

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2010**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2010

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

The Honorable Robert F. McDonnell, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

	FY 2009	FY 2010	2010/2009 Yr/Yr % Chg
By the Commonwealth of Virginia*			
General Fund	\$14,397,963,000	\$14,310,393,000	-0.61%
All Other Funds	19,133,918,000	21,508,366,000	12.41%
Total Commonwealth Collections	\$33,531,881,000	\$35,818,759,000	6.82%
By the Department of Taxation**			
General Fund	\$13,375,586,000	\$13,298,085,000	-0.58%
All Other Funds	751,774,000	741,123,000	-1.42%
Total Department Collections	\$14,127,360,000	\$14,039,208,000	-0.62%
By Other Agencies			
General Fund	\$1,022,377,000	\$1,012,308,000	-0.99%
All Other Funds	18,382,144,000	20,767,243,000	12.98%
Total from Other Agencies	\$19,404,521,000	\$21,779,551,000	12.24%

Notes:

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

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

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

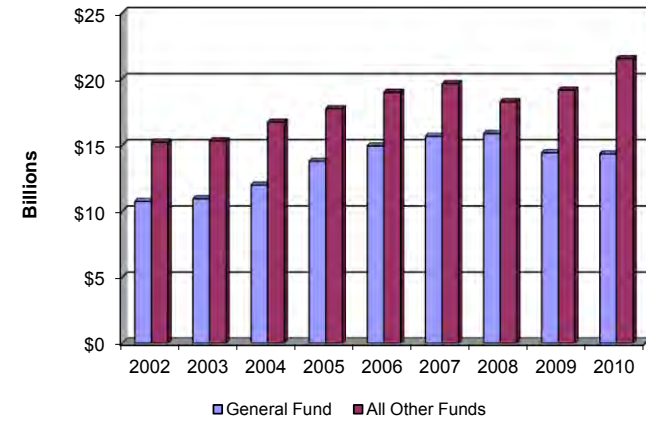
Department of Taxation General Fund Expenditures

Budget Programs	FY 2009 Expenditures	FY 2010 Expenditures
Revenue Administrative Services	\$51,568,909	\$48,291,406
Research Services	3,068,003	3,068,003
Tax Value Assistance to Localities*	861,137	744,235
Administrative and Support Services	30,843,490	34,263,855
Total	\$86,341,539	\$86,367,498
Cost per \$100 of collections	\$0.61	\$0.62

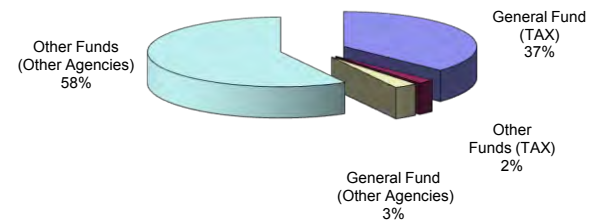
Note:

* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2009 expenditures on behalf of SLEAC were \$44,748. FY 2010 expenditures were \$166,651.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2010



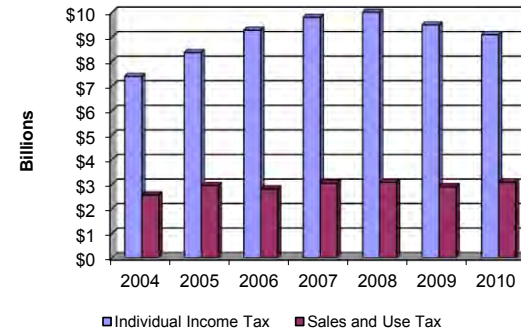
**Net Revenue Collections After Refunds by Tax Subject
Taxes Administered by the Department of Taxation**

Revenues	FY 2009	FY 2010	2010/2009 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$21,273,000	\$24,343,000	14.43%
Corporation income	648,033,000	806,473,000	24.45%
Individual income	9,481,109,000	9,088,252,000	-4.14%
Estate (inheritance, gift, and estate)	6,006,000	5,671,000	-5.58%
Recordation and deeds of conveyance	298,398,000	275,338,000	-7.73%
Suits, wills and administration	5,862,000	5,635,000	-3.87%
State sales, use, and vending (GF part)	2,904,142,000	3,082,532,000	6.14%
Watercraft sales and use	4,612,000	3,618,000	-21.55%
Rolling Stock Tax	6,151,000	6,223,000	1.17%
Total Department GF Revenues	\$13,375,586,000	\$13,298,085,000	-0.58%
Other Funds Revenues			
Aircraft sales and use	\$3,565,000	\$8,309,000	133.07%
Cigarette Tax	167,497,000	158,389,000	-5.44%
Other Tobacco Products	16,253,000	17,668,000	8.71%
Egg excise	151,000	146,000	-3.31%
Forest products		1,875,000	-4.87%
Peanut excise	80,000	99,000	23.75%
Soybeans	388,000	549,000	41.49%
State Sales and Use Tax (TTF part)	499,366,000	490,714,000	-1.73%
Tire tax	4,668,000	5,107,000	9.40%
Sales tax on fuel	55,752,000	56,271,000	0.93%
Corn excise	214,000	287,000	34.11%
Small grains tax	536,000	272,000	-49.25%
Sheep	12,000	11,000	-8.33%
Litter tax	896,000	994,000	10.94%
Soft drink excise	199,000	200,000	0.50%
Cotton	100,000	117,000	17.00%
Apple	126,000	115,000	-8.73%
Total Department Other Fund Revenues	\$751,774,000	\$741,123,000	-1.42%
Aggregate (All Funds)	\$14,127,360,000	\$14,039,208,000	-0.62%

Notes:

1. As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
3. Figures may not sum to totals because of rounding.
4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.
5. Source: The Commonwealth Accounting and Reporting System.

Fiscal Year Department Net Revenue Collections
Selected Tax Sources



Collection of Revenues Administered by the
Department, FY 2010

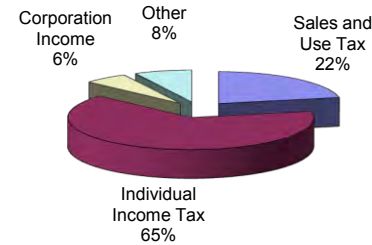


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1996	\$4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075

Note:

