037,028	\$23,882,613,072	\$160,812,519,281	\$10,530,829,810

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	\$8,261,599,834	\$219,838,578	\$144,982,842	\$827,306,627	\$7,069,471,787	\$452,773,899
Bristol	297,221,342	22,769,584	14,496,778	74,847,302	185,107,678	14,995,875
Buena Vista	75,746,932	5,391,023	3,566,154	19,663,453	47,126,302	3,783,108
Charlottesville	1,336,343,001	48,833,216	31,901,377	176,854,376	1,078,754,032	71,922,436
Chesapeake	5,476,661,980	246,716,661	163,260,268	910,227,586	4,156,457,465	288,635,416
Colonial Heights	327,674,501	18,854,984	12,529,667	69,770,805	226,519,045	16,918,545
Covington	79,997,968	5,666,561	3,743,459	20,271,260	50,316,688	4,038,605
Danville	615,401,476	39,883,972	26,136,960	137,726,615	411,653,929	31,664,606
Emporia	63,269,694	5,349,864	3,461,841	17,438,161	37,019,828	3,167,831
Fairfax	1,174,593,301	35,471,715	23,226,681	129,783,641	986,111,264	63,775,150
Falls Church	1,007,565,080	19,617,761	12,872,355	73,900,750	901,174,213	55,772,317
Franklin	108,891,293	7,524,195	4,929,850	25,959,066	70,478,182	5,543,471
Fredericksburg	764,999,956	30,524,457	20,139,425	111,694,981	602,641,093	40,957,542
Galax	96,587,526	6,505,397	4,261,894	22,950,355	62,869,879	4,899,783
Hampton	2,123,446,943	126,243,251	83,578,139	459,380,513	1,454,245,041	109,584,906
Harrisonburg	630,574,073	39,300,314	25,986,923	143,159,766	422,127,070	32,291,112
Hopewell	278,072,870	21,041,563	13,913,931	74,467,265	168,650,112	14,022,868
Lexington	137,500,687	5,404,576	3,528,287	19,746,131	108,821,693	7,323,391
Lynchburg	1,346,764,628	69,561,010	45,967,619	250,679,997	980,556,003	70,361,457
Manassas	997,751,548	48,749,977	32,287,124	180,575,141	736,139,306	52,409,722

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2018**

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	\$390,687,357	\$20,251,960	\$13,453,056	\$75,729,940	\$281,252,401	\$20,411,083
Martinsville	236,449,181	12,838,094	8,429,420	44,738,656	170,443,011	12,384,778
Newport News	2,989,076,770	174,458,346	115,496,205	631,319,203	2,067,803,016	154,723,522
Norfolk	3,686,795,446	198,270,467	130,807,095	704,521,439	2,653,196,445	193,009,337
Norton	56,481,005	3,828,079	2,519,160	13,484,483	36,649,283	2,854,643
Petersburg	332,119,325	28,757,244	18,988,715	98,744,412	185,628,953	16,554,498
Poquoson	392,221,486	12,983,646	8,619,268	49,296,307	321,322,266	21,029,050
Portsmouth	1,348,578,698	89,412,004	59,211,253	320,452,104	879,503,337	68,959,426
Radford	211,050,683	11,760,240	7,777,375	42,746,558	148,766,511	10,902,982
Richmond	6,423,345,717	234,328,652	154,398,270	843,361,988	5,191,256,807	347,019,321
Roanoke	1,762,400,570	97,583,442	64,605,856	352,771,561	1,247,439,710	91,784,715
Salem	613,548,974	26,239,827	17,384,755	97,816,872	472,107,520	32,420,596
Staunton	476,758,472	25,999,977	17,266,129	96,328,636	337,163,730	24,680,148
Suffolk	2,033,668,143	90,158,903	59,630,740	331,092,736	1,552,785,764	107,376,185
Virginia Beach	11,825,440,509	465,806,565	308,296,780	1,726,320,881	9,325,016,284	631,019,176
Waynesboro	380,144,306	22,497,663	14,935,131	83,396,748	259,314,765	19,548,008
Williamsburg	314,749,477	12,754,820	8,271,813	44,530,273	249,192,570	16,827,355
Winchester	610,446,180	29,662,819	19,553,670	107,856,585	453,373,106	32,159,979
Total Cities	\$59,284,626,934	\$2,580,841,408	\$1,704,416,265	\$9,410,913,174	\$45,588,456,088	\$3,148,506,841
Total Counties	\$195,258,232,262	\$6,353,062,881	\$4,210,037,028	\$23,882,613,072	\$160,812,519,281	\$10,530,829,810
Unassigned*	\$7,932,186,380	\$274,795,229	\$170,187,807	\$889,878,302	\$6,597,325,043	\$433,088,137
Aggregate	\$262,475,045,576	\$9,208,699,518	\$6,084,641,100	\$34,183,404,548	\$212,998,300,411	\$14,112,424,788

Notes:

1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in rounding.
2. Tax liability is before any tax credits but after the spouse tax adjustment.
3. Bedford County data includes data from the City of Bedford- which reverted to a town, 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	2015		2016		2017		2018	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	133,216	\$24,983,019	121,162	\$24,280,577	120,722	\$24,645,554	183,835	\$29,014,380
Circuit Courts	4,192	846,013	5,100	1,051,244	4,335	912,678	5,840	1,095,441
District Courts	16,087	2,207,738	19,576	2,767,049	16,294	2,252,685	19,788	2,601,853
Juvenile and Domestic Courts	1,450	200,917	2,004	301,750	1,698	258,734	2,272	309,898
Combined Courts	1,527	197,453	2,397	330,057	2,005	279,659	2,226	286,306
IRS	16,788	7,521,529	17,344	7,908,810	16,476	8,252,959	27,635	8,688,269
Counties	123,600	19,502,432	123,561	20,367,294	129,680	22,036,179	151,382	20,855,570
Cities	100,289	15,395,173	95,201	15,480,482	113,498	18,806,390	149,958	20,369,802
Towns	6,378	542,254	7,120	657,878	6,767	608,096	8,267	686,460
Social Services	1,587	415,288	1,404	388,093	1,282	352,987	1,732	373,367
US Treasury					3,275	1,213,098	27,894	8,682,639
TOTAL	405,114	\$71,811,817	394,869	\$73,533,234	416,032	\$79,619,019	580,829	\$92,963,986

Note:

1. The Set-Off Debt program applies an overpayment amount on a taxpayer's return against accounts receivable due to an agency of the Commonwealth.
2. Effective beginning with Taxable Year 2017, Virginia entered into an agreement with U.S. Treasury to offset tax payments to collect nontax debts owed to the United States.

Table 1.9
Refund Match Totals

Tax Year	Total
2009	\$17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020
2015	19,206,044
2016	16,359,793
2017	17,431,562
2018	16,204,020

-7.0%

Note:

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

Refund Match Totals

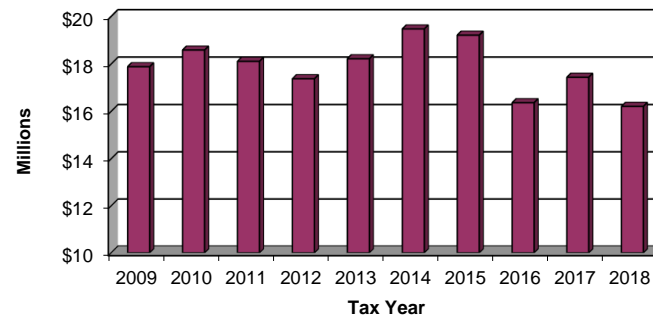


Table 1.10
Voluntary Contributions by Taxable Year

Program/ Fund	2016		2017		2018	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	589	\$13,567	2,226	\$48,940	1,681	\$32,623
Virginia Republican Party*	182	4,422	646	13,399	641	12,070
Virginia Nongame Wildlife Program	1,097	39,819	3,601	87,144	3,282	74,492
Virginia Housing Program	446	14,867	1,808	43,610	1,701	34,906
Virginia Open Space Recreation and Conservation Fund	688	17,674	2,105	45,028	1,762	34,553
Virginia Family and Children's Trust Fund (FACT)	368	15,366	1,230	28,944	1,213	25,354
Virginia Elderly and Disabled Transportation Fund	700	18,800	3,077	68,659	2,598	52,934
United States Olympic Committee#	7	200	2	70	0	0
Community Policing Fund#	6	165	1	20	0	0
Virginia Arts Foundation	609	17,325	2,458	49,534	2,143	41,121
Chesapeake Bay Restoration	1,261	39,014	3,164	83,670	3,285	82,045
Historic Resources Fund#	5	124	3	120	0	0
State Forests Fund	637	15,130	1,942	36,737	2,171	38,664
Uninsured Medical Catastrophe Fund#	7	252	7	82	6	84
Children of America Finding Hope**			1	50	998	17,151
Public School Foundations	541	31,980	1,334	43,953	1,273	37,615
Home Energy Assistance#	323	7,442	20	304	6	423
War Memorial & National D-Day Memorial#	6	220	1	25	0	0
Spay and Neuter Fund	678	18,474	2,170	46,050	1,831	37,981
Tuition Assistance Grant Fund#	4	170	4	155	0	0
Virginia Federation of Humane Societies	471	13,318	1,600	33,485	1,246	24,994
Cancer Centers	465	11,606	1,902	42,383	1,679	37,630
Martin Luther King, Jr. Living History Public Policy Center Fund#	10	218	5	295	0	0
Virginia Military Family Relief Fund	601	17,964	1,804	44,190	1,796	38,477
Public Libraries Foundations	789	22,895	1,635	43,002	1,565	40,105
Celebrating Special Children, Inc.#	7	152	2	36	0	0
Virginia College Saving Plan (Virginia 529)	1,110	712,691	983	648,929	949	599,363
VDA Medicare Part D Counseling Fund^	72	1,387	384	5,535	339	3,940
Community Foundations^	69	2,147	144	3,641	134	2,876
Virginia Foundation of Community College Education^	197	4,975	678	13,667	655	11,081
Middle Peninsula Chesapeake Bay Public Access Authority^	80	1,247	297	3,809	323	4,350
Breast and Cervical Cancer Prevention Treatment Fund^	320	8,591	1,149	21,961	1,097	18,277
Virginia Aquarium and Marine Science Center^	239	4,318	953	15,759	982	14,017
Virginia Capitol Preservation Foundation^	77	1,045	136	1,481	134	3,315
Office of the Secretary of Veteran Affairs and Homeland Security^	196	3,715	1,604	31,516	1,518	28,170
Federation of Virginia Food Banks^	657	19,802	2,789	72,060	2,811	71,122
Total	13,514	1,081,082	41,865	1,578,245	39,819	1,419,732

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 taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2018 are from all returns processed in calendar year 2019. The majority of returns processed in calendar year 2019 are for TY 2018; however, some returns from previous taxable years may be 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 accounts (Virginia 529).

* Contributions to political parties are limited to \$25 (\$50 on a joint return), see Va. Code § 58.1-344.3 (B) (3).

These organizations were removed from the 2016 Virginia Individual Income Tax return with the exception of 'Home Energy Assistance' which was removed from the 2017 Virginia Individual Income Tax return. Amounts reported for taxable year 2018 represent contributions made on returns filed for prior years and processed in the 2019 calendar year.

** This organization was removed from the 2016 Virginia Individual Income Tax return and was added back to the 2018 Virginia Individual Income Tax return.

^ These organizations were added to 2016 Virginia Individual Income Tax return.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
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
2017	826,960,822
2018	861,897,138
2019	943,390,661
2020	1,011,649,618

Notes:

1. Revenue represents net tax collections by fiscal year.
2. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for Corporate Income Tax revenue. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for Corporate Income Tax revenue.

Corporate Income Tax Collections

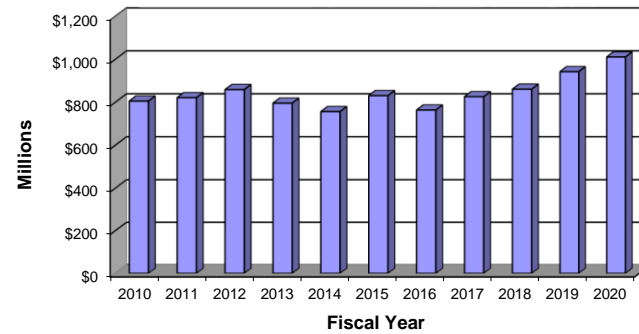


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on Corporate Income Tax returns filed for Taxable Year 2018*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
\$0 or less	43,048	63.0%	\$0	0.0%	\$7,425,767	0.6%
\$1 to \$24,999	14,278	20.9%	92,154,825	0.5%	5,606,479	0.5%
\$25,000 to \$49,999	2,673	3.9%	96,376,109	0.5%	5,812,446	0.5%
\$50,000 to \$99,999	2,390	3.5%	170,025,447	0.9%	10,201,569	0.9%
\$100,000 to \$499,999	3,540	5.2%	804,029,730	4.3%	48,306,216	4.2%
\$500,000 to \$999,999	861	1.3%	606,486,927	3.2%	36,648,143	3.2%
\$1,000,000 to \$1,999,999	565	0.8%	798,164,763	4.3%	47,889,895	4.2%
\$2,000,000 to \$9,999,999	738	1.1%	3,147,611,709	16.8%	189,336,221	16.6%
\$10,000,000 and Over	250	0.4%	12,975,301,274	69.5%	792,767,743	69.3%
Total before adjustments	68,343	100.0%	\$18,690,150,784	100.0%	\$1,143,994,480	100.0%
Departmental adjustments			-7,780,549	0.0%	-466,831	0.0%
Total Tax Assessment			\$18,682,370,234	100.0%	\$1,143,527,649	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 that 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.
5. Pass-through entities such as S corporations, partnerships and limited liability companies generally file Form 502. Any income flows through to owners of each pass-through entity and they report all taxable income on their tax returns. During Taxable Year 2018, there were 253,202 pass-through entity returns filed.

