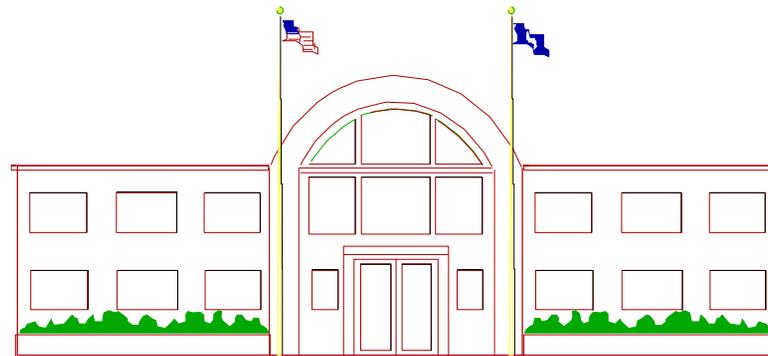


VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT
FISCAL YEAR 1999



VIRGINIA DEPARTMENT of TAXATION

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ANNUAL REPORT

FISCAL YEAR 1999

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

The Honorable James S. Gilmore, III, Governor

The Honorable Ronald L. Tillett, Secretary of Finance

Danny M. Payne, Tax Commissioner

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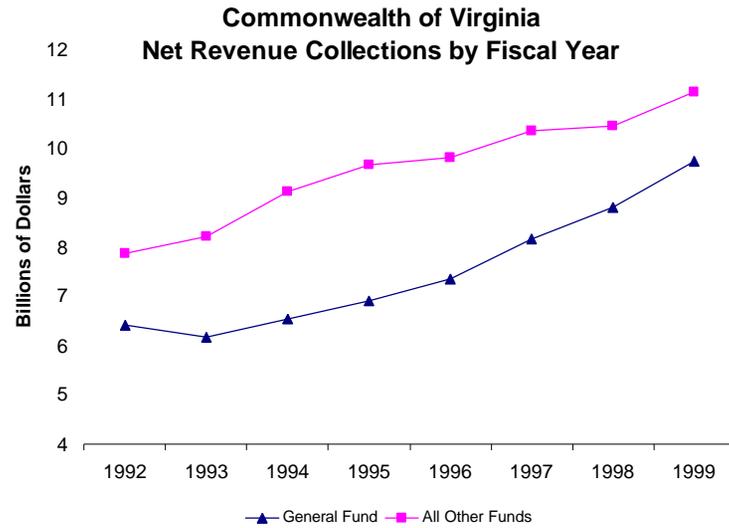
Directory

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Net Revenue Collections

	FY 1998	FY 1999	1999/1998 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$8,805,719,000	\$9,727,257,000	10.47%
All Other Funds	10,437,435,000	11,152,528,000	6.85%
Total Commonwealth Collections	\$19,243,154,000	\$20,879,785,000	8.51%
By the Department of Taxation*			
General Fund	\$8,052,423,000	\$8,919,326,000	10.77%
Special Fund	356,653,000	365,159,000	2.38%
Total Department Collections	\$8,409,076,000	\$9,284,485,000	10.41%
By Other Agencies			
General Fund	\$753,296,000	\$807,931,000	7.25%
Special Fund	10,080,782,000	10,787,369,000	7.01%
Total from Other Agencies	\$10,834,078,000	\$11,595,300,000	7.03%

* Includes various miscellaneous taxes.
Note: Fiscal Year runs July 1 through June 30.

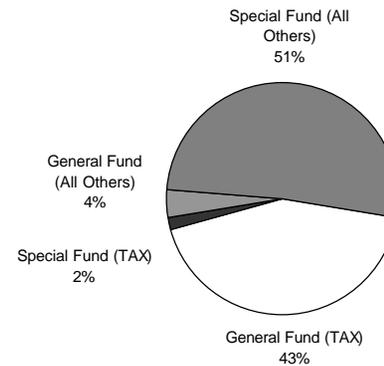


Department of Taxation Expenditures

Budget Programs	FY 1998 Expenditures	FY 1999 Expenditures
Revenue Administrative Services	\$34,164,235	\$37,139,214
Research Services	832,104	838,102
Tax Value Assistance to Localities	593,925	501,582
Administrative and Support Service	13,024,762	14,476,073
Total	\$48,615,026	\$52,954,971
Cost per \$100 of collections	\$0.58	\$0.57

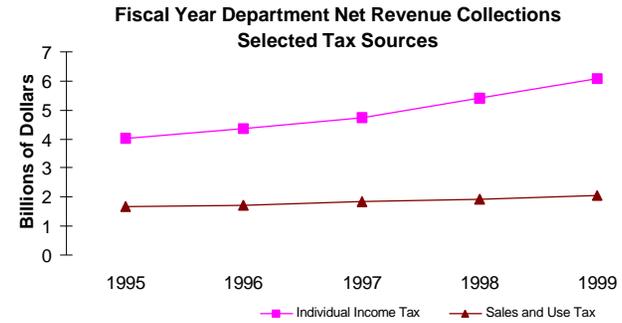
The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 1999 expenditures on behalf of SLEAC were \$29,562. FY 1998 expenditures on behalf of SLEAC were \$56,047. There were no Dept. of Agriculture payments for SLEAC in FY 1998.

Revenue Collections by the Commonwealth of Virginia, FY 1999

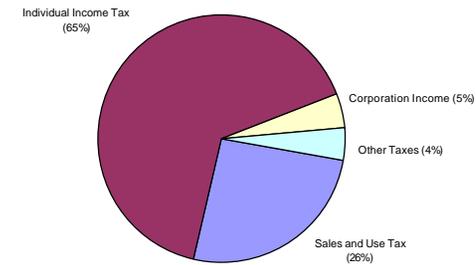


**Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation**

Revenues	FY 1998	FY 1999	1999 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$8,435,000	\$13,339,000	58.14%
Corporation income	450,780,000	420,412,000	-6.74%
Individual income*	5,405,440,000	6,087,851,000	12.62%
Estate (inheritance, gift, and estate)	122,304,000	154,079,000	25.98%
Recordation and deeds of conveyance	122,325,000	152,447,000	24.62%
Suits, wills and administration	4,491,000	5,425,000	20.80%
State sales, use, and vending (GF part)	1,919,216,000	2,065,265,000	7.61%
Tobacco products	15,728,000	15,376,000	-2.24%
Watercraft sales and use	3,704,000	5,122,000	38.28%
Litter tax**			
Soft drink excise**			
Total Department GF Revenues	\$8,052,423,000	\$8,919,316,000	10.77%
Special Fund (SF) Revenues			
Aircraft sales and use	\$3,549,000	\$4,958,000	39.70%
Egg excise	172,000	144,000	-16.28%
Forest products	1,921,000	1,805,000	-6.04%
Peanut excise	277,000	\$312,000	12.64%
Soybeans	331,000	305,000	-7.85%
Transportation sales tax (SF part)	320,958,000	345,101,000	7.52%
Misc. Revenues (Transp. District)	53,000	\$89,000	67.92%
Tire tax	2,444,000	2,541,000	3.97%
Sales tax on fuel	19,516,000	18,493,000	-5.24%
Corn excise	210,000	\$199,000	-5.24%
Small grains tax	308,000	201,000	-34.74%
Railroad Companies	5,434,000	5,720,000	5.26%
Car Line Companies	506,000	\$544,000	7.51%
Federal Retiree Trust Fund Interest	3,273,000	2,156,000	-34.13%
Sheep	27,000	27,000	0.00%
Litter tax**	808,000	\$820,000	1.49%
Soft drink excise**	183,000	125,000	-31.69%
Cotton***	112,000	114,000	1.79%
Total Department SF Revenues	\$356,653,000	\$383,654,000	7.57%
Aggregate (All Funds)	\$8,409,076,000	\$9,302,970,000	10.63%



**Revenue Collections
By the Department, FY 1999**



*Individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.

**Litter tax and soft drink excise tax revenues have been moved from the General Fund in FY 1998 to Dedicated Special Revenue.

***Beginning in FY 1998.

The recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.

Note that these revenues do not include the local sales tax, and interest and penalties collected.

Figures may not sum to totals because of rounding.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1987	\$2,582,083,980
1988	2,745,389,402
1989	2,761,909,448
1990	2,940,613,060
1991	2,979,396,790
1992	3,301,358,532
1993	3,469,210,307
1994	3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353

Individual Income Tax Liability

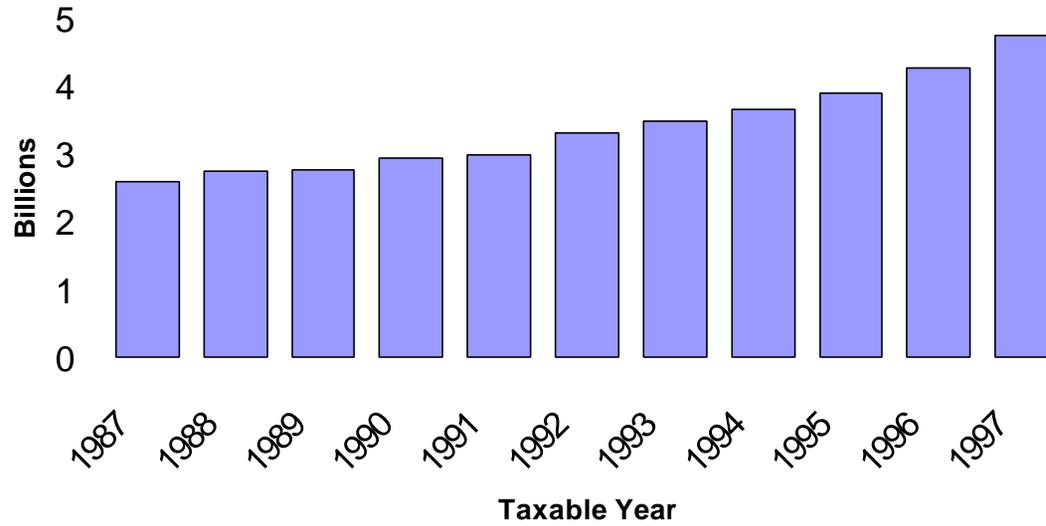


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Taxable Income, Total Tax Liability, Average Tax Rate, and Total Deductions
Taxable Year 1997**

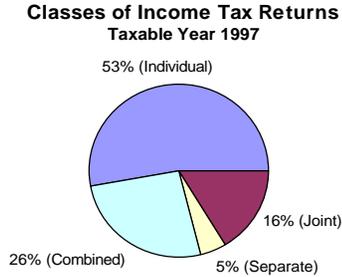
Adjusted Gross Income Classes	Total Adjusted Gross Income	Exemptions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)
<u>Dollars</u>								
0 to 999	\$22,352,059	\$262,981,856	\$2,005,872	\$40,147	2.00%	\$72,326,581	\$466,457,548	\$538,784,129
1,000 to 1,999	91,354,287	60,967,452	5,331,194	106,703	2.00%	6,513,314	150,820,482	157,333,796
2,000 to 2,999	164,635,753	67,934,572	7,437,369	148,807	2.00%	7,942,944	170,720,581	178,663,525
3,000 to 3,999	230,127,184	70,466,143	9,102,205	184,899	2.03%	9,017,763	175,754,049	184,771,812
4,000 to 4,999	287,535,002	71,524,517	13,902,146	295,375	2.12%	10,008,865	173,381,962	183,390,827
5,000 to 5,999	348,089,012	73,393,744	99,609,725	2,082,453	2.09%	20,364,159	174,262,729	194,626,888
6,000 to 6,999	400,913,080	74,727,866	142,828,879	3,039,420	2.13%	24,329,695	172,237,199	196,566,894
7,000 to 7,999	435,517,888	72,947,380	177,579,660	4,039,772	2.27%	26,401,691	163,149,278	189,550,969
8,000 to 8,999	480,837,159	74,480,211	223,348,327	5,439,812	2.44%	37,074,814	158,807,241	195,882,055
9,000 to 9,999	535,064,523	76,551,419	270,423,375	7,236,463	2.68%	40,283,666	158,789,287	199,072,953
10,000 to 10,999	586,461,120	76,765,526	317,958,753	9,340,525	2.94%	43,869,995	157,675,404	201,545,399
11,000 to 11,999	629,348,968	76,514,872	360,302,307	11,371,152	3.16%	45,260,222	155,600,417	200,860,639
12,000 to 12,999	681,843,357	77,330,327	406,794,999	13,555,483	3.33%	48,822,430	155,376,583	204,199,013
13,000 to 13,999	718,971,668	76,315,455	444,798,511	15,500,424	3.48%	49,846,873	152,218,443	202,065,316
14,000 to 14,999	754,892,107	74,969,954	482,227,313	17,426,692	3.61%	53,401,298	147,881,147	201,282,445
15,000 to 19,999	4,243,045,586	360,475,566	2,884,223,158	111,924,522	3.88%	321,277,450	682,319,289	1,003,596,739
20,000 to 24,999	4,746,485,721	324,208,267	3,445,209,693	144,125,743	4.18%	401,248,591	569,260,262	970,508,853
25,000 to 29,999	4,953,857,534	284,308,057	3,720,860,436	164,706,386	4.43%	487,434,490	453,226,947	940,661,437
30,000 to 34,999	5,035,970,448	258,535,617	3,853,442,689	176,350,884	4.58%	559,544,378	360,418,225	919,962,603
35,000 to 39,999	5,067,376,184	240,460,967	3,922,399,072	183,071,778	4.67%	602,778,819	289,169,241	891,948,060
40,000 to 44,999	5,030,622,156	224,263,413	3,929,999,916	186,141,234	4.74%	636,186,503	227,681,007	863,867,510
45,000 to 49,999	4,970,833,333	207,771,275	3,916,528,203	187,930,402	4.80%	654,361,299	177,007,060	831,368,359
50,000 to 74,999	22,014,773,397	776,982,118	17,643,307,917	872,970,384	4.95%	3,130,620,730	387,353,543	3,517,974,273
75,000 to 99,999	14,581,029,454	392,220,996	11,907,687,290	613,700,127	5.15%	2,168,287,884	70,191,118	2,238,479,002
100,000 and Over	41,612,641,810	484,930,013	36,497,225,404	2,012,788,766	5.51%	4,565,710,687	27,344,425	4,593,055,112
TOTALS	\$118,624,578,790	\$4,842,027,583	\$94,684,534,413	\$4,743,518,353	5.01%	\$14,022,915,141	\$5,977,103,467	\$20,000,018,608

The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.

All revenue is deposited to the state General Fund.

Average tax rate is the total tax liability divided by the total taxable income.

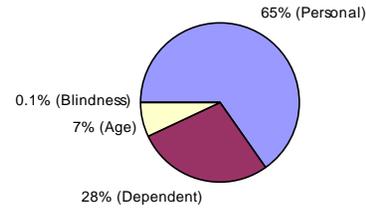
Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 1997



Adjusted Gross Income Classes	Individual Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
<u>Dollars</u>					
999 and Below	79,606	61,946	7,881	3,499	152,932
1,000 to 1,999	50,314	6,272	3,314	611	60,511
2,000 to 2,999	55,300	6,286	3,528	640	65,754
3,000 to 3,999	54,861	6,456	3,756	756	65,829
4,000 to 4,999	52,770	6,653	3,810	724	63,957
5,000 to 5,999	52,017	6,852	3,722	794	63,385
6,000 to 6,999	49,691	7,192	3,927	897	61,707
7,000 to 7,999	46,151	7,313	3,689	920	58,073
8,000 to 8,999	44,145	7,524	3,637	1,279	56,585
9,000 to 9,999	43,458	7,609	3,729	1,562	56,358
10,000 to 10,999	42,757	7,528	3,761	1,819	55,865
11,000 to 11,999	41,539	7,399	3,600	2,189	54,727
12,000 to 12,999	40,767	7,612	3,589	2,594	54,562
13,000 to 13,999	39,455	7,486	3,573	2,753	53,267
14,000 to 14,999	38,210	7,278	3,577	3,003	52,068
15,000 to 19,999	170,977	35,825	17,342	19,140	243,284
20,000 to 24,999	139,038	32,388	14,802	25,429	211,657
25,000 to 29,999	108,943	28,757	11,810	31,049	180,559
30,000 to 34,999	83,774	25,344	8,622	37,524	155,264
35,000 to 39,999	62,791	22,441	6,223	43,882	135,337
40,000 to 44,999	46,654	19,993	4,406	47,487	118,540
45,000 to 49,999	34,841	17,947	3,180	48,810	104,778
50,000 to 74,999	82,005	58,766	7,355	212,312	360,438
75,000 to 99,999	24,263	29,108	2,100	114,303	169,774
100,000 and Over	20,236	38,166	2,302	141,707	202,411
TOTALS	1,504,563	470,141	137,235	745,683	2,857,622

Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 1997

Classes of Income Tax Returns
Taxable Year 1997



Adjusted Gross Income Classes		Total Number Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
<u>Dollars</u>							
999 and	Below	152,932	219,191	13,362	130,044	1,369	363,966
1,000 to	1,999	60,511	67,676	8,140	10,437	183	86,436
2,000 to	2,999	65,754	72,920	11,440	9,761	184	94,305
3,000 to	3,999	65,829	73,266	13,775	9,485	147	96,673
4,000 to	4,999	63,957	71,515	16,082	9,448	190	97,235
5,000 to	5,999	63,385	71,212	18,148	9,280	172	98,812
6,000 to	6,999	61,707	69,966	20,676	8,853	171	99,666
7,000 to	7,999	58,073	66,469	21,776	8,546	158	96,949
8,000 to	8,999	56,585	65,518	24,279	8,290	200	98,287
9,000 to	9,999	56,358	65,646	26,987	7,741	143	100,517
10,000 to	10,999	55,865	65,334	27,429	7,402	183	100,348
11,000 to	11,999	54,727	64,428	28,005	7,043	170	99,646
12,000 to	12,999	54,562	64,871	28,373	6,986	165	100,395
13,000 to	13,999	53,267	63,599	28,572	6,438	156	98,765
14,000 to	14,999	52,068	62,435	28,178	6,188	138	96,939
15,000 to	19,999	243,284	298,661	137,156	27,491	678	463,986
20,000 to	24,999	211,657	269,831	122,914	21,656	534	414,935
25,000 to	29,999	180,559	240,633	103,630	17,892	421	362,576
30,000 to	34,999	155,264	218,402	94,919	15,086	368	328,775
35,000 to	39,999	135,337	201,887	90,575	12,347	289	305,098
40,000 to	44,999	118,540	186,202	86,694	10,629	310	283,835
45,000 to	49,999	104,778	171,662	81,666	9,028	236	262,592
50,000 to	74,999	360,438	631,842	319,492	27,836	784	979,954
75,000 to	99,999	169,774	313,283	166,931	13,491	330	494,035
100,000 and	Over	202,411	382,408	205,080	23,357	422	611,267
TOTALS		2,857,622	4,078,857	1,724,279	424,755	8,101	6,235,992

Table 1.5

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1997

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$5,190,841	\$14,878,463	\$25,830,753	\$27,446,909	\$24,488,576	\$20,125,925	\$38,039,146	\$33,257,325	\$53,926,577	\$25,249,520	\$47,268,269	\$315,702,304
Albemarle	7,539,920	19,890,893	29,512,783	41,451,175	49,082,829	49,207,122	108,892,318	105,211,078	249,157,146	181,101,676	976,881,646	1,817,928,586
Alleghany	1,439,465	4,119,066	5,699,525	8,131,629	8,492,999	8,307,448	19,291,137	23,398,912	52,949,873	20,975,905	29,325,908	182,131,867
Amelia	1,183,002	3,573,209	5,896,137	7,642,613	9,486,558	8,479,033	16,468,334	17,203,900	33,137,746	12,133,124	17,175,629	132,379,285
Amherst	3,314,253	9,758,397	16,223,136	21,997,638	22,807,610	22,625,143	45,930,697	47,982,961	92,332,487	34,239,516	39,910,374	357,122,212
Appomattox	1,775,687	4,662,898	8,125,555	9,840,801	11,157,060	11,038,876	19,778,363	20,907,375	39,381,844	12,733,375	15,468,099	154,869,933
Arlington	16,519,520	57,340,069	97,436,156	125,407,870	157,045,851	184,180,523	407,965,259	374,541,773	796,451,631	633,238,248	2,256,201,635	5,106,328,535
Augusta	6,667,928	18,308,854	30,799,167	38,993,437	49,529,014	50,785,007	109,244,697	115,071,048	238,425,194	95,659,000	145,789,903	899,273,249
Bath	668,493	1,602,692	3,189,997	4,742,340	5,427,813	4,229,544	9,939,664	8,717,546	13,183,686	5,331,504	21,956,621	78,989,900
Bedford	5,848,400	15,476,727	25,759,107	37,437,358	39,435,852	45,023,929	91,316,084	99,734,659	222,246,980	115,536,299	227,690,997	925,506,392
Bland	509,848	1,918,098	3,377,077	3,759,298	5,168,246	4,634,765	9,921,816	10,493,366	16,705,985	4,918,109	5,785,718	67,192,326
Botetourt	3,301,629	7,639,445	12,336,508	17,592,095	19,178,331	19,396,852	43,679,771	51,054,660	125,882,889	69,616,159	112,448,397	482,126,736
Brunswick	2,075,949	6,376,910	11,234,730	11,725,971	14,692,519	12,017,852	20,001,776	16,403,308	27,912,435	7,912,755	21,498,406	151,852,611
Buchanan	3,084,941	8,968,078	13,135,990	13,708,092	15,187,812	16,420,826	31,358,574	32,971,209	51,003,988	17,444,660	55,518,840	258,803,010
Buckingham	1,378,291	4,889,529	7,959,788	10,249,003	13,294,649	10,158,476	16,709,635	15,358,471	24,183,367	8,510,965	13,982,114	126,674,288
Campbell	5,973,981	15,919,891	27,680,344	36,420,552	40,660,240	41,076,830	79,196,947	83,164,592	161,167,947	63,933,541	102,192,246	657,387,111
Caroline	2,701,308	7,880,767	12,093,292	15,537,559	17,269,011	18,682,551	34,441,959	32,350,577	68,097,004	26,103,419	29,402,156	264,559,603
Carroll	3,162,431	8,899,327	17,514,860	22,612,045	22,400,108	21,635,531	47,750,655	43,941,917	52,129,222	13,778,467	18,839,169	272,663,732
Charles City	834,785	2,393,666	4,129,669	5,350,292	5,936,703	6,333,731	12,286,526	10,622,855	22,923,572	12,809,113	22,591,640	106,212,552
Charlotte	1,411,434	4,188,250	6,863,411	10,804,366	10,775,059	9,889,820	15,612,601	13,588,198	21,757,826	6,161,662	10,826,461	111,879,088
Chesterfield	27,499,369	62,578,317	89,331,094	118,934,421	146,044,080	171,572,642	375,219,162	419,185,153	1,128,102,400	806,724,780	1,586,890,449	4,932,081,867
Clarke	1,135,277	3,210,713	5,323,985	7,476,974	8,882,960	8,624,768	17,630,585	16,566,322	42,506,069	31,639,325	70,944,408	213,941,386
Craig	513,466	1,218,650	2,672,250	3,524,232	3,904,322	3,751,667	9,196,050	10,278,296	13,960,126	4,235,091	6,017,772	59,271,922
Culpeper	3,471,944	10,406,368	16,028,651	19,861,352	22,792,204	23,943,358	47,456,330	46,244,313	108,680,686	61,914,181	90,536,503	451,335,890
Cumberland	985,505	2,944,060	4,960,020	6,691,578	7,097,564	6,842,818	11,211,945	9,642,987	16,348,436	6,050,826	9,596,278	82,372,017
Dickenson	1,893,772	5,531,523	8,918,153	8,672,747	9,506,573	10,475,384	19,761,966	17,946,125	24,925,322	6,658,768	15,191,573	129,481,906
Dinwiddie	2,326,987	7,355,467	12,221,959	17,684,090	20,539,974	19,380,589	35,085,426	37,443,120	74,684,034	33,498,094	35,823,902	296,043,642
Essex	1,271,567	3,640,918	6,330,337	8,360,141	8,756,025	8,058,873	14,199,670	12,852,134	24,704,193	11,271,458	20,659,225	120,104,541
Fairfax	90,761,756	233,395,450	330,654,152	426,865,773	515,771,783	606,529,990	1,374,598,560	1,388,587,381	3,618,850,335	3,475,373,291	14,538,527,593	26,599,916,064
Fauquier	5,188,786	12,918,679	19,672,068	24,514,750	30,079,074	35,877,789	77,267,261	83,479,303	222,222,995	173,215,992	612,324,030	1,296,760,727