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

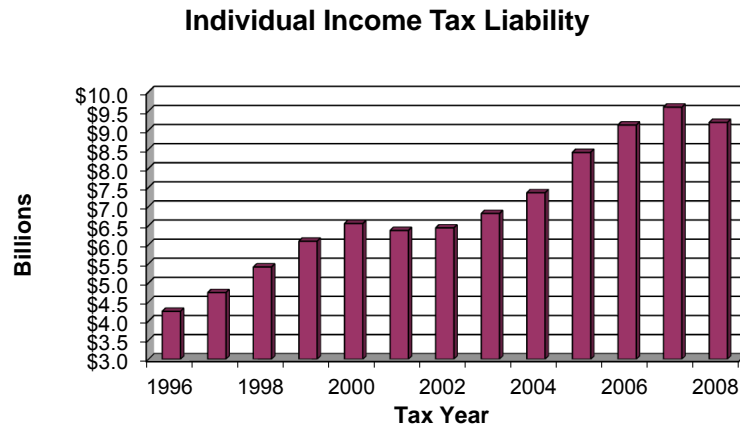


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2008**

Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed (\$)	Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0	to	\$999	\$21,748,251	\$218,411,046	\$7,209,034,603	\$256,557,587	\$7,465,592,190	\$3,047,766	\$61,113	2.01 %
\$1,000	to	\$1,999	82,103,450	68,948,744	211,100,470	100,514,322	\$311,614,793	7,707,354	154,287	2.00 %
\$2,000	to	\$2,999	148,534,718	73,870,124	168,165,891	121,157,282	\$289,323,173	10,512,871	210,274	2.00 %
\$3,000	to	\$3,999	215,416,251	78,309,057	142,270,180	137,607,501	\$279,877,681	11,971,393	244,085	2.04 %
\$4,000	to	\$4,999	267,600,732	77,037,261	175,983,523	137,900,236	\$313,883,760	14,179,843	308,456	2.18 %
\$5,000	to	\$5,999	318,381,982	77,136,672	139,781,611	139,507,300	\$279,288,912	14,733,551	343,144	2.33 %
\$6,000	to	\$6,999	366,019,614	76,983,429	143,725,443	141,817,548	\$285,542,990	15,212,999	391,103	2.57 %
\$7,000	to	\$7,999	407,257,660	76,744,788	138,453,822	141,650,829	\$280,104,651	16,194,344	457,011	2.82 %
\$8,000	to	\$8,999	459,613,751	79,475,499	115,308,644	145,544,729	\$260,853,373	16,183,602	493,445	3.05 %
\$9,000	to	\$9,999	493,141,472	79,221,132	121,160,252	142,597,512	\$263,757,765	17,902,370	579,046	3.23 %
\$10,000	to	\$10,999	538,313,011	80,898,314	107,524,478	143,670,655	\$251,195,133	18,544,804	630,867	3.40 %
\$11,000	to	\$11,999	579,473,806	83,018,050	100,095,710	147,560,024	\$247,655,734	207,406,173	6,733,060	3.25 %
\$12,000	to	\$12,999	631,329,333	86,618,711	119,348,088	149,436,055	\$268,784,144	300,133,117	10,200,133	3.40 %
\$13,000	to	\$13,999	664,939,722	84,188,459	130,458,638	146,761,074	\$277,219,711	323,513,145	11,536,070	3.57 %
\$14,000	to	\$14,999	712,532,721	85,254,767	123,423,055	146,830,588	\$270,253,642	352,683,857	13,035,181	3.70 %
\$15,000	to	\$19,999	4,290,513,124	437,583,848	675,038,834	739,392,294	\$1,414,431,128	2,199,523,053	87,345,100	3.97 %
\$20,000		\$24,999	5,229,894,977	428,228,002	776,574,483	681,357,414	\$1,457,931,898	2,967,081,372	125,804,491	4.24 %
\$25,000	to	\$29,999	5,771,297,222	394,290,310	932,388,820	577,645,965	\$1,510,034,785	3,650,116,911	162,427,693	4.45 %
\$30,000	to	\$34,999	6,124,726,825	356,064,384	963,126,805	494,923,452	\$1,458,050,256	3,983,902,506	184,392,765	4.63 %
\$35,000	to	\$39,999	6,268,171,580	318,816,367	1,038,379,135	414,587,178	\$1,452,966,313	4,195,980,251	199,125,024	4.75 %
\$40,000	to	\$44,999	6,281,676,140	285,461,190	1,062,027,644	350,074,759	\$1,412,102,402	4,277,476,633	206,853,309	4.84 %
\$45,000	to	\$49,999	6,218,112,682	260,060,681	1,171,044,244	288,632,141	\$1,459,676,385	4,328,522,482	211,514,928	4.89 %
\$50,000	to	\$74,999	29,812,355,255	1,053,613,283	5,397,431,869	919,588,319	\$6,317,020,188	21,730,682,935	1,088,973,258	5.01 %
\$75,000	to	\$99,999	26,762,001,931	755,291,745	4,820,472,155	377,458,489	\$5,197,930,645	20,511,087,779	1,060,465,369	5.17 %
\$100,000	and	Over	125,308,962,301	1,591,632,208	19,898,017,431	197,087,303	\$20,095,104,734	105,649,284,180	5,829,040,862	5.52 %
Total			\$227,974,118,511	\$7,207,158,071	\$45,880,335,829	\$7,239,860,557	\$53,120,196,386	\$174,823,585,292	\$9,201,320,075	5.26 %

Notes:

1. The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for income \$5,001 to \$17,000; and 5.75% for income over \$17,000.
2. Exemption and Deduction amounts for nonresidents include the full amount before the VA allocable portion is computed.
3. Tax Liability is before any tax credits but after the spouse tax adjustment.
4. Average tax rate is the total tax liability divided by the total taxable income.
5. All revenue generated by the individual income tax is deposited to the General Fund.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2008

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below	80,226	39,031	10,362	129,619
\$1,000 to	\$1,999	46,175	5,758	2,424	54,357
\$2,000 to	\$2,999	51,545	5,446	2,412	59,403
\$3,000 to	\$3,999	53,901	5,375	2,350	61,626
\$4,000 to	\$4,999	51,711	5,479	2,311	59,501
\$5,000 to	\$5,999	50,076	5,579	2,293	57,948
\$6,000 to	\$6,999	48,392	5,693	2,287	56,372
\$7,000 to	\$7,999	46,171	5,903	2,245	54,319
\$8,000 to	\$8,999	45,536	6,259	2,275	54,070
\$9,000 to	\$9,999	43,202	6,482	2,237	51,921
\$10,000 to	\$10,999	42,291	6,703	2,281	51,275
\$11,000 to	\$11,999	41,056	7,193	2,159	50,408
\$12,000 to	\$12,999	40,818	7,537	2,171	50,526
\$13,000 to	\$13,999	39,267	7,842	2,163	49,272
\$14,000 to	\$14,999	38,916	8,053	2,172	49,141
\$15,000	\$19,999	188,728	45,577	11,161	245,466
\$20,000 to	\$24,999	171,962	49,739	11,160	232,861
\$25,000 to	\$29,999	148,504	50,869	10,818	210,191
\$30,000 to	\$34,999	127,148	51,796	9,830	188,774
\$35,000 to	\$39,999	106,226	52,165	8,956	167,347
\$40,000 to	\$44,999	88,484	51,719	7,808	148,011
\$45,000 to	\$49,999	72,964	51,435	6,628	131,027
\$50,000 to	\$74,999	210,665	253,861	20,295	484,821
\$75,000 to	\$99,999	86,313	213,419	9,404	309,136
\$100,000 and	Over	85,332		12,320	579,238
Total:		2,005,609	1,430,499	150,522	3,586,630