* 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 2018. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

Table 3.1**Fiscal Year Individual and Corporate Income Tax, Insurance Premium License Tax and Bank Franchise Tax Credits**

Returns Processed During Fiscal Year 2020

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	3,782	\$16,422,451
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	*	934,403
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	107	230,492
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	0	0
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	73	103,986
§ 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	147	182,721
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	88	6,317,552
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	17	7,886,272
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Corporate	0	0
§ 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	723	69,046,958
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	357	910,690
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	*	182,511
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	104	2,246,911
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	224	426,230
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	370	3,852,577
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	42	92,637
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	5,053	69,960,511
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	173	6,112
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	291	878,223
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	7	1,303,707
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	319,930	120,364,038
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	128	463,360
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	509	801,055
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	843
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	9	46,591
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	23	62,490
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	*	7,211,088
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	40	122,253
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	6	83,605
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	653	5,188,869
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	*	1,581
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	32	1,364,332
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	5	64,700
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	1,354	11,172,610
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	44	17,153,766
§ 58.1-439.12:12	Food Crop Donation Tax Credit	2016 (effective 2017)	Individual and Corporate	*	5,000
§ 58.1-439.6:1	Worker Training Tax Credit	2019 (effective 2020)	Individual, Corporate, Insurance and Bank	0	0

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2020, 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. The Clean Fuel Vehicle and Vehicle Emissions Testing Equipment Credit includes both the Clean Fuel Vehicle and Certified Electric Vehicle Credit and the Vehicle Emissions Testing Equipment Credit. These two components were reported separately in prior annual reports.

* Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2020.

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	Historic Triangle	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	Total State and Local
2011	\$3,012,379,000	\$477,329,000	-	-	-	-	-	-	\$3,489,708,000	\$1,010,205,000	\$204,027,000	\$4,762,261,000
2012	3,121,503,000	503,070,000	-	-	-	-	-	-	3,624,573,000	1,052,522,000	214,098,000	4,703,940,000
2013	3,219,798,000	521,180,000	-	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	4,891,193,000
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	5,052,117,000
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	5,584,659,000
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	6,001,183,000
2017	3,354,561,000	615,572,000	178,770,000	51,043,000	76,683,000	251,601,000	131,472,000	-	4,659,702,000	1,213,929,000	365,878,000	6,102,204,000
2018	3,458,249,000	618,387,000	186,059,000	53,159,000	79,742,000	256,443,000	137,059,000	-	4,789,098,000	1,243,480,000	376,561,000	6,239,509,000
2019	3,580,355,000	649,451,000	191,759,000	54,797,000	82,165,000	263,031,000	139,640,000	\$20,358,000	4,981,556,000	1,292,804,000	392,605,000	6,409,139,000
2020	3,706,817,000	678,024,000	202,603,000	53,877,000	80,816,000	268,748,000	142,864,000	22,731,000	5,156,480,000	1,358,988,000	406,044,000	6,921,512,000

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. A new state tax of 1.0% was effective July 1, 2018 for sales made in the Historic Triangle Region in the City of Williamsburg and the counties of James City and York, with the exception of food purchased for human consumption.
11. Effective beginning FY 2010, dealers with annual taxable sales above the threshold of \$1 million or more are 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 2020, the threshold was \$10 million of annual taxable sales.
12. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections.

State and Local Retail Sales & Use Tax Collections

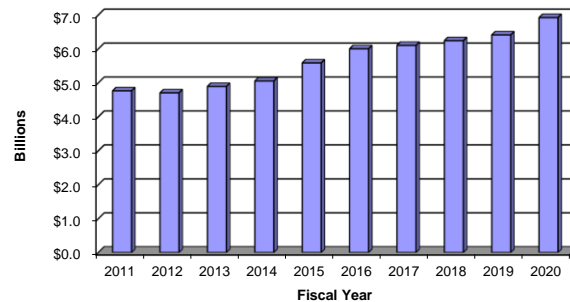


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2015	2016	2017	2018	2019
11 Agriculture	\$224,112,526	\$236,428,402	\$248,072,607	\$258,214,491	\$273,542,329
21-22 Mining and Utilities	741,902,421	716,489,992	786,200,361	733,503,953	782,912,377
23 Construction	1,494,043,122	3,090,199,390	3,179,148,036	1,528,641,552	1,575,312,559
31-33 Manufacturing	3,860,487,544	4,270,364,566	4,644,849,072	4,664,340,240	4,823,802,281
42 Wholesale Trade	6,109,462,004	6,447,657,391	6,980,772,632	7,491,164,691	7,677,482,671
44-45 Retail Trade	61,970,141,616	60,885,515,374	60,933,912,762	63,650,484,515	63,653,520,267
442 Furniture and Home Furnishings Stores	2,190,603,196	2,216,264,489	2,236,965,490	2,130,068,742	2,168,336,133
444 Building Material and Garden Equipment and Supplies Dealers	5,949,039,176	4,552,185,948	4,668,220,968	6,541,106,925	6,736,742,934
445 Food and Beverage Stores	17,345,526,543	17,610,607,151	17,802,669,235	18,260,313,945	18,109,540,317
448 Clothing and Clothing Accessories Stores	4,965,141,779	5,017,295,547	4,960,521,827	5,037,699,750	4,974,648,367
452 General Merchandise Stores	17,463,362,939	17,163,435,010	17,057,160,048	17,184,985,659	17,146,456,723
48-49 Transportation and Warehousing	221,805,862	217,522,848	227,218,174	233,258,397	226,048,609
51 Information	1,556,586,008	1,066,385,652	1,122,804,878	1,220,788,292	1,142,018,521
52 Finance and Insurance	113,853,808	125,527,340	136,553,035	154,414,967	175,805,119
53 Real Estate, Rental, and Leasing	1,487,050,977	1,542,849,074	1,578,113,758	1,528,238,084	1,671,730,849
54 Professional, Scientific, and Technical Services	1,150,882,544	1,110,720,704	1,080,516,636	1,098,467,483	1,076,660,664
55 Management of Companies and Enterprises	134,318,380	107,488,543	128,612,736	132,268,769	175,358,145
56 Administrative, Support, Waste Management, and Remediation Services	317,225,570	313,510,223	318,631,326	326,602,085	345,429,360
61 Educational Services	119,147,258	121,809,793	114,432,109	93,635,761	75,544,873
62 Health Care and Social Assistance	352,818,312	346,898,800	340,921,008	347,932,775	316,098,309
71 Arts, Entertainment, and Recreation	608,180,662	577,465,570	615,427,279	625,631,010	699,339,072
72 Accommodation And Food Services	16,934,725,968	17,601,356,777	17,987,523,834	18,613,515,472	19,470,592,932
722 Food Services and Drinking Places	13,486,627,199	14,015,309,950	14,249,840,628	14,760,752,957	15,486,302,505
81 Other Services	2,296,889,468	2,375,808,522	2,453,829,305	2,556,759,876	2,600,028,077
92 Public Administration	19,148,564	18,787,903	21,157,757	21,356,590	22,167,798
Not Categorized	507,174,089	567,981,977	842,409,724	795,927,505	996,283,232
Total	\$100,219,956,703	\$101,740,768,841	\$103,741,107,029	\$106,075,146,508	\$107,779,678,044

Notes:

1. The current classifications are based on NAICS codes. Prior to 2005, different business classification codes were used. 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 and Use Tax. Numerous sales are excluded or exempted.

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2020

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,936,639	\$4,707,078	\$9,643,717
Albemarle	16,162,692	18,514,421	34,677,113
Alleghany	2,332,697	1,109,501	3,442,199
Amelia	1,981,372	930,861	2,912,233
Amherst	4,736,866	3,187,095	7,923,960
Appomattox	2,492,861	1,501,695	3,994,555
Arlington	27,814,124	45,015,274	72,829,398
Augusta	10,998,725	6,684,861	17,683,586
Bath	534,738	801,692	1,336,429
Bedford	12,162,059	7,276,746	19,438,805
Bland	798,232	463,193	1,261,425
Botetourt	5,096,802	3,380,249	8,477,051
Brunswick	2,151,868	799,959	2,951,827
Buchanan	3,011,238	1,715,008	4,726,246
Buckingham	2,306,865	842,092	3,148,957
Campbell	8,381,867	5,625,548	14,007,415
Caroline	4,911,667	2,789,333	7,701,000
Carroll	4,199,544	2,238,278	6,437,822
Charles City	853,342	915,027	1,768,369
Charlotte	1,954,678	784,982	2,739,660
Chesterfield	61,577,530	54,933,695	116,511,225
Clarke	2,282,754	1,530,228	3,812,982
Craig	730,206	211,341	941,547
Culpeper	9,131,878	8,568,303	17,700,180
Cumberland	1,480,217	607,832	2,088,049
Dickenson	2,208,700	820,569	3,029,270
Dinwiddie	4,386,401	2,162,230	6,548,631
Essex	1,528,438	2,171,968	3,700,406
Fairfax	196,623,406	197,690,443	394,313,849
Fauquier	12,372,166	11,124,919	23,497,085
Floyd	2,390,391	1,099,634	3,490,025
Fluvanna	4,116,018	2,161,823	6,277,841
Franklin	8,243,231	5,681,382	13,924,613
Frederick	14,691,086	16,127,993	30,819,079
Giles	2,670,245	1,894,867	4,565,113

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,645,317	\$5,285,597	\$10,930,914
Goochland	3,257,510	3,804,901	7,062,411
Grayson	2,040,787	555,868	2,596,655
Greene	3,639,835	2,399,042	6,038,876
Greensville	1,397,552	756,319	2,153,871
Halifax	5,436,072	4,008,900	9,444,972
Hanover	18,529,833	25,341,095	43,870,928
Henrico	54,721,518	70,641,011	125,362,529
Henry	7,760,159	5,418,421	13,178,579
Highland	222,162	143,063	365,224
Isle of Wight	5,938,950	3,345,539	9,284,489
James City	11,668,654	10,770,026	22,438,680
King and Queen	952,367	238,174	1,190,541
King George	4,809,197	3,036,346	7,845,543
King William	2,799,409	1,518,011	4,317,420
Lancaster	1,228,778	1,999,312	3,228,089
Lee	3,512,393	1,553,700	5,066,093
Loudoun	82,845,635	88,364,450	171,210,085
Louisa	5,213,049	4,475,232	9,688,281
Lunenburg	1,704,101	561,709	2,265,809
Madison	2,004,622	1,188,824	3,193,445
Mathews	1,110,808	603,849	1,714,657
Mecklenburg	4,463,038	6,110,727	10,573,765
Middlesex	1,267,527	1,268,734	2,536,261
Montgomery	11,149,416	13,712,753	24,862,169
Nelson	2,127,758	1,419,380	3,547,138
New Kent	3,364,285	2,120,302	5,484,587
Northampton	1,755,766	1,664,781	3,420,547
Northumberland	1,388,941	860,435	2,249,376
Nottoway	2,279,310	1,687,101	3,966,411
Orange	5,431,767	4,052,541	9,484,308
Page	3,538,226	2,257,597	5,795,823
Patrick	2,518,693	1,348,570	3,867,264
Pittsylvania	9,485,786	3,053,280	12,539,066
Powhatan	4,297,709	3,702,159	7,999,867

Table 4.3, continued

Local Sales Tax Distribution - Fiscal Year 2020

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,735,688	\$3,407,195	\$6,142,883
Prince George	5,919,144	3,045,872	8,965,016
Prince William	89,794,645	71,889,768	161,684,412
Pulaski	4,599,091	4,726,817	9,325,908
Rappahannock	987,672	691,439	1,679,111
Richmond	1,181,418	1,614,816	2,796,234
Roanoke	14,868,471	13,174,576	28,043,047
Rockbridge	2,943,212	3,191,397	6,134,609
Rockingham	13,370,171	8,908,072	22,278,243
Russell	3,966,188	2,093,365	6,059,553
Scott	3,192,928	1,777,655	4,970,583
Shenandoah	6,714,793	5,400,383	12,115,176
Smyth	4,599,091	2,719,411	7,318,502
Southampton	2,688,328	823,031	3,511,359
Spotsylvania	24,929,466	20,631,324	45,560,791
Stafford	29,325,340	16,927,032	46,252,372
Surry	888,647	661,580	1,550,226
Sussex	1,312,304	1,116,210	2,428,513
Tazewell	6,245,498	6,148,849	12,394,347
Warren	6,359,162	5,454,859	11,814,021
Washington	7,585,357	8,292,946	15,878,303
Westmoreland	2,387,807	1,256,727	3,644,534
Wise	5,760,704	3,352,637	9,113,341
Wythe	4,346,791	4,814,828	9,161,619
York	12,753,630	11,127,042	23,880,672
Total Counties	\$981,214,016	\$898,585,698	\$1,879,799,714

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$17,574,882	\$30,200,747	\$47,775,629
Bristol	2,639,246	4,302,597	6,941,843
Buena Vista	1,012,644	423,537	1,436,181
Charlottesville	5,071,830	11,824,756	16,896,586
Chesapeake	43,847,652	43,021,956	86,869,607