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1997

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Floyd	\$1,407,462	\$3,973,263	\$6,700,200	\$9,567,609	\$10,642,057	\$10,523,578	\$22,196,190	\$24,441,381	\$30,227,849	\$8,549,654	\$16,346,672	\$144,575,915
Fluvanna	1,481,336	4,673,300	8,461,261	11,079,118	13,185,191	13,855,505	27,481,445	33,082,992	65,752,981	26,125,726	34,541,039	239,719,894
Franklin	5,241,837	14,999,233	25,912,753	37,596,337	40,572,047	35,426,866	74,212,558	71,626,781	119,354,377	50,311,215	115,053,060	590,307,064
Frederick	6,444,094	16,567,621	26,183,581	34,202,609	39,643,378	44,382,852	97,306,702	101,165,251	228,260,284	104,951,938	182,571,787	881,680,097
Giles	1,701,684	5,812,546	8,669,159	11,140,702	12,041,264	14,750,060	31,916,290	26,227,104	47,436,993	15,566,648	17,922,766	193,185,216
Gloucester	4,064,451	11,374,558	17,463,934	20,573,051	20,355,826	24,181,944	49,953,504	53,128,656	114,363,635	51,401,912	77,978,402	444,839,873
Goochland	1,646,134	4,167,313	6,659,491	9,593,241	10,885,853	10,839,539	20,567,206	22,862,745	58,722,186	41,134,643	320,133,490	507,211,841
Grayson	1,843,947	5,761,528	11,226,045	15,337,794	14,724,691	13,212,577	27,402,725	23,541,817	26,596,268	5,771,634	14,037,426	159,456,452
Greene	1,264,989	3,677,410	6,518,491	9,477,850	10,071,215	12,251,598	21,531,552	27,286,703	51,340,937	16,805,207	23,080,312	183,306,264
Greensville	1,505,090	3,612,248	8,116,730	9,184,151	10,298,249	7,893,356	15,010,159	13,044,155	17,321,895	5,971,757	7,654,535	99,612,325
Halifax	4,417,574	13,315,018	22,009,899	31,311,540	32,527,422	28,170,358	51,943,653	51,994,508	81,607,958	25,189,535	49,251,113	391,738,578
Hanover	8,591,616	20,183,980	29,259,435	39,130,954	47,658,795	52,416,672	109,735,806	126,646,469	393,745,840	286,606,911	483,329,082	1,597,305,560
Henrico	26,696,257	70,446,684	111,871,073	157,629,010	202,171,594	220,273,985	420,760,135	405,578,720	935,552,011	643,335,809	1,903,610,777	5,097,926,055
Henry	7,712,514	22,350,648	42,943,824	59,856,357	61,335,643	50,202,534	95,292,206	89,165,181	132,377,811	46,136,748	106,171,499	713,544,965
Highland	224,427	923,642	1,748,515	2,020,752	2,117,661	1,669,505	3,197,440	2,894,609	4,784,271	1,887,781	6,861,244	28,329,847
Isle of Wight	3,387,372	8,809,473	13,820,958	20,106,571	21,203,046	20,376,807	42,021,833	46,894,513	118,978,398	58,868,074	73,148,906	427,615,951
James City	5,666,998	13,979,337	21,900,207	26,391,837	26,435,127	28,509,665	60,124,403	68,050,617	172,775,773	133,788,609	436,725,664	994,348,237
King and Queen	693,548	2,125,503	3,819,442	4,655,370	4,753,697	5,190,513	9,421,596	10,355,759	18,486,080	7,871,791	11,594,277	78,967,576
King George	1,750,670	4,696,881	6,850,816	8,912,708	10,272,865	10,949,580	20,247,928	23,787,403	58,572,286	41,004,484	56,359,336	243,404,957
King William	1,339,454	3,266,495	5,806,301	7,984,800	7,524,438	9,139,007	19,029,343	23,131,177	55,756,129	27,293,073	34,156,051	194,426,268
Lancaster	1,573,933	4,766,273	7,718,357	8,026,771	9,027,393	8,008,969	14,672,940	14,023,293	25,715,236	17,130,409	71,765,396	182,428,970
Lee	2,718,880	8,303,859	12,790,251	14,157,404	13,130,485	14,363,857	24,690,877	22,284,527	33,372,318	11,225,973	22,542,430	179,580,861
Loudoun	11,996,283	27,182,867	39,516,199	54,822,336	70,497,938	84,989,398	198,545,316	222,339,181	678,628,548	667,779,864	1,649,324,313	3,705,622,243
Louisa	2,609,689	8,236,411	12,601,989	16,673,341	18,628,966	17,546,193	36,486,400	38,959,071	76,512,937	32,524,135	43,342,672	304,121,804
Lunenburg	1,516,869	4,853,433	8,457,174	9,291,642	9,419,316	8,184,380	14,372,961	12,043,694	21,659,533	6,227,822	11,277,394	107,304,218
Madison	1,306,989	4,270,587	6,793,388	8,367,583	9,575,697	9,783,380	17,255,242	20,170,989	34,122,806	16,035,652	27,992,971	155,675,284
Mathews	1,037,401	2,869,884	4,294,096	5,094,467	6,121,773	6,399,010	13,460,977	13,981,626	25,750,510	13,549,977	30,709,260	123,268,981
Mecklenburg	4,571,266	12,466,247	20,673,264	28,891,607	29,944,683	24,984,654	43,631,222	37,559,023	63,654,684	25,143,683	48,068,456	339,588,789
Middlesex	1,182,302	3,301,163	5,021,615	6,050,512	5,903,646	5,769,766	13,047,098	12,896,524	26,607,123	14,212,243	33,845,318	127,837,310
Montgomery	9,527,828	27,150,813	39,118,803	44,144,456	48,540,286	49,692,569	98,614,039	99,084,240	191,305,604	104,872,123	204,614,436	916,665,197

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1997

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Nelson	\$1,553,744	\$4,476,788	\$7,420,948	\$10,501,694	\$11,565,089	\$10,543,297	\$19,755,625	\$20,028,173	\$36,362,081	\$18,265,104	\$39,471,001	\$179,943,544
New Kent	1,261,907	3,141,370	5,089,845	6,685,145	8,160,780	8,715,017	18,595,469	23,374,657	64,199,414	39,884,267	46,533,086	225,640,957
Northampton	2,207,343	5,912,707	9,835,417	10,221,476	8,640,350	7,566,780	12,805,006	10,300,372	18,512,577	7,781,870	26,713,031	120,496,929
Northumberland	1,451,691	4,334,106	6,711,412	8,288,134	9,107,602	7,959,309	15,417,154	15,519,551	25,795,434	14,488,890	45,798,609	154,871,892
Nottoway	1,939,593	5,635,640	9,175,130	10,177,046	10,901,005	8,119,224	19,022,009	16,477,369	30,809,638	13,471,743	20,164,521	145,892,918
Orange	2,671,730	7,711,254	12,840,389	18,432,239	19,221,403	19,914,672	39,752,825	41,721,773	77,647,260	38,401,185	81,989,228	360,303,958
Page	2,627,677	8,229,115	14,647,921	19,882,847	20,559,133	18,487,143	37,695,245	36,117,717	49,445,387	17,099,735	26,044,119	250,836,039
Patrick	1,866,552	5,934,388	11,345,357	16,004,335	15,885,766	14,115,516	31,414,729	27,656,324	35,265,743	10,107,767	22,300,563	191,897,040
Pittsylvania	6,700,149	19,992,057	34,795,865	51,805,644	55,077,526	46,725,480	94,862,200	100,986,785	180,389,449	65,372,054	75,928,446	732,635,655
Powhatan	1,695,245	4,461,091	7,251,799	9,120,812	12,135,931	13,253,654	27,581,018	33,268,631	90,272,686	53,452,996	79,749,658	332,243,521
Prince Edward	2,175,286	6,995,299	9,374,721	11,227,923	13,952,445	10,855,312	20,635,319	17,847,100	30,167,881	16,008,155	28,916,897	168,156,338
Prince George	3,073,395	7,443,699	10,850,068	13,264,472	15,685,153	14,665,393	32,047,712	38,682,221	110,241,401	68,175,287	91,197,333	405,326,134
Prince William	25,575,122	64,471,133	92,166,786	117,683,001	144,804,719	169,335,226	386,986,126	403,018,723	1,041,301,247	869,241,633	1,249,235,920	4,563,819,636
Pulaski	4,061,624	11,647,389	20,853,389	24,312,806	26,276,885	27,700,303	60,402,553	58,238,918	103,082,053	31,468,135	41,210,877	409,254,932
Rappahannock	864,837	2,207,797	3,578,020	4,396,804	5,047,629	5,037,499	11,614,067	10,937,366	23,255,267	11,619,669	55,322,732	133,881,687
Richmond	1,058,269	2,910,256	3,829,229	5,691,504	6,013,362	5,893,571	9,693,389	9,356,622	20,355,766	6,114,563	12,952,503	83,869,034
Roanoke	10,288,493	23,351,164	37,641,775	49,321,320	57,046,510	57,192,099	130,231,064	148,363,454	363,698,075	214,530,570	520,457,128	1,612,121,652
Rockbridge	2,511,312	6,503,474	11,127,157	14,315,472	17,554,480	15,838,723	31,204,851	32,831,927	49,208,458	21,236,257	41,227,577	243,559,688
Rockingham	7,109,441	20,840,599	33,833,015	51,334,454	54,517,154	54,617,244	121,310,311	117,965,541	204,830,928	87,041,019	160,746,396	914,146,102
Russell	3,291,438	10,019,638	15,340,085	19,254,816	20,981,286	19,641,571	39,073,679	36,078,933	59,153,841	20,157,980	28,096,886	271,090,153
Scott	2,460,990	7,659,822	11,334,485	14,391,696	16,799,218	16,595,893	35,284,721	34,580,113	47,741,290	15,974,270	26,285,038	229,107,536
Shenandoah	3,881,149	11,257,725	19,242,319	26,566,399	31,513,763	30,400,402	58,440,585	56,544,711	94,693,423	36,907,263	56,011,018	425,458,757
Smyth	4,360,197	11,291,209	20,249,913	24,178,167	30,612,373	27,574,924	50,564,503	48,621,325	59,760,002	18,811,736	38,103,750	334,128,099
Southampton	1,997,878	5,735,235	9,081,749	10,064,686	12,694,792	11,725,607	20,020,921	21,679,317	50,845,118	30,084,645	23,524,969	197,454,917
Spotsylvania	8,738,861	21,187,374	31,199,858	39,275,427	43,951,282	53,617,868	113,996,682	131,064,660	347,870,280	217,102,025	265,016,337	1,273,020,654
Stafford	8,875,802	20,709,285	27,916,306	35,013,058	40,525,399	46,443,629	108,155,616	124,266,586	370,730,885	296,906,815	356,662,621	1,436,206,002
Surry	941,471	2,413,286	3,971,390	4,545,131	4,734,689	4,751,953	8,963,281	10,344,937	17,290,615	7,802,734	7,143,744	72,903,231
Sussex	1,418,991	4,360,119	7,541,483	8,442,188	10,437,169	8,470,840	13,511,643	12,371,238	20,151,509	8,324,543	13,765,148	108,794,871
Tazewell	5,070,230	15,712,870	24,320,449	27,116,132	28,427,358	29,538,884	56,237,385	56,265,225	100,446,211	41,165,632	108,743,901	493,044,277
Warren	3,744,816	9,545,754	15,336,842	19,308,745	22,552,714	24,946,385	51,387,654	54,625,142	110,785,472	45,528,203	66,926,255	424,687,982

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1997

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Washington	\$5,763,033	\$18,717,702	\$29,153,447	\$39,461,039	\$42,055,793	\$40,629,604	\$84,791,184	\$72,435,076	\$116,831,901	\$51,505,067	\$151,144,647	\$652,488,493
Westmoreland	2,297,768	6,352,976	10,375,552	11,583,094	12,644,504	11,794,773	21,771,748	19,775,352	39,935,767	18,677,834	26,697,357	181,906,725
Wise	4,762,259	14,093,459	19,820,678	23,787,394	24,237,761	25,596,208	53,620,708	49,578,952	83,999,980	32,459,548	54,985,198	386,942,145
Wythe	3,413,543	10,407,671	16,894,178	19,278,996	21,800,400	22,061,955	42,284,033	43,787,002	62,311,013	21,590,432	39,551,944	303,381,167
York	6,772,811	15,869,248	19,904,866	23,570,118	25,541,213	28,320,129	59,613,366	66,482,581	195,880,830	154,149,400	282,985,481	879,090,043
Total Counties	\$483,238,076	\$1,301,536,291	\$2,027,889,748	\$2,633,213,795	\$3,035,764,277	\$3,221,892,426	\$6,792,327,041	\$6,937,643,947	\$15,880,554,138	\$11,106,152,879	\$31,482,879,964	\$84,903,092,582

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Alexandria	\$11,646,873	\$40,319,589	\$66,883,544	\$87,347,512	\$107,238,533	\$127,587,699	\$272,099,982	\$243,386,248	\$482,320,873	\$341,210,053	\$1,364,350,509	\$3,144,391,415
Bedford	835,343	2,368,048	3,809,041	4,098,902	4,246,693	4,600,572	8,156,442	8,369,304	13,353,358	5,192,480	10,466,621	65,496,804
Bristol	4,250,655	13,972,392	20,794,773	26,186,775	29,123,536	24,550,324	43,302,170	31,688,796	44,586,308	18,858,573	50,276,905	307,591,207
Buena Vista	820,996	2,127,239	3,809,826	5,701,836	6,514,801	6,362,689	10,081,495	11,394,291	14,499,221	3,507,002	3,641,741	68,461,137
Charlottesville	5,714,154	17,130,224	27,403,700	33,706,512	32,622,656	30,363,256	55,337,229	44,877,971	84,735,056	50,008,782	171,915,787	553,815,327
Chesapeake	21,766,192	58,928,857	83,660,231	101,413,142	111,880,854	124,364,136	257,220,459	276,352,498	678,012,914	413,508,267	532,474,371	2,659,581,921
Clifton Forge	518,145	1,754,046	2,822,383	3,590,211	3,214,008	2,835,520	5,852,127	5,138,296	10,552,839	4,783,695	5,170,019	46,231,289
Colonial Heights	2,195,705	5,230,795	7,558,123	11,483,059	13,217,919	15,152,420	26,837,366	29,290,598	61,001,499	34,494,125	41,592,209	248,053,818
Covington	899,249	2,522,317	4,079,534	5,240,049	4,906,954	4,282,045	9,873,181	10,989,920	16,643,567	4,917,851	4,586,202	68,940,869
Danville	7,008,081	20,808,556	35,079,722	44,696,352	45,835,255	35,198,084	66,201,327	62,223,842	108,824,210	44,563,413	137,211,223	607,650,065
Emporia	965,655	2,931,057	5,069,371	5,195,817	5,805,358	5,455,016	7,831,541	5,667,865	10,172,115	4,523,866	27,383,256	81,000,917
Fairfax	2,161,864	5,665,507	8,350,084	10,510,353	13,904,209	16,452,560	34,305,621	34,773,956	78,276,478	65,350,069	157,289,332	427,040,033
Falls Church	1,348,066	3,574,971	4,759,105	6,187,177	7,775,862	9,286,364	21,972,525	20,799,957	48,561,614	45,096,727	181,949,259	351,311,627
Franklin	1,276,127	3,975,899	5,575,579	6,192,990	5,670,676	5,148,232	9,745,981	9,194,865	23,799,950	19,134,433	33,027,465	122,742,197
Fredericksburg	2,850,830	8,411,787	13,233,767	15,571,608	16,740,522	19,688,384	35,046,534	28,963,625	53,358,396	34,570,713	91,488,596	319,924,762
Galax	942,062	2,886,277	5,467,212	6,588,513	4,825,780	4,705,681	7,881,103	7,478,210	11,336,015	4,809,553	17,478,163	74,398,569
Hampton	15,442,949	45,738,699	68,416,056	82,387,850	87,374,128	93,727,995	187,723,398	173,256,455	351,934,326	158,127,759	189,642,082	1,453,771,697
Harrisonburg	4,104,693	11,052,255	15,876,778	22,591,752	21,444,203	20,919,318	38,354,999	33,755,909	67,700,234	35,976,454	95,529,558	367,306,153
Hopewell	2,771,300	8,571,014	13,574,300	15,981,731	17,925,509	15,268,736	31,044,260	31,056,534	54,661,210	25,593,607	19,655,035	236,103,236
Lexington	730,480	1,858,361	2,518,329	3,110,857	3,292,567	2,625,524	6,181,536	6,388,316	12,577,091	8,221,520	26,187,044	73,691,625

Table 1.5 continued

Virginia Adjusted Gross Income by Locality/Income Level

Taxable Year 1997

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Lynchburg	\$8,513,454	\$25,835,906	\$38,350,565	\$43,784,524	\$45,757,353	\$44,164,420	\$82,232,006	\$72,074,541	\$149,268,151	\$77,572,253	\$264,907,389	\$852,460,562
Manassas	3,510,673	8,903,219	13,409,048	17,394,260	23,521,267	26,550,796	52,291,624	52,427,204	144,512,799	118,321,627	158,792,714	619,635,231
Manassas Park	690,165	2,354,995	3,489,481	4,962,023	5,511,991	7,000,501	15,201,271	17,068,895	35,946,227	17,289,076	11,415,520	120,930,145
Martinsville	2,547,954	6,970,387	11,707,211	16,243,948	15,849,914	12,525,456	20,362,740	18,800,893	30,797,527	15,909,624	75,065,078	226,780,732
Newport News	22,110,364	63,418,302	96,481,836	111,431,432	106,274,458	115,963,537	236,407,424	216,477,575	436,932,149	205,719,000	364,725,663	1,975,941,740
Norfolk	27,318,664	88,571,490	128,810,157	138,527,435	135,598,004	134,946,028	238,040,178	197,855,153	340,816,578	168,905,935	617,356,627	2,216,746,249
Norton	514,966	1,508,222	2,153,741	2,551,896	2,837,283	2,073,838	5,353,023	4,201,320	8,221,834	4,209,735	10,100,368	43,726,226
Petersburg	5,170,174	15,843,629	25,806,999	29,960,010	30,184,300	25,635,120	38,666,011	33,091,895	55,692,653	25,781,060	42,231,062	328,062,913
Poquoson	1,330,966	3,286,451	3,925,266	5,459,944	5,560,302	6,985,173	15,994,444	17,079,564	47,856,391	39,990,139	64,408,640	211,877,280
Portsmouth	11,817,095	38,458,906	54,839,227	64,962,132	66,338,175	69,762,927	132,822,735	117,828,517	209,381,276	88,716,199	115,879,810	970,806,999
Radford	1,830,121	4,472,916	6,244,948	6,850,262	7,527,524	7,818,623	16,597,149	14,936,566	29,195,460	15,302,719	31,160,686	141,936,974
Richmond	25,672,016	77,873,001	122,985,167	148,497,544	166,596,685	160,039,356	265,292,378	209,894,829	379,681,805	215,026,578	1,231,049,610	3,002,608,969
Roanoke	12,755,491	38,545,036	65,211,964	81,712,144	80,773,571	74,269,819	134,622,117	128,206,514	190,435,621	82,264,768	294,952,790	1,183,749,835
Salem	2,884,111	7,723,661	12,358,752	17,213,503	19,300,585	18,964,639	35,779,744	42,015,896	83,242,823	41,167,762	95,463,926	376,115,402
Staunton	2,909,884	8,367,696	12,250,735	16,361,470	18,383,415	17,617,067	35,104,796	33,313,806	57,660,014	26,307,607	57,781,930	286,058,420
Suffolk	6,849,460	20,376,436	29,941,003	38,294,746	39,047,161	40,774,339	81,312,021	81,731,101	179,282,880	94,370,836	193,517,902	805,497,885
Virginia Beach	48,932,132	138,779,251	202,452,260	238,733,545	265,382,012	274,611,858	551,952,444	543,307,257	1,184,713,254	698,740,143	2,089,316,336	6,236,920,492
Waynesboro	2,411,108	6,836,969	10,806,718	13,340,056	15,810,653	15,994,524	28,345,311	26,240,716	50,655,536	22,091,942	49,963,695	242,497,228
Williamsburg	1,596,959	4,052,320	6,184,344	7,003,445	6,891,368	6,364,049	11,191,062	9,096,223	19,207,449	13,122,726	63,137,508	147,847,453
Winchester	3,441,786	9,852,904	13,882,056	17,635,163	19,439,015	19,908,012	32,490,218	29,218,679	52,114,635	28,936,655	118,016,763	344,935,886
Total Cities	\$281,056,962	\$831,859,587	\$1,260,032,936	\$1,518,702,480	\$1,620,145,059	\$1,650,544,637	\$3,165,107,972	\$2,939,914,600	\$5,912,522,336	\$3,322,195,326	\$9,110,559,394	\$31,612,641,289
Total Counties	\$483,238,076	\$1,301,536,291	\$2,027,889,748	\$2,633,213,795	\$3,035,764,277	\$3,221,892,426	\$6,792,327,041	\$6,937,643,947	\$15,880,554,138	\$11,106,152,879	\$31,482,879,964	\$84,903,092,582
Unassigned	\$31,709,247	\$67,025,784	\$83,594,536	\$91,129,311	\$90,576,385	\$81,420,471	\$145,911,619	\$123,896,942	\$221,696,923	\$152,681,249	\$1,019,202,452	\$2,108,844,919
Aggregate	\$796,004,285	\$2,200,421,662	\$3,371,517,220	\$4,243,045,586	\$4,746,485,721	\$4,953,857,534	\$10,103,346,632	\$10,001,455,489	\$22,014,773,397	\$14,581,029,454	\$41,612,641,810	\$118,624,578,790

Table 1.6

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1997**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Accomack	30,492	\$23,957,387	10,980	2,576	\$64,436,895	13,556	7,979	2,223	467	2,887
Albemarle	68,619	53,711,606	17,432	12,877	274,553,060	30,309	15,329	5,085	788	9,107
Alleghany	12,615	9,983,665	4,190	1,188	26,449,680	5,378	2,258	1,223	105	1,792
Amelia	10,128	8,074,754	3,211	1,178	23,183,725	4,389	2,162	822	120	1,285
Amherst	27,279	21,663,212	8,995	3,038	61,083,885	12,033	5,960	1,974	364	3,735
Appomattox	13,041	10,360,671	4,532	1,166	27,818,318	5,698	2,818	1,030	150	1,700
Arlington	171,276	131,134,208	57,901	38,114	706,035,346	96,015	65,881	10,881	3,137	16,116
Augusta	61,684	48,936,128	18,406	8,111	148,063,908	26,517	11,635	4,826	647	9,409
Bath	5,246	4,156,905	1,996	359	13,216,814	2,355	1,156	421	47	731
Bedford	56,243	44,367,707	15,350	8,606	152,379,701	23,956	9,856	4,725	635	8,740
Bland	5,405	4,276,075	2,024	339	10,956,887	2,363	966	500	71	826
Botetourt	28,692	22,662,069	7,628	4,679	80,893,121	12,307	5,052	2,330	264	4,661
Brunswick	13,770	10,918,656	5,142	1,039	28,388,711	6,181	3,696	952	267	1,266
Buchanan	20,329	16,097,526	7,862	880	39,773,964	8,742	3,540	2,939	170	2,093
Buckingham	11,396	9,069,676	4,188	814	22,729,361	5,002	2,729	864	149	1,260
Campbell	46,965	37,194,915	15,682	5,177	105,483,112	20,859	10,207	3,441	581	6,630
Caroline	20,135	15,982,164	6,192	2,815	49,670,412	9,007	4,912	1,342	307	2,446
Carroll	24,809	19,632,014	9,586	1,472	49,794,644	11,058	4,704	2,429	421	3,504
Charles City	6,539	5,216,588	2,212	899	16,669,015	3,111	1,784	434	119	774
Charlotte	10,850	8,586,559	3,941	726	21,214,336	4,667	2,386	953	160	1,168
Chesterfield	247,258	194,648,952	50,851	54,220	803,612,465	105,071	49,817	17,385	3,073	34,796
Clarke	11,107	8,769,955	2,990	1,940	36,293,610	4,930	2,421	891	150	1,468
Craig	4,516	3,590,844	1,559	431	10,049,170	1,990	871	396	44	679
Culpeper	30,380	23,965,933	8,447	4,545	82,555,675	12,992	6,462	2,438	336	3,756
Cumberland	7,298	5,794,959	2,560	644	15,245,886	3,204	1,698	610	105	791
Dickenson	12,568	9,994,995	4,861	410	23,256,811	5,271	2,158	1,614	86	1,413
Dinwiddie	21,359	17,003,425	6,631	2,919	51,807,727	9,550	5,061	1,451	308	2,730
Essex	9,283	7,361,246	3,224	996	21,877,220	4,220	2,465	633	96	1,026
Fairfax	899,616	700,640,793	189,287	221,798	4,254,156,287	411,085	214,142	66,516	16,078	114,349
Fauquier	51,627	40,577,036	11,358	10,622	252,349,063	21,980	10,066	3,976	714	7,224