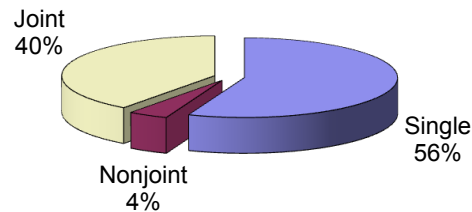


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2008

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	129,619	169,071	55,680	23,628	450	248,829
\$1,000 to	\$1,999	54,357	60,227	13,856	4,642	128	78,853
\$2,000 to	\$2,999	59,403	64,987	14,712	4,647	166	84,512
\$3,000 to	\$3,999	61,626	67,136	17,067	4,871	150	89,224
\$4,000 to	\$4,999	59,501	65,126	17,240	5,335	150	87,851
\$5,000 to	\$5,999	57,948	63,693	18,231	5,797	117	87,838
\$6,000 to	\$6,999	56,372	62,237	18,987	6,336	121	87,681
\$7,000 to	\$7,999	54,319	60,394	19,909	6,898	114	87,315
\$8,000 to	\$8,999	54,070	60,524	22,171	7,258	134	90,087
\$9,000 to	\$9,999	51,921	58,572	23,194	7,778	120	89,664
\$10,000 to	\$10,999	51,275	58,144	24,485	8,560	158	91,347
\$11,000 to	\$11,999	50,408	57,770	26,583	9,060	165	93,578
\$12,000 to	\$12,999	50,526	58,242	29,781	9,154	138	97,315
\$13,000 to	\$13,999	49,272	57,282	27,832	9,331	130	94,575
\$14,000 to	\$14,999	49,141	57,372	28,535	9,498	165	95,570
\$15,000 to	\$19,999	245,466	291,921	147,376	49,134	778	489,209
\$20,000	\$24,999	232,861	283,582	143,669	48,883	728	476,862
\$25,000 to	\$29,999	210,191	262,110	130,676	44,434	638	437,858
\$30,000 to	\$34,999	188,774	241,524	112,643	39,859	600	394,626
\$35,000 to	\$39,999	167,347	220,390	96,127	35,674	539	352,730
\$40,000 to	\$44,999	148,011	200,549	83,140	31,253	467	315,409
\$45,000 to	\$49,999	131,027	183,251	75,524	27,879	420	287,074
\$50,000 to	\$74,999	484,821	741,952	317,115	97,832	1,309	1,158,208
\$75,000 to	\$99,999	309,136	524,725	245,326	55,119	746	825,916
\$100,000 and	Over	579,238	1,065,048	573,584	94,092	1,143	1,733,867
Total:		3,586,630	5,035,829	2,283,443	646,952	9,774	7,975,998

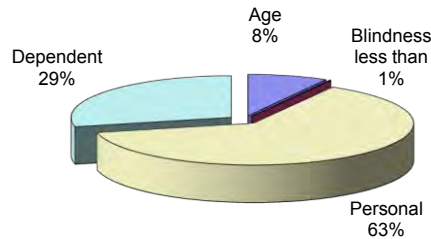


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2008

County	Adjusted Gross Income:										Total Adjusted Gross Income	
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999		\$100,000 and Over
Accomack	\$3,687,169	\$11,625,211	\$17,792,992	\$27,844,796	\$35,445,094	\$30,259,552	\$56,364,039	\$48,318,330	\$100,320,482	\$72,262,493	\$139,996,783	\$543,916,941
Albemarle	7,540,800	18,612,610	28,696,175	41,067,798	53,831,295	62,512,116	136,746,558	141,253,776	338,216,624	316,396,945	2,504,738,338	3,649,613,036
Alleghany	1,576,599	4,215,991	7,811,132	9,046,100	11,917,867	13,074,422	25,196,103	26,394,483	66,778,152	50,275,971	72,350,967	288,637,786
Amelia	1,109,885	3,295,729	5,665,295	7,711,485	8,878,276	11,800,383	23,998,665	21,398,046	50,491,549	43,534,392	68,240,212	246,123,918
Amherst	2,556,733	8,133,636	14,783,202	20,374,742	24,812,779	27,270,387	54,140,985	51,579,773	119,474,248	98,966,793	133,058,150	555,151,428
Appomattox	1,457,999	4,217,327	6,899,749	9,533,041	12,540,101	13,353,979	25,625,817	24,748,226	55,442,673	41,483,469	62,413,946	257,716,326
Arlington	14,039,482	39,301,089	63,223,412	93,884,158	116,086,803	132,488,043	341,423,927	441,395,840	1,175,016,913	1,058,022,789	7,096,669,950	10,571,552,406
Augusta	5,698,394	17,451,620	28,532,604	41,522,326	51,338,431	61,744,278	139,779,294	136,230,607	336,099,069	271,304,786	425,999,377	1,515,700,786
Bath	709,027	1,548,346	2,433,676	3,825,531	4,925,678	4,769,103	9,635,421	8,942,296	20,189,015	11,177,887	32,547,195	100,703,175
Bedford	5,796,862	16,818,248	25,288,687	36,166,151	44,657,489	50,495,431	106,725,539	109,732,749	287,683,631	251,787,847	706,785,975	1,641,938,608
Bland	516,927	1,528,207	2,557,631	3,908,925	4,151,285	5,242,761	11,383,895	10,000,446	23,111,454	16,101,486	27,516,274	106,019,291
Botetourt	2,568,861	7,256,168	10,671,294	14,786,258	19,923,107	23,422,269	49,430,884	50,208,441	141,064,646	135,890,789	358,104,980	813,327,698
Brunswick	1,130,157	4,614,201	8,673,316	11,430,407	14,012,986	15,823,445	29,216,017	24,489,741	43,761,409	28,925,914	43,740,681	225,818,274
Buchanan		6,166,587	10,380,897	11,772,666	12,553,441	13,159,312	29,702,935	27,993,782	81,879,441	57,702,808	91,533,446	344,873,479
Buckingham	1,138,172	3,759,151	6,369,630	9,195,013	11,879,005	14,537,040	28,455,039	21,127,569	43,517,875	28,952,500	51,897,206	220,828,200
Campbell	4,514,075	14,800,733	24,578,772	33,987,496	40,894,378	44,202,040	93,932,655	86,440,614	206,383,168	161,888,974	262,154,225	973,777,130
Caroline	2,300,581	6,811,299	10,935,199	15,229,428	19,297,823	22,532,374	50,407,040	51,185,823	117,843,572	104,903,323	179,438,070	580,884,534
Carroll	2,726,459	8,958,992	14,122,900	21,320,677	24,925,486	23,824,183	48,719,817	45,835,985	96,206,166	50,394,406	58,986,784	396,021,856
Charles City	653,502	2,017,819	3,425,206	4,687,869	6,272,442	6,414,376	16,009,707	14,204,399	28,507,570	24,283,784	53,572,352	160,049,026
Charlotte	1,241,851	3,841,843	6,913,610	8,921,402	11,211,736	10,926,965	19,577,914	17,573,171	35,335,983	23,900,419	35,493,988	174,938,882
Chesterfield	26,072,023	66,370,282	99,681,020		170,719,915	206,166,470	485,512,101	516,596,023	1,296,623,584	1,316,566,260	4,609,569,934	8,929,991,338
Clarke	1,290,041	2,875,255	4,430,851	6,101,120	7,394,766	9,295,577	21,170,678	20,833,260	52,707,012	53,522,590	308,008,556	487,629,707
Craig	346,695	1,247,356	2,262,227	2,788,545	3,680,234	4,697,490	9,566,959	7,426,304	21,473,676	15,418,876	18,908,033	87,816,396
Culpeper	3,638,116	10,036,637	17,139,052	22,847,523	27,961,047	33,946,295	71,385,351	68,938,412	168,874,835	166,091,200	444,929,311	1,035,787,778
Cumberland	855,432	2,417,553	4,236,437	6,223,973	8,043,554	9,664,012	17,784,792	13,740,048	30,112,726	21,888,840	30,437,885	145,405,253
Dickenson	1,324,243	4,067,017	5,943,542	8,629,387	8,310,892	9,488,576	20,670,202	18,834,925	50,961,708	33,216,711	45,367,726	206,814,930
Dinwiddie	1,921,213	6,255,443	10,698,268	15,254,516	19,598,248	23,840,001	49,365,741	47,780,983	106,717,959	97,036,448	145,676,980	524,145,800
Essex	987,279	3,280,366	5,492,887	7,770,826	8,932,736	11,117,508	20,986,925	19,555,469	39,956,809	27,994,763	57,216,702	203,292,270
Fairfax	85,363,678	209,169,799	292,899,372	407,468,772	496,446,785	570,237,487	1,340,742,745	1,546,141,899	4,082,542,979	4,224,840,882	35,441,785,971	48,697,640,367
Fauquier	5,218,635	13,569,749	19,549,070	25,555,719	31,905,031	35,176,220	82,629,361	93,495,349	252,934,256	271,747,894	1,747,580,752	2,579,362,036