City	Share of State Tax	Local Option	Total Amount
Colonial Heights	\$2,909,629	\$7,843,542	\$10,753,170
Covington	895,535	1,411,978	2,307,513
Danville	6,490,048	8,720,133	15,210,181
Emporia	1,085,837	1,645,067	2,730,903
Fairfax	3,407,340	11,764,456	15,171,796
Falls Church	2,622,024	5,764,478	8,386,502
Franklin	1,465,578	1,897,037	3,362,615
Fredericksburg	3,828,414	12,379,925	16,208,339
Galax	1,161,613	2,401,876	3,563,489
Hampton	20,715,284	16,840,068	37,555,352
Harrisonburg	6,114,612	14,231,234	20,345,847
Hopewell	4,102,241	2,221,517	6,323,758
Lexington	606,209	1,106,798	1,713,007
Lynchburg	10,693,037	16,418,485	27,111,522
Manassas	7,557,802	10,500,245	18,058,047
Manassas Park	3,134,374	2,384,026	5,518,400
Martinsville	2,246,588	2,061,023	4,307,611
Newport News	28,672,632	26,943,972	55,616,605
Norfolk	31,954,253	35,379,894	67,334,147
Norton	690,596	1,633,608	2,324,203
Petersburg	4,364,874	4,195,927	8,560,801
Poquoson	2,214,728	752,770	2,967,498
Portsmouth	15,001,079	8,332,902	23,333,981
Radford	1,574,937	1,077,325	2,652,262
Richmond	25,863,751	37,128,659	62,992,410
Roanoke	15,153,492	22,366,851	37,520,344
Salem	3,717,333	7,616,200	11,333,533
Staunton	3,309,176	4,784,741	8,093,917
Suffolk	16,347,826	12,425,630	28,773,456
Virginia Beach	72,316,205	68,272,790	140,588,995
Waynesboro	3,549,420	5,475,043	9,024,463
Williamsburg	1,233,944	4,915,126	6,149,071
Winchester	4,506,093	9,735,725	14,241,818

Total Cities	\$379,652,757	\$460,402,643	\$840,055,399
Total Counties	\$981,214,016	\$898,585,698	\$1,879,799,714
Aggregate	\$1,360,866,773	\$1,358,988,341	\$2,719,855,114

Note:

1. Bedford County data includes data from the City of Bedford- which reverted to a town, 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
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
2017	378,757,000	6,521,000	8,202,000	3,597,000	6,346,000	340,910,000
2018	380,183,000	6,415,000	932,000	7,365,000	6,469,000	337,947,000
2019	372,107,000	6,738,000	191,000	5,681,000	6,444,000	382,018,000
2020	467,121,000	6,588,000	80,000	6,772,000	6,521,000	360,588,000

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. The estate tax was 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 estates of individuals who died on or after July 1, 2007. In general, estates owing the tax have nine months to file a return. Therefore, the last returns were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension. The estate tax includes inheritance, estate and gift.
4. 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.
5. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.
6. 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%. The figures above represent the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 *Acts of Assembly*.

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

Fiscal Year	Tire Recycling	Egg Excise	Peanut Excise	Soybean Excise	Cigarette Tax	Other Tobacco Products	Aircraft
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
2017	2,769,000	207,000	265,000	1,058,000	151,117,000	20,081,000	4,273,000
2018	2,795,000	201,000	357,000	1,159,000	139,202,000	21,181,000	12,015,000
2019	3,060,000	205,000	309,000	1,050,000	129,451,000	21,838,000	12,577,000
2020	3,214,000	208,000	366,000	935,000	131,950,000	21,688,000	7,557,000

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. Prior to July 1, 2010, the peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax is imposed at the rate of 30 cents per 100 pounds. All revenues are deposited into the Peanut Fund.
4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.
5. Beginning September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, the tax on cigarette was imposed at a rate of 30 cents per pack of 20 cigarettes. Effective April 1, 2009, the federal cigarette tax rate was increased by 61.66 cents. All revenues from the Cigarette Tax are deposited into the Virginia Health Care Fund.
6. Beginning March 1, 2005, other tobacco products are taxed at 10 percent of the sales price charged by the wholesale dealer. 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. All revenues from this tax are deposited into the Virginia Health Care Fund.
7. The Aircraft Sales and Use Tax is imposed at a rate of 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
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
2017	451,000	88,000	167,000	2,583,000	174,000	1,004,000	12,000	99,000
2018	395,000	173,000	173,000	2,695,000	169,000	1,109,000	12,000	121,000
2019	398,000	178,000	179,000	2,604,000	175,000	664,000	12,000	90,000
2020	460,000	218,000	143,000	2,455,000	217,000	878,000	12,000	88,000

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, the cotton assessment was imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund.
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 2020

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$334,180,106,941	\$755,327,000,373	\$1,089,507,107,314
Addition for reserve for loan losses	9,491,376,730	13,538,601,411	23,029,978,141
Other additions	(1,015,868,583)	0	(1,015,868,583)
a. U.S. obligations	16,547,114,115	25,979,903,773	42,527,017,888
b. Retained earnings and surplus of subsidiaries included in gross capital	169,448,101,691	295,726,225,601	465,174,327,292
c. Goodwill	39,625,806,283	131,909,511,106	171,535,317,389
d. Other deductions (total)		1,028,000,000	1,028,000,000
Capital before Virginia modifications	117,034,592,999	314,221,961,304	431,256,554,303
Capital attributable to Virginia	9,473,041,726	13,181,463,117	22,654,504,843
Deductions of assessed value of real estate otherwise taxed in this state	1,920,988,508	1,850,189,139	3,771,177,647
Deductions of book value of tangible personal property otherwise taxed in this state	28,551,006	1,240,702,918	1,269,253,924
Net taxable capital	\$7,523,502,212	\$10,090,571,060	\$17,614,073,272
Total Tax Assessment	\$58,295,336	\$85,879,850	\$144,175,185
Local Tax Credit (local Tax Assessment)	46,636,269	68,703,880	115,340,148
State Tax Credits:			
Neighborhood Assistance Act Tax Credit	9,150	222,168	231,318
Enterprise Zone Tax Credit	0	0	0
Major Business Facility Job Tax Credit	1,638,000	66,500	1,704,500
Historic Rehabilitation Tax Credit	387,877	562,281	950,158
Worker Retraining Tax Credit	0	0	0
Low Income Housing Tax Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	0	0
Total State Tax Assessment	\$9,624,040	\$16,325,021	\$25,949,061

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2016	\$21,142,000
2017	23,068,000
2018	23,724,800
2019	29,641,360
2020	25,949,060

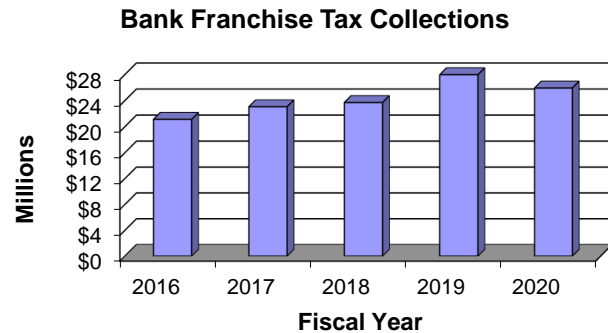


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Accomack	\$831,479	\$936,339	\$916,005	\$1,023,735	\$1,085,445
Albemarle	5,661,988	7,023,476	7,310,467	6,783,831	7,677,069
Alleghany	208,396	215,504	184,886	203,069	291,457
Amelia	328,833	319,417	343,580	365,923	410,505
Amherst	531,758	613,572	608,205	604,216	777,235
Appomattox	322,942	271,537	329,293	312,322	428,932
Arlington	21,478,309	23,803,234	21,160,588	20,140,025	22,966,292
Augusta	1,949,753	2,058,251	2,055,633	2,172,761	2,555,789
Bath	101,604	106,983	1,219,904	114,320	99,800
Bedford	2,843,847	2,872,650	2,970,564	2,831,337	3,621,183
Bland	78,500	84,151	71,337	76,614	69,992
Botetourt	993,601	1,155,290	1,198,287	1,237,799	1,384,787
Brunswick	181,178	219,097	568,170	238,212	338,736
Buchanan	342,364	110,529	142,705	211,318	221,787
Buckingham	193,136	238,958	276,950	262,685	360,368
Campbell	1,115,839	1,271,165	1,075,193	1,193,787	1,599,313
Caroline	894,974	1,152,437	1,002,241	1,027,898	1,286,026
Carroll	406,987	462,427	513,755	504,441	563,956
Charles City	131,366	123,237	173,996	178,513	225,086
Charlotte	138,211	171,114	174,389	180,718	222,550
Chesterfield	15,255,284	15,675,317	17,478,977	18,302,321	21,225,125
Clarke	779,401	826,079	679,723	757,347	882,198
Craig	96,579	106,270	105,853	117,564	99,354
Culpeper	2,014,069	2,317,758	2,101,620	2,219,809	2,676,410
Cumberland	186,154	171,445	186,255	229,777	302,179
Dickenson	411,986	422,395	188,805	76,371	562,231
Dinwiddie	497,116	545,299	592,965	736,016	907,140
Essex	257,345	305,796	269,413	360,528	345,444
Fairfax	82,816,460	87,579,693	85,641,788	82,100,502	106,314,702
Fauquier	4,480,666	4,614,538	4,763,660	4,622,956	6,240,756

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

County	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Floyd	\$291,709	\$307,361	\$300,159	\$350,742	\$391,112
Fluvanna	792,201	949,367	971,906	851,679	1,166,850
Franklin	1,583,805	1,819,747	1,805,768	1,802,646	2,343,147
Frederick	3,882,647	4,368,271	4,827,371	4,966,022	5,458,785
Giles	225,469	235,698	260,574	255,777	297,824
Gloucester	1,296,975	1,490,108	1,442,470	1,295,330	1,641,573
Goochland	1,333,510	1,548,905	1,473,018	1,721,266	2,498,348
Grayson	266,107	280,191	309,880	319,890	363,380
Greene	638,655	621,946	665,860	815,347	919,762
Greensville	113,650	94,248	168,236	95,005	101,835
Halifax	430,010	544,528	513,839	420,194	554,098
Hanover	5,149,754	5,113,773	5,228,012	5,400,252	6,739,040
Henrico	14,617,094	15,806,853	15,008,362	15,947,562	19,671,754
Henry	534,409	503,635	574,025	484,790	574,127
Highland	63,930	82,588	79,330	49,290	89,085
Isle of Wight	1,470,451	1,759,876	1,600,881	1,547,334	1,959,225
James City	4,664,289	5,294,812	4,654,519	3,995,300	5,282,265
King and Queen	127,850	150,748	174,800	147,799	177,906
King George	968,809	1,053,012	1,080,524	1,015,847	1,538,334
King William	542,136	526,427	633,898	622,618	796,262
Lancaster	543,121	616,006	638,175	554,428	806,809
Lee	232,486	184,101	182,464	178,436	178,873
Loudoun	37,107,836	42,303,257	40,425,704	39,688,171	53,157,736
Louisa	1,497,423	1,604,545	1,673,683	1,757,393	2,198,232
Lunenburg	139,678	141,928	221,794	148,869	190,064
Madison	391,010	415,868	342,163	405,910	460,587
Mathews	326,166	393,440	357,288	312,730	388,892
Mecklenburg	654,070	651,825	782,257	913,998	910,756
Middlesex	423,012	522,960	762,687	384,710	592,423
Montgomery	3,048,034	2,670,079	3,455,784	3,078,167	4,494,922

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

County	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Nelson	\$557,731	\$638,986	\$623,466	\$629,995	\$729,978
New Kent	991,205	1,148,124	1,302,927	1,189,610	1,467,214
Northampton	423,632	573,100	453,247	496,580	583,902
Northumberland	547,312	573,511	574,087	555,922	755,410
Nottoway	172,142	182,101	247,151	280,243	219,470
Orange	1,171,455	1,436,476	1,429,921	1,441,702	1,823,121
Page	404,234	466,990	496,463	457,028	585,267
Patrick	186,953	225,055	274,494	241,252	387,569
Pittsylvania	785,785	790,561	779,737	892,836	1,075,073
Powhatan	1,213,744	1,386,980	1,362,940	1,487,228	1,972,536
Prince Edward	387,064	564,586	569,396	402,026	453,223
Prince George	1,132,218	780,150	959,713	1,006,179	1,184,889
Prince William	28,726,098	30,064,841	26,344,210	26,801,685	35,560,844
Pulaski	583,383	677,949	818,605	679,120	861,117
Rappahannock	307,336	449,471	381,833	363,968	436,842
Richmond	152,344	175,842	176,704	205,168	226,954
Roanoke	3,033,546	3,043,688	3,169,185	3,502,788	3,746,994
Rockbridge	514,088	549,987	615,900	546,409	770,962
Rockingham	2,518,274	3,054,562	2,948,389	2,677,531	3,308,695
Russell	263,643	247,016	368,312	260,063	338,694
Scott	243,299	269,821	273,739	218,241	278,006
Shenandoah	1,200,152	1,401,800	1,278,803	1,402,358	1,589,541
Smyth	375,899	334,189	389,768	371,162	439,458
Southampton	477,103	327,896	416,032	323,211	412,789
Spotsylvania	5,918,116	7,774,489	7,300,266	6,988,282	9,502,488
Stafford	8,421,940	9,966,543	9,275,204	9,093,559	12,880,842
Surry	170,806	157,536	220,286	240,997	213,988
Sussex	210,424	172,600	157,686	169,532	219,052
Tazewell	517,189	538,806	529,413	551,970	619,202
Warren	1,540,857	1,605,335	1,642,992	1,584,618	2,053,348

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

County	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Washington	\$1,255,123	\$1,381,462	\$1,202,235	\$1,231,828	\$1,529,183
Westmoreland	593,518	642,968	687,189	748,661	823,366
Wise	556,866	301,693	313,486	292,391	446,724
Wythe	497,428	627,436	594,265	510,931	789,535
York	3,140,243	3,137,749	3,912,805	3,426,231	4,207,436
Total Counties	\$298,077,573	\$323,500,359	\$317,011,492	\$309,985,516	\$394,179,563