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1997**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Floyd	11,890	\$9,460,916	4,264	940	\$25,650,477	5,204	2,257	1,128	116	1,703
Fluvanna	16,443	12,964,766	4,221	2,769	43,792,640	6,990	3,145	1,427	190	2,228
Franklin	42,728	33,820,333	14,646	4,380	102,282,710	19,026	8,786	3,465	533	6,242
Frederick	55,600	43,807,063	14,752	9,239	154,678,327	23,991	11,110	4,564	563	7,754
Giles	15,413	12,206,387	5,722	1,133	31,826,444	6,855	3,147	1,377	172	2,159
Gloucester	31,499	24,913,902	8,440	5,075	83,524,298	13,515	6,173	2,631	598	4,113
Goochland	15,393	12,192,631	3,843	3,023	67,109,648	6,866	3,169	1,047	198	2,452
Grayson	15,115	11,938,507	6,028	748	30,251,115	6,776	2,872	1,477	289	2,138
Greene	12,662	10,032,603	3,607	1,884	31,034,446	5,491	2,570	946	162	1,813
Greensville	9,286	7,351,219	3,478	810	19,332,318	4,288	2,604	626	287	771
Halifax	33,740	26,656,016	12,315	2,578	70,276,476	14,893	7,822	2,522	573	3,976
Hanover	81,373	64,188,044	17,789	16,653	253,989,419	34,442	15,219	5,298	830	13,095
Henrico	241,319	190,050,386	63,481	47,765	798,610,779	111,246	62,957	15,715	3,193	29,381
Henry	56,763	44,927,515	21,696	4,967	127,454,669	26,663	13,840	4,003	1,386	7,434
Highland	2,286	1,812,962	807	161	5,115,673	968	412	224	19	313
Isle of Wight	27,968	22,071,367	7,501	4,662	76,801,173	12,163	5,731	2,161	743	3,528
James City	47,088	36,712,918	10,360	9,549	167,612,365	19,909	9,199	3,567	675	6,468
King and Queen	5,760	4,591,372	1,914	683	13,682,071	2,597	1,383	459	82	673
King George	14,652	11,442,864	3,936	2,412	39,312,330	6,348	3,074	1,048	384	1,842
King William	12,061	9,556,203	3,087	2,119	31,438,777	5,206	2,427	792	153	1,834
Lancaster	11,831	9,372,241	3,444	1,555	36,018,634	4,999	2,628	1,001	133	1,237
Lee	17,780	13,946,672	6,673	860	33,745,719	7,533	3,182	1,945	272	2,134
Loudoun	140,011	108,584,827	24,564	36,012	640,716,726	60,576	28,079	10,748	1,856	19,893
Louisa	22,087	17,533,584	6,915	2,857	54,011,696	9,772	4,826	1,868	324	2,754
Lunenburg	10,541	8,378,888	3,961	672	20,564,930	4,633	2,546	770	156	1,161
Madison	11,606	9,182,281	3,651	1,312	27,787,947	4,963	2,325	892	132	1,614
Mathews	8,549	6,768,979	2,466	1,159	23,314,451	3,625	1,607	765	87	1,166
Mecklenburg	29,565	23,322,938	11,133	2,287	61,845,097	13,420	7,365	2,276	658	3,121
Middlesex	8,959	7,120,671	2,674	1,192	23,704,209	3,866	1,808	862	111	1,085
Montgomery	59,315	46,094,706	20,543	7,957	150,749,332	28,500	14,903	4,534	938	8,125

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1997**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Nelson	12,551	\$9,921,920	4,158	1,419	\$31,517,565	5,577	2,728	1,060	168	1,621
New Kent	12,451	9,885,189	2,918	2,529	37,132,994	5,447	2,374	895	173	2,005
Northampton	11,900	9,417,252	4,304	904	26,106,856	5,208	3,217	880	118	993
Northumberland	11,581	9,178,453	3,540	1,314	29,346,089	4,854	2,322	1,086	135	1,311
Nottoway	13,041	10,363,917	4,702	993	25,878,969	5,695	3,097	1,004	181	1,413
Orange	24,155	19,074,672	7,058	3,360	63,348,950	10,418	4,995	2,012	299	3,112
Page	21,237	16,883,337	7,893	1,694	45,399,670	9,587	4,852	1,769	242	2,724
Patrick	16,103	12,732,252	6,193	1,111	33,081,588	7,304	3,202	1,524	336	2,242
Pittsylvania	58,023	46,130,310	20,141	5,429	125,349,844	25,570	12,354	4,494	826	7,896
Powhatan	18,121	14,374,231	3,969	3,715	55,567,845	7,684	3,143	1,426	209	2,906
Prince Edward	14,142	11,187,612	4,930	1,343	30,674,076	6,273	3,600	888	244	1,541
Prince George	23,484	18,448,670	6,039	4,131	67,265,142	10,170	4,492	1,599	759	3,320
Prince William	231,762	181,035,921	49,016	53,317	870,698,569	102,333	51,335	16,464	5,758	28,776
Pulaski	31,485	24,930,971	11,546	2,844	68,295,682	14,390	6,922	2,583	392	4,493
Rappahannock	6,703	5,284,581	1,956	1,053	21,744,835	3,009	1,465	587	79	878
Richmond	6,892	5,418,116	2,315	750	15,416,913	3,065	1,664	540	106	755
Roanoke	85,354	67,208,035	21,409	15,819	256,353,359	37,228	17,067	6,313	849	12,999
Rockbridge	18,614	14,722,030	6,342	1,889	44,176,071	8,231	3,938	1,582	199	2,512
Rockingham	65,720	52,089,126	20,819	7,542	158,091,723	28,361	13,277	4,933	683	9,468
Russell	24,098	19,117,539	9,197	1,209	47,037,294	10,406	4,197	2,854	246	3,109
Scott	19,038	14,935,159	7,374	958	37,103,295	8,332	3,243	2,237	458	2,394
Shenandoah	32,860	26,019,395	10,715	3,840	78,004,371	14,555	7,126	2,748	378	4,303
Smyth	29,751	23,583,592	11,477	1,783	59,802,404	13,260	6,102	2,529	398	4,231
Southampton	15,184	12,017,113	4,767	1,776	33,371,045	6,543	3,317	1,098	308	1,820
Spotsylvania	76,446	60,077,313	16,462	15,399	238,566,996	31,861	14,389	6,271	1,132	10,069
Stafford	77,489	60,573,426	15,409	16,926	266,436,573	32,335	14,100	5,363	1,851	11,021
Surry	5,937	4,665,536	1,973	707	15,120,689	2,680	1,472	417	146	645
Sussex	9,497	7,537,045	3,470	866	20,936,904	4,336	2,727	621	167	821
Tazewell	37,755	29,755,026	13,604	2,613	77,263,280	16,217	6,806	4,287	458	4,666
Warren	29,388	23,175,257	8,155	4,772	78,795,635	12,927	6,516	2,290	313	3,808

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1997**

County	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Washington	46,215	\$36,324,411	16,703	4,172	\$105,541,034	20,875	8,884	4,360	1,233	6,398
Westmoreland	15,506	12,257,466	5,072	1,704	36,647,362	6,776	3,753	1,325	212	1,486
Wise	32,576	25,738,249	12,196	1,926	63,812,617	14,122	6,091	3,703	524	3,804
Wythe	25,013	19,773,765	9,285	1,939	53,566,498	11,224	5,235	2,184	300	3,505
York	46,223	35,957,279	10,467	9,705	152,196,682	20,172	8,921	3,214	1,535	6,502
Total Counties	4,216,103	\$3,309,128,550	1,132,703	753,442	\$14,089,883,124	1,886,145	946,260	322,582	67,187	550,116
City										
Alexandria	109,035	\$82,986,785	37,770	24,485	\$461,476,299	62,255	43,980	6,574	2,445	9,256
Bedford	5,482	4,343,250	1,942	539	12,350,973	2,481	1,440	368	72	601
Bristol	23,263	17,359,128	10,420	2,455	47,898,241	12,875	5,583	1,672	3,856	1,764
Buena Vista	5,833	4,605,989	2,260	478	12,556,743	2,738	1,481	417	68	772
Charlottesville	32,350	24,751,802	12,529	4,684	93,671,702	17,213	11,662	1,970	590	2,991
Chesapeake	168,224	131,892,703	38,977	34,188	517,431,069	73,165	34,578	11,615	5,804	21,168
Clifton Forge	4,036	3,205,167	1,533	278	8,268,787	1,811	987	327	43	454
Colonial Heights	17,092	13,493,910	4,842	2,637	42,695,143	7,479	3,841	1,308	218	2,112
Covington	5,989	4,680,804	2,371	408	11,834,281	2,779	1,514	539	84	642
Danville	45,432	35,719,146	16,895	4,818	103,248,076	21,713	12,685	2,964	1,954	4,110
Emporia	5,682	4,423,749	2,128	555	12,167,746	2,683	1,734	325	235	389
Fairfax	18,702	14,496,727	4,696	4,323	73,442,370	9,019	5,023	1,373	330	2,293
Falls Church	11,961	8,973,614	3,086	2,821	50,448,577	5,907	3,501	857	232	1,317
Franklin	8,283	6,506,364	2,520	1,177	20,654,383	3,697	2,207	508	177	805
Fredericksburg	18,954	14,527,252	6,686	2,759	59,285,391	9,445	6,018	1,282	394	1,751
Galax	6,121	4,798,886	2,387	473	12,681,007	2,860	1,475	478	214	693
Hampton	106,218	83,496,107	31,440	17,837	293,339,539	49,277	27,282	7,298	3,695	11,002
Harrisonburg	24,390	18,988,519	8,618	3,050	63,430,665	11,668	7,048	1,401	330	2,889
Hopewell	19,437	15,322,595	6,678	2,221	42,215,833	8,899	5,287	1,398	353	1,861
Lexington	4,442	3,391,366	1,379	670	13,325,765	2,049	1,137	305	60	547

Table 1.6 continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 1997**

City	Exemptions		Number of Deductions			Total Returns	Number of Returns by Filing Status			
	Number	Amount	Standard	Itemized	Total (\$)		Individual	Married Joint	Married Separate	Married Combined
Lynchburg	55,919	\$43,644,391	18,754	6,935	\$146,285,958	25,689	15,321	3,618	781	5,969
Manassas	32,361	25,181,257	7,012	7,254	112,603,722	14,266	7,596	2,208	551	3,911
Manassas Park	7,823	6,181,200	1,792	1,629	24,324,456	3,421	1,843	500	107	971
Martinsville	15,421	12,092,795	5,672	1,688	38,351,308	7,360	4,604	934	450	1,372
Newport News	140,149	109,617,790	42,823	22,023	369,913,500	64,846	36,476	9,293	5,360	13,717
Norfolk	158,538	124,219,927	54,584	21,216	422,589,460	75,800	47,465	10,601	6,436	11,298
Norton	3,326	2,600,679	1,251	240	6,519,607	1,491	767	296	54	374
Petersburg	29,204	23,118,720	10,746	3,266	68,696,200	14,012	10,205	1,554	542	1,711
Poquoson	11,397	8,978,700	2,396	2,358	37,671,548	4,754	1,970	827	169	1,788
Portsmouth	81,150	64,322,890	25,316	11,347	197,931,863	36,663	21,936	5,793	2,183	6,751
Radford	9,658	7,526,925	3,545	1,142	23,287,302	4,687	2,650	661	145	1,231
Richmond	154,152	120,059,959	56,027	24,006	506,437,927	80,033	58,008	7,970	3,270	10,785
Roanoke	82,614	64,916,718	29,838	10,435	210,956,753	40,273	25,029	5,606	1,338	8,300
Salem	23,558	18,551,143	7,043	3,502	63,585,223	10,545	5,318	1,638	250	3,339
Staunton	20,805	16,427,399	7,077	2,479	50,898,953	9,556	5,268	1,431	247	2,610
Suffolk	53,344	42,214,711	14,705	8,563	146,500,366	23,268	12,031	3,489	1,453	6,295
Virginia Beach	337,719	262,852,007	87,840	68,918	1,137,499,072	156,758	79,958	23,540	15,721	37,539
Waynesboro	17,894	14,097,249	5,904	2,070	41,257,409	7,974	4,279	1,407	234	2,054
Williamsburg	7,919	5,908,157	2,914	1,218	26,210,128	4,132	2,577	605	193	757
Winchester	21,357	16,603,757	7,581	2,599	54,938,116	10,180	6,217	1,530	329	2,104
Total Cities	1,905,234	\$1,487,080,237	591,977	313,744	\$5,638,881,461	905,721	527,981	126,480	60,967	190,293
Total Counties	4,216,103	\$3,309,128,550	1,132,703	753,442	\$14,089,883,124	1,886,145	946,260	322,582	67,187	550,116
Unassigned	114,655	\$45,818,796	31,831	33,925	\$271,254,023	65,756	30,322	21,079	9,081	5,274
Aggregate	6,235,992	\$4,842,027,583	1,756,511	1,101,111	\$20,000,018,608	2,857,622	1,504,563	470,141	137,235	745,683

Table 1.7

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1997

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Accomack	\$235,499,993	\$38,062,204	\$22,505,938	\$87,912,319	\$87,019,532	\$10,835,661	\$761,244	\$675,178	\$4,395,616	\$5,003,623
Albemarle	1,500,816,640	101,854,887	63,831,432	314,190,886	1,020,939,435	78,365,603	2,037,098	1,914,943	15,709,544	58,704,018
Alleghany	148,918,214	17,971,250	11,068,110	51,063,541	68,815,313	7,201,525	359,425	332,043	2,553,177	3,956,880
Amelia	102,963,380	14,341,400	8,818,897	40,339,042	39,464,041	4,837,529	286,828	264,567	2,016,952	2,269,182
Amherst	279,403,111	40,036,392	24,653,490	111,562,043	103,151,186	13,049,628	800,728	739,605	5,578,102	5,931,193
Appomattox	119,926,729	18,131,713	11,088,152	49,285,671	41,421,193	5,541,282	362,634	332,645	2,464,284	2,381,719
Arlington	4,282,470,817	303,477,554	192,681,534	975,738,084	2,810,573,645	222,244,886	6,069,551	5,780,446	48,786,904	161,607,985
Augusta	714,462,024	91,829,212	57,076,184	267,297,843	298,258,785	34,063,642	1,836,584	1,712,286	13,364,892	17,149,880
Bath	62,988,653	7,693,275	4,727,383	21,374,529	29,193,466	3,043,037	153,866	141,821	1,068,726	1,678,624
Bedford	738,945,109	83,977,732	52,302,793	246,831,627	355,832,957	36,050,615	1,679,555	1,569,084	12,341,581	20,460,395
Bland	53,094,753	8,097,272	4,994,082	22,349,401	17,653,998	2,444,342	161,945	149,822	1,117,470	1,015,105
Botetourt	384,109,491	43,214,492	27,074,874	129,437,987	184,382,138	18,750,408	864,290	812,246	6,471,899	10,601,973
Brunswick	115,345,562	18,046,840	10,934,620	46,055,598	40,308,504	5,309,495	360,937	328,039	2,302,780	2,317,739
Buchanan	207,863,391	25,669,317	15,190,341	64,913,769	102,089,964	10,084,957	513,386	455,710	3,245,688	5,870,173
Buckingham	97,392,377	15,588,728	9,529,625	40,412,262	31,861,762	4,450,328	311,775	285,889	2,020,613	1,832,051
Campbell	523,064,659	69,709,473	43,045,425	196,216,618	214,093,143	24,806,739	1,394,189	1,291,363	9,810,831	12,310,356
Caroline	202,254,202	28,748,015	17,689,379	80,244,224	75,572,584	9,463,276	574,960	530,681	4,012,211	4,345,424
Carroll	209,527,321	36,042,373	22,093,251	92,424,230	58,967,467	9,395,486	720,847	662,798	4,621,212	3,390,629
Charles City	85,576,683	9,980,078	6,238,124	29,692,793	39,665,688	4,152,163	199,602	187,144	1,484,640	2,280,777
Charlotte	85,003,645	14,101,662	8,575,343	36,224,539	26,102,101	3,851,391	282,033	257,260	1,811,227	1,500,871
Chesterfield	3,952,618,947	365,501,313	230,042,831	1,157,996,155	2,199,078,648	198,558,141	7,310,026	6,901,285	57,899,808	126,447,022
Clarke	171,151,334	16,263,937	10,141,310	49,119,377	95,626,710	8,584,023	325,279	304,239	2,455,969	5,498,536
Craig	46,487,037	6,829,295	4,256,277	19,534,322	15,867,143	2,153,351	136,586	127,688	976,716	912,361
Culpeper	350,400,378	42,185,991	26,045,380	121,734,657	160,434,350	16,936,789	843,720	781,361	6,086,733	9,224,975
Cumberland	62,931,989	9,810,321	5,982,206	25,312,831	21,826,631	2,896,345	196,206	179,466	1,265,642	1,255,031
Dickenson	99,368,999	15,782,217	9,256,346	37,416,007	36,914,429	4,586,714	315,644	277,690	1,870,800	2,122,580
Dinwiddie	230,626,116	31,473,849	19,567,760	90,484,449	89,100,058	10,863,985	629,477	587,033	4,524,222	5,123,253
Essex	93,028,784	12,849,800	7,904,002	34,981,805	37,293,177	4,387,564	256,996	237,120	1,749,090	2,144,358
Fairfax	21,710,656,167	1,397,356,519	883,229,753	4,534,371,806	14,895,698,089	1,137,665,253	27,947,130	26,496,893	226,718,590	856,502,640
Fauquier	1,013,353,007	75,735,698	47,571,104	237,701,971	652,344,234	52,336,739	1,514,714	1,427,133	11,885,099	37,509,793

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1997

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Floyd	\$112,400,200	\$17,235,075	\$10,525,705	\$46,342,289	\$38,297,131	\$5,179,672	\$344,702	\$315,771	\$2,317,114	\$2,202,085
Fluvanna	185,077,510	23,891,300	14,890,935	70,599,822	75,695,453	8,807,034	477,826	446,728	3,529,991	4,352,489
Franklin	463,196,067	63,581,717	39,060,491	172,615,218	187,938,641	21,880,682	1,271,634	1,171,815	8,630,761	10,806,472
Frederick	691,315,364	80,866,390	50,304,681	239,316,294	320,827,999	33,539,893	1,617,328	1,509,140	11,965,815	18,447,610
Giles	153,061,025	22,571,771	13,885,564	62,342,366	54,261,324	7,105,146	451,435	416,567	3,117,118	3,120,026
Gloucester	342,187,929	43,935,992	26,902,739	122,201,262	149,147,936	16,371,871	878,720	807,082	6,110,063	8,576,006
Goochland	431,063,349	23,964,201	14,997,340	74,150,613	317,951,195	22,918,929	479,284	449,920	3,707,531	18,282,194
Grayson	121,427,570	21,942,964	13,341,510	53,594,705	32,548,391	5,390,371	438,859	400,245	2,679,735	1,871,532
Greene	143,544,429	19,150,593	12,040,935	56,868,951	55,483,950	6,778,015	383,012	361,228	2,843,448	3,190,327
Greensville	74,367,952	12,417,380	7,561,980	31,594,249	22,794,343	3,365,594	248,348	226,859	1,579,712	1,310,675
Halifax	302,299,228	46,555,633	28,377,513	123,790,637	103,575,445	13,927,558	931,113	851,325	6,189,532	5,955,588
Hanover	1,288,449,205	123,443,624	77,584,756	393,278,157	694,142,668	64,373,526	2,468,872	2,327,543	19,663,908	39,913,203
Henrico	4,143,998,283	362,795,163	228,530,719	1,133,941,647	2,418,730,754	209,885,925	7,255,903	6,855,922	56,697,082	139,077,018
Henry	552,996,113	85,299,545	52,210,953	223,975,845	191,509,770	25,482,924	1,705,991	1,566,329	11,198,792	11,011,812
Highland	22,136,556	3,103,410	1,823,986	7,181,651	10,027,509	1,052,453	62,068	54,720	359,083	576,582
Isle of Wight	332,279,453	40,152,052	24,878,382	117,698,125	149,550,894	16,033,474	803,041	746,351	5,884,906	8,599,176
James City	797,730,091	67,012,294	41,618,674	199,147,678	489,951,445	40,718,398	1,340,246	1,248,560	9,957,384	28,172,208
King and Queen	61,927,178	8,209,584	5,043,424	22,498,912	26,175,258	2,945,518	164,192	151,303	1,124,946	1,505,077
King George	194,073,366	21,011,863	13,004,778	62,408,239	97,648,486	9,545,580	420,237	390,143	3,120,412	5,614,788
King William	155,064,501	18,257,235	11,366,250	55,185,815	70,255,201	7,505,098	365,145	340,988	2,759,291	4,039,674
Lancaster	141,987,266	14,542,868	8,765,998	37,631,016	81,047,384	7,095,613	290,857	262,980	1,881,551	4,660,225
Lee	136,447,821	22,648,643	13,325,384	52,101,386	48,372,408	6,239,217	452,973	399,762	2,605,069	2,781,413
Loudoun	2,963,185,899	216,998,419	138,338,263	726,877,521	1,880,971,696	152,989,865	4,339,968	4,150,148	36,343,876	108,155,873
Louisa	236,855,654	31,608,104	19,472,155	89,813,666	95,961,729	11,224,809	632,162	584,165	4,490,683	5,517,799
Lunenburg	81,189,710	13,874,659	8,305,265	33,391,237	25,618,549	3,669,280	277,493	249,158	1,669,562	1,473,067
Madison	121,068,225	16,484,017	10,035,449	44,820,389	49,728,370	5,731,143	329,680	301,063	2,241,019	2,859,381
Mathews	96,073,501	11,558,765	7,050,893	31,027,921	46,435,922	4,664,164	231,175	211,527	1,551,396	2,670,066
Mecklenburg	261,658,845	39,795,687	24,181,340	102,904,737	94,777,081	12,116,273	795,914	725,440	5,145,237	5,449,682
Middlesex	100,396,233	11,626,615	7,061,306	31,852,172	49,856,140	4,903,708	232,532	211,839	1,592,609	2,866,728
Montgomery	728,411,932	91,838,601	56,124,643	251,384,783	329,063,905	35,010,925	1,836,772	1,683,739	12,569,239	18,921,175

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1997

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Nelson	\$141,264,305	\$17,985,678	\$11,113,670	\$50,080,928	\$62,084,029	\$6,767,002	\$359,714	\$333,410	\$2,504,046	\$3,569,832
New Kent	180,108,685	19,581,080	12,355,394	61,958,320	86,213,891	8,817,499	391,622	370,662	3,097,916	4,957,299
Northampton	88,958,235	13,679,991	8,011,677	30,972,665	36,293,902	4,149,482	273,600	240,350	1,548,633	2,086,899
Northumberland	120,717,698	14,458,117	8,722,758	37,475,795	60,061,028	5,878,144	289,162	261,683	1,873,790	3,453,509
Nottoway	113,438,303	16,766,693	10,112,570	43,055,552	43,503,488	5,292,940	335,334	303,377	2,152,778	2,501,451
Orange	283,616,090	33,909,041	21,012,877	95,349,885	133,344,287	13,743,358	678,181	630,386	4,767,494	7,667,297
Page	193,942,132	30,423,824	18,560,537	79,542,084	65,415,687	8,903,798	608,476	556,816	3,977,104	3,761,402
Patrick	149,842,545	23,838,010	14,633,446	62,223,658	49,147,431	6,852,923	476,760	439,003	3,111,183	2,825,977
Pittsylvania	572,604,334	84,958,085	52,322,007	234,109,665	201,214,577	26,544,143	1,699,162	1,569,660	11,705,483	11,569,838
Powhatan	264,500,362	27,937,887	17,593,727	87,380,496	131,588,252	13,021,919	558,758	527,812	4,369,025	7,566,324
Prince Edward	129,301,860	18,843,753	11,329,526	47,686,759	51,441,822	6,059,004	376,875	339,886	2,384,338	2,957,905
Prince George	322,465,050	34,540,990	21,530,346	104,401,696	161,992,018	15,871,356	690,820	645,910	5,220,085	9,314,541
Prince William	3,516,540,454	346,439,929	217,779,826	1,096,396,489	1,855,924,210	174,997,660	6,928,799	6,533,395	54,819,824	106,715,642
Pulaski	323,046,236	47,565,029	29,374,304	130,981,645	115,125,258	15,001,314	951,301	881,229	6,549,082	6,619,702
Rappahannock	108,539,502	9,617,829	5,948,450	27,632,022	65,341,201	5,509,531	192,357	178,454	1,381,601	3,757,119
Richmond	64,899,972	9,070,362	5,535,952	24,429,128	25,864,530	3,056,152	181,407	166,079	1,221,456	1,487,210
Roanoke	1,304,546,429	127,340,430	79,661,824	386,600,961	710,943,214	65,145,947	2,546,809	2,389,855	19,330,048	40,879,235
Rockbridge	189,104,492	26,590,061	16,298,212	72,533,343	73,682,876	8,884,179	531,801	488,946	3,626,667	4,236,765
Rockingham	718,305,500	96,078,031	59,453,175	272,424,994	290,349,300	34,021,491	1,921,561	1,783,595	13,621,250	16,695,085
Russell	210,777,048	32,859,418	19,609,993	81,187,285	77,120,352	9,739,272	657,188	588,300	4,059,364	4,434,420
Scott	181,442,014	26,633,527	16,132,133	69,511,381	69,164,973	8,469,190	532,671	483,964	3,475,569	3,976,986
Shenandoah	328,709,221	47,197,811	29,029,961	130,121,505	122,359,944	15,356,627	943,956	870,899	6,506,075	7,035,697
Smyth	257,975,790	42,542,009	25,836,715	109,412,421	80,184,645	11,707,179	850,840	775,101	5,470,621	4,610,617
Southampton	155,016,826	20,741,915	12,664,876	56,893,593	64,716,442	7,360,659	414,838	379,946	2,844,680	3,721,195
Spotsylvania	981,155,298	108,196,714	67,482,158	329,496,601	475,979,825	48,032,069	2,163,934	2,024,465	16,474,830	27,368,840
Stafford	1,113,405,261	113,124,723	70,886,239	354,666,752	574,727,547	55,169,253	2,262,494	2,126,587	17,733,338	33,046,834
Surry	55,647,630	8,109,935	4,889,067	21,658,011	20,990,617	2,598,732	162,199	146,672	1,082,901	1,206,960
Sussex	82,280,095	12,580,629	7,604,140	32,486,420	29,608,906	3,806,570	251,613	228,124	1,624,321	1,702,512
Tazewell	394,569,833	51,057,685	30,652,636	129,843,351	183,016,161	18,956,330	1,021,154	919,579	6,492,168	10,523,429
Warren	328,478,743	41,763,068	25,661,818	119,350,603	141,703,254	15,720,583	835,261	769,855	5,967,530	8,147,937