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2008

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Floyd	\$1,257,703	\$3,865,357	\$6,440,972	\$9,770,868	\$11,038,102	\$12,252,728	\$25,310,911	\$24,133,422	\$59,719,774	\$39,461,212	\$52,855,523	\$246,106,572
Fluvanna	1,605,570	4,730,016	7,439,382	10,606,940	14,763,796	18,042,098	40,962,352	43,655,940	118,647,404	107,768,588	214,892,854	583,114,939
Franklin	4,649,183	13,779,479	23,733,577	34,181,568	43,431,921	46,829,615	88,618,162	81,941,274	194,037,591	141,750,712	317,573,542	990,526,624
Frederick	6,852,791	19,405,498	28,418,770	36,035,709	47,684,300	55,543,273	121,587,889	124,409,938	322,674,165	310,815,885	824,800,476	1,898,228,694
Giles	1,411,623	4,734,577	7,829,040	10,918,493	12,744,358	14,378,805	30,191,414	29,952,269	67,491,301	48,609,701	61,261,817	289,523,398
Gloucester	3,141,911	9,497,099	15,048,327	20,806,979	24,422,366	28,198,445	60,780,921	60,318,538	159,265,856	152,631,660	298,616,859	832,728,960
Goochland	1,941,591	4,188,679	6,383,989	8,558,266	10,663,501	12,689,001	27,799,881	27,562,976	74,922,200	79,190,479	1,092,526,352	1,346,426,916
Grayson	1,627,439	4,878,641	8,076,055	13,052,974	14,393,242	12,731,586	27,489,226	25,039,929	49,120,302	24,522,200	33,749,102	214,680,697
Greene	1,333,940	3,889,035	6,516,817	8,843,903	13,065,521	13,334,705	28,989,494	29,947,296	74,962,474	72,114,873	111,526,815	364,524,873
Greensville	1,195,163	3,636,511	6,216,813	8,346,169	10,504,616	13,126,209	25,967,530	19,767,884	35,104,333	23,850,261	43,273,019	190,988,508
Halifax	3,281,391	10,863,640	17,485,374	25,115,391	31,569,564	30,923,501	60,876,945	51,188,979	106,200,564	71,695,802	124,207,173	533,408,324
Hanover	9,036,568	22,303,988	29,776,547	40,244,906	52,234,426	58,165,335	138,391,847	149,213,397	393,100,640	458,434,278	1,639,034,120	2,989,936,052
Henrico	24,353,653	69,966,145	110,465,752	153,746,946	202,938,734	243,346,734	558,814,525	564,083,540	1,234,820,743	1,063,708,991	4,477,807,036	8,704,052,800
Henry	5,681,488	17,943,980	31,344,769	49,581,910	56,542,492	51,964,929	92,270,783	78,934,396	159,291,369	106,272,453	165,268,915	815,097,484
Highland	224,495	676,762	1,118,008	1,596,850	2,019,499	1,879,125	4,421,932	4,462,794	8,206,000	5,094,018	13,172,462	42,871,945
Isle of Wight	2,954,225	8,450,016	13,290,364	17,251,187	24,206,796	27,272,819	52,469,525	52,730,291	143,393,317	148,742,894	398,610,285	889,371,719
James City	5,962,422	14,716,827	20,995,783	30,700,630	38,087,071	38,257,207	88,775,380	92,056,536	247,169,571	270,867,302	1,288,790,289	2,136,379,016
King and Queen	526,889	1,673,555	2,888,758	4,444,823	5,390,223	6,189,032	12,374,649	12,684,183	28,506,037	19,785,486	35,367,897	129,831,533
King George	1,690,789	4,245,024	6,971,879	8,204,416	10,373,415	12,139,150	28,299,445	29,363,646	86,193,894	107,135,718	303,853,265	598,470,643
King William	1,227,495	3,244,090	5,105,983	7,794,417	9,397,175	11,637,256	26,737,274	29,921,099	75,841,795	78,006,932	125,371,439	374,284,955
Lancaster	1,159,436	3,277,874	5,404,902	8,527,835	10,047,288	10,350,646	21,057,286	18,262,100	41,696,800	34,904,709	159,346,938	314,035,813
Lee	2,200,550	7,144,934	11,621,898	14,161,713	15,578,928	14,525,837	29,531,219	29,553,120	64,196,239	43,166,390	63,166,082	294,846,909
Loudoun	21,205,813	48,180,747	64,984,071	86,973,896	113,780,007	134,437,541	316,957,914	363,374,863	1,010,719,306	1,181,760,124	9,543,209,997	12,885,584,280
Louisa	2,388,677	6,692,509	11,338,180	16,190,171	22,245,208	25,343,312	54,584,573	56,018,170	130,213,258	121,116,173	238,188,004	684,318,235
Lunenburg	1,042,081	3,541,348	6,112,879	8,203,967	10,068,413	9,840,236	21,566,105	15,112,834	34,526,796	22,459,310	37,878,452	170,352,423
Madison	1,064,973	3,243,992	4,886,205	7,143,297	8,797,378	9,757,311	21,011,595	21,629,711	50,950,298	41,961,291	94,093,627	264,539,678
Mathews	681,098	2,051,073	3,802,311	5,363,235	6,177,805	6,461,761	12,954,800	16,116,978	39,800,903	34,221,210	93,088,590	220,719,764
Mecklenburg	3,098,309	9,646,607	17,433,059	24,270,528	27,487,538	29,729,524	54,341,046	49,028,378	90,450,829	67,388,260	130,275,958	503,150,036
Middlesex	958,966	2,974,841	4,505,873	6,401,885	7,845,732	8,567,947	18,398,494	18,615,730	38,926,449	34,588,245	110,843,662	252,627,825
Montgomery	7,651,090	22,816,326	31,245,438	48,456,195	55,434,817	52,661,897	116,231,143	112,554,377	267,539,645	237,717,056	648,711,315	1,601,019,300