City	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Alexandria	\$14,059,920	\$13,615,231	\$19,189,002	\$15,829,536	\$19,647,871
Bristol	464,720	410,393	671,446	436,366	402,796
Buena Vista	66,234	73,487	86,015	103,927	99,939
Charlottesville	2,037,681	3,091,006	2,044,432	2,448,301	2,810,244
Chesapeake	11,339,349	11,232,453	11,431,326	11,711,128	14,401,492
Colonial Heights	479,930	435,121	542,973	504,463	577,848
Covington	77,056	53,365	76,409	88,998	52,182
Danville	589,602	743,505	673,806	510,856	876,367
Emporia	53,779	62,314	59,788	159,811	155,400
Fairfax	1,799,311	1,472,104	1,544,945	1,652,559	1,761,828
Falls Church	1,105,968	1,306,833	1,342,992	1,369,851	1,304,917
Franklin	127,209	178,872	142,076	158,255	243,653
Fredericksburg	1,803,523	1,483,768	1,230,424	1,696,546	1,626,979
Galax	127,588	105,377	88,562	99,133	111,115
Hampton	4,344,688	3,529,583	3,898,628	4,137,073	4,541,385
Harrisonburg	1,111,425	1,329,470	1,208,333	1,442,392	1,355,428
Hopewell	476,495	610,358	491,436	630,404	509,235
Lexington	143,326	159,042	147,326	132,509	211,225
Lynchburg	1,929,334	1,776,285	2,192,495	2,123,539	2,428,911

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

City	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Manassas	\$1,799,521	\$2,332,360	\$2,688,583	\$2,586,803	\$2,758,790
Manassas Park	547,440	638,463	1,102,933	764,771	894,548
Martinsville	171,840	278,063	126,147	171,913	353,097
Newport News	4,930,331	5,310,605	4,697,436	4,623,860	6,204,196
Norfolk	8,256,361	7,540,899	8,101,584	8,958,525	10,219,945
Norton	84,399	80,174	47,697	33,539	34,126
Petersburg	456,022	583,024	724,052	689,506	994,762
Poquoson	479,096	556,923	517,640	481,023	656,793
Portsmouth	2,381,920	2,757,642	2,768,361	2,715,464	3,434,801
Radford	251,802	272,996	393,002	208,553	508,418
Richmond	9,425,440	10,032,564	10,745,575	11,089,877	13,287,241
Roanoke	2,596,750	2,528,440	2,728,056	2,734,247	3,350,489
Salem	710,954	686,610	877,401	714,536	807,081
Staunton	560,474	634,553	789,629	753,257	787,650
Suffolk	3,676,014	3,757,204	4,846,509	4,677,408	6,133,052
Virginia Beach	19,903,922	21,344,156	20,224,603	20,763,271	26,215,391
Waynesboro	537,979	619,224	633,189	619,963	881,699
Williamsburg	543,354	710,085	1,118,442	583,809	857,765
Winchester	969,940	1,250,329	990,756	1,054,097	1,168,017
Total Cities	\$100,420,698	\$103,582,882	\$111,184,008	\$109,460,070	\$132,666,677
Total Counties	\$298,077,573	\$323,500,359	\$317,011,492	\$309,985,516	\$394,179,563
Aggregate	\$398,498,271	\$427,083,241	\$428,195,500	\$419,445,586	\$526,846,240

Notes:

1. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
2. Bedford County data now includes data from the City of Bedford.

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2020

County	Distribution	County	Distribution	County	Distribution	City	Distribution
Accomack	\$851,561	Halifax	\$962,418	Scott	\$642,161	Manassas Park	\$605,733
Albemarle	3,835,900	Hanover	4,123,729	Shenandoah	987,992	Martinsville	752,893
Alleghany	343,017	Henrico	10,890,735	Smyth	487,505	Newport News	9,648,657
Amelia	210,312	Henry	1,923,201	Southampton	461,505	Norfolk	18,136,298
Amherst	1,048,381	Highland	62,507	Spotsylvania	3,903,370	Norton	174,851
Appomattox	466,620	Isle Of Wight	1,103,545	Stafford	4,799,313	Petersburg	1,523,056
Arlington	6,224,647	James City	1,411,939	Surry	42,562	Poquoson	341,554
Augusta	2,070,423	King And Queen	145,448	Sussex	145,178	Portsmouth	6,876,099
Bath	95,604	King George	320,490	Tazewell	498,432	Radford	618,019
Bedford County	1,586,194	King William	296,878	Warren	737,700	Richmond City	16,989,491
Bland	86,556	Lancaster	274,337	Washington	1,338,747	Roanoke City	5,758,948
Botetourt	592,574	Lee	348,669	Westmoreland	527,107	Salem	885,126
Brunswick	346,791	Loudoun	9,633,380	Wise	831,654	Staunton	1,158,077
Buchanan	699,428	Louisa	287,919	Wythe	631,643	Suffolk	2,901,225
Buckingham	350,731	Lunenburg	170,924	York	1,089,238		
Campbell	1,153,256	Madison	481,086	Total Counties	\$195,529,927	Virginia Beach	21,633,104
Caroline	649,865	Mathews	371,504			Waynesboro	1,074,759
Carroll	837,757	Mecklenburg	477,773			Williamsburg	595,353
Charles City	128,099	Middlesex	363,637			Winchester	1,769,841
Charlotte	106,404	Montgomery	843,462			Total Cities	\$137,188,448
Chesterfield	12,059,085	Nelson	392,413	City	Distribution		
Clarke	355,677	New Kent	493,781	Alexandria	\$8,951,731		
Craig	95,604	Northampton	420,676	Bristol	502,144		
Culpeper	1,685,198	Northumberland	316,729	Buena Vista	261,070		
Cumberland	316,948	Nottoway	287,687	Charlottesville	2,652,229		
Dickenson	408,684	Orange	1,185,799	Chesapeake	9,850,741		
Dinwiddie	763,654	Page	405,371	Colonial Heights	576,375		
Essex	291,655	Patrick	404,747	Covington	257,192		
Fairfax County	65,482,121	Pittsylvania	1,880,739	Danville	2,666,619		
Fauquier	2,397,844	Powhatan	713,253	Emporia	221,035		
Floyd	513,788	Prince Edward	257,865	Fairfax City	1,882,548		
Fluvanna	693,969	Prince George	1,055,548	Falls Church	712,150		
Franklin County	1,838,738	Prince William	16,045,330	Franklin City	460,094		
Frederick	1,118,388	Pulaski	682,287	Fredericksburg	1,474,214		
Giles	209,574	Rappahannock	287,292	Galax	193,496		
Gloucester	1,265,846	Richmond County	254,690	Hampton	7,577,759		
Goochland	708,276	Roanoke County	3,263,618	Harrisonburg	1,340,209		
Grayson	315,281	Rockbridge	772,447	Hopewell	698,555		
Greene	408,071	Rockingham	1,319,537	Lexington	266,283		
Greensville	146,793	Russell	713,121	Lynchburg	2,810,015		
				Manassas	2,390,906		

Table 5.6, Continued

Communications Sales Tax Distributions, Fiscal Year 2020

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$100,332	Courtland	\$4,925	La Crosse	\$10,123	Round Hill	\$11,572
Accomac	4,453	Crewe	35,121	Lawrenceville	42,884	Rural Retreat	33,052
Alberta	10,096	Culpeper	101,728	Lebanon	67,075	Saint Charles	1,158
Altavista	33,662	Damascus	20,586	Leesburg	1,791,927	Saint Paul	19,969
Amherst	84,715	Dayton	21,116	Louisa	5,937	Saltville	39,873
Appalachia	32,792	Dillwyn	3,230	Lovettsville	11,059	Scottsville	14,653
Appomattox	5,237	Drakes Branch	1,171	Luray	63,990	Shenandoah	23,071
Ashland	226,160	Dublin	76,872	Marion	107,922	Smithfield	196,064
Bedford	116,749	Dumfries	155,010	McKenney	7,545	South Boston	647,716
Berryville	77,351	Edinburg	8,117	Melfa	3,400	South Hill	146,952
Big Stone Gap	158,382	Elkton	43,654	Middleburg	37,540	Stanardsville	3,109
Blacksburg	1,023,134	Farmville	432,878	Middletown	11,877	Stanley	13,769
Blackstone	14,760	Fincastle	2,350	Mineral	1,490	Stephens City	22,631
Bloxom	4,429	Floyd	385	Monterey	5,704	Strasburg	69,005
Bluefield	36,133	Fries	10,581	Montross	11,548	Stuart	2,627
Boones Mill	2,773	Front Royal	141,050	Mount Jackson	18,573	Tappahannock	52,491
Bowling Green	33,777	Gate City	32,730	Narrows	36,813	Tazewell	22,815
Boyce	2,059	Glade Spring	24,062	New Castle	1,927	Timberville	27,133
Boydton	12,428	Glasgow	17,339	New Market	42,517	Troutville	1,844
Boykins	3,019	Gordonsville	25,227	Newsoms	1,064	Urbanna	3,001
Bridgewater	75,559	Goshen	6,266	Nickelsville	1,279	Victoria	42,472
Broadnax	8,595	Gretna	21,768	Occoquan	38,400	Vienna	884,288
Broadway	39,509	Grottoes	28,665	Onancock	81,315	Vinton	281,518
Brookneal	15,374	Grundy	16,403	Onley	3,473	Wachapreague	2,100
Buchanan	2,374	Halifax	84,708	Orange	146,332	Wakefield	14,701
Burkeville	1,469	Hamilton	13,634	Painter	2,020	Warrenton	446,183
Cape Charles	39,044	Haymarket	104,182	Parksley	17,821	Warsaw	39,013
Cedar Bluff	31,281	Haysi	12,279	Pearisburg	20,434	Washington	3,039
Charlotte Court House	2,076	Herndon	1,427,181	Pembroke	6,460	Waverly	26,461
Chase City	43,782	Hillsville	15,242	Pennington Gap	38,996	Weber City	18,822
Chatham	61,616	Honaker	12,854	Phenix	1,151	West Point	71,632
Chilhowie	35,340	Hurt	19,692	Pocahontas	14,937	White Stone	2,738
Chincoteague	140,922	Independence	28,443	Port Royal	3,195	Windsor	55,288
Christiansburg	734,674	Iron Gate	13,319	Pound	27,185	Wise	89,248
Clarksville	29,101	Irvington	2,052	Pulaski	375,954	Woodstock	77,877
Cleveland	1,390	Ivor	1,542	Purcellville	133,391	Wytheville	353,611
Clifton	4,838	Jarratt	3,833	Quantico	23,484	Total Towns	\$13,850,468
Clifton Forge	77,832	Jonesville	16,618	Remington	15,658	Total Counties	\$195,529,927
Clintwood	60,462	Kenbridge	26,052	Rich Creek	6,488	Total Cities	\$137,188,448
Coeburn	38,230	Keysville	1,962	Ridgeway	15,994	Aggregate	\$346,568,843
Colonial Beach	168,207	Kilmarnock	63,110	Rocky Mount	162,035		

Notes:

1. Communications taxes in Virginia include: 5% Communications Sales tax on telecommunications services, 75¢ State E-911 tax for landline and Voice Over Internet Protocol (VoIP) phones, 50¢ Prepaid Wireless E-911 tax for mobile phones and \$1.20 Landline telephone and cable TV franchise right of way fees.
2. 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 is responsible for paying a communications use tax.
3. The distributions for FY 2020 were based on collections for May 2019 through April 2020.

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

Based on tax returns filed for Taxable Year 2019

Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)					Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
Taxable Premium Income Reported for Virginia	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	493	\$809,701	\$592,802	0.10%	1,929	\$1,553,821	\$35,204	0.16%
\$25,000 to \$49,999	32	1,207,470	27,631	0.00%	70	2,425,727	54,591	0.25%
\$50,000 to \$99,999	35	2,560,139	57,603	0.01%	69	4,999,270	112,482	0.52%
\$100,000 to \$499,999	170	47,338,535	1,056,759	0.18%	178	41,607,450	936,343	4.33%
\$500,000 to \$999,999	82	62,703,494	1,398,735	0.24%	46	33,186,231	746,691	3.45%
\$1,000,000 to \$1,999,999	117	168,852,357	3,799,183	0.66%	36	48,641,485	1,094,433	5.06%
\$2,000,000 to \$9,999,999	272	1,393,526,174	31,071,725	5.36%	44	216,719,935	4,876,199	22.54%
\$10,000,000 and Over	334	24,275,076,554	544,188,422	93.89%	22	646,657,998	14,549,805	67.25%
Total before adjustments	1,535	\$25,952,074,424	\$582,192,860	100.45%	2,394	\$995,791,917	\$22,405,748	103.56%
Departmental adjustments	-6	-95,158,434	-2,620,289	(0)	-21	-34,188,860	-770,308	-3.56%
Total After Adjustments	1,529	\$25,856,915,990	\$579,572,572	100.0%	2,373	\$961,603,057	\$21,635,440	100.0%

Insurance Tax Credits Claimed on Returns Processed during Fiscal Year 2020

Credit	Amount
Historic Rehabilitation Tax Credit	\$29,820,333
Retaliatory Cost Tax Credit (Refundable)	5,457,942

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. Depending on the line(s) of insurance from which the premiums were derived, the tax rates for taxable year 2019 were 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.
- The amount of insurance tax credits reported is for returns processed during FY 2020, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2020 that were greater than zero.