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1997

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Washington	\$519,611,749	\$68,579,227	\$41,540,538	\$179,302,254	\$230,189,730	\$24,818,823	\$1,371,585	\$1,246,216	\$8,965,113	\$13,235,909
Westmoreland	137,428,773	19,499,061	11,775,177	51,085,815	55,068,720	6,463,978	389,981	353,255	2,554,291	3,166,451
Wise	305,102,884	43,235,426	25,821,170	109,677,828	126,368,460	14,389,421	864,709	774,635	5,483,891	7,266,186
Wythe	236,198,352	36,193,254	22,000,194	94,565,284	83,439,620	10,909,913	723,865	660,006	4,728,264	4,797,778
York	695,827,034	67,628,112	41,840,572	202,229,976	384,128,374	34,806,660	1,352,562	1,255,217	10,111,499	22,087,382
Total Counties	\$68,085,488,702	\$6,276,304,307	\$3,913,505,622	\$18,899,482,854	\$38,996,195,919	\$3,430,186,656	\$125,526,086	\$117,405,167	\$944,974,141	\$2,242,281,262

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Alexandria	\$2,609,024,092	\$191,134,470	\$120,953,681	\$605,411,324	\$1,691,524,617	\$134,984,530	\$3,822,689	\$3,628,610	\$30,270,566	\$97,262,665
Bedford	50,407,410	7,296,879	4,412,424	19,294,554	19,403,553	2,358,743	145,938	132,373	964,728	1,115,704
Bristol	245,688,157	36,536,237	21,694,406	91,106,583	96,350,931	11,477,065	730,725	650,832	4,555,329	5,540,179
Buena Vista	52,626,919	8,809,006	5,398,131	24,085,736	14,334,046	2,366,619	176,180	161,944	1,204,287	824,208
Charlottesville	441,594,077	49,771,912	30,454,581	133,978,998	227,388,586	21,682,869	995,438	913,637	6,698,950	13,074,844
Chesapeake	2,027,140,806	239,702,973	148,039,531	698,904,593	940,493,709	98,258,863	4,794,059	4,441,186	34,945,230	54,078,388
Clifton Forge	36,264,250	5,376,677	3,259,750	13,680,103	13,947,720	1,691,326	107,534	97,793	684,005	801,994
Colonial Heights	195,631,965	23,773,737	14,770,516	70,257,588	86,830,124	9,424,201	475,475	443,115	3,512,879	4,992,732
Covington	54,317,563	8,188,766	4,906,586	21,014,669	20,207,542	2,523,640	163,775	147,198	1,050,733	1,161,934
Danville	479,588,149	62,504,363	37,943,467	163,911,385	215,228,934	22,959,624	1,250,087	1,138,304	8,195,569	12,375,664
Emporia	65,341,267	7,333,251	4,328,748	17,886,959	35,792,309	3,228,933	146,665	129,862	894,348	2,058,058
Fairfax	340,987,936	29,629,484	18,553,288	92,397,881	200,407,283	17,292,502	592,590	556,599	4,619,894	11,523,419
Falls Church	293,246,937	18,876,354	11,961,696	61,669,369	200,739,518	15,362,368	377,527	358,851	3,083,468	11,542,522
Franklin	97,126,094	10,959,843	6,608,393	29,046,126	50,511,732	4,774,180	219,197	198,252	1,452,306	2,904,425
Fredericksburg	250,300,717	27,703,974	16,991,332	78,257,059	127,348,352	12,299,202	554,079	509,740	3,912,853	7,322,530
Galax	58,451,560	8,597,070	5,110,251	20,639,567	24,104,672	2,743,246	171,941	153,308	1,031,978	1,386,019
Hampton	1,098,033,797	150,339,945	91,959,356	414,680,350	441,054,146	51,860,211	3,006,799	2,758,781	20,734,018	25,360,613
Harrisonburg	290,811,574	35,713,877	21,818,952	97,324,338	135,954,407	14,052,442	714,278	654,569	4,866,217	7,817,378
Hopewell	182,465,657	26,407,386	16,118,994	70,846,939	69,092,338	8,526,874	528,148	483,570	3,542,347	3,972,809
Lexington	58,110,820	6,143,224	3,720,191	16,823,710	31,423,695	2,882,518	122,864	111,606	841,186	1,806,862

Table 1.7 continued

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality

Taxable Year 1997

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	Tax Liability at 2% Rate	Tax Liability at 3% Rate	Tax Liability at 5% Rate	Tax Liability at 5.75% Rate
Lynchburg	\$675,670,641	\$76,622,930	\$46,380,017	\$203,200,683	\$349,467,011	\$33,178,247	\$1,532,459	\$1,391,401	\$10,160,034	\$20,094,353
Manassas	482,321,803	48,203,878	30,384,442	152,896,878	250,836,605	23,943,560	964,078	911,533	7,644,844	14,423,105
Manassas Park	90,742,722	11,681,731	7,316,551	35,536,584	36,207,856	4,311,913	233,635	219,497	1,776,829	2,081,952
Martinsville	180,076,095	20,965,272	12,784,296	54,664,854	91,661,673	8,806,623	419,305	383,529	2,733,243	5,270,546
Newport News	1,515,510,633	194,821,995	118,763,294	528,239,514	673,685,830	72,608,250	3,896,440	3,562,899	26,411,976	38,736,935
Norfolk	1,701,736,273	208,811,598	124,451,627	526,415,018	842,058,030	82,648,869	4,176,232	3,733,549	26,320,751	48,418,337
Norton	35,355,613	4,466,242	2,655,626	11,561,955	16,671,790	1,705,720	89,325	79,669	578,098	958,628
Petersburg	242,055,009	37,092,237	22,217,650	91,512,028	91,233,094	11,229,879	741,845	666,530	4,575,601	5,245,903
Poquoson	166,678,997	16,826,952	10,454,431	50,908,337	88,489,277	8,283,722	336,539	313,633	2,545,417	5,088,133
Portsmouth	726,762,962	104,707,234	63,222,425	275,948,562	282,884,741	34,054,119	2,094,145	1,896,673	13,797,428	16,265,873
Radford	113,141,382	14,332,926	8,703,408	39,197,572	50,907,476	5,434,820	286,659	261,102	1,959,879	2,927,180
Richmond	2,411,474,416	222,743,200	136,222,694	615,519,601	1,436,988,921	121,944,388	4,454,864	4,086,681	30,775,980	82,626,863
Roanoke	928,181,517	118,291,165	72,174,523	312,040,497	425,675,332	44,609,416	2,365,823	2,165,236	15,602,025	24,476,332
Salem	299,100,712	34,700,556	21,517,374	99,640,240	143,242,542	14,557,990	694,011	645,521	4,982,012	8,236,446
Staunton	224,852,925	29,522,610	18,057,101	81,075,882	96,197,332	10,717,306	590,452	541,713	4,053,794	5,531,347
Suffolk	624,755,155	74,086,636	45,411,193	208,519,737	296,737,589	30,332,467	1,481,733	1,362,336	10,425,987	17,062,411
Virginia Beach	4,872,201,430	491,355,388	301,619,547	1,390,767,476	2,688,459,019	243,000,462	9,827,108	9,048,586	69,538,374	154,586,394
Waynesboro	191,497,283	24,613,927	15,058,744	67,736,827	84,087,785	9,165,930	492,279	451,762	3,386,841	4,835,048
Williamsburg	117,839,951	11,595,486	6,961,558	30,264,488	69,018,419	5,922,540	231,910	208,847	1,513,224	3,968,559
Winchester	278,420,813	29,455,421	17,883,304	80,070,104	151,011,984	13,812,301	589,108	536,499	4,003,505	8,683,189
Total Cities	\$24,805,536,079	\$2,729,696,812	\$1,671,244,079	\$7,596,934,668	\$12,807,660,520	\$1,221,018,478	\$54,593,938	\$50,137,326	\$379,846,733	\$736,440,481
Total Counties	\$68,085,488,702	\$6,276,304,307	\$3,913,505,622	\$18,899,482,854	\$38,996,195,919	\$3,430,186,656	\$125,526,086	\$117,405,167	\$944,974,141	\$2,242,281,262
Unassigned	\$1,793,509,632	\$151,661,980	\$87,597,436	\$365,784,842	\$1,188,465,374	\$92,287,164	\$3,033,240	\$2,627,923	\$18,289,242	\$68,336,759
Aggregate	\$94,684,534,413	\$9,157,663,099	\$5,672,347,137	\$26,862,202,364	\$52,992,321,813	\$4,743,492,298	\$183,153,264	\$170,170,416	\$1,343,110,116	\$3,047,058,502

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

Beginning with taxable year 1995, figures for localities are not comparable to those for prior years due to a change in the methodology for assigning tax returns to counties and cities.

Table 1.8
Set-Off Debt Transferred to Agencies

Set-Off Debt is a program that sets-off an overpayment amount on a taxpayer's return against the accounts receivable due to any agency of the Commonwealth (Chapter 44, Sections 2.1-726:735 of the Code of Virginia). Amounts include set-offs against income tax refunds and lottery winnings.

	Taxable Year 1993		Taxable Year 1994		Taxable Year 1995		Taxable Year 1996		Taxable Year 1997	
	Number of Payments	Dollar Amount								
State Agencies	69,709	\$5,414,867	75,118	\$6,109,496	79,402	\$6,478,728	80,803	\$6,428,274	101,691	\$6,836,053
Circuit Courts	5,864	477,234	5,486	463,569	5,110	424,860	4,540	385,878	5,892	491,024
District Courts	21,767	1,232,095	22,611	1,300,995	18,784	1,088,505	17,801	1,073,488	19,134	1,165,531
Counties	43,269	3,603,542	45,790	4,154,945	50,120	4,701,995	59,463	5,845,571	62,905	5,865,946
Cities	31,038	1,948,802	32,626	2,177,298	35,531	2,377,069	39,034	2,642,892	52,749	3,202,822
Towns	1,247	49,251	1,408	59,475	1,445	63,069	1,927	90,454	2,362	103,328
Social Services	1,092	78,921	1,853	130,897	2,042	148,157	2,292	174,009	2,954	187,869
IRS	2,993	991,473	8,267	1,709,438	10,037	2,044,649	10,703	2,089,711	8,353	1,667,827
Total	176,979	\$13,796,186	193,159	\$16,106,113	202,471	\$17,327,034	216,563	\$18,730,276	256,040	\$19,520,402

Under separate authority, the Internal Revenue Service (IRS) receives refund matches for prior year taxes due through this program. Previous years' Annual Reports did not include IRS refund matches in totals. "District Courts" includes juvenile, domestic, and combined courts collections. Administrative costs are no longer charged for Social Services Agencies (beginning TY 1994).

Table 1.9
Refund Match Totals

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

Taxable Year	Total
1993	\$10,696,504
1994	10,679,557
1995	13,626,045
1996	15,043,419
1997	13,974,064

Refund Match Totals
Tax Year 1993-1997

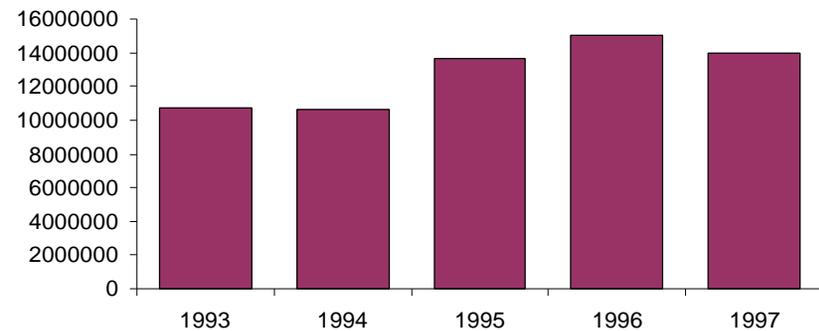


Table 1.10
Refund Check-Offs

Contributions to the Nongame Wildlife Program, Housing Program, Open Space Recreation and Conservation Fund, Family And Children's Trust Fund (FACT), Elderly and Disabled Transportation Fund, the U.S. Olympics Committee, Arts Foundation, Chesapeake Bay Restoration, and the Community Policing Fund are voluntary and are not limited to a dollar amount.

Program/Fund	Taxable Year 1993		Taxable Year 1994		Taxable Year 1995		Taxable Year 1996		Taxable Year 1997	
	Number	Amount								
Virginia Democratic Party *	4,517	\$31,126	4,334	\$39,672	4,356	\$46,848	3,676	\$37,701	1,877	\$23,655
Virginia Republican Party *	3,924	28,718	3,521	28,862	3,255	32,157	2,835	29,013	1,422	18,611
Virginia Reform Party**									111	871
Virginia Nongame Wildlife Program	24,802	278,874	22,753	275,324	21,276	273,044	19,446	260,829	9,881	163,454
Virginia Housing Program	10,455	87,812	8,562	77,561	7,552	71,640	181	2,479	2,667	29,596
Virginia Open Space Recreation and Conservation Fund	12,211	97,510	11,314	99,487	10,963	106,571	10,779	114,180	4,342	52,920
Virginia Family and Children's Trust Fund (FACT)	10,448	78,959	8,993	71,969	8,334	72,332	9,285	88,611	3,588	40,988
Virginia Elderly and Disabled Transportation Fund	12,762	101,746	11,650	97,661	11,295	105,617	222	2,496	4,113	47,445
United States Olympic Committee	9,024	61,024	8,175	59,852	8,170	67,666	6,794	56,790	3,220	33,304
Community Policing Fund			5,117	36,172	4,971	37,081	5,837	52,645	2,042	21,179
Virginia Arts Foundation**									2,410	25,964
Chesapeake Bay Restoration**									6,913	98,161
Total	88,143	\$765,770	84,419	\$786,559	80,172	\$812,957	59,055	\$644,745	42,586	\$556,148

* Political party refund check-offs prior to taxable year 1993 were \$2.00 per contribution. Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together (Section 24.1-1, Code of Virginia). Code of Virginia, Section 58.1-346 raises the limit for taxable years on or after 1993 to \$25 per individual, and to \$25 for each spouse on a joint return.

Note: The Virginia Housing Program and the Virginia Elderly and Disabled Transportation Fund expired December 31, 1995 and were re-enacted beginning January 1, 1997.

** The Virginia Reform Party, Virginia Arts Foundation, and Chesapeake Bay Restoration were new to the 1997 return.

Note: The Virginia Chesapeake Bay Restoration allows contributions greater than the amount of refund.

Check-Offs Taxable Years 1993-1997

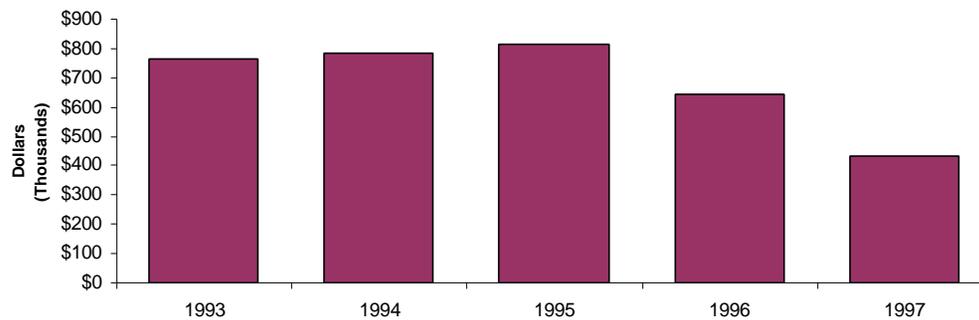


Table 2.1
Corporate Income Tax Liability

Fiscal Year	Liability
1988	\$266,328,975
1989	312,916,241
1990	338,618,526
1991	299,466,177
1992	319,581,876
1993	231,958,874
1994	361,608,041
1995	292,171,323
1996	374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473

Corporate Income Tax Liability

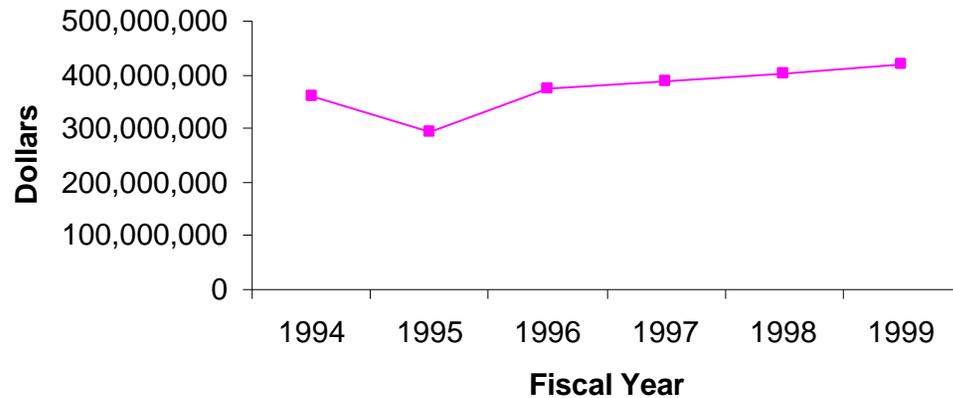


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability
Based on corporate tax returns filed during Fiscal Year 1999

Reported Taxable Income From Virginia Sources	Number of Corporate Returns 500S	Number of Corporate Returns 500	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
Up to \$24,999	71,357	69,098	92.4%	\$126,989,797	1.8%	\$7,619,392	1.8%
\$25,000 to \$49,999	0	3,844	2.5%	138,380,352	2.0%	8,302,822	2.0%
\$50,000 to \$99,999	0	2,999	2.0%	210,202,668	3.0%	12,616,938	3.0%
\$100,000 to \$499,999	0	3,157	2.1%	685,639,258	9.9%	41,138,356	9.8%
\$500,000 to \$999,999	0	627	0.4%	442,760,025	6.4%	26,565,602	6.3%
\$1,000,000 to \$1,999,999	0	390	0.3%	544,207,035	7.8%	32,652,422	7.8%
\$2,000,000 to \$9,999,999	0	379	0.2%	1,581,707,739	22.8%	94,902,464	22.6%
\$10,000,000 and Over	0	97	0.1%	3,490,435,149	50.3%	209,426,109	49.9%
Total before adjustments	71,357	80,591	100.0%	\$7,220,322,023	104.1%	\$433,224,105	103.2%
Departmental adjustments	28	5,517		(282,879,559)	-4.1%	(13,464,632)	-3.1%
Total	71,357	80,591	100%	\$6,937,442,464	100%	\$419,759,473	100%

The tax rate is 6% of the corporation's Virginia taxable income.

Some columns may not match totals due to rounding.

Corporations reporting negative taxable incomes are set to zero in this table. Also, S-Corporations report all taxable income on individual returns.

Table 2.3**Number of Corporate Returns, Taxable Income, and Tax Liability***

Based on corporate tax returns filed during Fiscal Year

	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Reported Corporate Taxable Income					
From Virginia Sources					
	Number of Corporate Returns				
Up to \$24,999	122,454	128,105	132,549	137,758	140,455
\$25,000 to \$49,999	3,198	3,307	3,382	3,544	3,844
\$50,000 to \$99,999	2,551	2,596	2,619	2,789	2,999
\$100,000 to \$499,999	2,539	2,641	2,739	2,930	3,157
\$500,000 to \$999,999	458	549	568	581	627
\$1,000,000 to \$1,999,999	306	353	330	362	390
\$2,000,000 to \$9,999,999	294	341	343	377	379
\$10,000,000 and Over	60	72	83	87	97
Total before adjustments	131,860	137,964	142,613	148,428	151,948
Departmental Adjustments	4,159	4,379	3,921	4,043	5,545
Total Number of Corporate Returns	131,860	137,964	142,613	148,428	151,948
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Taxable Income				
Up to \$24,999	\$116,075,109	\$118,213,761	\$120,600,040	\$122,774,492	\$126,989,797
\$25,000 to \$49,999	115,091,079	118,579,168	121,607,408	127,325,239	138,380,352
\$50,000 to \$99,999	177,857,765	182,389,053	183,308,941	195,798,295	210,202,668
\$100,000 to \$499,999	544,865,336	567,966,380	597,071,449	636,773,728	685,639,258
\$500,000 to \$999,999	326,203,219	382,717,097	393,370,001	408,844,152	442,760,025
\$1,000,000 to \$1,999,999	429,541,400	491,470,548	466,047,960	503,075,344	544,207,035
\$2,000,000 to \$9,999,999	1,212,374,669	1,409,358,087	1,373,948,588	1,568,789,527	1,581,707,739
\$10,000,000 and Over	2,214,701,836	2,945,224,976	3,092,297,461	3,220,271,270	3,490,435,149
Total before adjustments	\$5,136,710,413	\$6,215,919,070	\$6,348,251,848	\$6,783,652,047	\$7,220,322,023
Departmental adjustments	(475,900,509)	(131,089,975)	(355,464,940)	79,499,773	(282,879,559)
Total Corporate Taxable Income	\$4,660,809,904	\$6,084,829,095	\$5,992,786,908	\$6,863,151,820	\$6,937,442,464
Reported Corporate Taxable Income					
From Virginia Sources					
	Corporate Tax Liability				
Up to \$24,999	\$6,980,115	\$7,165,530	\$7,354,761	\$7,407,407	\$7,619,392
\$25,000 to \$49,999	6,905,466	7,136,878	7,368,429	7,643,057	8,302,822
\$50,000 to \$99,999	10,672,944	10,943,344	11,010,584	11,757,213	12,616,938
\$100,000 to \$499,999	32,688,003	34,077,984	35,824,907	38,210,953	41,138,356
\$500,000 to \$999,999	19,572,193	22,963,530	23,602,200	24,530,649	26,565,602
\$1,000,000 to \$1,999,999	25,772,484	29,488,233	27,962,897	30,184,521	32,652,422
\$2,000,000 to \$9,999,999	72,742,480	84,561,485	82,436,915	94,127,372	94,902,464
\$10,000,000 and Over	132,882,110	176,713,499	185,537,848	193,216,276	209,426,109
Total before adjustments	\$308,215,795	\$373,050,482	\$381,098,541	\$407,077,448	\$433,224,105
Departmental adjustments	(16,044,472)	1,423,097	8,081,853	(3,663,479)	(13,464,632)
Total Corporate Tax Liability	\$292,171,323	\$374,473,579	\$389,180,394	\$403,413,969	\$419,759,473

*The Number of Returns includes S Corporations, while taxable income and tax liability include only C Corporations.

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

The state tax rate is three and one half percent. The local tax rate is one percent in all cities and counties of Virginia.

Fiscal Year	<u>State Sales and Use Tax</u>			<u>Local</u>	Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	
1994	\$1,539,097,000	\$256,086,000	\$1,795,183,000	\$522,998,000	\$2,318,181,000
1995	1,657,699,000	277,538,000	1,935,237,000	561,707,000	2,496,944,000
1996	1,721,965,000	288,437,000	2,010,402,000	581,227,000	2,591,629,000
1997	1,826,761,000	307,186,000	2,133,947,000	618,188,000	2,752,135,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	3,105,791,000

Not included above are sales and use tax on aircraft and on watercraft shown separately in Table 4.1, and the sales and use tax on motor vehicles administered by the Department of Motor Vehicles.

Two-sevenths of the 3.5% state tax is returned to localities for education, based on each locality's school-age population.

One-seventh of the 3.5% is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.

The balance of the 3.5% state tax remains in the General Fund.

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.