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2008

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Nelson	\$1,400,949	\$3,746,951	\$6,322,774	\$8,988,317	\$12,658,302	\$14,435,763	\$27,134,456	\$24,750,354	\$58,169,107	\$50,499,981	\$125,769,810	\$333,876,764
New Kent	1,269,415	3,514,674	5,565,222	7,996,679	9,860,944	12,397,461	27,533,418	29,248,660	79,576,009	94,781,465	242,971,847	514,715,793
Northampton	1,447,307	4,357,577	6,741,079	9,583,876	11,738,725	12,530,679	20,677,104	16,890,459	36,317,138	24,083,922	115,572,446	259,940,314
Northumberland	974,030	3,575,875	6,062,931	9,229,597	9,650,118	10,122,362	21,462,433	19,267,917	51,246,507	40,464,335	108,470,689	280,526,795
Nottoway	1,309,354	4,240,086	7,231,886	10,373,054	11,800,724	13,148,368	28,097,239	20,152,244	43,635,240	31,399,097	64,175,643	235,562,936
Orange	2,362,457	7,509,690	12,260,094	15,655,899	22,611,747	26,017,305	55,050,791	57,263,742	143,936,749	136,311,757	327,070,977	806,051,209
Page	2,451,355	7,178,679	11,471,147	16,690,505	20,896,521	22,614,258	44,299,597	39,863,504	89,311,340	62,090,482	86,969,760	403,837,149
Patrick	1,627,490	5,042,064	8,789,521	13,993,535	17,015,564	15,953,368	28,721,911	25,762,958	54,765,641	29,590,817	73,534,970	274,797,839
Pittsylvania	5,607,326	17,240,447	30,311,741	43,419,328	50,997,149	51,853,540	107,794,188	99,141,244	234,348,097	162,159,504	243,889,212	1,046,761,777
Powhatan	2,072,140	5,151,078	7,835,401	9,891,664	12,745,634	16,172,291	36,624,695	40,139,840	110,496,449	125,738,067	387,505,247	754,372,505
Prince Edward	1,692,823	5,122,263	10,024,329	12,489,698	14,580,210	18,255,745	31,913,292	26,429,971	53,801,173	39,999,999	75,504,529	289,814,032
Prince George	2,495,748	7,515,315	10,779,893	14,369,118	16,781,400	20,487,814	43,439,381	43,995,658	115,911,804	119,189,108	275,369,722	670,334,960
Prince William	28,086,477	75,626,431	116,297,158	158,275,142	192,753,263	227,156,922	531,831,454	603,898,791	1,498,871,187	1,483,877,338	6,585,487,390	11,502,161,552
Pulaski	3,332,370	9,232,656	15,107,593	24,285,770	25,377,332	27,297,063	56,798,992	55,981,434	134,771,167	96,548,034	144,584,399	593,316,811
Rappahannock	609,757	1,738,027	2,881,050	3,715,268	3,998,970	4,990,574	12,240,274	11,303,603	32,726,709	27,686,579	121,602,673	223,493,484
Richmond	1,538,608	3,903,310	5,304,136	6,891,137	6,847,982	9,171,853	17,556,206	14,156,671	33,231,143	24,509,208	64,571,184	187,681,438
Roanoke	8,546,476	22,551,473	32,380,996	45,006,860	63,323,454	70,222,410	156,449,196	155,536,158	407,944,937	389,494,704	1,143,405,355	2,494,862,019
Rockbridge	1,864,608	5,419,824	9,453,892	13,758,631	17,257,568	17,409,279	37,884,790	36,183,423	76,966,987	60,410,623	137,637,801	414,247,427
Rockingham	6,269,583	19,154,376	31,968,161	45,146,209	60,211,813	67,780,766	145,280,127	139,491,543	318,966,244	241,783,252	575,735,871	1,651,787,944
Russell	2,380,672	7,887,818	12,082,922	17,527,049	19,696,792	20,463,369	41,080,000	38,945,836	93,528,379	61,546,670	96,023,560	411,163,068
Scott	2,028,917	6,541,499	10,067,364	13,475,553	16,339,224	16,483,784	36,331,398	35,815,470	76,181,197	46,646,389	73,846,428	333,757,223
Shenandoah	3,598,227	10,836,676	17,734,611	25,384,718	32,679,308	35,444,493	78,284,358	74,158,416	174,504,755	136,692,478	226,956,456	816,274,495
Smyth	3,323,573	10,242,729	16,752,381	22,484,219	26,793,663	28,894,627	60,854,965	48,056,088	105,174,579	56,293,933	91,321,007	470,191,765
Southampton	1,709,215	4,221,388	7,135,945	11,755,007	13,056,709	15,470,630	31,969,490	25,729,097	69,711,051	60,793,306	95,466,174	337,018,011
Spotsylvania	9,823,229	26,993,130	38,962,872	52,310,543	63,475,093	71,551,131	160,002,685	172,555,002	461,236,458	507,490,630	1,572,141,986	3,136,542,760
Stafford	10,023,291	24,755,894	33,100,660	42,550,888	52,406,896	58,550,470	136,938,306	148,538,590	399,802,868	465,027,958	2,102,812,294	3,474,508,114
Surry	665,532	2,057,097	3,042,412	4,226,566	5,047,560	6,152,717	11,033,306	10,143,496	26,298,698	24,174,650	32,359,946	125,201,980
Sussex	857,848	3,082,829	4,575,301	7,624,489	9,701,997	9,468,554	19,065,752	16,781,478	34,256,415	23,760,814	36,023,087	165,198,562
Tazewell	3,729,962	12,027,852	19,680,684	26,274,580	30,838,764	32,447,159	63,266,681	60,698,552	144,355,216	105,834,509	314,963,399	814,117,358
Warren	3,069,629	9,332,903	15,016,417	18,186,592	22,019,623	26,008,751	57,065,076	61,412,072	160,260,523	146,718,765	308,904,161	827,994,512

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2008

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	\$5,506,745	\$15,916,493	\$25,394,225	\$34,871,492	\$43,264,043	\$47,417,972	\$96,195,272	\$90,014,002	\$194,543,648	\$131,400,115	\$458,888,582	\$1,143,412,588
Westmoreland	1,585,397	4,784,653	8,526,573	11,486,773	13,412,137	15,229,837	29,578,138	26,990,227	66,173,731	51,106,235	105,379,496	334,253,196
Wise	3,630,463	11,125,975	16,634,874	22,150,659	23,132,879	26,085,537	50,269,105	51,127,993	134,598,455	91,004,556	171,536,847	601,297,343
Wythe	2,700,960	8,768,239	15,079,650	19,630,483	22,710,188	23,696,768	48,767,902	47,209,321	107,179,386	67,131,050	103,613,084	466,487,032
York	6,605,733	14,511,122	18,686,542	24,565,748	30,739,358	35,512,739	74,725,628	85,176,229	218,097,591	243,885,370	983,638,323	1,736,144,384
Total Counties	\$447,614,042	\$1,225,430,530	\$1,878,232,315	\$2,614,732,083	\$3,231,904,601	\$3,638,956,014	\$8,050,268,972	\$8,396,841,404	\$20,918,815,620	\$19,686,350,155	\$95,669,786,968	\$165,758,932,704