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

Tax Year	Taxable Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2015	\$1,031,975,708,795	\$84,093,951,056	\$10,873,635,298	\$1,266,956,460	\$44,154,961,529	\$1,172,365,213,137
2016	1,060,436,113,127	88,866,533,959	10,916,098,010	1,349,538,948	46,266,995,318	1,207,835,279,362
2017	1,091,729,146,412	92,876,379,259	10,937,094,637	1,412,648,166	48,006,343,392	1,244,961,611,867
2018	1,130,944,150,752	97,202,215,738	11,207,635,106	1,360,441,391	50,028,306,681	1,290,742,749,669
2019	1,172,449,791,555	98,726,651,736	11,567,370,428	1,344,289,011	49,209,543,843	1,333,297,646,572
Levies Assessed						
2015	\$10,007,871,603	\$3,012,973,186	\$215,708,234	\$13,274,974	\$364,855,303	\$13,614,683,299
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
2017	10,820,224,511	3,279,499,566	232,207,934	14,034,595	404,358,032	14,750,324,638
2018	11,239,557,027	3,464,493,882	281,779,148	13,905,356	427,590,254	15,427,325,667
2019	11,654,584,399	3,600,959,729	227,752,597	14,010,086	409,329,417	15,906,636,228
Average Tax Rates per \$100 of Assessed Value						
2015	\$0.97	\$3.58	\$1.98	\$1.05	\$0.83	\$1.16
2016	0.99	3.50	2.02	1.04	0.88	1.18
2017	0.99	3.53	2.12	0.99	0.84	1.18
2018	0.99	3.56	2.51	1.02	0.85	1.20
2019	0.99	3.65	1.97	1.04	0.83	1.19

Note:

1. Average tax rate is computed as 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 2019**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,637,882,600	\$1,551,107,600	\$2,022,125,700	\$3,660,008,300	\$3,573,233,300	\$21,360,828	2019
Albemarle	7,986,959,200	6,457,390,800	12,565,800,900	20,552,760,100	19,023,191,700	162,458,057	2019
Alleghany	330,184,200	254,185,800	791,622,000	1,121,806,200	1,045,807,800	7,634,397	2019
Amelia	515,564,155	441,675,755	777,360,900	1,292,925,055	1,219,036,655	5,851,376	2019
Amherst	1,090,356,600	800,464,900	1,561,757,400	2,652,114,000	2,362,222,300	14,409,556	2019
Appomattox	594,750,700	546,481,132	789,806,300	1,384,557,000	1,336,287,432	8,685,868	2019
Arlington*	30,299,633,700	30,299,633,700	47,290,504,500	77,590,138,200	77,590,138,200	785,988,100	2018
Augusta	3,685,755,300	2,439,748,330	5,077,074,400	8,762,829,700	7,516,822,730	47,355,980	2019
Bath	383,209,800	355,770,400	500,181,900	883,391,700	855,952,300	4,279,762	2019 - 2020
Bedford	4,174,813,500	2,977,823,600	6,078,110,034	10,252,923,534	9,055,933,634	45,279,668	2019
Bland	349,800,400	198,324,600	259,747,700	609,548,100	458,072,300	2,748,434	2019
Botetourt	1,285,197,053	1,284,915,953	2,483,287,650	3,768,484,703	3,768,203,603	29,768,808	2019
Brunswick	698,530,200	698,530,200	605,774,360	1,304,304,560	1,304,304,560	6,912,814	2019
Buchanan	653,374,358	653,374,358	1,588,791,189	2,242,165,547	2,242,165,547	8,744,446	2019
Buckingham	758,915,000	758,915,000	678,007,800	1,436,922,800	1,436,922,800	7,903,075	2019
Campbell	1,371,123,957	1,100,605,972	3,017,243,500	4,388,367,457	4,117,849,472	21,412,817	2019
Caroline	1,167,337,812	991,858,769	1,688,570,400	2,855,908,212	2,680,429,169	22,247,562	2019
Carroll	1,016,744,300	828,465,111	1,333,182,500	2,349,926,800	2,161,647,611	15,023,451	2019
Charles City	420,441,310	420,441,310	432,815,370	853,256,680	853,256,680	6,484,751	2019 - 2020
Charlotte	525,096,421	525,096,421	484,863,402	1,009,959,823	1,009,959,823	6,261,751	2019 - 2020
Chesterfield	10,064,289,900	9,890,725,291	28,999,590,300	39,063,880,200	38,890,315,591	369,457,998	2019
Clarke	1,081,906,900	758,630,039	1,325,056,500	2,406,963,400	2,083,686,539	14,794,174	2019
Craig	229,725,800	229,725,800	285,404,400	515,130,200	515,130,200	3,039,268	2019
Culpeper	2,334,418,118	1,835,875,218	3,785,165,300	6,119,583,418	5,621,040,518	34,850,451	2019
Cumberland	411,782,935	323,566,939	451,654,000	863,436,935	775,220,939	6,046,723	2019
Dickenson	393,914,600	393,914,600	898,812,600	1,292,727,200	1,292,727,200	7,756,363	2019
Dinwiddie	1,043,356,913	727,713,763	1,720,031,700	2,763,388,613	2,447,745,463	19,337,189	2019
Essex	711,880,900	621,217,419	679,111,100	1,390,992,000	1,300,328,519	11,442,891	2019
Fairfax	89,982,549,903	89,821,836,470	165,370,118,480	255,352,668,383	255,191,954,950	2,934,707,482	2019-2020
Fauquier	6,091,558,000	4,710,596,200	7,334,427,500	13,425,985,500	12,045,023,700	119,727,536	2019

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2019

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$898,471,000	\$707,822,000	\$892,933,700	\$1,791,404,700	\$1,600,755,700	\$9,604,534	2019
Fluvanna	1,040,922,402	739,667,302	1,928,958,100	2,969,880,502	2,668,625,402	24,684,785	2019
Franklin	3,061,519,000	2,628,338,016	4,091,206,800	7,152,725,800	6,719,544,816	40,989,223	2019
Frederick	3,842,066,700	3,336,247,300	7,112,106,475	10,954,173,175	10,448,353,775	63,734,958	2019
Giles	453,321,700	319,226,000	755,482,000	1,208,803,700	1,074,708,000	7,200,544	2019
Gloucester	1,784,288,284	1,687,328,084	2,704,479,402	4,488,767,686	4,391,807,486	30,523,062	2019
Goochland	2,631,210,300	2,045,806,300	3,275,434,400	5,906,644,700	5,321,240,700	28,202,576	2019
Grayson	1,044,343,700	1,044,343,700	623,790,200	1,668,133,900	1,668,133,900	9,341,550	2019
Greene	950,103,602	670,683,052	1,364,388,047	2,314,491,649	2,035,071,099	16,687,583	2019
Greensville	313,742,510	312,119,397	323,224,400	636,966,910	635,343,797	4,256,803	2019
Halifax	1,145,755,167	1,145,755,167	1,543,988,869	2,689,744,036	2,689,744,036	13,448,785	2019
Hanover	5,237,984,795	4,639,318,602	10,603,055,015	15,841,039,810	15,242,373,617	123,463,226	2019
Henrico	9,991,204,300	9,804,033,400	30,399,855,100	40,391,059,400	40,203,888,500	349,773,830	2019
Henry	796,022,500	760,547,300	2,150,619,200	2,946,641,700	2,911,166,500	16,156,974	2019
Highland	437,545,700	437,545,700	236,608,500	674,154,200	674,154,200	3,235,940	2019
Isle of Wight	1,728,224,624	1,418,746,124	3,278,949,656	5,007,174,280	4,697,695,780	39,930,414	2019 - 2020
James City*	3,312,260,100	3,182,804,467	8,906,498,600	12,218,758,700	12,089,303,067	101,550,146	2018 - 2019
King and Queen	493,452,000	493,452,000	408,975,400	902,427,400	902,427,400	4,782,865	2019
King George	1,154,902,849	973,342,151	1,818,786,390	2,973,689,239	2,792,128,541	19,544,900	2019
King William	637,951,200	510,344,800	771,291,079	1,409,242,279	1,281,635,879	11,022,069	2019
Lancaster	1,184,998,600	1,168,427,300	1,487,217,700	2,672,216,300	2,655,645,000	16,730,564	2019
Lee	325,049,900	325,049,900	640,086,082	965,135,982	965,135,982	5,971,296	2019
Loudoun	28,429,297,380	26,650,663,690	57,479,984,540	85,909,281,920	84,130,648,230	879,165,274	2019
Louisa	2,258,394,400	1,727,143,900	3,322,061,100	5,580,455,500	5,049,205,000	36,354,276	2019
Lunenburg	470,154,700	470,154,700	456,347,700	926,502,400	926,502,400	3,520,709	2019
Madison	1,193,714,400	678,128,700	1,072,192,500	2,265,906,900	1,750,321,200	12,252,248	2019
Mathews	718,001,300	718,001,300	911,385,200	1,629,386,500	1,629,386,500	10,509,543	2019
Mecklenburg	1,555,222,600	1,555,222,600	2,978,212,000	4,533,434,600	4,533,434,600	19,040,425	2019 - 2020
Middlesex	1,124,997,700	1,048,431,900	1,148,923,100	2,273,920,800	2,197,355,000	13,623,601	2019
Montgomery	2,288,786,000	2,094,075,100	6,369,346,300	8,658,132,300	8,463,421,400	75,324,450	2019

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2019**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,287,136,800	\$773,154,483	\$1,698,606,450	\$2,985,743,250	\$2,471,760,933	\$17,796,679	2019
New Kent	1,106,566,102	1,016,622,139	1,993,552,601	3,100,118,703	3,010,174,740	24,683,433	2019
Northampton	976,355,000	863,987,100	1,022,746,400	1,999,101,400	1,886,733,500	15,659,888	2019
Northumberland	1,397,325,600	1,234,156,053	1,650,283,600	3,047,609,200	2,884,439,653	17,018,194	2019
Nottoway	368,518,400	337,183,800	608,595,791	977,114,191	945,779,591	4,539,742	2019
Orange	1,601,980,900	1,275,292,500	2,571,555,300	4,173,536,200	3,846,847,800	30,928,656	2019
Page	1,087,203,400	610,583,400	1,433,786,700	2,520,990,100	2,044,370,100	14,923,902	2019
Patrick	743,282,500	743,282,500	839,230,000	1,582,512,500	1,582,512,500	10,761,085	2019
Pittsylvania	1,923,152,500	1,354,045,200	2,906,102,900	4,829,255,400	4,260,148,100	26,412,918	2019
Powhatan	1,643,945,400	1,309,437,025	2,211,038,000	3,854,983,400	3,520,475,025	30,980,180	2019 - 2020
Prince Edward	553,919,000	539,535,700	1,005,418,150	1,559,337,150	1,544,953,850	7,879,265	2019
Prince George	928,906,500	793,432,900	2,073,035,106	3,001,941,606	2,866,468,006	24,651,625	2019 - 2020
Prince William	20,478,669,700	20,103,261,800	41,948,949,700	62,427,619,400	62,052,211,500	698,087,379	2019
Pulaski	902,039,900	749,473,500	1,843,807,255	2,745,847,155	2,593,280,755	19,968,262	2019
Rappahannock	1,208,203,500	630,708,400	960,745,800	2,168,949,300	1,591,454,200	10,662,743	2019
Richmond	421,242,684	347,745,825	460,067,310	881,309,994	807,813,135	5,654,692	2019
Roanoke	2,177,489,300	2,012,778,000	6,706,237,700	8,883,727,000	8,719,015,700	95,037,271	2019
Rockbridge	1,355,003,140	612,742,300	1,738,713,000	3,093,716,140	2,351,455,300	17,165,624	2019
Rockingham	3,286,885,600	2,257,668,770	5,836,690,800	9,123,576,400	8,094,359,570	59,898,261	2019
Russell	594,296,364	430,232,680	1,014,697,319	1,608,993,683	1,444,929,999	9,103,059	2019
Scott	447,138,300	447,138,300	786,771,800	1,233,910,100	1,233,910,100	9,871,281	2019
Shenandoah	2,149,612,446	1,559,030,146	2,868,745,734	5,018,358,180	4,427,775,880	28,337,766	2019
Smyth	579,419,700	401,067,460	1,020,803,500	1,600,223,200	1,421,870,960	10,521,845	2019
Southampton	907,706,800	523,063,200	914,596,400	1,822,303,200	1,437,659,600	12,867,053	2019
Spotsylvania	5,575,739,100	5,217,543,368	10,076,852,300	15,652,591,400	15,294,395,668	129,604,709	2019
Stafford	6,094,971,398	5,789,578,257	11,763,599,803	17,858,571,201	17,553,178,060	177,287,098	2019
Surry	472,512,400	472,512,400	477,442,200	949,954,600	949,954,600	6,744,678	2019
Sussex	505,362,300	505,362,300	393,440,522	898,802,822	898,802,822	5,213,056	2019
Tazewell	742,356,200	616,159,400	1,991,980,375	2,734,336,575	2,608,139,775	15,127,211	2019
Warren	1,705,910,100	1,380,263,000	3,273,999,700	4,979,909,800	4,654,262,700	30,485,421	2019