Total State and Local Sales & Use Tax

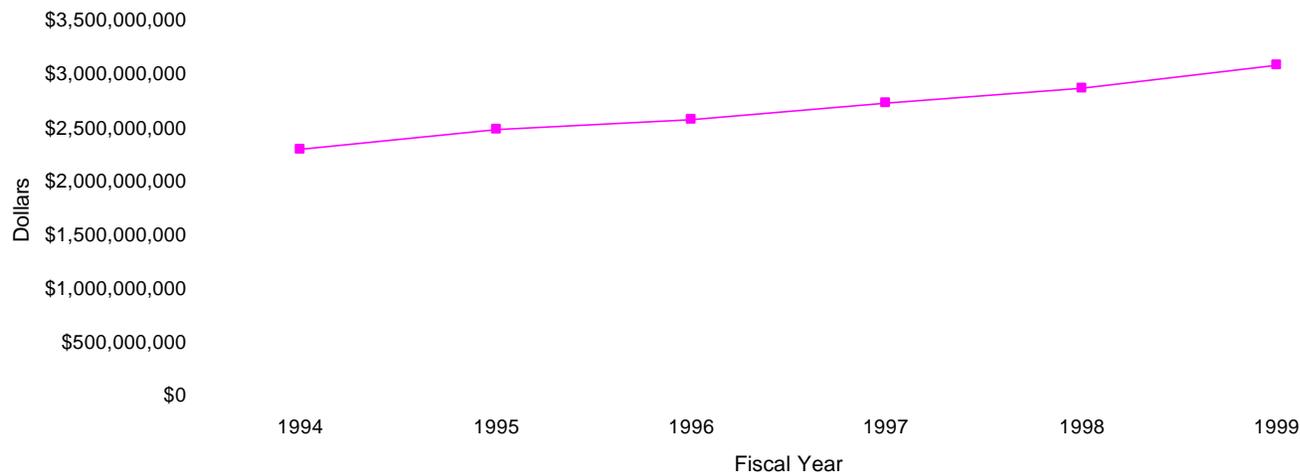


Table 3.2**Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year**

The business category reflects the principal business activity as reported by the taxpayer.

Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

Category	1993	1994	1995	1996	1997	1998
Apparel	\$3,849,439,900	\$3,984,925,100	\$4,223,122,900	\$4,533,328,500	\$2,902,324,715 *	\$3,039,503,697
Clothing	3,243,469,500	3,392,492,500	3,636,114,200	3,940,155,000	2,282,839,133	2,388,837,778
Automotive	2,530,221,800	2,753,941,600	2,834,937,200	2,944,525,800	2,965,910,054	3,044,267,551
Food	14,892,072,400	15,609,660,900	16,055,499,600	16,588,877,600	17,055,467,212	17,379,459,468
Groceries	8,838,528,000	9,077,282,100	9,148,791,700	9,442,415,300	9,507,302,347	9,605,352,813
Restaurants	5,342,551,000	5,741,345,000	6,021,370,700	6,275,776,300	6,653,474,327	6,969,397,245
Furniture	3,195,232,700	3,677,690,600	4,008,891,900	3,818,403,300	4,058,440,499	4,470,492,002
General Merchandise	6,935,147,900	7,072,551,800	7,410,516,400	7,366,098,100	9,818,718,387 *	10,545,569,602
Lumber	4,464,430,400	4,994,047,700	5,087,665,100	5,445,004,900	5,839,571,484	5,915,943,722
Fuel	397,866,500	396,105,800	422,923,500	471,852,800	441,462,645	415,515,539
Machinery	2,020,630,000	2,303,700,900	2,504,575,700	2,572,766,100	2,574,188,360	2,800,318,375
Miscellaneous	6,342,721,100	6,821,017,500	7,355,238,500	7,941,711,300	9,066,419,870	9,997,809,640
Hotel and Motels	1,726,135,700	1,736,350,400	1,788,999,200	1,852,685,300	2,015,075,065	2,163,885,408
Alcoholic Beverage	250,113,000	242,905,300	241,630,400	247,112,600	251,287,102	278,537,133
Other Unidentifiable	101,673,100	135,193,300	153,010,900	140,893,500	58,935,622	62,509,226
Total	\$46,705,684,500	\$49,728,090,900	\$52,087,011,300	\$53,923,259,800	\$57,047,801,015	\$60,113,811,363

*In 1997, there was a significant drop in apparel and increase in general merchandise, as some businesses changed their classification from apparel to general merchandise.

Groceries includes chain and non-chain groceries, meats, and seafood sales.

Restaurants includes restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.

Table 3.3**Sales Tax Distribution by Locality, FY 1999**

One percent of state sales and use tax is distributed among counties and cities based on school age population of the locality.

One percent local option is returned to the counties and cities based on the point of sale

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$2,824,500	\$2,126,036	\$4,950,536	Gloucester	\$4,069,791	\$2,108,124	\$6,177,915
Albemarle	6,860,648	8,422,245	15,282,893	Goochland	1,279,436	892,802	2,172,238
Alleghany	1,317,096	499,690	1,816,786	Grayson	1,538,537	385,810	1,924,347
Amelia	1,195,579	413,513	1,609,092	Greene	1,452,170	548,152	2,000,321
Amherst	2,771,776	1,868,943	4,640,719	Greensville	968,615	293,019	1,261,634
Appomattox	1,335,173	652,474	1,987,647	Halifax	3,831,780	2,418,447	6,250,226
Arlington	10,940,481	25,746,876	36,687,358	Hanover	8,281,183	9,510,319	17,791,502
Augusta	6,419,273	3,281,339	9,700,611	Henrico	24,443,349	39,123,032	63,566,381
Bath	447,401	707,125	1,154,525	Henry	5,730,848	3,851,181	9,582,029
Bedford	4,544,809	1,650,814	6,195,623	Highland	238,513	70,996	309,509
Bland	637,207	159,770	796,977	Isle of Wight	2,922,416	1,651,428	4,573,844
Botetourt	2,783,325	1,425,096	4,208,421	James City	4,312,321	6,059,901	10,372,222
Brunswick	1,539,039	601,532	2,140,571	King and Queen	499,623	95,771	595,393
Buchanan	2,543,305	1,377,442	3,920,748	King George	1,697,211	589,486	2,286,696
Buckingham	1,328,143	343,443	1,671,586	King William	1,250,312	602,192	1,852,504
Campbell	5,023,844	2,882,761	7,906,605	Lancaster	809,439	1,096,971	1,906,410
Caroline	2,240,017	834,890	3,074,907	Lee	2,642,728	841,368	3,484,096
Carroll	2,570,923	1,016,115	3,587,038	Loudoun	12,929,934	20,515,836	33,445,770
Charles City	556,866	149,268	706,134	Louisa	2,378,104	483,623	2,861,727
Charlotte	1,186,039	416,059	1,602,098	Lunenburg	1,262,865	317,757	1,580,622
Chesterfield	30,648,211	25,027,986	55,676,197	Madison	1,215,163	532,654	1,747,817
Clarke	1,057,995	490,575	1,548,570	Mathews	787,847	266,935	1,054,782
Craig	466,984	77,527	544,511	Mecklenburg	3,164,444	2,629,055	5,793,499
Culpeper	3,328,642	3,634,479	6,963,121	Middlesex	850,614	568,682	1,419,296
Cumberland	873,210	270,453	1,143,663	Montgomery	5,679,128	6,961,386	12,640,514
Dickenson	1,875,468	535,356	2,410,824	Nelson	1,312,074	573,432	1,885,506
Dinwiddie	2,126,535	1,147,276	3,273,811	New Kent	1,383,880	537,635	1,921,515
Essex	1,046,446	1,206,412	2,252,858	Northampton	1,606,325	884,497	2,490,821
Fairfax	89,695,578	116,673,000	206,368,577	Northumberland	980,666	453,032	1,433,698
Fauquier	5,344,205	3,941,306	9,285,511	Nottoway	1,531,507	973,355	2,504,862
Floyd	1,124,779	391,407	1,516,186	Orange	2,368,563	1,366,428	3,734,991
Fluvanna	1,585,737	442,938	2,028,675	Page	2,037,155	1,059,849	3,097,004
Franklin	4,134,566	2,618,730	6,753,296	Patrick	1,548,579	622,972	2,171,552
Frederick	5,750,431	4,258,740	10,009,171	Pittsylvania	6,803,405	1,535,750	8,339,154
Giles	1,530,000	1,044,827	2,574,827	Powhatan	1,791,110	707,371	2,498,480

Table 3.3 continued
Sales Tax Distribution by Locality, FY 1999

County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Prince Edward	\$1,664,070	\$2,114,962	\$3,779,032	Covington	\$512,176	\$1,030,090	\$1,542,266
Prince George	3,184,530	877,372	4,061,902	Danville	5,906,595	6,354,206	12,260,800
Prince William	28,323,334	26,509,958	54,833,291	Emporia	579,462	960,281	1,539,743
Pulaski	3,342,702	2,314,532	5,657,233	Fairfax	1,556,111	8,835,555	10,391,666
Rappahannock	729,600	279,888	1,009,488	Falls Church	888,776	2,756,213	3,644,989
Richmond	735,123	1,221,812	1,956,935	Franklin	909,866	1,128,006	2,037,872
Roanoke	8,566,395	6,558,991	15,125,386	Fredericksburg	1,695,704	6,484,777	8,180,481
Rockingham	1,788,599	1,538,284	3,326,883	Galax	533,768	1,661,496	2,195,263
Rockingham	6,688,416	3,210,427	9,898,843	Hampton	15,658,024	12,132,758	27,790,782
Russell	3,311,067	1,176,557	4,487,624	Harrisonburg	2,034,142	7,889,926	9,924,069
Scott	2,548,829	1,180,515	3,729,344	Hopewell	2,272,153	1,631,963	3,904,116
Shenandoah	3,268,888	2,247,488	5,516,376	Lexington	398,192	554,028	952,220
Smyth	3,223,696	1,925,316	5,149,012	Lynchburg	7,010,786	10,215,632	17,226,418
Southampton	1,931,205	326,604	2,257,809	Manassas	3,520,959	3,330,133	6,851,092
Spotsylvania	8,694,439	7,279,894	15,974,332	Manassas Park	962,087	1,064,813	2,026,900
Stafford	10,299,257	4,714,669	15,013,926	Martinsville	1,708,258	2,029,375	3,737,633
Surry	718,553	221,154	939,707	Newport News	21,329,620	14,717,365	36,046,986
Sussex	934,470	485,748	1,420,218	Norfolk	24,558,840	22,321,370	46,880,210
Tazewell	4,904,336	4,166,420	9,070,757	Norton	446,397	1,238,607	1,685,004
Warren	2,927,437	1,946,500	4,873,938	Petersburg	3,380,362	2,566,253	5,946,615
Washington	4,799,893	4,577,579	9,377,471	Poquoson	1,435,097	316,814	1,751,911
Westmoreland	1,648,504	660,984	2,309,487	Portsmouth	10,734,607	4,481,970	15,216,577
Wise	4,532,758	2,550,141	7,082,899	Radford	814,460	799,506	1,613,966
Wythe	2,644,736	2,401,682	5,046,419	Richmond	17,755,435	25,562,064	43,317,499
York	6,345,961	4,328,961	10,674,922	Roanoke	8,349,473	16,742,109	25,091,583
Total Counties	\$443,010,661	\$412,282,127	\$855,292,788	Salem	2,144,612	4,881,461	7,026,072
				Staunton	1,870,949	3,277,298	5,148,247
				Suffolk	6,997,730	3,515,165	10,512,896
				Virginia Beach	45,204,052	36,752,902	81,956,954
				Waynesboro	1,772,531	2,472,611	4,245,142
				Williamsburg	509,163	3,655,470	4,164,633
				Winchester	2,074,815	6,836,118	8,910,933
				Total Cities	\$234,072,975	\$274,981,048	\$509,054,023
				Total Counties	\$443,010,661	\$412,282,127	\$855,292,788
				Aggregate	\$677,083,636	\$687,263,175	\$1,364,346,810

Table 3.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Deposits of July through June

Locality	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Arlington County	\$1,492,059	\$1,460,697	\$1,605,168	\$1,561,366	\$1,451,085
Fairfax County	8,259,268	8,550,974	9,442,156	8,644,735	8,003,912
Loudoun County	1,499,961	1,509,029	1,743,297	1,695,063	1,777,522
Alexandria City	1,149,054	1,139,202	1,312,408	1,184,801	1,166,180
Fairfax City	676,703	724,365	799,703	698,577	626,097
Falls Church City	276,235	269,374	317,560	283,563	269,630
Northern Virginia Transportation Commission	\$13,353,279	\$13,653,641	\$15,220,293	\$14,068,105	\$13,294,426
Prince William County	2,911,036	3,200,583	3,459,853	3,193,846	3,089,697
Stafford County	1,089,132	1,145,417	1,260,121	1,122,932	1,007,505
Fredericksburg City	515,604	597,263	545,684	445,877	523,424
Manassas City	566,898	577,047	650,434	594,907	493,387
Manassas Park City	135,203	124,362	153,193	90,460	84,605
Potomac and Rappahannock Transportation Commission	\$5,217,874	\$5,644,672	\$6,069,285	\$5,448,021	\$5,198,619
Aggregate	\$18,571,153	\$19,298,313	\$21,289,578	\$19,516,126	\$18,493,045

Motor Fuel Tax Revenues

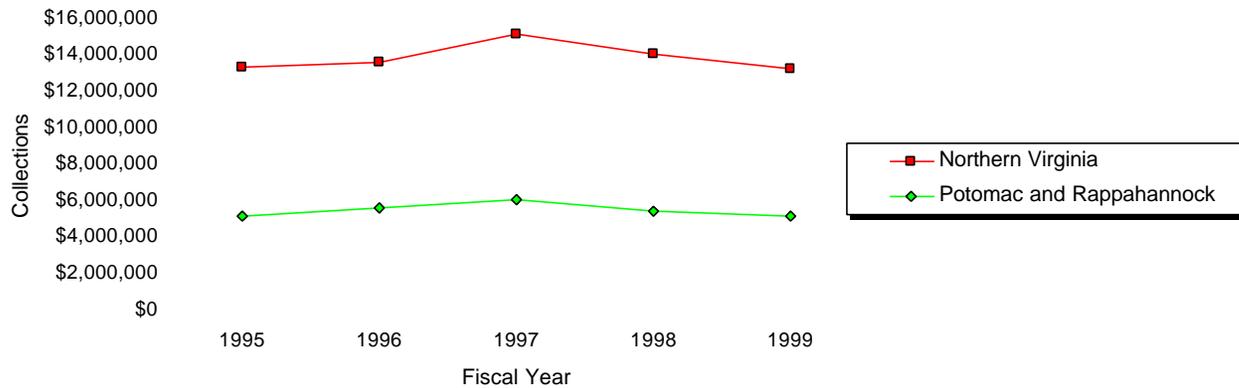


Table 3.5**Estimated Collections from Sales and Use Tax**

Includes state and local sales tax (4.5%). Estimates are based on local monthly sales tax revenue distribution.

Deposits of:	<u>Jul94-Jun95</u>	<u>Jul95-Jun96</u>	<u>Jul96-Jun97</u>	<u>Jul97-Jun98</u>	<u>Jul98-Jun99</u>
Distribution Period:	<u>Aug94-Jul95</u>	<u>Aug95-Jul96</u>	<u>Aug96-Jul97</u>	<u>Aug97-Jul98</u>	<u>Aug98-Jul99</u>
County					
Accomack	\$8,562,921	\$8,675,178	\$10,058,837	\$9,430,256	\$9,628,195
Albemarle	31,597,690	32,731,693	35,086,390	35,787,518	38,339,810
Alleghany	1,951,410	2,201,615	2,638,409	2,434,223	2,282,302
Amelia	1,555,661	1,509,060	1,799,669	1,939,657	1,883,919
Amherst	6,886,694	6,965,451	7,170,788	7,958,281	8,709,307
Appomattox	2,609,592	2,685,262	2,891,958	2,960,904	2,927,539
Arlington	98,030,509	100,973,834	107,677,161	111,411,182	116,261,666
Augusta	12,552,341	12,462,116	13,771,921	14,854,759	14,770,958
Bath	2,151,728	2,190,804	2,607,808	2,837,800	3,246,839
Bedford	6,481,009	7,083,399	7,152,304	7,306,895	7,557,148
Bland	675,636	665,815	767,568	752,532	728,135
Botetourt	5,149,084	5,192,414	5,584,554	6,077,949	6,375,994
Brunswick	2,209,551	2,124,272	3,291,489	2,654,752	2,709,807
Buchanan	6,084,779	6,237,521	6,253,390	6,166,982	6,189,580
Buckingham	1,389,636	1,461,214	1,541,887	1,516,106	1,546,156
Campbell	12,072,388	11,965,747	12,642,021	12,502,119	13,028,650
Caroline	2,965,100	3,019,217	3,226,507	3,412,464	3,863,070
Carroll	4,153,946	3,739,210	4,045,320	4,696,355	4,573,271
Charles City	538,358	609,616	961,492	610,971	669,324
Charlotte	1,604,483	1,654,784	1,768,860	1,931,834	1,856,623
Chesterfield	89,191,900	95,873,194	100,117,551	105,640,932	114,018,756
Clarke	1,980,927	1,913,165	2,004,669	2,003,765	2,215,798
Craig	284,838	303,685	341,204	337,769	348,085
Culpeper	11,993,418	13,123,809	14,566,367	15,037,470	17,051,354
Cumberland	1,095,255	1,127,886	1,131,956	1,174,110	1,223,421
Dickenson	2,440,479	2,150,987	2,441,022	2,509,626	2,395,608
Dinwiddie	2,593,631	2,722,547	3,406,581	3,387,433	5,237,959
Essex	4,544,561	4,406,297	4,941,082	5,185,486	5,632,824
Fairfax	411,645,279	427,473,178	451,576,647	482,999,340	530,692,206
Fauquier	13,891,986	14,276,406	15,408,608	16,136,197	17,977,387
Floyd	1,497,008	1,546,447	1,555,080	1,662,319	1,801,948
Fluvanna	989,852	1,100,136	1,428,124	1,638,821	2,013,575
Franklin	8,900,611	8,906,550	10,398,749	10,583,089	12,088,495
Frederick	13,647,875	14,749,771	16,953,818	17,775,631	19,177,164
Giles	3,456,341	3,604,249	4,313,911	3,996,144	4,781,372
Gloucester	7,883,748	8,289,536	8,741,802	8,831,938	8,905,415
Goochland	2,777,525	2,956,232	3,410,044	3,357,246	4,125,096
Grayson	1,429,479	1,394,819	1,346,659	1,683,134	1,751,008
Greene	1,284,677	1,589,405	1,670,468	1,879,580	2,483,448
Greensville	1,018,072	1,273,179	1,389,983	1,162,566	1,348,364

Table 3.5 continued

Estimated Collections from Sales and Use Tax

Includes state and local sales tax (4.5%). Estimates are based on local monthly sales tax revenue distribution.

Deposits of:	<u>Jul94-Jun95</u>	<u>Jul95-Jun96</u>	<u>Jul96-Jun97</u>	<u>Jul97-Jun98</u>	<u>Jul98-Jun99</u>
Distribution Period:	<u>Aug94-Jul95</u>	<u>Aug95-Jul96</u>	<u>Aug96-Jul97</u>	<u>Aug97-Jul98</u>	<u>Aug98-Jul99</u>
County					
Halifax *	\$7,356,027	\$9,825,200	\$10,076,239	\$10,130,211	\$10,990,318
Hanover	34,238,255	36,748,601	39,014,750	39,799,352	43,578,079
Henrico	138,357,017	144,424,642	156,483,914	166,300,750	177,835,970
Henry	13,266,275	13,758,063	16,106,320	16,276,483	17,700,689
Highland	305,758	282,679	327,889	309,283	322,637
Isle of Wight	6,438,596	7,274,809	6,916,608	7,877,696	7,508,917
James City	19,545,893	22,216,679	24,577,969	25,520,073	27,273,818
King and Queen	385,272	415,430	421,419	390,920	434,630
King George	2,595,664	2,655,446	2,626,159	2,487,549	2,669,247
King William	2,645,299	2,584,308	2,777,318	2,857,406	2,820,040
Lancaster	4,105,466	4,168,273	4,227,823	4,854,465	4,829,266
Lee	3,692,937	3,629,372	3,670,498	3,646,640	3,815,337
Loudoun	57,196,247	58,010,508	67,682,972	75,386,926	95,182,923
Louisa	3,576,283	3,509,145	3,744,904	4,140,506	4,207,825
Lunenburg	1,394,398	1,453,473	1,487,933	1,474,916	1,434,918
Madison	2,101,252	1,959,771	2,088,978	2,160,800	2,429,483
Mathews	1,052,763	1,004,777	1,053,841	1,053,318	1,218,363
Mecklenburg	9,640,594	10,271,860	10,844,091	11,232,377	11,914,305
Middlesex	1,933,362	2,083,266	2,219,628	2,417,590	2,617,898
Montgomery	24,860,899	25,842,299	27,718,182	29,520,487	31,791,188
Nelson	2,100,802	2,156,653	2,261,304	2,432,042	2,595,072
New Kent	1,348,423	1,504,619	1,824,011	2,429,207	2,468,252
Northampton	3,702,525	3,657,802	4,372,519	4,128,004	4,038,972
Northumberland	1,792,004	1,755,765	1,929,230	1,948,662	2,043,752
Nottoway	3,325,102	3,365,325	3,435,768	3,580,759	4,421,015
Orange	4,907,962	5,089,297	5,839,048	6,002,425	6,184,515
Page	4,344,061	4,298,006	4,358,489	4,314,999	4,767,463
Patrick	2,648,326	2,782,209	2,829,892	2,724,772	2,845,341
Pittsylvania	5,573,532	6,197,536	6,550,376	6,830,447	6,917,539
Powhatan	2,060,544	2,162,833	2,581,598	2,941,662	3,197,676
Prince Edward	7,835,966	8,243,810	8,896,651	8,990,348	9,726,201
Prince George	3,015,193	3,383,599	3,273,346	3,741,319	3,971,772
Prince William	98,270,992	99,635,817	107,082,896	111,974,740	120,766,784
Pulaski	9,540,401	9,624,982	9,781,312	9,762,094	10,676,467
Rappahannock	974,917	917,688	1,045,585	1,230,941	1,281,322
Richmond	3,907,380	3,654,790	4,286,296	4,468,882	5,515,574
Roanoke	25,777,396	26,538,881	26,734,859	28,796,561	29,692,170
Rockbridge	5,821,754	6,304,637	6,599,999	6,437,440	7,190,843
Rockingham	10,912,088	12,466,669	12,561,440	12,426,598	14,567,454
Russell	5,131,547	5,669,231	5,432,212	4,879,357	5,411,891

Table 3.5 continued

Estimated Collections from Sales and Use Tax

Includes state and local sales tax (4.5%). Estimates are based on local monthly sales tax revenue distribution.

Deposits of:	<u>Jul94-Jun95</u>	<u>Jul95-Jun96</u>	<u>Jul96-Jun97</u>	<u>Jul97-Jun98</u>	<u>Jul98-Jun99</u>
Distribution Period:	<u>Aug94-Jul95</u>	<u>Aug95-Jul96</u>	<u>Aug96-Jul97</u>	<u>Aug97-Jul98</u>	<u>Aug98-Jul99</u>
County					
Scott	\$4,727,875	\$4,755,684	\$4,859,809	\$5,096,561	\$5,294,341
Shenandoah	8,724,390	8,826,523	9,418,177	9,824,306	10,131,917
Smyth	8,454,803	8,291,423	8,517,485	8,183,439	8,793,939
Southampton	1,347,465	1,315,941	1,302,173	1,396,480	1,463,817
Spotsylvania	29,775,749	31,140,696	30,591,608	31,584,748	33,234,806
Stafford	14,809,540	16,224,012	18,068,639	18,055,385	21,623,877
Surry	558,758	601,836	539,213	523,538	1,049,781
Sussex	1,895,328	1,953,203	2,380,377	2,278,333	2,272,283
Tazewell	16,811,639	17,692,081	18,450,046	17,823,137	19,313,692
Warren	7,374,689	7,450,503	7,866,845	8,571,923	8,893,866
Washington	14,112,831	17,350,165	18,629,532	18,977,943	21,130,303
Westmoreland	2,667,074	2,673,469	2,771,351	2,981,196	2,935,322
Wise	10,578,288	10,553,661	11,381,197	11,253,586	11,652,283
Wythe	9,258,471	9,565,181	10,024,949	10,406,156	10,933,995
York	16,024,966	16,916,792	18,282,665	18,853,534	19,990,329
Total Counties	\$1,476,571,012	\$1,539,769,622	\$1,646,910,989	\$1,727,915,404	\$1,879,988,056

Deposits of:	<u>Jul94-Jun95</u>	<u>Jul95-Jun96</u>	<u>Jul96-Jun97</u>	<u>Jul97-Jun98</u>	<u>Jul98-Jun99</u>
Distribution Period:	<u>Aug94-Jul95</u>	<u>Aug95-Jul96</u>	<u>Aug96-Jul97</u>	<u>Aug97-Jul98</u>	<u>Aug98-Jul99</u>
City					
Alexandria	\$69,374,744	\$67,278,215	\$68,474,558	\$74,962,120	\$82,350,793
Bedford	3,278,340	3,374,863	3,643,001	3,610,094	4,042,156
Bristol	13,717,939	12,267,622	12,679,669	13,079,546	14,162,103
Buena Vista	1,320,255	1,247,918	1,308,832	1,409,849	1,409,910
Charlottesville	25,596,617	25,887,138	27,787,639	30,285,051	32,270,827
Chesapeake	72,725,684	76,807,453	87,897,322	93,475,998	99,506,101
Clifton Forge	1,078,530	1,080,837	1,126,260	1,166,397	1,143,866
Colonial Heights	17,789,917	18,787,049	21,203,035	21,686,226	23,500,734
Covington	3,779,167	3,863,327	3,785,143	4,007,740	4,673,507
Danville	25,762,091	26,178,723	27,334,687	27,814,914	28,992,893
Emporia	4,013,742	4,147,876	4,576,460	4,273,213	4,294,179
Fairfax	30,426,598	31,597,400	38,276,750	37,052,167	40,485,067
Falls Church	11,669,893	12,135,181	13,184,505	12,822,475	12,661,021
Franklin	4,069,680	4,020,432	4,439,559	4,772,303	5,195,529
Fredericksburg	18,207,361	18,857,688	23,504,861	27,171,489	29,458,218
Galax	6,572,348	6,853,623	6,966,660	6,880,753	7,719,494
Hampton	48,141,170	47,507,501	51,650,317	53,577,719	54,652,621
Harrisonburg	28,999,284	30,760,204	32,830,421	34,221,206	36,050,459
Hopewell	6,624,186	7,629,151	7,428,864	7,888,607	7,169,909
Lexington	2,160,822	2,216,089	2,243,823	2,421,333	2,505,848

Table 3.5 continued

Estimated Collections from Sales and Use Tax

Includes state and local sales tax (4.5%). Estimates are based on local monthly sales tax revenue distribution.