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	\$10,317,161	\$30,338,742	\$48,784,359	\$73,067,444	\$86,949,195	\$100,759,920	\$251,550,961	\$297,167,367	\$768,302,842	\$691,419,494	\$4,100,119,278	\$6,458,776,762
Bedford	613,456	1,944,742	3,109,935	4,717,082	5,508,609	6,202,227	10,218,686	9,061,003	20,896,376	14,301,551	31,009,614	107,583,281
Bristol	3,220,143	9,840,990	15,508,299	20,948,896	26,365,173	27,723,477	48,446,045	39,971,493	69,207,768	43,161,534	93,533,587	397,927,405
Buena Vista	720,360	1,934,766	3,451,572	4,583,714	6,427,919	6,278,073	12,863,517	11,426,705	20,611,301	12,025,392	10,780,181	91,103,500
Charlottesville	4,936,725	13,570,491	19,310,917	29,742,553	37,544,748	37,630,480	72,175,601	68,957,073	132,830,962	102,170,160	724,238,604	1,243,108,313
Chesapeake	19,877,710	56,134,669	86,557,842	112,511,627	139,357,764	155,526,377	331,597,820	340,867,429	834,517,980	770,715,980	2,189,498,623	5,037,163,820
Colonial Heights	1,594,908	5,214,393	8,264,562	11,032,303	14,748,617	16,773,094	36,645,653	34,815,426	74,346,281	60,394,389	116,051,966	379,881,589
Covington	917,377	2,198,922	3,628,217	5,168,594	5,409,853	5,838,396	11,350,550	10,144,853	22,637,298	13,395,979	12,669,185	93,359,225
Danville	5,244,419	18,189,803	32,177,563	38,444,289	40,464,645	39,163,085	75,954,926	62,136,318	131,176,084	79,034,250	211,478,030	733,463,412
Emporia	944,820	2,496,533	3,862,093	4,671,731	5,821,806	7,067,484	12,427,788	9,320,407	12,834,962	8,415,657	14,828,722	82,692,002
Fairfax	2,915,439	7,116,301	9,618,114	12,990,338	16,703,095	18,703,933	41,026,796	45,271,954	114,608,844	107,410,515	613,209,339	989,574,668
Falls Church	1,324,754	2,989,773	3,790,715	5,634,160	6,293,983	6,859,141	18,205,097	19,724,241	52,716,203	51,588,958	495,622,106	664,749,131
Franklin	888,592	2,992,799	4,751,593	6,818,291	7,999,860	8,859,594	14,440,770	11,411,694	25,986,386	17,900,737	49,198,418	151,248,733
Fredericksburg	2,339,859	7,470,524	10,831,612	15,725,660	17,105,422	18,450,195	39,842,829	36,235,118	70,227,227	64,447,868	285,099,768	567,776,084
Galax	1,062,548	2,691,604	4,820,084	7,128,743	7,012,992	6,829,382	11,616,213	8,902,961	19,475,482	11,514,779	38,031,252	119,086,040
Hampton	11,006,269	35,957,842	58,840,485	82,462,303	98,386,450	106,195,359	218,457,273	219,016,273	480,330,093	368,078,220	654,312,941	2,333,043,508
Harrisonburg	4,012,417	10,818,790	16,129,043	23,643,142	31,212,987	32,972,865	60,635,134	51,740,838	97,259,367	61,106,355	194,225,341	583,756,280
Hopewell	2,149,502	7,046,066	11,457,549	17,260,901	19,767,775	21,290,499	44,515,308	40,099,679	76,572,967	45,183,996	58,795,008	344,139,249
Lexington	575,493	1,457,176	2,176,648	3,336,970	4,054,008	4,018,048	9,836,990	7,723,392	18,155,546	14,287,967	109,440,872	175,063,109
Lynchburg	7,309,343	22,297,469	37,274,646	46,595,504	53,610,882	54,735,545	107,788,825	94,509,529	209,855,770	147,560,327	607,789,214	1,389,327,054

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2008

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Manassas	\$3,158,006	\$8,666,900	\$15,302,668	\$20,417,209	\$23,261,952	\$27,223,065	\$61,668,582	\$63,667,824	\$148,146,643	\$117,782,537	\$429,334,183	\$918,629,568
Manassas Park	831,162	2,799,152	5,432,497	6,762,185	10,179,074	10,498,744	23,316,883	25,962,728	57,719,276	51,329,183	111,114,730	305,945,613
Martinsville	1,980,980	5,793,903	9,541,016	14,439,885	15,486,731	12,779,624	24,296,665	18,007,226	36,474,014	22,880,486	87,034,582	248,715,112
Newport News	16,691,861	52,099,707	81,887,777	117,499,750	142,508,145	147,578,336	288,839,143	278,308,553	600,589,922	473,200,007	910,195,809	3,109,399,011
Norfolk	19,049,139	67,661,897	113,238,214	154,527,017	177,204,642	176,123,208	347,748,096	307,203,175	586,775,522	398,277,158	1,899,041,861	4,246,849,930
Norton	664,119	1,755,868	2,397,953	3,361,457	3,147,524	3,525,316	6,981,810	6,257,495	14,773,524	10,002,910	19,091,178	71,959,153
Petersburg	3,508,038	12,740,750	19,601,442	28,955,558	35,391,517	32,901,262	64,655,052	47,849,981	80,866,762	51,126,312	77,597,823	455,194,497
Poquoson	1,303,198	2,645,306	3,401,892	4,506,250	5,560,034	6,158,892	14,842,476	17,248,074	48,713,442	55,116,806	215,388,037	374,884,407
Portsmouth	7,515,070	29,111,016	49,683,582	67,352,062	82,272,292	86,921,775	175,237,055	162,028,152	320,816,757	230,016,180	343,705,425	1,554,659,367
Radford	1,459,711	4,299,755	5,548,425	7,002,691	7,568,570	8,001,107	17,016,016	16,096,702	37,671,534	31,934,180	73,797,223	210,395,915
Richmond	20,116,770	65,728,306	104,819,318	138,315,204	170,547,576	182,870,746	367,403,516	307,250,107	546,072,273	374,717,368	2,951,052,697	5,228,893,881
Roanoke	9,769,864	31,675,556	51,993,925	75,142,409	99,490,336	103,594,044	189,143,233	156,879,019	309,178,395	189,721,367	622,760,097	1,839,348,245
Salem	2,219,798	6,799,507	11,245,755	15,844,462	20,067,382	21,372,406	46,814,272	40,662,787	93,139,841	83,575,111	231,405,562	573,146,883
Staunton	1,768,092	6,038,500	11,084,191	16,011,167	19,787,527	22,174,262	47,126,070	41,451,906	87,877,838	57,829,351	120,074,434	431,223,338
Suffolk	6,326,951	20,754,315	34,555,789	45,861,342	52,012,141	58,071,042	119,736,191	116,909,450	294,504,477	286,074,580	966,152,437	2,000,958,717
Virginia Beach	39,229,767	111,015,678	167,363,165	230,257,487	277,747,413	313,201,232	683,963,366	693,594,979	1,610,964,888	1,390,909,317	6,380,088,888	11,898,336,181
Waynesboro	1,899,118	6,260,588	9,995,607	14,758,432	19,925,838	20,134,597	42,369,652	40,031,569	76,675,588	55,376,422	97,723,529	385,150,939
Williamsburg	2,000,226	4,330,986	5,993,811	8,297,363	8,302,417	9,412,531	19,782,444	19,591,119	42,152,504	35,388,425	202,110,011	357,361,837
Winchester	2,834,227	8,008,044	13,445,736	17,276,824	22,354,183	25,427,653	48,847,274	46,719,084	81,590,082	62,006,247	321,812,580	650,321,933
Total Cities	\$224,297,389	\$690,888,129	\$1,100,878,611	\$1,513,073,002	\$1,823,561,077	\$1,949,847,014	\$4,019,384,577	\$3,824,223,680	\$8,327,253,021	\$6,661,378,057	\$26,669,413,136	\$56,804,197,692
Total Counties	\$447,614,042	\$1,225,430,530	\$1,878,232,315	\$2,614,732,083	\$3,231,904,601	\$3,638,956,014	\$8,050,268,972	\$8,396,841,404	\$20,918,815,620	\$19,686,350,155	\$95,669,786,968	\$165,758,932,704
Unassigned*	\$63,491,972	\$128,095,820	\$147,477,666	\$162,708,039	\$174,429,300	\$182,494,194	\$323,244,856	\$278,723,738	\$566,286,614	\$414,273,719	\$2,969,762,197	\$5,410,988,115
Aggregate	\$735,403,402	\$2,044,414,478	\$3,126,588,592	\$4,290,513,124	\$5,229,894,977	\$5,771,297,222	\$12,392,898,405	\$12,499,788,823	\$29,812,355,255	\$26,762,001,931	\$125,308,962,301	\$227,974,118,511