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2019

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,954,705,001	\$1,241,990,901	\$2,881,222,500	\$4,835,927,501	\$4,123,213,401	\$25,976,244	2019
Westmoreland	1,197,242,500	1,062,096,260	1,449,842,900	2,647,085,400	2,511,939,160	16,327,605	2019
Wise	489,021,521	485,541,215	1,405,317,400	1,894,338,921	1,890,858,615	13,046,924	2019
Wythe	1,057,886,000	800,000,397	1,541,665,500	2,599,551,500	2,341,665,897	12,644,996	2019
York	3,542,816,969	3,533,434,369	5,714,002,600	9,256,819,569	9,247,436,969	73,517,124	2019
Total Counties	\$323,259,486,973	\$298,221,486,450	\$587,016,530,456	\$910,276,017,429	\$885,238,016,906	\$8,451,984,600	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria*	\$16,295,587,326	\$16,295,587,326	\$23,205,540,995	\$39,501,128,321	\$39,501,128,321	\$446,362,750	2019
Bristol	301,570,870	301,570,870	885,276,800	1,186,847,670	1,186,847,670	13,886,118	2019
Buena Vista	71,021,960	70,845,060	257,593,490	328,615,450	328,438,550	3,974,106	2019 - 2020
Charlottesville	2,303,510,100	2,303,510,100	5,344,382,900	7,647,893,000	7,647,893,000	72,654,984	2019
Chesapeake	9,766,422,100	9,580,798,600	18,295,634,300	28,062,056,400	27,876,432,900	292,702,545	2019 - 2020
Colonial Heights	566,338,400	566,338,400	1,128,123,470	1,694,461,870	1,694,461,870	20,333,542	2019
Covington	57,225,924	57,225,924	241,889,044	299,114,968	299,114,968	2,392,920	2019 - 2020
Danville	313,563,500	312,348,900	1,950,610,400	2,264,173,900	2,262,959,300	19,008,858	2019 - 2020
Emporia	64,209,000	64,209,000	283,294,600	347,503,600	347,503,600	3,301,284	2019
Fairfax City	2,431,393,300	2,431,393,300	3,807,791,400	6,239,184,700	6,239,184,700	67,071,236	2019
Falls Church*	1,985,851,500	1,985,851,500	2,158,668,300	4,144,519,800	4,144,519,800	55,329,339	2018
Franklin	152,853,600	147,961,305	418,339,390	571,192,990	566,300,695	5,832,897	2019 - 2020
Fredericksburg	1,507,284,100	1,477,195,000	2,591,953,600	4,099,237,700	4,069,148,600	34,587,763	2019 - 2020
Galax	87,493,600	87,493,600	357,398,750	444,892,350	444,892,350	3,759,340	2019
Hampton*	3,343,234,000	3,327,904,300	7,527,322,100	10,870,556,100	10,855,226,400	134,604,807	2018 - 2019
Harrisonburg	1,384,993,100	1,329,558,500	2,987,285,353	4,372,278,453	4,316,843,853	37,124,857	2019 - 2020
Hopewell	340,836,000	340,836,000	1,023,662,700	1,364,498,700	1,364,498,700	15,418,835	2019
Lexington	171,720,700	171,720,700	403,559,700	575,280,400	575,280,400	6,097,972	2019 - 2020
Lynchburg	1,289,705,000	1,275,799,600	4,336,870,300	5,626,575,300	5,612,669,900	62,300,636	2019 - 2020
Manassas	1,761,136,900	1,761,136,900	3,302,609,100	5,063,746,000	5,063,746,000	74,943,441	2019 - 2020

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2019**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park*	\$489,772,400	\$489,772,400	\$1,135,913,300	\$1,625,685,700	\$1,625,685,700	\$25,198,128	2018 - 2019
Martinsville	126,506,800	126,506,800	511,989,200	638,496,000	638,496,000	6,781,466	2019 - 2020
Newport News	4,658,073,700	4,658,073,700	11,348,126,000	16,006,199,700	16,006,199,700	195,275,636	2019 - 2020
Norfolk	6,193,789,400	6,193,789,400	14,882,994,300	21,076,783,700	21,076,783,700	263,459,796	2019 - 2020
Norton	59,988,700	59,988,700	173,548,500	233,537,200	233,537,200	2,101,835	2019
Petersburg*	417,381,397	410,790,697	1,504,699,352	1,922,080,749	1,915,490,049	25,859,116	2018 - 2019
Poquoson*	665,040,100	665,040,100	937,009,225	1,602,049,325	1,602,049,325	18,263,362	2018 - 2019
Portsmouth*	2,117,952,670	2,117,952,670	5,376,818,732	7,494,771,402	7,494,771,402	97,432,028	2018 - 2019
Radford	170,166,200	167,885,450	652,781,400	822,947,600	820,666,850	6,729,468	2019
Richmond*	6,033,262,000	6,033,262,000	16,677,621,000	22,710,883,000	22,710,883,000	272,530,596	2018
Roanoke	1,633,867,600	1,633,867,600	6,328,248,000	7,962,115,600	7,962,115,600	97,137,810	2019 - 2020
Salem	533,194,900	533,194,900	1,744,471,200	2,277,666,100	2,277,666,100	27,331,993	2019 - 2020
Staunton	445,096,449	427,001,165	1,597,967,620	2,043,064,069	2,024,968,785	19,237,203	2019
Suffolk	3,533,055,200	3,074,878,700	6,980,072,200	10,513,127,400	10,054,950,900	111,609,955	2019 - 2020
Virginia Beach	24,684,935,400	24,413,593,800	34,873,616,300	59,558,551,700	59,287,210,100	603,247,363	2019 - 2020
Waynesboro	606,496,100	594,592,100	1,301,983,600	1,908,479,700	1,896,575,700	17,069,181	2019
Williamsburg	678,557,200	678,557,200	1,318,127,100	1,996,684,300	1,996,684,300	11,980,106	2019 - 2020
Winchester	1,047,251,364	1,045,551,536	2,144,397,125	3,191,648,489	3,189,948,661	29,666,523	2019
Total Cities	\$98,290,338,560	\$97,213,583,803	\$189,998,190,846	\$288,288,529,406	\$287,211,774,649	\$3,202,599,798	
Total Counties	\$323,259,486,973	\$298,221,486,450	\$587,016,530,456	\$910,276,017,429	\$885,238,016,906	\$8,451,984,600	
Aggregate	\$421,549,825,533	\$395,435,070,253	\$777,014,721,302	\$1,198,564,546,835	\$1,172,449,791,555	\$11,654,584,399	

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 (*Va. Code* § 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. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.
6. For a few counties, the data may also include the data for towns that have their own school divisions.

* Locality did not submit requested data for Tax Year 2019 and as such the locality's Tax Year 2018 data is being reported.

Table 6.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2019**

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	\$3,660,008,300	\$500,195,200	\$219,626,700	\$719,821,900	\$4,379,830,200	16.43%	\$4,390,914
Albemarle	20,552,760,100	2,988,860,500	1,153,380,200	4,142,240,700	24,695,000,800	16.77%	35,374,736
Alleghany	1,121,806,200	186,611,800	103,124,800	289,736,600	1,411,542,800	20.53%	2,115,077
Amelia	1,292,925,055	28,922,100	54,027,300	82,949,400	1,375,874,455	6.03%	398,157
Amherst	2,652,114,000	210,553,000	348,798,800	559,351,800	3,211,465,800	17.42%	3,412,046
Appomattox	1,384,557,000	139,564,800	39,838,800	179,403,600	1,563,960,600	11.47%	1,166,123
Arlington*	77,590,138,200	7,636,276,600	1,302,834,300	8,939,110,900	86,529,249,100	10.33%	917,153
Augusta	8,762,829,700	593,238,100	790,652,600	1,383,890,700	10,146,720,400	13.64%	8,718,511
Bath	883,391,700	249,073,800	52,096,200	301,170,000	1,184,561,700	25.42%	1,505,850
Bedford	10,252,923,534	351,983,500	472,745,600	824,729,100	11,077,652,634	7.44%	4,123,646
Bland	609,548,100	138,882,800	29,195,300	168,078,100	777,626,200	21.61%	1,008,469
Botetourt	3,768,484,703	203,236,000	177,158,400	380,394,400	4,148,879,103	9.17%	3,005,116
Brunswick	1,304,304,560	191,567,800	44,943,300	236,511,100	1,540,815,660	15.35%	1,253,509
Buchanan	2,242,165,547	423,321,892	120,322,771	543,644,663	2,785,810,210	19.51%	2,120,214
Buckingham	1,436,922,800	229,344,100	107,341,300	336,685,400	1,773,608,200	18.98%	1,851,770
Campbell	4,388,367,457	126,791,400	311,586,600	438,378,000	4,826,745,457	9.08%	2,279,566
Caroline	2,855,908,212	450,046,600	180,895,100	630,941,700	3,486,849,912	18.09%	5,236,816
Carroll	2,349,926,800	154,633,700	72,553,000	227,186,700	2,577,113,500	8.82%	1,578,948
Charles City	853,256,680	65,163,200	16,106,000	81,269,200	934,525,880	8.70%	617,646
Charlotte	1,009,959,823	29,985,904	60,032,520	90,018,424	1,099,978,247	8.18%	558,114
Chesterfield	39,063,880,200	2,457,073,200	609,605,600	3,066,678,800	42,130,559,000	7.28%	29,133,449
Clarke	2,406,963,400	69,034,900	118,037,000	187,071,900	2,594,035,300	7.21%	1,328,210
Craig	515,130,200	94,860,100	31,898,800	126,758,900	641,889,100	19.75%	747,878
Culpeper	6,119,583,418	230,303,900	284,135,000	514,438,900	6,634,022,318	7.75%	3,189,521
Cumberland	863,436,935	49,799,200	75,142,200	124,941,400	988,378,335	12.64%	974,543
Dickenson	1,292,727,200	164,745,900	47,200,600	211,946,500	1,504,673,700	14.09%	1,271,679
Dinwiddie	2,763,388,613	221,005,600	177,018,600	398,024,200	3,161,412,813	12.59%	3,144,391
Essex	1,390,992,000	27,043,300	71,550,500	98,593,800	1,489,585,800	6.62%	867,625
Fairfax	255,352,668,383	14,733,597,260	4,215,231,250	18,948,828,510	274,301,496,893	6.91%	217,911,528
Fauquier	13,425,985,500	666,818,800	279,986,300	946,805,100	14,372,790,600	6.59%	9,411,243

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2019

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	\$1,791,404,700	\$94,856,600	\$30,500,900	\$125,357,500	\$1,916,762,200	6.54%	\$752,145
Fluvanna	2,969,880,502	156,163,600	158,906,600	315,070,200	3,284,950,702	9.59%	2,914,399
Franklin	7,152,725,800	108,486,200	402,424,200	510,910,400	7,663,636,200	6.67%	31,166
Frederick	10,954,173,175	201,482,600	963,126,500	1,164,609,100	12,118,782,275	9.61%	7,104,116
Giles	1,208,803,700	71,976,500	72,023,600	144,000,100	1,352,803,800	10.64%	964,801
Gloucester	4,488,767,686	231,336,808	161,004,780	392,341,588	4,881,109,274	8.04%	2,726,774
Goochland	5,906,644,700	158,635,400	121,415,300	280,050,700	6,186,695,400	4.53%	1,484,269
Grayson	1,668,133,900	129,139,100	102,777,300	231,916,400	1,900,050,300	12.21%	1,298,732
Greene	2,314,491,649	131,717,000	122,281,900	253,998,900	2,568,490,549	9.89%	2,082,791
Greensville	636,966,910	161,228,100	30,515,700	191,743,800	828,710,710	23.14%	1,284,683
Halifax	2,689,744,036	156,625,676	259,920,827	416,546,503	3,106,290,539	13.41%	2,082,733
Hanover	15,841,039,810	1,141,645,401	419,159,100	1,560,804,501	17,401,844,311	8.97%	12,642,516
Henrico	40,391,059,400	2,340,973,100	1,617,720,800	3,958,693,900	44,349,753,300	8.93%	34,440,637
Henry	2,946,641,700	203,216,400	376,550,400	579,766,800	3,526,408,500	16.44%	3,217,706
Highland	674,154,200	61,015,400	22,213,400	83,228,800	757,383,000	10.99%	399,498
Isle of Wight	5,007,174,280	113,202,600	228,685,400	341,888,000	5,349,062,280	6.39%	2,904,556
James City*	12,218,758,700	594,950,800	160,212,800	755,163,600	12,973,922,300	5.82%	6,343,374
King and Queen	902,427,400	25,542,100	44,540,400	70,082,500	972,509,900	7.21%	371,437
King George	2,973,689,239	1,222,841,100	62,334,300	1,285,175,400	4,258,864,639	30.18%	0
King William	1,409,242,279	40,235,335	44,077,188	84,312,523	1,493,554,802	5.65%	725,088
Lancaster	2,672,216,300	47,581,300	77,302,300	124,883,600	2,797,099,900	4.46%	786,767
Lee	965,135,982	152,877,078	83,224,400	236,101,478	1,201,237,460	19.65%	1,460,760
Loudoun	85,909,281,920	5,408,287,010	1,802,929,900	7,211,216,910	93,120,498,830	7.74%	75,357,217
Louisa	5,580,455,500	60,982,000	128,805,800	189,787,800	5,770,243,300	3.29%	1,366,472
Lunenburg	926,502,400	45,008,600	54,053,100	99,061,700	1,025,564,100	9.66%	376,434
Madison	2,265,906,900	107,088,900	231,156,000	338,244,900	2,604,151,800	12.99%	2,367,714
Mathews	1,629,386,500	14,025,800	57,689,500	71,715,300	1,701,101,800	4.22%	462,564
Mecklenburg	4,533,434,600	229,717,200	237,281,200	466,998,400	5,000,433,000	9.34%	1,961,393
Middlesex	2,273,920,800	33,591,500	78,131,200	111,722,700	2,385,643,500	4.68%	692,681
Montgomery	8,658,132,300	888,034,700	3,099,854,900	3,987,889,600	12,646,021,900	31.53%	35,492,217