Deposits of:	<u>Jul94-Jun95</u>	<u>Jul95-Jun96</u>	<u>Jul96-Jun97</u>	<u>Jul97-Jun98</u>	<u>Jul98-Jun99</u>
Distribution Period:	<u>Aug94-Jul95</u>	<u>Aug95-Jul96</u>	<u>Aug96-Jul97</u>	<u>Aug97-Jul98</u>	<u>Aug98-Jul99</u>
City					
Lynchburg	\$44,038,719	\$41,982,901	\$44,990,708	\$43,237,415	\$46,579,335
Manassas	12,751,892	13,997,048	14,950,029	14,828,629	15,094,452
Manassas Park	3,026,129	2,985,914	3,486,846	3,885,029	4,892,182
Martinsville	10,000,708	10,256,081	9,502,834	9,011,973	9,124,384
Newport News	53,128,433	56,461,714	59,888,047	62,411,234	67,111,584
Norfolk	92,875,022	96,144,593	96,545,337	94,514,799	100,313,185
Norton	5,110,173	4,992,367	5,379,707	5,223,057	5,741,210
Petersburg	12,115,781	11,317,257	10,989,700	10,701,965	11,612,123
Poquoson	1,230,489	1,309,626	1,357,883	1,336,294	1,436,562
Portsmouth	19,229,379	19,611,986	19,882,529	19,751,027	20,188,422
Radford	2,894,773	3,048,522	3,137,072	3,354,773	3,585,214
Richmond	100,200,771	100,603,810	110,768,476	111,617,573	114,849,905
Roanoke	65,427,630	67,582,529	70,682,936	70,829,503	76,626,216
Salem	18,138,162	18,350,020	19,791,048	20,239,135	22,528,761
South Boston*	2,834,648				
Staunton	11,888,654	13,134,550	13,340,066	13,586,699	15,095,491
Suffolk	12,732,124	13,474,095	14,696,098	15,290,893	16,058,878
Virginia Beach	139,083,033	147,637,906	152,622,663	157,724,115	166,518,519
Waynesboro	9,943,151	10,219,049	11,110,296	10,602,526	11,277,253
Williamsburg	16,235,290	15,658,093	15,316,421	15,872,444	16,532,750
Winchester	22,922,026	24,487,453	27,082,800	28,459,143	31,278,122
Total Cities	\$1,051,115,351	\$1,075,753,806	\$1,145,863,863	\$1,175,057,423	\$1,248,689,785
Total Counties	\$1,476,571,012	\$1,539,769,622	\$1,646,910,989	\$1,727,915,404	\$1,879,988,056
Aggregate	\$2,527,682,562	\$2,615,523,428	\$2,792,774,852	\$2,902,991,115	\$3,128,692,263

*South Boston reverted from a city to a town in Halifax County as of July 1995.

Jan-Jun 1995: Figures for the City of South Boston are included in Halifax County.

Note that this table includes sales, use, vending taxes, transfers, payments for current and/or previous months, audit payments, refunds, bad check adjustments, unassigned money, and collection cost share.

The aggregate state sales tax amount indicated above will differ from the net revenue collections shown in the beginning of this report because the state sales tax net revenue collections are net of the dealers' discount, and do not include compliance costs.

The dealers' discount does not apply to the local sales tax.

State totals may differ slightly from the sum of the city and county subtotals due to collections that could not be assigned to any locality.

Table 4.1
Aircraft and Watercraft Sales and Use Tax
 Net Revenue Collections

Fiscal Year	Aircraft	Watercraft
1989	\$1,602,500	\$3,457,800
1990	1,844,000	2,909,000
1991	2,691,200	2,293,400
1992	1,746,700	2,178,200
1993	2,674,800	2,310,600
1994	2,688,200	2,864,700
1995	3,153,000	3,000,000
1996	3,021,000	3,506,000
1997	1,986,000	3,259,000
1998	3,549,000	3,704,000
1999	4,958,000	5,122,000

The sales and use tax rate for aircraft is 2 percent of the sales price.
 The sales and use tax rate for watercraft is 2 percent of the purchase price.

Table 4.2
Estate Tax
 Net Revenue Collections

Fiscal Year	Collections
1989	\$44,678,500
1990	63,062,400
1991	46,882,800
1992	48,790,900
1993	47,895,000
1994	82,996,000
1995	77,676,000
1996	69,398,000
1997	92,163,000
1998	122,304,000
1999	154,079,000

The estate tax is equal to the credit for State Death Taxes allowable under federal estate tax laws.

Table 4.3
Miscellaneous Taxes
 Net Revenue Collections

Fiscal Year	Recordation, Deeds	Suits and Wills	Tobacco Excise	Egg Promotion	Forest Products	Peanut Excise	Soybean
1989	\$98,166,900	\$3,012,900	\$16,534,700	\$180,500	\$1,387,700	\$289,000	\$127,700
1990	88,272,400	3,375,300	16,174,000	180,100	1,458,900	259,300	157,200
1991	68,620,500	3,241,000	15,293,500	182,800	1,395,400	311,800	274,300
1992	80,222,300	3,434,700	15,151,900	187,200	1,368,900	292,900	354,600
1993	96,081,000	3,499,900	14,788,900	199,700	1,533,900	233,300	438,200
1994	111,244,200	3,681,800	14,881,000	183,700	1,650,800	169,500	379,000
1995	81,274,100	3,432,900	15,811,000	161,000	1,774,000	300,000	363,000
1996	91,381,000	4,098,000	15,950,000	149,000	1,650,000	307,000	415,000
1997	98,693,000	4,747,000	16,035,000	141,000	1,707,000	318,000	539,000
1998	122,325,000	4,491,000	15,728,000	172,000	1,921,000	277,000	331,000
1999	152,447,000	5,425,000	15,376,000	144,000	1,805,000	312,000	305,000

The recordation tax is 15 cents on every \$100 value of property conveyed. Localities may impose a tax equal to one-third of the state tax.
 The state tax on deeds is 50 cents per \$500. The tax on suits is \$5 for debts under \$50,000, \$15 for debts of \$50,001 to \$100,000, and \$25 for debts over \$100,000.
 The tax on wills is 10 cents per \$100, or fraction of \$100, for estates exceeding \$5,000, including the first \$5,000. There is no tax on estates not exceeding \$5,000.
 The tobacco tax is 1.25 mills per cigarette. Localities may impose additional levies. The peanut tax is 10 cents per 100 pounds.
 The egg excise tax is 5 cents per 30 dozen cases for shell eggs, and 11 cents per 100 pounds of liquid eggs.
 The soybean assessment rate is one-half of one percent of the net market value per bushel.

Table 4.4**Bank Franchise Tax Assessment Statement - Taxable Year 1998**

Assessment Items	Counties	Cities	Total
Total capital value based on capital, surplus, and undivided profits	\$4,740,788,850	\$57,488,374,215	\$62,229,163,065
Capital before Virginia modifications	4,517,161,132	38,670,560,005	43,187,721,137
Capital attributable to Virginia	4,517,161,132	5,351,184,575	9,868,345,707
Deductions of assessed value of real estate otherwise taxed in this state	436,194,656	1,066,039,065	1,502,233,721
Deductions of book value of tangible personal property otherwise taxed in this state	99,592	268,880,778	268,980,370
Reserve for loan losses included in undivided profits or capital reserves	191,759,946	1,686,698,041	1,878,457,987
Other Additions	175,000	0	175,000
Other deductions: (Total)	415,562,664	20,504,512,251	20,920,074,915
(a) U. S. obligations	366,639,652	2,970,934,963	3,337,574,615
(b) Retained earnings and surplus of non-banking subsidiaries	47,838,555	9,830,119,113	9,877,957,668
(c) Miscellaneous deductions	1,084,457	7,703,458,175	7,704,542,632
Net taxable capital	\$4,080,866,884	\$4,016,264,732	\$8,097,131,616
Total Tax Assessment	\$20,221,402	\$41,694,692	\$61,916,094
Local Tax Credit (Local Tax Assessment)	15,539,674	32,033,834	47,573,508
State Tax Credits			
Neighborhood Assistance Act Credit	215,197	212,425	427,622
Major Business Facility Job Tax Credit	0	331,667	331,667
Enterprise Zone Credit	0	0	0
Historic Rehabilitation Tax Credit	7,821	236,393	244,214
Total State Tax Assessment	\$4,424,941	\$8,822,908	\$13,339,083

Total state tax assessed is net of local and state tax credits.

Total state tax assessed includes taxes from foreign branches.

Taxes from foreign branches totaled \$0 in taxable year 1998.

All banks were required by federal law to adopt a new accounting method in computing total equity capital in taxable year 1995.

Some columns may not match totals due to rounding.

Table 4.5**Bank Franchise Tax Net Revenue Collections**

Tax on net taxable capital of banks and trust companies is \$1 per \$100 of taxable value on January 1 of each year, with proration for new banks.

Any county, city, or town may impose a tax not to exceed 80 percent of the state rate of taxation, with a credit allowed against the state tax.

Fiscal Year	State Taxes
1994	\$5,935,000
1995	7,484,000
1996	8,401,000
1997	8,804,000
1998	8,435,000
1999	13,339,000

Table 4.6**Recordation Tax and Deeds of Conveyance Revenue Collections**

The state recordation tax rate is 15 cents on every \$100 or fraction thereof of the consideration or the actual value of the property conveyed, whichever is greater. The rate of the tax, when the consideration or value exceeds \$100, is 50 cents for each \$500 or fraction thereof. Localities may impose an additional tax equal to one-third of the state tax. The state tax on deeds (grantor's tax) is 50 cents per \$500, and revenues are shared between the state and the locality.

County	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Accomack	\$197,960	\$219,552	\$232,117	\$252,289	\$333,762
Albemarle	1,075,913	1,371,516	1,546,230	1,810,046	2,245,804
Alleghany	80,522	85,324	83,560	91,291	113,056
Amelia	71,509	84,600	96,911	121,006	174,086
Amherst	182,771	204,036	219,956	247,131	296,763
Appomattox	78,721	84,904	83,167	93,184	117,946
Arlington	2,977,643	3,446,361	4,144,677	4,779,920	6,496,867
Augusta	613,405	505,890	602,896	757,744	944,102
Bath	33,737	38,518	31,616	44,812	53,241
Bedford	625,811	733,817	743,771	884,080	1,141,239
Bland	29,538	26,481	32,217	27,220	42,938
Botetourt	310,221	367,423	411,833	473,504	530,005
Brunswick	75,141	82,335	134,414	101,133	128,432
Buchanan	43,552	160,402	59,165	55,001	68,548
Buckingham	71,576	69,067	77,144	91,402	109,615
Campbell	255,637	341,478	355,853	422,102	568,822
Caroline	150,096	172,956	163,727	234,935	245,801
Carroll	177,080	148,667	146,081	194,377	259,994
Charles City	46,335	47,784	56,543	57,983	77,242
Charlotte	43,836	68,843	72,844	79,773	78,819
Chesterfield	3,486,163	3,810,642	3,945,500	4,908,316	6,354,386
Clarke	168,621	175,701	165,798	213,974	277,712
Craig	32,107	30,582	30,890	34,085	48,364
Culpeper	342,990	358,466	436,216	558,984	590,924
Cumberland	48,150	51,926	63,232	78,453	120,106
Dickenson	33,772	48,630	36,003	34,905	44,858
Dinwiddie	148,511	154,687	190,340	232,346	285,363
Essex	66,430	77,854	80,074	106,781	107,695
Fairfax	19,349,226	21,755,083	23,397,096	29,110,178	37,912,358
Fauquier	794,433	922,594	936,978	1,317,470	1,582,671
Floyd	66,416	67,508	82,453	96,033	129,789
Fluvanna	202,592	209,289	250,663	275,354	342,618
Franklin	420,797	500,970	506,744	675,542	849,176
Frederick	640,840	669,011	751,520	975,342	1,117,430
Giles	75,826	73,317	93,810	97,484	134,215
Gloucester	301,070	317,636	357,739	417,779	491,353
Goochland	250,898	298,063	356,299	407,217	501,128
Grayson	79,980	108,421	92,471	99,841	125,504
Greene	142,693	147,699	159,060	230,092	250,333
Greensville	30,359	41,802	41,598	46,917	56,154

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Halifax **	\$146,137	\$241,346	\$406,525	\$249,114	\$312,409
Hanover	1,061,249	1,346,335	1,439,027	2,001,262	2,136,849
Henrico	3,567,714	4,221,642	4,519,747	5,393,800	6,990,110
Henry	239,804	318,589	369,428	382,383	543,295
Highland	24,809	22,024	29,714	27,446	35,937
Isle of Wight	276,260	347,864	317,835	423,419	495,070
James City	1,092,748	1,169,091	1,418,825	1,604,545	1,911,911
King and Queen	36,197	47,920	53,183	56,427	69,291
King George	149,023	141,946	170,265	258,217	292,826
King William	111,380	115,325	233,166	210,374	191,970
Lancaster	155,489	123,999	153,746	227,520	278,712
Lee	67,167	64,938	78,241	92,554	95,585
Loudoun	4,134,686	4,649,915	4,915,448	6,901,623	9,685,824
Louisa	209,204	251,587	270,756	351,858	380,700
Lunenburg	49,110	57,225	75,920	69,170	83,050
Madison	104,873	106,694	108,719	119,725	152,447
Mathews	92,798	111,191	102,572	154,525	149,312
Mecklenburg	206,305	199,099	224,901	289,810	345,114
Middlesex	136,135	133,103	159,422	175,116	197,414
Montgomery	550,987	661,571	744,683	914,546	1,068,246
Nelson	183,062	205,958	198,541	250,724	268,396
New Kent	131,124	167,154	234,520	246,022	228,126
Northampton	88,639	72,779	98,484	116,381	161,529
Northumberland	124,470	143,309	173,639	200,822	258,472
Nottoway	50,727	61,506	75,628	92,607	109,147
Orange	239,326	279,565	320,077	333,125	447,547
Page	131,130	136,060	139,715	170,233	195,455
Patrick	89,870	110,903	112,074	124,921	167,737
Pittsylvania	275,768	355,501	330,775	429,227	503,531
Powhatan	264,193	300,920	328,169	374,237	430,959
Prince Edward	161,637	98,979	103,989	127,974	147,208
Prince George	280,049	238,157	226,411	316,879	447,878
Prince William	4,266,414	4,438,962	4,932,299	6,237,344	7,705,454
Pulaski	228,589	191,749	213,826	274,985	349,458
Rappahannock	83,176	75,847	82,782	121,291	170,604
Richmond	46,581	39,143	50,658	60,250	88,206
Roanoke	917,209	1,141,324	1,164,884	1,392,990	1,574,219
Rockbridge	157,261	177,926	210,174	209,098	314,424
Rockingham	595,616	673,208	730,416	952,610	997,716
Russell	86,391	95,695	101,538	104,427	169,737

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Scott	\$74,780	\$69,447	\$86,087	\$89,348	\$120,300
Shenandoah	305,905	318,025	314,939	410,389	535,995
Smyth	161,533	122,019	165,370	169,921	180,011
Southampton	96,022	121,956	115,108	138,041	151,444
Spotsylvania	1,430,872	1,416,174	1,529,496	1,940,011	2,473,105
Stafford	1,443,176	1,521,368	1,610,439	1,989,748	2,348,069
Surry	41,566	49,275	41,174	47,376	57,986
Sussex	62,407	67,688	70,895	60,056	74,444
Tazewell	208,126	239,413	280,995	241,982	305,585
Warren	288,137	322,810	343,491	393,899	477,875
Washington	340,014	410,962	450,131	471,895	608,284
Westmoreland	137,906	129,736	153,818	191,364	222,767
Wise	112,450	113,181	124,205	176,916	191,427
Wythe	145,790	171,524	191,683	208,001	288,729
York	846,365	889,361	908,431	1,207,148	1,347,575
Total Counties	60,331,237	67,378,824	73,276,197	90,511,702	114,884,685

City	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Alexandria	\$2,222,998	\$2,163,538	\$2,593,196	\$3,333,883	\$5,121,193
Bedford	69,486	56,102	51,248	61,740	70,432
Bristol	129,155	149,028	178,355	183,060	299,547
Buena Vista	28,730	29,429	38,237	44,504	48,565
Charlottesville	327,584	383,061	379,326	462,770	591,860
Chesapeake	2,725,542	2,692,323	2,807,087	3,372,356	4,122,755
Clifton Forge	13,679	13,960	17,944	20,987	22,108
Colonial Heights	141,360	155,577	177,718	236,008	284,898
Covington	19,499	23,217	32,600	47,964	69,711
Danville	245,260	332,041	286,856	394,696	369,860
Emporia	29,850	39,247	33,241	29,896	79,385
Fairfax	152,038	251,371	255,993	256,255	140,902
Falls Church	125,373	184,859	158,859	323,193	366,204
Franklin	23,682	50,105	53,279	63,970	107,545
Fredericksburg	204,311	227,291	330,880	287,883	341,133
Galax	35,684	46,203	50,417	61,224	74,184
Hampton	1,021,888	1,144,672	1,164,897	1,326,911	1,514,125
Harrisonburg	262,143	329,178	340,442	678,244	518,995
Hopewell	172,556	187,438	138,667	183,116	175,628
Lexington	40,293	39,125	51,352	67,940	74,876

Table 4.6 continued
Recordation Tax and Deeds of Conveyance Revenue Collections

City	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Lynchburg	\$463,235	\$494,712	\$644,969	\$695,217	\$718,076
Manassas	344,558	546,663	405,006	376,354	308,906
Manassas Park	122,650	142,118	147,334	175,641	127,731
Martinsville	82,242	86,760	91,923	117,258	216,804
Newport News	1,294,834	1,514,157	1,458,979	1,900,938	2,209,509
Norfolk	1,269,012	1,600,722	1,823,322	2,142,663	2,691,771
Norton	19,291	22,868	22,807	17,836	27,359
Petersburg	179,098	184,495	204,080	211,593	281,042
Poquoson	114,551	121,873	131,872	144,795	190,045
Portsmouth	505,160	639,459	694,332	945,690	1,089,715
Radford	75,202	88,460	104,718	99,529	151,869
Richmond	1,360,914	1,765,815	2,097,816	2,869,060	2,647,506
Roanoke	783,288	764,251	949,574	1,208,267	1,281,535
Salem	197,379	245,401	291,216	315,442	333,403
South Boston **	27,924				
Staunton	192,264	177,946	211,520	340,219	305,254
Suffolk	715,747	796,975	829,621	891,177	1,375,174
Virginia Beach	4,692,282	5,719,754	5,643,141	7,218,519	8,381,681
Waynesboro	131,943	183,092	170,380	193,488	217,326
Williamsburg	130,220	170,771	176,703	210,850	258,973
Winchester	249,964	278,343	267,628	316,700	390,778
Total Cities	\$20,942,866	\$24,042,400	\$25,507,534	\$31,827,835	\$37,598,357
Total Counties	\$60,331,237	\$67,378,824	\$73,276,197	\$90,511,702	\$114,884,685
Aggregate	\$81,274,103	\$91,421,224	\$98,783,732	\$122,339,538	\$152,483,042

The tax is deposited into the state General Fund. Beginning in January 1994, the Department of Accounts distributes \$10 million per quarter of the state revenue from the recordation tax and the grantor's tax back to the localities, or for certain localities, deposits revenues into the Northern Virginia Transportation Fund.

**South Boston reverted from a city to a town in Halifax County as of July 1995.

Table 5.1

Assessed Values, Levies Assessed, and Average Tax Rates

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
1991	\$288,987,671,107	\$23,430,095,603	\$4,751,391,613	\$422,528,509	\$18,845,244,641	\$336,436,931,473
* 1992	293,656,162,519	24,117,089,959	5,126,109,897	429,732,157	20,366,241,546	343,695,336,078
* 1993	297,316,413,184	26,228,389,643	5,379,318,145	457,746,682	21,604,738,960	350,986,606,614
* 1994	304,193,415,580	30,672,512,153	5,801,343,825	491,486,965	22,246,839,439	363,405,597,962
* 1995	314,762,613,711	35,778,398,772	6,173,666,397	602,766,477	22,933,155,932	380,250,601,289
* 1996	326,244,133,064	39,407,360,347	6,943,053,463	619,419,617	23,301,462,481	396,515,428,972
1997	340,575,933,456	41,440,045,808	7,378,914,817	636,001,597	23,958,533,524	413,989,429,202
1998	361,410,730,423	44,065,649,114	8,278,861,916	683,167,100	24,528,017,020	438,966,425,573
Levies Assessed						
1991	\$2,929,318,006	\$831,580,272	\$115,890,206	\$7,170,234	\$159,681,978	\$4,043,640,696
* 1992	2,959,521,406	871,055,810	125,470,824	7,159,605	185,707,889	4,148,915,534
* 1993	3,022,099,530	933,498,169	129,600,226	7,657,544	198,569,458	4,291,424,927
* 1994	3,092,197,008	1,059,094,748	141,183,093	7,985,343	201,148,122	4,501,608,314
* 1995	3,200,438,551	1,216,178,045	145,517,252	9,581,328	206,361,094	4,778,076,269
* 1996	3,376,183,301	1,342,735,862	152,035,041	9,019,914	212,959,796	5,092,933,914
1997	3,522,144,461	1,398,416,289	161,385,485	9,185,760	219,566,825	5,310,698,820
1998	3,777,851,614	1,484,246,443	181,378,419	9,675,071	226,765,615	5,679,917,162
Average Tax Rates per \$100 of Assessed Value						
1991	\$1.01	\$3.55	\$2.44	\$1.70	\$0.85	\$1.20
1992	1.01	3.61	2.45	1.67	0.91	1.21
1993	1.02	3.56	2.41	1.67	0.92	1.22
1994	1.02	3.45	2.43	1.62	0.90	1.24
1995	1.02	3.40	2.36	1.59	0.90	1.26
1996	1.03	3.41	2.19	1.46	0.91	1.28
1997	1.03	3.37	2.19	1.44	0.92	1.28
1998	1.05	3.37	2.19	1.42	0.92	1.29

* Data in these years was revised to reflect corrections to data made by local Commissioners of the Revenue and Assessors. Average Tax Rate is the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 5.2