Note:

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

Table 1.6
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2008

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	34,237	\$31,126,589	11,108	3,955	\$124,228,638	15,063	8,929	5,616	518
Albemarle	93,034	84,177,923	21,790	18,471	615,763,520	40,261	21,695	17,492	1,074
Alleghany	16,314	14,885,767	5,510	1,393	47,843,783	6,903	3,325	3,438	140
Amelia	13,063	11,963,960	3,630	1,995	48,258,050	5,625	2,868	2,585	172
Amherst	30,584	27,997,939	9,535	3,765	93,916,546	13,300	7,127	5,854	319
Appomattox	14,993	13,708,036	4,718	1,721	44,762,997	6,439	3,277	2,999	163
Arlington	199,497	178,798,167	60,833	53,637	1,622,363,376	114,470	80,144	30,248	4,078
Augusta	75,229	68,716,241	21,445	10,916	263,914,953	32,361	15,470	16,177	714
Bath	5,427	4,931,454	1,928	504	19,867,295	2,432	1,311	1,075	46
Bedford	71,117	64,816,551	18,258	11,549	284,558,202	29,807	13,248	15,870	689
Bland	5,829	5,317,127	2,069	459	17,357,122	2,528	1,125	1,336	67
Botetourt	33,433	30,499,804	8,231	5,780	139,233,779	14,011	6,139	7,619	253
Brunswick	14,665	13,418,826	4,918	1,520	43,246,854	6,438	4,067	2,140	231
Buchanan		17,564,497	7,262	896	47,077,326	8,158	3,688	4,346	124
Buckingham	12,954	11,844,358	4,319	1,400	37,816,043	5,719	3,238	2,278	203
Campbell	52,000	47,518,110	16,587	6,120	158,486,605	22,707	11,892	10,269	546
Caroline	27,814	25,438,310	7,185	5,098	119,684,897	12,283	6,828	5,048	407
Carroll	27,383	24,994,098	9,639	2,168	74,623,513	11,807	5,464	5,959	384
Charles City	7,135	6,529,816	2,230	1,178	35,896,605	3,408	2,005	1,278	125
Charlotte	12,162	11,114,674	4,136	1,029	40,541,208	5,165	2,788	2,209	168
Chesterfield	323,330	295,307,121		70,087	1,568,165,906	137,727	72,374	61,272	4,081
Clarke	14,630	13,324,886	3,261	3,045	82,755,477	6,306	3,179	2,960	167
Craig	4,886	4,469,056	1,517	569	14,935,435	2,086	986	1,067	33
Culpeper	46,807	42,772,345	10,734	8,459	219,768,522	19,193	9,930	8,721	542
Cumberland	8,927	8,161,432	2,724	1,140	28,147,336	3,864	2,124	1,599	141
Dickenson	12,551	11,526,235	4,796	494	27,547,647	5,290	2,378	2,849	63
Dinwiddie	25,822	23,654,797	7,224	4,186	91,610,091	11,410	6,406	4,665	339
Essex	11,007	10,039,145	3,363	1,551	40,514,497	4,914	2,949	1,818	147
Fairfax	1,104,696	1,004,849,439	218,067	278,450	8,573,072,023	496,517	270,236	207,680	18,601
Fauquier	69,205	63,200,112	13,717	15,381	555,128,447	29,098	14,276	13,969	853