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2019

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	\$2,985,743,250	\$89,946,900	\$95,005,200	\$184,952,100	\$3,170,695,350	5.83%	\$1,331,655
New Kent	3,100,118,703	291,717,062	160,646,500	452,363,562	3,552,482,265	12.73%	3,709,381
Northampton	1,999,101,400	180,554,800	352,741,400	533,296,200	2,532,397,600	21.06%	4,426,358
Northumberland	3,047,609,200	14,658,100	82,189,900	96,848,000	3,144,457,200	3.08%	571,403
Nottoway	977,114,191	157,744,496	80,086,632	237,831,128	1,214,945,319	19.58%	1,141,589
Orange	4,173,536,200	300,602,600	100,109,800	400,712,400	4,574,248,600	8.76%	3,221,728
Page	2,520,990,100	256,238,400	199,185,200	455,423,600	2,976,413,700	15.30%	3,324,592
Patrick	1,582,512,500	47,649,800	107,242,300	154,892,100	1,737,404,600	8.92%	1,053,266
Pittsylvania	4,829,255,400	167,193,700	441,036,400	608,230,100	5,437,485,500	11.19%	3,771,027
Powhatan	3,854,983,400	124,691,900	173,339,300	298,031,200	4,153,014,600	7.18%	2,622,675
Prince Edward	1,559,337,150	89,522,200	339,059,600	428,581,800	1,987,918,950	21.56%	2,185,767
Prince George	3,001,941,606	2,522,070,700	114,317,200	2,636,387,900	5,638,329,506	46.76%	0
Prince William	62,427,619,400	2,563,110,200	1,881,943,800	4,445,054,000	66,872,673,400	6.65%	50,006,858
Pulaski	2,745,847,155	533,537,900	94,469,100	628,007,000	3,373,854,155	18.61%	4,835,654
Rappahannock	2,168,949,300	111,067,200	31,289,500	142,356,700	2,311,306,000	6.16%	953,790
Richmond	881,309,994	71,054,907	54,224,012	125,278,919	1,006,588,913	12.45%	876,952
Roanoke	8,883,727,000	661,601,500	448,570,900	1,110,172,400	9,993,899,400	11.11%	12,100,879
Rockbridge	3,093,716,140	211,111,000	191,861,400	402,972,400	3,496,688,540	11.52%	2,941,699
Rockingham	9,123,576,400	329,295,100	852,377,900	1,181,673,000	10,305,249,400	11.47%	8,744,380
Russell	1,608,993,683	129,226,060	102,856,200	232,082,260	1,841,075,943	12.61%	1,462,118
Scott	1,233,910,100	126,056,243	164,035,800	290,092,043	1,524,002,143	19.03%	2,320,736
Shenandoah	5,018,358,180	602,322,000	212,497,600	814,819,600	5,833,177,780	13.97%	5,214,845
Smyth	1,600,223,200	145,722,500	205,974,900	351,697,400	1,951,920,600	18.02%	2,602,561
Southampton	1,822,303,200	163,723,900	151,834,700	315,558,600	2,137,861,800	14.76%	2,824,249
Spotsylvania	15,652,591,400	672,150,500	189,589,500	861,740,000	16,514,331,400	5.22%	7,302,385
Stafford	17,858,571,201	886,772,200	887,523,300	1,774,295,500	19,632,866,701	9.04%	17,920,385
Surry	949,954,600	54,567,900	62,594,700	117,162,600	1,067,117,200	10.98%	831,854
Sussex	898,802,822	215,997,900	72,424,100	288,422,000	1,187,224,822	24.29%	1,672,848
Tazewell	2,734,336,575	327,346,200	215,642,600	542,988,800	3,277,325,375	16.57%	3,149,335
Warren	4,979,909,800	409,962,400	452,250,100	862,212,500	5,842,122,300	14.76%	5,647,492

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2019

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	\$4,835,927,501	\$272,865,000	\$513,802,300	\$786,667,300	\$5,622,594,801	13.99%	\$4,956,004
Westmoreland	2,647,085,400	67,034,800	67,902,300	134,937,100	2,782,022,500	4.85%	840,949
Wise	1,894,338,921	462,294,015	523,302,780	985,596,795	2,879,935,716	34.22%	6,800,618
Wythe	2,599,551,500	235,451,700	155,032,200	390,483,900	2,990,035,400	13.06%	2,108,613
York	9,256,819,569	4,659,507,400	508,779,100	5,168,286,500	14,425,106,069	35.83%	41,087,878
Total Counties	\$910,276,017,429	\$66,099,368,047	\$33,103,623,360	\$99,202,991,407	\$1,009,479,008,836	9.83%	\$768,270,609

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	\$39,501,128,321	\$3,887,055,419	\$1,249,195,434	\$5,136,250,853	\$44,637,379,174	11.51%	\$58,039,635
Bristol	1,186,847,670	156,128,550	87,258,900	243,387,450	1,430,235,120	17.02%	2,847,633
Buena Vista	328,615,450	43,255,300	87,951,300	131,206,600	459,822,050	28.53%	1,587,599
Charlottesville	7,647,893,000	958,398,900	1,088,276,900	2,046,675,800	9,694,568,800	21.11%	19,443,420
Chesapeake	28,062,056,400	2,105,752,600	1,042,367,500	3,148,120,100	31,210,176,500	10.09%	33,055,261
Colonial Heights	1,694,461,870	70,572,900	63,426,800	133,999,700	1,828,461,570	7.33%	1,607,996
Covington	299,114,968	52,267,500	61,834,700	114,102,200	413,217,168	27.61%	912,818
Danville	2,264,173,900	345,829,000	193,638,600	539,467,600	2,803,641,500	19.24%	4,531,528
Emporia	347,503,600	39,419,000	33,125,700	72,544,700	420,048,300	17.27%	689,175
Fairfax City	6,239,184,700	238,946,300	343,970,900	582,917,200	6,822,101,900	8.54%	6,266,360
Falls Church	4,144,519,800	160,142,300	140,260,100	300,402,400	4,444,922,200	6.76%	4,010,372
Franklin	571,192,990	38,997,600	65,437,500	104,435,100	675,628,090	15.46%	1,075,682
Fredericksburg	4,099,237,700	791,868,300	429,376,500	1,221,244,800	5,320,482,500	22.95%	10,380,581
Galax	444,892,350	41,934,300	25,493,200	67,427,500	512,319,850	13.16%	569,762
Hampton*	10,870,556,100	3,034,547,000	559,630,800	3,594,177,800	14,464,733,900	24.85%	44,567,805
Harrisonburg	4,372,278,453	1,198,552,230	338,276,400	1,536,828,630	5,909,107,083	26.01%	13,216,726
Hopewell	1,364,498,700	168,391,000	40,025,900	208,416,900	1,572,915,600	13.25%	2,355,111
Lexington	575,280,400	531,387,900	543,230,900	1,074,618,800	1,649,899,200	65.13%	11,390,959
Lynchburg	5,626,575,300	462,701,600	1,357,092,800	1,819,794,400	7,446,369,700	24.44%	20,199,718
Manassas	5,063,746,000	571,514,000	237,596,800	809,110,800	5,872,856,800	13.78%	11,974,840

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2019

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*	\$1,625,685,700	\$131,520,000	\$2,666,400	\$134,186,400	\$1,759,872,100	7.62%	\$2,079,889
Martinsville	638,496,000	49,198,600	97,526,700	146,725,300	785,221,300	18.69%	1,558,369
Newport News	16,006,199,700	18,124,814,900	823,363,300	18,948,178,200	34,954,377,900	54.21%	231,167,774
Norfolk	21,076,783,700	9,362,472,000	2,341,912,500	11,704,384,500	32,781,168,200	35.70%	146,304,806
Norton	233,537,200	34,723,000	38,810,600	73,533,600	307,070,800	23.95%	661,802
Petersburg*	1,922,080,749	212,048,307	184,754,128	396,802,435	2,318,883,184	17.11%	5,356,833
Poquoson*	1,602,049,325	40,651,900	63,077,000	103,728,900	1,705,778,225	6.08%	1,182,509
Portsmouth*	7,494,771,402	4,972,003,421	563,378,830	5,535,382,251	13,030,153,653	42.48%	71,959,969
Radford	822,947,600	573,466,200	29,477,600	602,943,800	1,425,891,400	42.29%	4,944,139
Richmond*	22,710,883,000	5,582,978,000	1,952,875,000	7,535,853,000	30,246,736,000	24.91%	90,430,236
Roanoke	7,962,115,600	1,064,329,900	1,115,859,800	2,180,189,700	10,142,305,300	21.50%	26,598,314
Salem	2,277,666,100	342,704,400	199,441,800	542,146,200	2,819,812,300	19.23%	6,505,754
Staunton	2,043,064,069	256,336,765	153,955,422	410,292,187	2,453,356,256	16.72%	3,979,834
Suffolk	10,513,127,400	747,181,400	370,483,700	1,117,665,100	11,630,792,500	9.61%	12,406,083
Virginia Beach	59,558,551,700	9,705,359,000	1,716,477,500	11,421,836,500	70,980,388,200	16.09%	116,217,186
Waynesboro	1,908,479,700	116,586,000	197,620,400	314,206,400	2,222,686,100	14.14%	2,827,858
Williamsburg	1,996,684,300	118,622,200	924,575,700	1,043,197,900	3,039,882,200	34.32%	6,259,187
Winchester	3,191,648,489	139,017,900	827,135,701	966,153,601	4,157,802,090	23.24%	8,985,228
Total Cities	\$288,288,529,406	\$66,471,675,592	\$19,590,859,715	\$86,062,535,307	\$374,351,064,713	22.99%	\$988,148,753
Total Counties	\$910,276,017,429	\$66,099,368,047	\$33,103,623,360	\$99,202,991,407	\$1,009,479,008,836	9.83%	\$768,270,609
Aggregate	\$1,198,564,546,835	\$132,571,043,639	\$52,694,483,075	\$185,265,526,714	\$1,383,830,073,549	13.39%	\$1,756,419,362

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
 2. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.
 3. For a few counties, the data may also include the data for towns that have their own school divisions.
- * Locality did not submit requested data for Tax Year 2019 and as such the locality's Tax Year 2018 data is being reported.

Table 6.4**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2019**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$375,448,134	\$11,880,295	\$23,821,929	\$886,703	\$0	\$0	\$462,414,985	\$2,867,116
Albemarle	1,212,930,335	47,404,517	18,476,311	790,786	0	0	460,969,188	3,960,449
Alleghany	144,692,925	4,244,428	185,257,582	5,520,676	0	0	190,132,613	1,389,172
Amelia	103,033,872	4,144,563	6,391,875	63,919	0	0	59,148,370	288,392
Amherst	280,615,933	9,338,391	106,547,800	2,130,956	8,391,240	331,454	114,637,911	699,405
Appomattox	155,789,121	4,978,029	2,768,153	92,733	13,954,156	139,542	122,205,825	816,688
Arlington*	176,265,400	202,881	0	0	0	0	0	0
Augusta	757,708,190	17,719,022	233,718,440	4,674,369	0	0	452,604,820	2,866,801
Bath	62,539,400	219,127	4,911,200	17,189	0	0	1,385,637,012	6,926,429
Bedford	1,050,347,399	23,365,557	338,140,901	4,057,690	0	0	338,030,874	1,691,680
Bland	73,336,876	1,613,174	28,110,787	250,186	22,753,443	166,100	99,214,574	595,287
Botetourt	356,839,104	9,545,365	246,466,871	4,436,404	0	0	394,237,249	3,119,290
Brunswick	128,117,385	4,442,601	19,495,420	662,844	0	0	1,024,761,593	5,431,695
Buchanan	238,229,628	4,384,868	271,126,122	670,696	3,602,843	72,057	158,170,042	620,561
Buckingham	118,984,597	4,470,430	9,010,020	261,291	18,530,910	185,309	610,816,192	3,361,203
Campbell	404,157,393	16,408,018	189,522,060	6,159,467	0	0	412,378,444	2,184,959
Caroline	337,038,736	12,598,383	7,735,500	270,743	0	0	418,038,530	3,550,870
Carroll	297,040,170	5,636,949	55,356,480	968,739	33,517,105	231,268	137,102,552	959,537
Charles City	90,537,583	3,343,863	6,846,927	205,408	630,926	17,666	159,541,859	1,212,518
Charlotte	112,073,326	4,289,864	18,046,728	541,402	0	0	94,277,236	584,519
Chesterfield	4,468,795,582	90,912,880	530,677,724	5,306,778	0	0	1,774,760,170	16,853,607
Clarke	181,519,679	8,154,942	13,206,507	165,081	0	0	67,952,264	482,461
Craig	40,259,838	1,306,496	2,182,037	48,005	367,673	12,869	400,192	14,007
Culpeper	950,969,299	29,365,621	95,395,875	1,907,918	0	0	268,521,330	1,760,619
Cumberland	73,889,768	3,059,270	6,316,950	236,886	0	0	112,585,165	886,991
Dickenson	118,008,511	2,043,765	81,006,466	1,498,620	884,919	92,917	119,034,999	716,216
Dinwiddie	277,683,945	12,044,239	105,351,429	3,468,620	0	0	224,625,992	1,782,826
Essex	141,395,174	4,471,127	6,805,175	81,662	2,481,440	93,054	45,301,553	398,859
Fairfax	15,420,863,641	701,029,766	28,399,028	1,297,836	0	0	4,174,740,736	48,229,419
Fauquier	1,149,259,013	42,708,861	16,266,517	374,130	0	0	738,721,754	7,346,496