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1998

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$559,278,700	\$505,291,710	\$711,015,878	\$1,270,294,578	\$1,216,307,588	\$8,972,935	1998
Albemarle	2,457,677,359	1,696,423,460	3,635,423,834	6,093,101,193	5,331,847,294	38,389,301	1998
Alleghany	105,152,700	91,842,700	385,895,000	491,047,700	477,737,700	3,391,938	1998
Amelia	207,263,429	168,783,924	237,329,380	444,592,809	406,113,304	2,436,679	1998
Amherst	323,222,000	277,361,000	716,040,300	1,039,262,300	993,401,300	5,463,707	1998
Appomattox	172,149,100	172,149,100	295,661,550	467,810,650	467,810,650	2,572,959	1998
Arlington	6,146,080,300	6,146,080,300	12,903,549,000	19,049,629,300	19,049,629,300	190,114,809	1998
Augusta	1,104,570,800	830,671,830	2,006,068,800	3,110,639,600	2,836,740,630	16,453,096	1998
Bath	130,948,200	130,948,200	207,542,900	338,491,100	338,491,100	1,692,456	1998/1999
Bedford	907,409,737	742,523,446	1,916,230,725	2,823,640,462	2,658,754,171	17,013,273	1998
Bland	95,215,900	66,422,400	103,374,000	198,589,900	169,796,400	1,171,595	1998
Botetourt	610,800,129	463,142,189	1,080,112,200	1,690,912,329	1,543,254,389	10,802,781	1998
Brunswick	244,047,740	244,047,740	244,278,501	488,326,241	488,326,241	2,881,125	1998
Buchanan	489,449,100	489,449,100	434,288,100	923,737,200	923,737,200	5,450,049	1998
Buckingham	251,116,500	251,116,500	250,130,770	501,247,270	501,247,270	2,405,986	1998
Campbell	475,755,139	402,906,833	1,267,123,830	1,742,878,969	1,670,030,663	8,517,156	1998
Caroline	405,176,293	338,307,193	562,536,100	967,712,393	900,843,293	6,396,921	1998
Carroll	364,651,100	364,651,100	591,155,300	955,806,400	955,806,400	5,926,000	1998
Charles City	162,144,605	162,144,605	154,270,571	316,415,176	316,415,176	2,278,189	1998
Charlotte	197,366,810	197,366,810	244,597,360	441,964,170	441,964,170	2,872,790	1998
Chesterfield	3,393,586,791	3,282,672,837	8,909,517,800	12,303,104,591	12,192,190,637	131,675,659	1998
Clarke	446,177,732	280,750,694	481,591,114	927,768,846	762,341,808	6,632,373	1998
Craig	75,199,100	75,199,100	97,525,700	172,724,800	172,724,800	1,070,262	1998
Culpeper	686,527,500	526,326,500	1,068,573,200	1,755,100,700	1,594,899,700	11,802,258	1998
Cumberland	146,336,430	146,336,430	229,845,322	376,181,752	376,181,752	1,767,379	1998
Dickenson	257,015,107	257,015,107	277,443,733	534,458,840	534,458,840	3,473,982	1998
Dinwiddie	349,586,700	317,156,633	572,601,700	922,188,400	889,758,333	6,584,212	1998
Essex	266,164,300	266,164,300	377,100,525	643,264,825	643,264,825	3,344,977	1998
Fairfax	26,050,437,320	25,953,288,160	49,839,362,480	75,889,799,800	75,792,650,640	946,807,892	1998
Fauquier	2,233,826,600	1,431,604,200	2,230,952,000	4,464,778,600	3,662,556,200	38,823,096	1998
Floyd	224,503,800	206,839,000	275,407,900	499,911,700	482,246,900	3,351,643	1998
Fluvanna	357,612,700	259,498,330	573,274,400	930,887,100	832,772,730	5,329,746	1998
Franklin	906,112,108	798,290,839	1,361,332,931	2,267,445,039	2,159,623,770	11,877,920	1998
Frederick	1,257,374,895	1,023,510,739	1,836,416,100	3,093,790,995	2,859,926,839	16,873,568	1998
Giles	129,149,000	107,628,600	334,240,000	463,389,000	441,868,600	3,004,706	1998
Gloucester	689,529,374	627,356,624	1,003,920,700	1,693,450,074	1,631,277,324	14,844,656	1998
Goochland	741,339,104	591,176,313	741,815,864	1,483,154,968	1,332,992,177	11,996,934	1998
Grayson	194,621,540	194,621,540	250,591,700	445,213,240	445,213,240	3,161,014	1998
Greene	240,162,000	168,197,200	400,468,700	640,630,700	568,665,900	4,321,860	1998
Greensville	142,984,310	142,984,310	168,179,900	311,164,210	311,164,210	1,898,102	1998

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1998

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	\$507,795,219	\$507,795,219	\$892,851,151	\$1,400,646,370	\$1,400,646,370	\$4,342,006	1998
Hanover	1,793,084,300	1,508,958,500	3,240,911,800	5,033,996,100	4,749,870,300	34,674,053	1998
Henrico	3,842,798,500	3,761,687,800	9,522,760,500	13,365,559,000	13,284,448,300	124,957,370	1998
Henry	410,795,800	401,361,400	1,324,683,700	1,735,479,500	1,726,045,100	10,356,271	1998
Highland	113,028,900	113,028,900	81,175,000	194,203,900	194,203,900	1,165,223	1998
Isle of Wight	589,285,000	471,943,200	984,496,309	1,573,781,309	1,456,439,509	10,486,364	1998/99
James City	1,316,044,500	1,259,656,900	2,641,866,600	3,957,911,100	3,901,523,500	33,943,254	1998/99
King and Queen	176,557,200	176,557,200	147,470,800	324,028,000	324,028,000	2,268,196	1998
King George	332,272,800	268,758,060	503,825,100	836,097,900	772,583,160	5,794,374	1998
King William	248,741,305	188,180,439	404,557,550	653,298,855	592,737,989	3,636,071	1998
Lancaster	462,654,574	457,680,549	593,735,681	1,056,390,255	1,051,416,230	5,362,223	1998
Lee	186,233,120	186,233,120	350,748,075	536,981,195	536,981,195	3,490,378	1998
Loudoun	5,376,233,200	4,572,581,609	7,212,727,000	12,588,960,200	11,785,308,609	130,816,930	1998
Louisa	579,287,300	463,745,100	757,744,300	1,337,031,600	1,221,489,400	8,183,979	1998
Lunenburg	170,009,250	170,009,250	202,830,350	372,839,600	372,839,600	1,864,198	1998
Madison	305,619,900	206,225,600	386,268,200	691,888,100	592,493,800	3,851,210	1998
Mathews	246,300,100	246,300,100	365,460,780	611,760,880	611,760,880	4,159,974	1998
Mecklenburg	581,304,487	581,304,487	853,258,861	1,434,563,348	1,434,563,348	4,447,149	1998
Middlesex	374,295,300	345,279,200	454,591,100	828,886,400	799,870,300	4,159,326	1998
Montgomery	585,367,400	539,271,540	1,734,149,600	2,319,517,000	2,273,421,140	17,278,000	1998
Nelson	455,609,700	368,889,876	680,775,800	1,136,385,500	1,049,665,676	7,032,760	1998
New Kent	296,393,507	277,624,300	475,934,107	772,327,614	753,558,407	6,179,179	1998
Northampton	334,419,400	328,347,700	298,039,000	632,458,400	626,386,700	4,259,430	1998
Northumberland	532,616,626	473,437,262	493,589,158	1,026,205,784	967,026,420	5,415,348	1998
Nottoway	142,873,292	138,981,674	241,521,252	384,394,544	380,502,926	2,511,319	1998
Orange	518,302,215	448,138,472	928,087,500	1,446,389,715	1,376,225,972	9,358,337	1998
Page	306,156,700	196,602,100	626,484,600	932,641,300	823,086,700	4,444,668	1998
Patrick	235,465,300	235,465,300	402,117,600	637,582,900	637,582,900	3,315,431	1998
Pittsylvania	665,688,500	543,524,400	1,280,412,800	1,946,101,300	1,823,937,200	8,754,899	1998
Powhatan	460,985,900	362,680,500	671,897,300	1,132,883,200	1,034,577,800	8,173,165	1998
Prince Edward	207,988,765	155,547,515	387,903,244	595,892,009	543,450,759	2,338,146	1998
Prince George	351,949,300	292,882,369	699,944,700	1,051,894,000	992,827,069	8,935,439	1998
Prince William	5,084,165,700	4,837,471,000	8,614,530,800	13,698,696,500	13,452,001,800	182,947,221	1998
Pulaski	321,773,500	276,508,100	886,908,500	1,208,682,000	1,163,416,600	7,292,949	1998
Rappahannock	453,149,100	200,076,800	353,502,500	806,651,600	553,579,300	4,560,040	1998
Richmond	152,994,147	143,949,387	225,488,690	378,482,837	369,438,077	1,847,190	1998
Roanoke	995,005,700	915,740,000	3,053,503,400	4,048,509,100	3,969,243,400	44,837,633	1998
Rockbridge	377,678,353	289,435,953	640,045,500	1,017,723,853	929,481,453	5,576,889	1998
Rockingham	994,775,800	767,578,050	2,104,989,600	3,099,765,400	2,872,567,650	19,665,161	1998
Russell	298,179,025	237,997,155	414,353,340	712,532,365	652,350,495	4,175,043	1998

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1998

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	\$239,214,375	\$239,214,375	\$370,952,700	\$610,167,075	\$610,167,075	\$3,661,002	1998
Shenandoah	683,629,400	569,113,200	1,177,851,600	1,861,481,000	1,746,964,800	10,656,485	1998
Smyth	263,978,210	172,314,076	638,790,388	902,768,598	811,104,464	6,083,283	1998
Southampton	325,822,200	325,822,200	394,273,400	720,095,600	720,095,600	4,392,583	1998
Spotsylvania	1,573,651,100	1,419,489,911	2,867,483,400	4,441,134,500	4,286,973,311	40,297,540	1998
Stafford	1,663,987,400	1,435,480,500	3,005,863,300	4,669,850,700	4,441,343,800	47,966,513	1998
Surry	181,800,300	181,800,300	161,831,000	343,631,300	343,631,300	2,267,966	1998
Sussex	384,226,515	206,258,811	177,967,704	562,194,219	384,226,515	2,305,359	1998
Tazewell	374,644,600	343,674,500	856,827,700	1,231,472,300	1,200,502,200	6,722,812	1998
Warren	555,557,300	447,191,600	1,004,719,600	1,560,276,900	1,451,911,200	9,872,996	1998
Washington	610,147,406	463,631,600	1,209,290,900	1,819,438,306	1,672,922,500	11,041,289	1998
Westmoreland	380,684,920	325,880,960	549,148,900	929,833,820	875,029,860	5,600,191	1998
Wise	339,962,465	339,962,465	689,598,300	1,029,560,765	1,029,560,765	5,353,716	1998
Wythe	312,390,800	269,985,568	620,949,200	933,340,000	890,934,768	5,791,076	1998
York	1,216,584,500	1,159,085,500	1,983,746,400	3,200,330,900	3,142,831,900	27,028,354	1998
Total Counties	\$95,574,560,403	\$87,106,136,048	\$174,730,168,818	\$270,304,729,221	\$261,836,304,866	\$2,582,645,283	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$3,405,224,853	\$3,405,224,853	\$7,579,371,447	\$10,984,596,300	\$10,984,596,300	\$121,929,019	1998
Bedford	49,395,300	49,395,300	216,473,400	265,868,700	265,868,700	2,020,602	1998/99
Bristol	118,528,200	118,528,200	450,359,200	568,887,400	568,887,400	6,257,761	1998
Buena Vista	33,262,000	32,711,200	167,062,900	200,324,900	199,774,100	1,837,922	1998/99
Charlottesville	406,785,300	406,785,300	1,472,536,700	1,879,322,000	1,879,322,000	20,860,474	1998
Chesapeake	3,104,615,900	2,879,274,111	5,877,163,100	8,981,779,000	8,756,437,211	113,170,415	1998/99
Clifton Forge	12,469,000	12,469,000	84,004,280	96,473,280	96,473,280	1,090,148	1998/99
Colonial Heights	231,056,700	231,056,700	595,074,080	826,130,780	826,130,780	9,913,569	1998
Covington	30,541,875	30,541,875	161,211,990	191,753,865	191,753,865	1,534,031	1998/99
Danville	233,776,600	232,359,000	1,274,555,200	1,508,331,800	1,506,914,200	11,942,326	1998/99
Emporia	45,237,600	45,237,600	161,731,600	206,969,200	206,969,200	1,738,541	1998
Fairfax	698,163,020	698,163,020	1,220,682,047	1,918,845,067	1,918,845,067	19,188,451	1998
Falls Church	602,061,100	602,061,100	513,366,900	1,115,428,000	1,115,428,000	12,381,252	1998
Franklin	71,432,100	69,120,695	255,261,100	326,693,200	324,381,795	2,964,483	1998/99
Fredericksburg	372,404,200	361,121,300	786,255,400	1,158,659,600	1,147,376,700	13,309,570	1998/99
Galax	41,683,485	41,683,485	182,152,135	223,835,620	223,835,620	1,768,301	1998
Hampton	1,308,197,610	1,308,197,610	3,652,799,250	4,960,996,860	4,960,996,860	62,166,453	1998/99
Harrisonburg	424,660,300	398,636,200	1,106,057,300	1,530,717,600	1,504,693,500	9,329,100	1998
Hopewell	135,783,200	135,783,200	607,577,400	743,360,600	743,360,600	8,474,311	1998
Lexington	65,237,700	65,237,700	199,328,200	264,565,900	264,565,900	1,904,874	1998/99

Table 5.2 continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 1998

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	\$394,743,060	\$386,447,110	\$1,952,799,015	\$2,347,542,075	\$2,339,246,125	\$25,965,650	1998/99
Manassas	657,013,500	647,610,700	1,318,209,500	1,975,223,000	1,965,820,200	24,376,170	1998
Manassas Park	132,273,200	132,273,200	254,149,800	386,423,000	386,423,000	5,564,491	1998
Martinsville	87,043,250	87,043,250	396,105,950	483,149,200	483,149,200	4,541,602	1998/99
Newport News	1,842,452,350	1,842,072,350	4,757,136,758	6,599,589,108	6,599,209,108	79,190,509	1998/99
Norfolk	1,835,779,590	1,835,779,590	5,414,600,930	7,250,380,520	7,250,380,520	101,505,327	1998/99
Norton	37,230,500	37,230,500	89,444,100	126,674,600	126,674,600	886,722	1998
Petersburg	161,932,000	156,823,800	708,057,700	869,989,700	864,881,500	12,367,805	1998/99
Poquoson	239,580,246	239,580,246	394,567,200	634,147,446	634,147,446	7,102,451	1998
Portsmouth	765,382,870	762,887,470	2,018,875,480	2,784,258,350	2,781,762,950	37,831,458	1998/99
Radford	80,456,350	79,969,920	334,246,900	414,703,250	414,216,820	3,065,204	1998
Richmond	2,006,465,505	2,006,465,505	6,793,489,670	8,799,955,175	8,799,955,175	125,839,352	1998
Roanoke	759,169,300	753,923,700	2,813,035,700	3,572,205,000	3,566,959,400	43,516,905	1998
Salem	238,557,500	238,557,500	797,388,900	1,035,946,400	1,035,946,400	12,224,168	1998/99
Staunton	157,902,490	154,289,550	660,155,125	818,057,615	814,444,675	8,144,447	1998
Suffolk	997,938,000	832,135,100	1,655,296,900	2,653,234,900	2,487,432,000	26,005,333	1998
Virginia Beach	7,513,665,346	7,218,367,298	12,591,828,257	20,105,493,603	19,810,195,555	241,947,061	1998/99
Waynesboro	175,665,950	163,005,780	571,322,825	746,988,775	734,328,605	7,122,987	1998
Williamsburg	298,758,100	298,758,100	493,883,100	792,641,200	792,641,200	4,227,085	1998/99
Winchester	424,254,400	420,170,000	891,854,700	1,316,109,100	1,312,024,700	7,740,946	1998
Total Cities	\$30,196,779,550	\$29,416,978,118	\$71,469,472,139	\$101,666,251,689	\$100,886,450,257	\$1,202,947,276	
Total Counties	\$95,574,560,403	\$87,106,136,048	\$174,730,168,818	\$270,304,729,221	\$261,836,304,866	\$2,582,645,283	
Aggregate	\$125,771,339,953	\$116,523,114,166	\$246,199,640,957	\$371,970,980,910	\$362,722,755,123	\$3,785,592,559	

Data are based on information provided by local Commissioners of the Revenue and Assessors.

Levies shown do not include penalties and interest collected.

Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).

The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

Table 5.3

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1998

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV	Tax Exempt to Total FMV	Taxes Lost
		Government	Non-Government	Total Tax Exempt	(Real Estate and Tax Exempt)		Due to Exemptions
Accomack	\$1,270,294,578	\$320,921,300	\$53,043,700	\$373,965,000	\$1,644,259,578	22.74%	\$2,814,691
Albemarle	6,093,101,193	809,248,100	261,611,500	1,070,859,600	7,163,960,793	14.95%	7,710,189
Alleghany	491,047,700	122,448,600	39,985,600	162,434,200	653,481,900	24.86%	1,153,283
Amelia	444,592,809	7,374,600	21,759,340	29,133,940	473,726,749	6.15%	174,804
Amherst	1,039,262,300	80,458,300	100,822,200	181,280,500	1,220,542,800	14.85%	998,033
Appomattox	467,810,650	15,122,600	39,593,800	54,716,400	522,527,050	10.47%	300,940
Arlington	19,049,629,300	2,766,744,600	284,740,800	3,051,485,400	22,101,114,700	13.81%	30,453,824
Augusta	3,110,639,600	99,971,700	234,161,400	334,133,100	3,444,772,700	9.70%	1,937,972
Bath	338,491,100	122,520,000	22,009,600	144,529,600	483,020,700	29.92%	722,648
Bedford	2,823,640,462	58,391,600	108,985,000	167,376,600	2,991,017,062	5.60%	1,071,210
Bland	198,589,900	30,164,000	10,369,500	40,533,500	239,123,400	16.95%	279,681
Botetourt	1,690,912,329	46,980,300	74,756,600	121,736,900	1,812,649,229	6.72%	852,158
Brunswick	488,326,241	130,096,060	23,463,200	153,559,260	641,885,501	23.92%	906,000
Buchanan	923,737,200	157,691,800	25,922,200	183,614,000	1,107,351,200	16.58%	1,083,323
Buckingham	501,247,270	77,577,200	39,574,400	117,151,600	618,398,870	18.94%	562,328
Campbell	1,742,878,969	51,140,206	140,596,924	191,737,130	1,934,616,099	9.91%	977,859
Caroline	967,712,393	190,320,900	38,832,800	229,153,700	1,196,866,093	19.15%	1,629,476
Carroll	955,806,400	60,555,400	24,783,800	85,339,200	1,041,145,600	8.20%	529,103
Charles City	316,415,176	35,137,100	6,435,600	41,572,700	357,987,876	11.61%	299,323
Charlotte	441,964,170	6,337,950	39,833,170	46,171,120	488,135,290	9.46%	300,112
Chesterfield	12,303,104,591	722,212,400	149,817,200	872,029,600	13,175,134,191	6.62%	9,417,920
Clarke	927,768,846	26,001,700	57,283,600	83,285,300	1,011,054,146	8.24%	725,569
Craig	172,724,800	33,570,400	10,421,300	43,991,700	216,716,500	20.30%	272,749
Culpeper	1,755,100,700	59,292,100	81,339,700	140,631,800	1,895,732,500	7.42%	1,040,675
Cumberland	376,181,752	15,523,030	22,692,881	38,215,911	414,397,663	9.22%	214,009
Dickenson	534,458,840	37,737,800	29,796,614	67,534,414	601,993,254	11.22%	438,974
Dinwiddie	922,188,400	131,900,800	56,001,600	187,902,400	1,110,090,800	16.93%	1,390,478
Essex	643,264,825	14,996,555	38,282,869	53,279,424	696,544,249	7.65%	277,053
Fairfax	80,684,424,585	5,698,242,320	991,776,895	6,690,019,215	87,374,443,800	7.66%	82,782,413
Fauquier	4,464,778,600	248,832,600	107,763,300	356,595,900	4,821,374,500	7.40%	3,779,917
Floyd	499,911,700	23,552,300	10,366,700	33,919,000	533,830,700	6.35%	235,738
Fluvanna	930,887,100	49,234,300	48,965,900	98,200,200	1,029,087,300	9.54%	628,481
Franklin	2,267,445,039	41,511,200	137,850,500	179,361,700	2,446,806,739	7.33%	986,489
Frederick	3,093,790,995	72,191,000	155,658,100	227,849,100	3,321,640,095	6.86%	1,344,310
Giles	463,389,000	23,646,900	50,124,700	73,771,600	537,160,600	13.73%	501,647
Gloucester	1,693,450,074	115,004,800	57,238,600	172,243,400	1,865,693,474	9.23%	1,567,415
Goochland	1,483,154,968	39,443,711	56,030,338	95,474,049	1,578,629,017	6.05%	859,267
Grayson	445,213,240	25,957,900	44,499,800	70,457,700	515,670,940	13.66%	500,250
Greene	640,630,700	18,711,300	30,696,600	49,407,900	690,038,600	7.16%	375,500
Greensville	311,164,210	126,684,800	11,557,100	138,241,900	449,406,110	30.76%	843,276

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1998

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			
Halifax	\$1,400,646,370	\$100,771,085	\$94,046,336	\$194,817,421	\$1,595,463,791	12.21%	\$603,934
Hanover	5,033,996,100	92,839,900	387,995,100	480,835,000	5,514,831,100	8.72%	3,510,096
Henrico	13,365,559,000	559,206,500	455,202,500	1,014,409,000	14,379,968,000	7.05%	9,538,670
Henry	1,735,479,500	113,135,100	178,787,400	291,922,500	2,027,402,000	14.40%	1,751,535
Highland	194,203,900	23,092,700	10,420,400	33,513,100	227,717,000	14.72%	201,079
Isle of Wight	1,573,781,309	40,299,600	40,567,900	80,867,500	1,654,648,809	4.89%	582,246
James City	3,957,911,100	255,546,600	75,009,900	330,556,500	4,288,467,600	7.71%	2,875,842
King and Queen	324,028,000	5,788,800	16,285,600	22,074,400	346,102,400	6.38%	154,521
King George	836,097,900	667,380,500	12,256,100	679,636,600	1,515,734,500	44.84%	5,097,274
King William	653,298,855	15,130,700	32,100,200	47,230,900	700,529,755	6.74%	261,155
Lancaster	1,056,390,255	21,160,500	24,769,200	45,929,700	1,102,319,955	4.17%	234,241
Lee	536,981,195	24,768,900	63,315,100	88,084,000	625,065,195	14.09%	572,546
Loudoun	12,588,960,200	957,460,100	482,721,100	1,440,181,200	14,029,141,400	10.27%	15,986,011
Louisa	1,337,031,600	16,614,000	58,663,700	75,277,700	1,412,309,300	5.33%	504,361
Lunenburg	372,839,600	33,933,240	22,429,500	56,362,740	429,202,340	13.13%	281,814
Madison	691,888,100	36,156,500	61,566,200	97,722,700	789,610,800	12.38%	635,197
Mathews	611,760,880	4,565,200	22,716,100	27,281,300	639,042,180	4.27%	185,613
Mecklenburg	1,434,563,348	227,262,093	101,682,337	328,944,430	1,763,507,778	18.65%	1,019,728
Middlesex	828,886,400	17,339,700	17,566,800	34,906,500	863,792,900	4.04%	181,514
Montgomery	2,319,517,000	263,954,100	733,794,800	997,748,900	3,317,265,900	30.08%	7,582,700
Nelson	1,136,385,500	18,640,600	39,756,780	58,397,380	1,194,782,880	4.89%	391,262
New Kent	772,327,614	17,037,000	27,256,900	44,293,900	816,621,514	5.42%	363,210
Northampton	632,458,400	35,724,100	53,340,400	89,064,500	721,522,900	12.34%	605,639
Northumberland	1,026,205,784	7,647,981	39,039,022	46,687,003	1,072,892,787	4.35%	261,447
Nottoway	384,394,544	79,391,650	40,640,220	120,031,870	504,426,414	23.80%	792,210
Orange	1,446,389,715	61,939,000	26,902,100	88,841,100	1,535,230,815	5.79%	604,119
Page	932,641,300	34,764,800	59,151,400	93,916,200	1,026,557,500	9.15%	507,147
Patrick	637,582,900	22,755,200	47,624,400	70,379,600	707,962,500	9.94%	365,974
Pittsylvania	1,946,101,300	36,693,400	130,924,500	167,617,900	2,113,719,200	7.93%	804,566
Powhatan	1,132,883,200	60,589,600	46,862,400	107,452,000	1,240,335,200	8.66%	848,871
Prince Edward	595,892,009	19,162,200	116,487,100	135,649,300	731,541,309	18.54%	678,197
Prince George	1,051,894,000	504,695,000	13,279,400	517,974,400	1,569,868,400	32.99%	4,661,770
Prince William	13,698,696,500	1,274,068,700	164,167,400	1,438,236,100	15,136,932,600	9.50%	19,560,011
Pulaski	1,208,682,000	215,887,600	49,807,000	265,694,600	1,474,376,600	18.02%	1,859,862
Rappahannock	806,651,600	10,008,100	13,800,000	23,808,100	830,459,700	2.87%	192,846
Richmond	378,482,837	36,866,640	31,878,840	68,745,480	447,228,317	15.37%	343,727
Roanoke	4,048,509,100	218,173,500	201,187,300	419,360,800	4,467,869,900	9.39%	4,738,777
Rockbridge	1,017,723,853	79,478,700	25,846,300	105,325,000	1,123,048,853	9.38%	631,950
Rockingham	3,099,765,400	83,126,800	271,171,400	354,298,200	3,454,063,600	10.26%	2,409,228
Russell *	712,532,365	32,407,100	38,541,600	70,948,700	783,481,065	9.06%	454,072

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1998

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			
Scott	\$610,167,075	\$23,748,600	\$57,132,000	\$80,880,600	\$691,047,675	11.70%	\$485,284
Shenandoah	1,861,481,000	119,309,600	113,915,800	233,225,400	2,094,706,400	11.13%	1,422,675
Smyth	902,768,598	66,004,600	88,781,700	154,786,300	1,057,554,898	14.64%	1,160,897
Southampton	720,095,600	54,278,600	46,914,900	101,193,500	821,289,100	12.32%	617,280
Spotsylvania	4,441,134,500	245,897,400	48,452,400	294,349,800	4,735,484,300	6.22%	2,766,888
Stafford	4,669,850,700	464,598,200	262,659,500	727,257,700	5,397,108,400	13.47%	7,854,383
Surry	343,631,300	19,668,600	29,809,200	49,477,800	393,109,100	12.59%	326,553
Sussex	562,194,219	35,854,105	12,447,950	48,302,055	610,496,274	7.91%	289,812
Tazewell	1,231,472,300	111,988,900	60,997,700	172,986,600	1,404,458,900	12.32%	968,725
Warren	1,560,276,900	73,898,000	97,585,300	171,483,300	1,731,760,200	9.90%	1,166,086
Washington	1,819,438,306	57,683,680	130,295,500	187,979,180	2,007,417,486	9.36%	1,240,661
Westmoreland	929,833,820	34,777,410	34,683,340	69,460,750	999,294,570	6.95%	444,549
Wise	1,029,560,765	177,419,100	148,029,700	325,448,800	1,355,009,565	24.02%	1,692,334
Wythe	933,340,000	72,799,400	49,584,100	122,383,500	1,055,723,500	11.59%	795,493
York	3,200,330,900	1,700,659,900	97,343,200	1,798,003,100	4,998,334,000	35.97%	15,462,827
Total Counties	\$270,304,729,221	\$22,297,499,816	\$9,347,638,456	\$31,645,138,272	\$301,949,867,493	10.48%	\$292,468,493

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	\$10,984,596,300	\$1,411,471,900	\$459,479,100	\$1,870,951,000	\$12,855,547,300	14.55%	\$20,767,556
Bedford	265,868,700	30,997,100	43,580,700	74,577,800	340,446,500	21.91%	566,791
Bristol	568,887,400	57,236,900	43,827,300	101,064,200	669,951,600	15.09%	1,111,706
Buena Vista	200,324,900	12,846,800	28,629,900	41,476,700	241,801,600	17.15%	381,586
Charlottesville	1,879,322,000	363,596,500	159,248,100	522,844,600	2,402,166,600	21.77%	5,803,575
Chesapeake	8,981,779,000	377,897,600	636,893,600	1,014,791,200	9,996,570,200	10.15%	12,980,658
Clifton Forge	96,473,280	5,416,600	10,720,500	16,137,100	112,610,380	14.33%	182,349
Colonial Heights	826,130,780	25,760,700	37,882,225	63,642,925	889,773,705	7.15%	763,715
Covington	191,753,865	10,363,700	22,339,900	32,703,600	224,457,465	14.57%	261,628
Danville	1,508,331,800	111,004,600	179,224,000	290,228,600	1,798,560,400	16.14%	2,300,062
Emporia	206,969,200	19,883,000	36,924,500	56,807,500	263,776,700	21.54%	477,183
Fairfax	1,918,845,067	60,795,300	98,090,900	158,886,200	2,077,731,267	7.65%	1,588,862
Falls Church	1,115,428,000	46,376,800	62,676,700	109,053,500	1,224,481,500	8.91%	1,210,494
Franklin	326,693,200	20,895,400	45,627,400	66,522,800	393,216,000	16.92%	598,705
Fredericksburg	1,158,659,600	174,631,100	133,619,300	308,250,400	1,466,910,000	21.01%	3,575,705
Galax	223,835,620	14,556,400	16,930,700	31,487,100	255,322,720	12.33%	248,748
Hampton	4,960,996,860	1,547,257,250	454,014,060	2,001,271,310	6,962,268,170	28.74%	25,015,891
Harrisonburg	1,530,717,600	405,108,900	152,094,900	557,203,800	2,087,921,400	26.69%	3,454,634
Hopewell	743,360,600	88,434,100	28,401,800	116,835,900	860,196,500	13.58%	1,331,929
Lexington	264,565,900	142,966,200	192,389,700	335,355,900	599,921,800	55.90%	2,414,563

Table 5.3 continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 1998

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			
Lynchburg	\$2,347,542,075	\$209,888,100	\$351,149,750	\$561,037,850	\$2,908,579,925	19.29%	\$6,227,520
Manassas	1,975,223,000	275,500,100	83,717,000	359,217,100	2,334,440,100	15.39%	4,454,292
Manassas Park	386,423,000	38,517,300	1,317,700	39,835,000	426,258,000	9.35%	573,623
Martinsville	483,149,200	22,023,250	84,645,700	106,668,950	589,818,150	18.09%	1,002,688
Newport News	6,599,589,108	1,135,153,800	400,096,000	1,535,249,800	8,134,838,908	18.87%	18,422,998
Norfolk	7,250,380,520	5,689,838,510	687,241,020	6,377,079,530	13,627,460,050	46.80%	89,279,113
Norton	126,674,600	19,862,600	44,883,500	64,746,100	191,420,700	33.82%	453,223
Petersburg	869,989,700	92,430,900	90,749,000	183,179,900	1,053,169,600	17.39%	2,619,473
Poquoson	634,147,446	12,048,793	35,919,500	47,968,293	682,115,739	7.03%	537,245
Portsmouth	2,784,258,350	3,361,668,330	222,295,540	3,583,963,870	6,368,222,220	56.28%	48,741,907
Radford	414,703,250	163,920,300	35,772,400	199,692,700	614,395,950	32.50%	1,477,726
Richmond	8,799,955,175	1,671,038,025	494,219,050	2,165,257,075	10,965,212,250	19.75%	30,963,174
Roanoke	3,572,205,000	380,117,900	310,901,600	691,019,500	4,263,224,500	16.21%	8,430,438
Salem	1,035,946,400	175,892,200	112,688,400	288,580,600	1,324,527,000	21.79%	3,405,251
Staunton	818,057,615	108,510,685	97,362,564	205,873,249	1,023,930,864	20.11%	2,058,732
Suffolk	2,653,234,900	395,459,700	127,064,200	522,523,900	3,175,758,800	16.45%	5,511,728
Virginia Beach	20,105,493,603	3,165,485,657	505,573,867	3,671,059,524	23,776,553,127	15.44%	44,797,012
Waynesboro	746,988,775	16,924,600	55,998,450	72,923,050	819,911,825	8.89%	707,354
Williamsburg	792,641,200	42,051,200	329,932,800	371,984,000	1,164,625,200	31.94%	2,008,710
Winchester	1,316,109,100	96,141,300	160,981,000	257,122,300	1,573,231,400	16.34%	1,388,460
Total Cities	\$101,666,251,689	\$21,999,970,100	\$7,075,104,326	\$29,075,074,426	\$130,741,326,115	22.24%	\$358,097,009
Total Counties	\$270,304,729,221	\$22,297,499,816	\$9,347,638,456	\$31,645,138,272	\$301,949,867,493	10.48%	\$292,468,493
Aggregate	\$371,970,980,910	\$44,297,469,916	\$16,422,742,782	\$60,720,212,698	\$432,691,193,608	14.03%	\$650,565,502

* The FMV of real estate for Russell County is the 1998 figure, while the tax exempt figures are the same as those used for 1997.

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1998

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack *	\$196,897,606	\$5,528,647	\$9,912,471	\$320,001	\$0	\$0	\$72,477,543	\$562,806
Albemarle	471,452,200	19,867,109	23,906,142	1,023,183	0	0	226,553,878	1,631,188
Alleghany	42,332,713	2,276,233	92,240,742	5,488,324	0	0	51,038,845	382,127
Amelia	49,456,340	1,433,744	3,213,698	32,136	0	0	22,188,536	135,881
Amherst	155,220,202	3,568,999	65,084,414	1,301,688	6,845,545	270,399	75,187,621	415,094
Appomattox	51,179,415	1,511,088	4,290,930	150,183	5,930,680	59,307	44,717,377	254,036
Arlington	1,402,058,908	61,690,579	5,546,667	244,053	0	0	925,684,053	9,284,915
Augusta	405,486,430	7,030,481	95,846,830	1,821,090	0	0	167,384,530	979,305
Bath	49,011,180	104,911	597,500	1,195	0	0	1,261,861,520	6,307,346
Bedford	184,292,949	10,900,849	33,721,196	2,023,272	6,963,965	76,604	166,318,086	1,065,987
Bland	43,153,671	651,140	13,334,838	97,344	9,566,991	69,839	12,874,078	88,891
Botetourt	235,890,459	5,124,609	85,528,107	1,539,506	0	0	134,173,857	946,534
Brunswick	85,401,413	2,502,500	5,538,580	188,312	7,306,150	87,674	38,711,092	229,685
Buchanan	167,277,156	2,978,266	106,599,256	2,078,686	2,565,031	51,301	64,811,310	383,460
Buckingham	62,540,201	1,759,784	1,918,649	55,640	2,961,373	29,613	68,241,672	330,367
Campbell	219,343,803	6,096,181	103,206,255	3,354,203	29,516,546	959,288	162,911,559	843,841
Caroline	64,645,398	3,632,710	6,045,110	211,579	0	0	100,637,811	762,149
Carroll	167,771,881	2,060,485	48,537,050	630,982	6,834,360	157,190	65,405,224	405,835
Charles City	32,767,311	1,073,829	3,269,538	81,738	356,000	9,968	28,904,433	208,112
Charlotte	70,967,190	1,263,535	21,023,890	420,477	767,010	24,544	46,389,872	301,711
Chesterfield	1,911,830,647	59,428,733	406,198,090	4,073,180	0	0	1,051,063,135	11,479,588
Clarke	81,291,358	2,890,223	17,321,398	216,478	0	0	34,645,394	301,415
Craig	22,339,036	506,786	362,319	7,971	160,711	5,625	9,789,613	66,403
Culpeper	87,407,227	5,300,757	34,637,961	1,731,898	4,334,925	21,675	108,519,015	850,123
Cumberland	46,483,021	2,581,372	2,539,476	45,710	0	0	55,904,349	318,038
Dickenson	83,265,240	1,189,709	33,379,888	530,740	690,436	72,496	44,880,237	293,058
Dinwiddie	112,428,500	4,936,839	6,521,827	215,220	0	0	85,320,450	640,324
Essex	59,177,282	1,808,657	3,555,702	124,449	986,558	36,996	30,555,023	161,299
Fairfax	8,932,550,241	359,556,266	129,346,758	5,911,147	0	0	2,515,138,629	31,335,335
Fauquier	391,276,279	15,834,238	7,469,124	347,314	0	0	182,512,529	1,961,650
Floyd	73,302,285	1,454,371	7,483,907	116,000	1,295,088	45,328	30,903,485	217,675
Fluvanna	93,949,443	3,401,728	1,779,196	35,584	0	0	146,562,355	948,399
Franklin	315,398,810	4,746,455	6,717,254	365,673	42,160,409	455,332	98,191,391	543,064
Frederick	501,713,744	16,750,111	162,871,190	3,257,424	0	0	172,546,901	1,062,435
Giles	35,392,634	1,906,475	22,820,984	1,597,468	2,948,998	141,550	113,772,471	781,403
Gloucester	135,138,160	4,226,959	1,776,960	62,194	0	0	73,302,997	718,612
Goochland	116,741,560	4,584,296	6,533,711	245,014	0	0	67,322,455	611,417
Grayson	85,183,052	862,495	20,973,605	211,334	632,866	42,615	28,036,574	199,109
Greene	46,335,864	2,061,985	19,814,392	307,123	0	0	33,641,375	257,107
Greensville	47,077,680	1,759,499	17,194,970	601,824	0	0	29,555,525	189,501

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1998

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	\$265,298,870	\$3,119,686	\$129,960,800	\$1,520,541	\$0	\$0	\$840,958,582	\$2,616,032
Hanover	741,753,805	22,846,220	66,874,180	2,434,220	30,189,945	573,610	259,671,992	1,915,079
Henrico	2,232,583,405	65,672,767	569,482,957	5,695,159	0	0	735,504,778	7,038,254
Henry	339,651,582	3,810,530	386,282,224	4,596,758	0	0	101,120,554	606,929
Highland	19,609,520	285,573	60,860	608	197,360	1,973	14,774,090	89,386
Isle of Wight	189,190,113	6,529,641	630,821,247	5,992,801	0	0	85,661,566	630,306
James City	331,810,428	12,946,231	115,872,812	4,634,912	0	0	140,747,498	1,239,011
King and Queen	44,006,621	1,404,986	10,419,434	103,152	2,344,325	15,238	19,362,492	135,537
King George	79,119,972	2,292,378	35,958,610	898,965	0	0	41,261,954	310,696
King William	70,499,737	1,783,364	107,008,827	1,000,774	2,357,783	55,952	33,544,233	207,404
Lancaster	122,933,280	1,800,934	389,050	5,914	6,548,241	65,482	32,781,841	171,724
Lee	107,234,392	1,244,484	51,670,980	645,888	5,166,004	64,575	54,207,137	355,177
Loudoun	1,443,009,410	48,528,621	34,673,268	956,788	0	0	411,189,263	4,599,946
Louisa	154,915,380	2,457,786	24,628,930	418,691	10,309,530	67,012	1,946,585,514	13,047,270
Lunenburg	62,072,969	1,922,918	6,447,195	135,391	2,022,000	24,264	27,864,494	139,722
Madison	20,558,295	1,691,918	684,990	37,674	2,197,172	94,478	27,450,694	181,526
Mathews	78,679,180	1,856,605	0	0	0	0	19,109,797	130,571
Mecklenburg	93,666,124	2,904,670	34,983,740	1,241,922	20,896,107	302,993	96,864,405	356,580
Middlesex	69,534,838	2,114,440	178,207	6,237	2,145,375	26,817	31,280,497	164,753
Montgomery	359,056,963	8,157,994	89,501,429	1,628,926	20,280,368	1,226,964	114,146,738	879,601
Nelson	100,543,973	2,466,584	4,898,946	61,237	0	0	58,209,577	404,134
New Kent	77,644,954	2,823,822	2,126,646	63,799	0	0	52,088,364	426,985
Northampton	72,588,900	2,484,071	2,674,300	60,172	1,131,300	70,706	30,423,375	209,171
Northumberland	69,795,078	2,288,812	4,104,813	147,773	3,477,492	69,550	28,477,813	159,690
Nottoway	62,723,000	1,838,441	6,446,160	145,039	0	0	42,819,591	293,720
Orange	78,921,685	3,991,655	23,696,540	1,303,310	26,889,898	107,560	105,526,042	736,482
Page	119,633,137	2,271,792	30,337,505	379,219	0	0	58,745,359	319,676
Patrick	124,490,805	1,548,436	41,163,100	559,818	0	0	38,571,906	201,316
Pittsylvania	149,093,592	6,898,355	30,596,640	1,376,849	6,379,220	175,430	186,674,946	946,706
Powhatan	106,031,076	3,783,570	6,162,866	172,560	0	0	57,273,324	456,647
Prince Edward	75,291,100	2,165,705	3,998,800	127,961	46,669,750	326,688	49,470,657	301,801
Prince George	133,525,683	4,998,777	5,003,407	75,051	0	0	56,386,656	507,634
Prince William	1,612,664,675	59,348,449	22,767,684	455,354	0	0	871,073,945	11,914,832
Pulaski	244,558,528	3,499,696	147,053,690	2,205,805	5,709,890	274,074	99,227,490	596,760
Rappahannock	38,474,134	1,153,098	0	0	0	0	21,017,335	170,240
Richmond	39,565,970	1,281,840	8,135,565	8,136	1,404,500	49,157	46,983,793	250,776
Roanoke	491,336,517	16,653,328	47,119,661	1,413,590	0	0	169,087,971	1,940,295
Rockbridge	92,296,563	2,768,820	13,885,372	354,077	0	0	9,030,764	536,242
Rockingham	387,861,920	10,092,231	135,800,340	3,462,910	66,804,140	581,196	123,220,707	851,752
Russell	168,667,832	2,313,897	53,344,110	773,491	2,642,066	17,174	209,086,393	1,340,500

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1998

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Scott	\$97,053,684	\$1,070,435	\$13,806,343	\$99,405	\$12,267,492	\$88,326	\$57,344,526	\$344,448
Shenandoah	720,090,614	20,263,871	46,058,100	1,317,262	29,571,200	177,427	116,920,606	736,481
Smyth	178,006,650	3,766,274	73,623,850	1,104,358	36,778,000	220,668	83,414,537	628,656
Southampton	107,107,293	3,433,161	24,358,443	584,603	6,245,087	31,226	45,442,880	278,407
Spotsylvania	484,223,979	21,360,860	34,406,447	860,159	0	0	186,111,353	1,780,670
Stafford	348,688,290	16,167,479	14,031,490	105,061	95,569,440	477,758	166,787,326	1,850,879
Surry	30,056,204	954,460	215,000	7,525	0	0	1,400,850,662	9,256,004
Sussex	40,729,022	1,620,604	9,799,390	475,270	1,300,300	13,003	45,912,861	290,874
Tazewell	291,128,822	5,497,790	45,962,350	919,247	19,531,500	839,855	76,616,635	437,712
Warren	211,394,795	5,651,391	23,732,695	474,654	0	0	55,992,251	386,208
Washington	274,206,455	4,116,501	144,286,367	2,239,649	0	0	94,698,192	627,137
Westmoreland	95,528,460	2,258,620	3,743,990	56,160	9,291,460	46,457	40,371,703	259,441
Wise	296,588,408	3,123,372	187,664,250	2,158,139	23,393,777	666,723	80,376,880	422,204
Wythe	157,915,173	2,751,004	55,373,270	526,046	45,660,630	255,670	80,512,276	526,366
York	336,844,345	11,388,823	35,398,350	1,366,316	0	0	453,362,205	3,819,333
Total Counties	\$32,075,884,689	\$1,068,311,402	\$5,236,336,795	\$98,462,664	\$678,194,994	\$9,625,350	\$18,980,835,820	\$157,480,909

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,203,295,012	\$45,992,315	\$9,783,960	\$440,277	\$0	\$0	\$628,428,598	\$7,047,743
Bedford	37,453,600	637,377	42,410,610	551,338	0	0	9,570,920	76,160
Bristol	30,688,200	1,754,729	19,709,408	1,182,564	0	0	13,435,186	147,787
Buena Vista	25,406,960	1,060,032	7,869,295	334,445	0	0	8,110,990	101,703
Charlottesville	153,476,555	6,413,668	6,645,045	279,093	0	0	113,859,957	1,298,992
Chesapeake	911,058,000	36,212,238	81,052,780	2,611,746	0	0	702,074,470	8,971,622
Clifton Forge	16,369,362	547,622	331,611	11,109	0	0	11,504,743	130,043
Colonial Heights	88,386,570	3,093,255	6,688,214	133,764	0	0	25,683,868	308,206
Covington	19,985,700	1,034,179	59,972,949	3,150,604	0	0	14,304,922	115,327
Danville	245,285,128	3,493,963	73,908,762	554,312	0	0	43,335,538	349,801
Emporia	22,636,530	1,121,951	3,793,910	189,696	0	0	18,657,107	165,472
Fairfax	21,077,524	6,006,605	2,074,292	68,244	0	0	99,053,288	1,053,314
Falls Church	100,266,071	4,030,530	14,313	674	0	0	20,679,958	230,112
Franklin	41,747,494	1,878,637	598,937	11,979	0	0	9,457,196	87,352
Fredericksburg	130,589,550	3,899,543	20,492,500	163,940	0	0	59,969,104	696,159
Galax	46,509,951	647,312	27,355,777	388,452	0	0	11,256,397	89,979
Hampton	662,009,829	25,195,341	53,139,141	1,328,478	0	0	241,144,028	3,050,906
Harrisonburg	218,670,800	4,349,381	100,794,900	2,015,898	0	0	50,134,023	316,969
Hopewell	90,050,923	2,725,297	216,331,467	6,554,843	0	0	66,189,604	757,905
Lexington	26,247,028	902,074	0	0	0	0	13,011,871	92,697

Table 5.4

Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations

Assessed Values and Levies by Locality - Tax Year 1998

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	\$395,509,615	\$11,050,626	\$118,823,544	\$3,564,585	\$0	\$0	\$159,666,574	\$1,790,925
Manassas	227,135,685	5,934,322	222,634,465	6,233,765	0	0	57,837,160	724,677
Manassas Park	61,918,304	2,167,141	1,195,823	41,854	0	0	11,535,630	166,113
Martinsville	85,925,407	1,649,768	45,790,992	847,133	0	0	23,191,676	224,219
Newport News	802,673,136	31,760,194	454,013,511	13,620,405	0	0	350,088,427	4,243,595
Norfolk	673,099,648	23,546,976	166,661,370	6,693,994	0	0	536,341,319	8,609,826
Norton	21,780,500	375,026	2,836,300	52,472	0	0	27,486,391	195,789
Petersburg	178,430,821	5,057,852	4,030,372	1,521,154	0	0	90,859,103	1,340,145
Poquoson	75,851,608	2,705,234	0	0	0	0	12,506,485	140,073
Portsmouth	483,978,922	16,055,991	96,158,098	2,644,348	4,972,106	49,721	176,325,850	2,431,454
Radford	45,432,159	961,772	30,822,792	542,481	0	0	18,196,826	138,049
Richmond	1,128,174,500	35,304,708	664,681,155	15,273,741	0	0	628,249,221	9,337,123
Roanoke	658,191,096	22,653,603	67,894,300	2,342,353	0	0	267,233,075	3,276,094
Salem	264,760,424	7,532,828	84,061,940	2,690,005	0	0	30,630,006	362,371
Staunton	142,775,612	2,854,203	15,707,193	185,525	0	0	52,897,973	537,898
Suffolk	324,490,437	10,684,651	39,916,793	1,257,378	0	0	147,480,415	1,589,668
Virginia Beach	2,089,908,639	74,954,532	73,036,201	730,362	0	0	654,157,141	8,034,568
Waynesboro	61,913,992	3,036,110	112,596,728	3,377,902	0	0	56,372,634	563,531
Williamsburg	56,182,810	1,965,634	83,090	2,908	0	0	41,018,672	222,060
Winchester	120,420,323	4,687,822	108,612,583	1,321,934	0	0	45,244,854	268,279
Total Cities	\$11,989,764,425	\$415,935,041	\$3,042,525,121	\$82,915,756	\$4,972,106	\$49,721	\$5,547,181,200	\$69,284,706
Total Counties	\$32,075,884,689	\$1,068,311,402	\$5,236,336,795	\$98,462,664	\$678,194,994	\$9,625,350	\$18,980,835,820	\$157,480,909
Aggregate	\$44,065,649,114	\$1,484,246,443	\$8,278,861,916	\$181,378,419	\$683,167,100	\$9,675,071	\$24,528,017,020	\$226,765,615

* Accomack County's Tangible Personal Property figures do not include all supplementals.

A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.

Data is based on information provided by the local Commissioners of the Revenue and Assessors.

Tangible personal property includes farm animals and machinery, automobiles, watercraft, aircraft, motor vehicles, household goods and personal effects, business property, etc.

Some localities exempt certain of these categories from taxation.

Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.

Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.

Property of Public Service Corporations (PSC's) includes merchants' capital and real estate taxed at the real estate rate, and tangible personal property (motor vehicles, etc.) taxed at the tangible personal property rate.

Directory

Virginia Department of Taxation Administration

Main Street Centre and 2220 West Broad Street
600 East Main Street Richmond, VA 23220
Richmond, VA 23219

Customer Services

3600 Centre
3610 West Broad Street
Richmond, VA 23230

General Mailing Address

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

For questions about the Annual Report contact
Dianne Lee DeLoach, Public Relations Coordinator
at (804) 786-3455 or by e-mail at ddeloach@tax.state.va.us

This and other economic and demographic data may be found
on the University of Virginia's Weldon Cooper Center for
Public Service (CPS) website at
<http://www.virginia.edu/coopercenter/vastat> or contact John
Knapp at (804) 982-5604 or by e-mail at knapp@virginia.edu.

This report prepared by the
Virginia Department of Taxation
Office of Fiscal Research

Internet: <http://www.tax.state.va.us>

Virginia Department of Taxation - District Offices

Bristol District Office

1969 Lee Highway, Suite U-3
Bristol, VA 24201-1699
(540) 466-3412

Danville District Office

203 Riverview Drive
Danville, VA 24541-3421
(804) 791-5244

Norfolk District Office

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

Peninsula District Office

11847 Canon Blvd., Suite 5
Newport News, VA 23606-2579
(757) 594-7482

Richmond District Office

1708 Commonwealth Avenue
Richmond, VA 23230
(804) 367-0954

Roanoke District Office

3033 Peters Creek Road, N.W.
Roanoke, VA 24019-2738
(540) 562-3510

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