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2019**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$131,580,691	\$3,655,334	\$17,307,927	\$268,273	\$2,153,388	\$75,369	\$60,073,354	\$371,542
Fluvanna	236,697,213	10,222,351	590,595	11,221	12,841,686	372,409	575,551,601	5,364,821
Franklin	663,112,681	15,269,989	132,597,424	928,182	78,239,240	844,984	179,241,818	1,100,450
Frederick	1,133,847,750	52,008,093	406,949,415	8,138,988	0	0	405,888,133	2,538,512
Giles	202,559,270	3,978,677	260,510,116	5,262,304	25,340,459	210,326	115,917,047	780,051
Gloucester	510,481,624	13,614,019	9,117,208	268,958	0	0	147,547,319	1,027,727
Goochland	543,971,378	21,431,264	47,075,783	470,758	0	0	93,048,545	511,069
Grayson	127,786,990	2,178,719	21,724,721	380,183	796,294	53,352	58,454,919	327,348
Greene	146,184,766	7,007,003	9,207,972	230,199	0	0	58,478,798	479,526
Greensville	71,156,050	3,325,374	24,115,970	964,639	0	0	955,974,281	6,439,319
Halifax	274,897,100	9,694,647	121,191,900	1,527,018	0	0	1,087,342,959	5,454,617
Hanover	1,791,291,204	56,123,284	56,346,965	2,010,180	87,540,556	1,663,479	770,850,468	6,433,877
Henrico	4,213,909,674	128,827,390	289,496,363	868,489	0	0	1,164,433,236	10,183,007
Henry	462,881,447	6,947,548	338,244,156	5,242,784	0	0	196,870,290	1,094,040
Highland	24,272,628	652,089	113,772	1,138	339,413	3,394	24,063,134	119,282
Isle of Wight	376,683,327	15,941,736	285,002,834	4,987,550	0	0	863,553	38,860
James City*	887,639,206	34,396,220	151,207,956	6,069,230	0	0	262,267,902	2,209,163
King and Queen	100,753,547	30,672	11,678,015	1,285	6,804,866	442	32,038,265	1,670
King George	277,704,377	9,617,241	7,324,571	183,114	0	0	255,843,825	1,796,653
King William	132,155,856	486,981	23,780,554	535,063	0	0	39,636,899	342,916
Lancaster	126,788,980	2,418,797	435,750	6,623	11,372,483	113,725	67,710,661	427,329
Lee	171,273,811	3,183,456	31,255,386	625,108	5,144,914	72,543	87,233,857	544,106
Loudoun	12,304,315,280	492,597,258	138,655,406	4,422,740	0	0	3,072,880,245	32,162,569
Louisa	466,996,995	10,519,540	16,737,005	0	76,979,270	500,365	2,310,302,210	16,643,552
Lunenburg	99,107,580	3,559,237	18,453,932	332,171	7,481,209	89,775	44,092,247	167,551
Madison	139,080,580	4,882,934	7,984,750	133,345	27,559,017	237,008	49,926,043	349,482
Mathews	144,452,272	3,884,097	0	0	0	0	24,587,836	159,076
Mecklenburg	1,497,897,134	49,801,697	111,271,749	734,396	72,978,518	525,447	341,051,293	1,439,304
Middlesex	242,606,257	3,752,585	0	0	0	0	54,234,590	337,156
Montgomery	833,858,782	20,829,415	170,149,272	3,096,717	47,984,352	1,463,523	281,205,595	2,508,818

Table 6.4, continued**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2019**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$170,019,130	\$5,620,753	\$7,691,949	\$96,149	\$0	\$0	\$125,563,949	\$950,729
New Kent	249,151,017	9,196,543	4,583,194	34,331	0	0	153,666,593	1,260,161
Northampton	140,422,800	5,064,541	14,350,800	232,135	0	0	56,636,303	470,114
Northumberland	122,331,286	4,231,086	6,480,685	233,304	4,566,290	45,663	53,515,841	315,743
Nottoway	94,579,494	3,430,337	7,921,912	106,946	0	0	119,080,327	619,508
Orange	350,405,480	12,135,347	48,217,255	882,858	52,409,004	209,636	174,898,556	1,409,186
Page	237,032,980	8,875,818	23,992,320	479,846	0	0	97,181,243	739,000
Patrick	184,787,026	2,995,660	40,593,034	694,141	0	0	65,421,344	445,639
Pittsylvania	187,823,174	13,266,896	43,403,370	1,953,152	13,336,660	366,758	480,184,634	3,085,999
Powhatan	393,498,252	14,143,280	29,627,275	1,066,582	0	0	108,294,141	954,143
Prince Edward	311,342,472	6,834,513	1,198,870	50,353	57,016,125	399,113	114,817,696	608,206
Prince George	317,764,831	12,738,036	98,618,775	1,479,282	0	0	184,685,926	1,588,299
Prince William	6,328,961,083	214,809,808	0	0	0	0	1,891,971,137	21,383,491
Pulaski	351,551,716	8,141,551	275,139,003	4,127,085	0	0	0	0
Rappahannock	68,710,596	1,544,289	0	0	0	0	56,829,491	380,758
Richmond	71,108,170	2,606,093	10,771,210	43,085	1,990,350	69,662	70,649,023	542,005
Roanoke	904,456,173	31,594,294	71,744,090	2,044,707	0	0	329,478,800	3,605,949
Rockbridge	223,002,340	9,242,098	20,419,513	520,698	0	0	238,322,735	1,739,756
Rockingham	948,738,465	24,604,079	464,210,620	11,837,375	172,119,295	1,497,438	323,213,387	2,421,365
Russell	370,909,250	7,028,552	59,906,364	1,168,178	7,482,353	48,635	315,748,548	61,335
Scott	163,655,044	2,417,586	19,647,961	176,832	14,682,723	105,716	122,663,996	985,013
Shenandoah	466,828,011	17,557,918	94,669,186	2,982,079	55,000,213	330,001	289,209,578	1,874,193
Smyth	243,743,731	5,469,253	106,787,128	1,655,200	67,262,010	269,048	178,668,947	1,322,150
Southampton	221,497,758	8,241,237	56,565,200	1,357,565	15,568,139	77,841	237,557,724	2,129,515
Spotsylvania	1,019,721,583	64,348,807	33,710,193	842,755	0	0	413,002,803	3,547,974
Stafford	1,121,990,130	69,724,906	0	0	177,064,650	885,323	575,948	37,206
Surry	59,679,427	2,266,439	2,813,507	28,135	0	0	1,935,274,114	13,757,889
Sussex	79,995,247	3,757,881	45,584,746	1,107,709	7,200,430	72,004	123,954,511	766,479
Tazewell	437,842,645	8,333,650	59,864,000	1,197,280	21,279,980	808,639	265,251,375	1,541,632
Warren	552,798,635	1,982,814	114,040,895	23,378	0	0	1,053,854,970	64,096

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2019**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$631,505,920	\$10,457,857	\$189,781,360	\$2,941,611	\$0	\$0	\$260,577,420	\$1,652,602
Westmoreland	190,592,630	5,581,420	5,879,860	88,198	12,182,200	49,904	71,939,940	482,590
Wise	428,230,181	6,786,466	42,253,130	595,769	29,090,089	829,068	1,371,641,421	9,464,916
Wythe	294,539,841	6,589,406	149,392,120	2,240,882	67,368,180	377,262	359,338,718	1,947,368
York	774,273,745	26,462,136	3,712,245	148,490	0	0	443,273,184	3,525,286
Total Counties	\$76,347,804,669	\$2,714,246,288	\$7,519,458,051	\$137,184,478	\$1,344,289,011	\$14,010,086	\$39,525,519,270	\$308,631,759

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria*	\$1,779,120,378	\$74,296,234	\$9,818,870	\$441,849	\$0	\$0	\$642,118,336	\$7,287,088
Bristol	119,452,573	2,854,814	9,880,160	691,611	0	0	22,739,173	266,048
Buena Vista	35,983,511	2,075,807	7,747,000	329,248	0	0	283,769	4,275
Charlottesville	382,105,057	12,716,115	7,827,125	328,739	0	0	152,810,590	1,459,389
Chesapeake	2,349,824,115	92,416,537	94,642,761	3,028,568	0	0	1,034,682,340	10,875,152
Colonial Heights	145,966,747	5,108,836	5,581,577	111,632	0	0	37,751,450	453,017
Covington	54,855,375	1,668,331	124,657,590	3,440,549	0	0	240,961,221	1,927,690
Danville	350,622,643	11,950,121	112,709,350	1,690,640	0	0	120,928,855	971,843
Emporia	40,137,702	2,001,959	9,196,831	459,842	0	0	23,344,384	222,517
Fairfax City	355,371,444	12,569,166	968,682	40,007	0	0	119,090,933	1,399,318
Falls Church	155,919,964	7,795,998	0	0	0	0	0	0
Franklin	67,729,504	3,047,828	1,205,332	24,107	0	0	8,390,726	86,538
Fredericksburg	396,802,006	13,491,268	16,251,225	130,010	0	0	657,943	5,665
Galax	45,782,687	1,019,091	84,993,232	1,274,898	0	0	15,615,523	127,714
Hampton	1,091,333,359	46,215,000	85,797,234	2,850,327	0	0	395,655,954	4,921,453
Harrisonburg	443,336,602	12,687,095	129,877,009	2,753,393	0	0	48,885,871	421,098
Hopewell	153,554,392	5,368,088	290,803,910	0	0	0	396,788,105	4,489,703
Lexington	44,001,871	1,867,151	86,864	3,692	0	0	189,714	8,063
Lynchburg	706,588,807	22,432,588	175,643,050	5,269,292	0	0	234,378,511	2,611,364
Manassas	394,726,840	13,983,311	528,032,440	4,948,396	0	0	107,611,630	1,592,865

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2019**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park*	\$148,861,685	\$5,208,029	\$1,001,820	\$35,064	\$0	\$0	\$29,893,474	\$463,349
Martinsville	121,108,524	2,785,075	9,271,824	171,529	0	0	26,482,800	287,280
Newport News	1,481,437,647	63,099,597	654,377,924	24,539,172	0	0	349,211,885	4,386,274
Norfolk	726,794,194	27,554,556	206,173,924	6,513,150	0	0	799,618,378	9,222,756
Norton	33,141,316	663,528	5,194,981	106,497	0	0	26,890,950	242,019
Petersburg*	179,256,015	46,608,240	38,823,776	1,475,303	0	0	311,967,873	7,372,264
Poquoson*	162,722,390	4,866,799	0	0	0	0	22,895,189	261,005
Portsmouth*	742,662,811	32,730,746	34,139,299	1,024,540	0	0	249,173,089	3,281,878
Radford	65,822,818	1,598,807	15,590,734	274,397	0	0	25,370,785	208,124
Richmond*	1,644,133,094	60,527,462	676,103,593	15,550,383	0	0	969,397,157	11,619,031
Roanoke	942,833,369	31,727,372	106,574,029	3,676,804	0	0	473,460,193	5,823,703
Salem	378,252,858	12,275,017	97,126,932	3,108,062	0	0	60,840,085	718,223
Staunton	274,750,284	7,929,301	38,573,247	478,308	0	0	100,413,441	956,323
Suffolk	1,101,646,200	45,394,894	77,115,800	2,429,148	0	0	413,763,467	4,598,793
Virginia Beach	4,564,438,531	171,690,393	221,880,258	488,137	0	0	1,965,274,152	9,951,836
Waynesboro	208,249,206	6,751,047	34,198,240	1,111,443	0	0	113,298,717	1,021,158
Williamsburg	86,814,015	3,023,695	35,850	1,255	0	0	54,685,977	328,116
Winchester	402,706,533	16,713,547	136,009,904	1,768,129	0	0	88,501,933	824,727
Total Cities	\$22,378,847,067	\$886,713,442	\$4,047,912,377	\$90,568,119	\$0	\$0	\$9,684,024,573	\$100,697,658
Total Counties	\$76,347,804,669	\$2,714,246,288	\$7,519,458,051	\$137,184,478	\$1,344,289,011	\$14,010,086	\$39,525,519,270	\$308,631,759
Aggregate	\$98,726,651,736	\$3,600,959,729	\$11,567,370,428	\$227,752,597	\$1,344,289,011	\$14,010,086	\$49,209,543,843	\$409,329,417

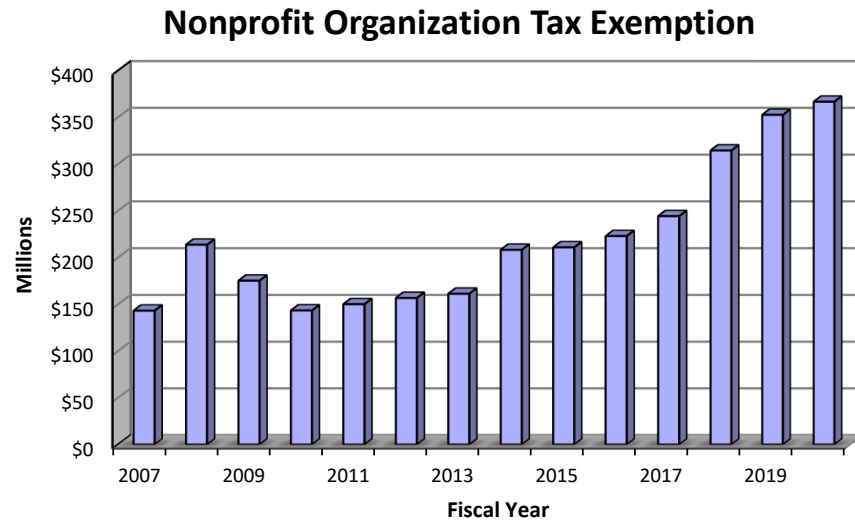
Notes:

1. A local license tax may be imposed on gross receipts under *Va. Code* § 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 categories from taxation. For a few counties, the data may also include the data for towns that have their own school divisions.
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. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

* Locality did not submit requested data for Tax Year 2019 and as such the locality's Tax Year 2018 data is being reported.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report By Fiscal Year

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
2017	244,370,076
2018	314,543,689
2019	352,673,576
2020	366,646,469



Notes:

1. Prior to 2003, 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 annual 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 FY 2007 estimate is understated. It does not include the estimated purchases of such organizations that did not apply for a new exemption under *Va. Code* 58.1-609.11 prior to July 1, 2007.

2. Each Fiscal Year, the State's blended Retail Sales and Use Tax rate is used to calculate the tax expenditure resulting from purchases made by Non-profit organizations. From Fiscal Year 2007 to Fiscal year 2013, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5%. From Fiscal Year 2014 to Fiscal year 2019, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5.67%. Starting with Fiscal Year 2020, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption is 5.69%.

Directory

Virginia Department of Taxation

General Mailing Address

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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>, or contact Meredith Gunter at (434) 982-5585 or by e-mail at meredith.gunter@virginia.edu.

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

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