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2008

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	14,564	\$13,307,115	4,649	1,505	\$42,745,875	6,154	2,820	3,190	144
Fluvanna	25,267	22,970,503	5,640	4,784	157,443,165	10,424	4,801	5,314	309
Franklin	52,675	48,023,692	15,934	6,512	182,299,706	22,446	10,894	11,010	542
Frederick	80,229	73,144,191	19,484	14,648	359,106,480	34,132	17,289	16,051	792
Giles	16,540	15,084,401	5,737	1,439	44,934,315	7,176	3,557	3,471	148
Gloucester	37,194	33,905,326	9,772	6,649	158,229,646	16,421	8,096	7,722	603
Goochland	22,268	20,340,944	4,521	4,942	164,037,396	9,463	4,247	4,960	256
Grayson	15,110	13,815,134	5,456	1,133	44,118,373	6,589	3,084	3,265	240
Greene	17,628	16,115,679	4,524	3,011	68,628,265	7,535	3,761	3,570	204
Greensville	11,701	10,745,456	3,854	1,327	49,052,585	5,181	3,362	1,523	296
Halifax	33,772	30,890,348	11,320	3,188	93,146,187	14,508	8,204	5,869	435
Hanover	106,081	97,028,986	22,236	22,149	505,331,275	44,385	21,283	22,106	996
Henrico	303,912	276,809,418	74,650	63,697	1,497,557,665	138,347	83,471	50,997	3,879
Henry	55,080	50,347,846	19,299	4,572	146,608,041	23,871	13,078	10,013	780
Highland	2,365	2,150,026	793	236	7,665,186	1,029	467	535	27
Isle of Wight	36,725	33,496,575	8,842	6,906	165,765,615	15,748	7,694	7,329	725
James City	70,604	63,574,688	14,286	14,956	400,945,289	29,242	14,005	14,299	938
King and Queen	6,630	6,071,235	2,014	947	23,804,692	2,961	1,620	1,270	71
King George	22,859	20,828,435	4,685	4,778	114,883,026	9,463	4,599	4,446	418
King William	16,352	15,008,571	3,839	3,168	67,571,717	7,007	3,450	3,349	208
Lancaster	12,925	11,645,624	3,338	2,125	61,587,614	5,463	2,963	2,336	164
Lee	19,513	17,842,998	7,200	1,110	47,383,780	8,310	3,991	4,074	245
Loudoun	318,046	290,067,638	49,967	80,996	2,593,947,852	130,963	62,268	64,354	4,341
Louisa	31,405	28,735,260	7,869	5,678	132,100,948	13,547	6,690	6,431	426
Lunenburg	10,816	9,893,294	3,666	1,001	30,218,254	4,667	2,702	1,855	110
Madison	12,862	11,746,377	3,603	1,838	48,600,910	5,441	2,604	2,697	140
Mathews	9,421	8,537,755	2,434	1,495	38,896,765	3,929	1,806	1,996	127
Mecklenburg	31,414	28,628,657	10,193	3,336	98,623,558	13,529	7,772	5,321	436
Middlesex	10,949	9,917,249	3,089	1,636	43,797,666	4,725	2,376	2,223	126
Montgomery	70,839	64,357,370	22,328	11,148	266,304,500	33,476	18,667	13,826	983

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2008

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Nelson	15,461	\$14,085,446	4,564	2,234	\$59,598,749	6,798	3,533	3,114	151
New Kent	18,624	17,023,323	4,013	4,118	91,454,650	8,131	3,662	4,211	258
Northampton	12,752	11,608,601	4,082	1,500	46,267,599	5,582	3,414	2,010	158
Northumberland	14,074	12,684,668	3,654	2,060	57,508,323	5,714	2,807	2,740	167
Nottoway	14,214	13,009,054	4,547	1,451	41,934,357	5,998	3,487	2,341	170
Orange	34,853	31,694,591	8,329	6,200	162,708,754	14,529	7,188	6,908	433
Page	23,551	21,519,049	7,989	2,540	73,429,549	10,529	5,590	4,680	259
Patrick	16,996	15,503,017	5,856	1,341	46,608,411	7,197	3,321	3,623	253
Pittsylvania	60,695	55,616,934	19,767	6,525	177,395,635	26,292	13,722	11,799	771
Powhatan	27,342	25,005,037	5,292	6,020	138,204,207	11,312	4,884	6,125	303
Prince Edward	17,143	15,612,758	5,557	2,006	58,365,704	7,563	4,574	2,761	228
Prince George	28,974	26,467,603	7,265	5,296	124,446,884	12,561	6,336	5,594	631
Prince William	387,712	353,917,308	74,740	92,105	2,479,694,423	166,845	90,644	69,187	7,014
Pulaski	31,987	29,235,094	10,914	3,438	95,650,137	14,352	7,489	6,585	278
Rappahannock	7,881	7,161,836	1,889	1,529	44,586,223	3,418	1,678	1,642	98
Richmond	11,462	10,485,692	3,218	1,741	94,719,414	4,959	2,748	1,880	331
Roanoke	98,601	89,613,080	24,450	17,841	410,946,869	42,291	21,013	20,343	935
Rockbridge	21,051	19,152,324	6,396	2,790	81,705,945	9,186	4,622	4,352	212
Rockingham	79,248	72,287,114	23,031	10,811	279,297,302	33,842	17,034	16,107	701
Russell	24,507	22,477,742	9,102	1,468	61,457,139	10,570	4,757	5,585	228
Scott	20,537	18,758,265	7,446	1,316	53,043,262	8,762	3,843	4,499	420
Shenandoah	42,389	38,586,873	12,266	6,247	152,399,038	18,513	9,793	8,331	389
Smyth	30,918	28,246,776	11,298	2,031	76,312,014	13,329	6,821	6,226	282
Southampton	17,999	16,471,960	4,993	2,655	80,724,858	7,648	4,069	3,302	277
Spotsylvania	121,979	111,407,452	25,317	25,541	634,636,966	50,858	25,880	23,325	1,653
Stafford	119,883	109,199,020	22,988	26,507	703,127,146	49,495	24,086	23,094	2,315
Surry	6,738	6,173,683	1,926	1,071	25,651,683	2,997	1,646	1,223	128
Sussex	9,821	8,972,853	3,120	1,266	31,272,643	4,386	2,753	1,436	197
Tazewell	39,466	36,031,283	13,949	2,963	111,387,595	16,912	7,888	8,629	395
Warren	36,896	33,674,133	9,239	6,939	163,706,414	16,178	8,661	7,114	403

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2008

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	53,453	\$48,728,373	17,970	5,683	\$167,976,262	23,653	11,162	11,279	1,212
Westmoreland	17,899	16,245,960	4,889	2,726	67,596,043	7,615	4,344	3,035	236
Wise	33,154	30,373,378	12,222	2,107	87,140,696	14,329	6,917	7,004	408
Wythe	27,455	25,073,226	9,725	2,497	82,806,864	12,222	6,167	5,771	284
York	62,763	56,948,918	13,593	13,022	308,786,989	26,615	12,671	12,632	1,312
Total Counties	5,452,100	\$4,966,750,031	1,319,192	1,073,411	\$30,108,971,787	2,392,603	1,270,291	1,044,325	77,987

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	138,806	\$124,846,504	38,869	38,682	\$1,091,652,105	77,551	53,779	20,455	3,317
Bedford	6,105	5,537,217	1,994	704	19,677,064	2,698	1,588	1,037	73
Bristol	25,282	23,124,302	9,719	2,570	93,513,117	12,289	6,302	3,855	2,132
Buena Vista	6,132	5,593,112	2,213	591	19,089,416	2,804	1,608	1,133	63
Charlottesville	38,053	34,439,008	13,113	6,540	256,618,082	19,653	13,501	5,444	708
Chesapeake	214,801	196,133,974	50,145	44,304	1,074,934,789	94,449	50,879	38,160	5,410
Colonial Heights	18,712	16,997,598	5,414	3,035	69,368,222	8,449	5,000	3,179	270
Covington	6,228	5,684,387	2,474	409	15,176,188	2,883	1,739	1,079	65
Danville	45,302	41,446,818	15,771	4,722	160,595,057	20,493	13,336	6,122	1,035
Emporia	6,198	5,689,795	2,136	647	18,409,410	2,783	1,994	616	173
Fairfax	29,434	26,775,462	6,828	7,223	246,333,391	14,051	8,049	5,350	652
Falls Church	14,882	13,465,670	3,168	3,737	114,724,993	6,905	3,885	2,706	314
Franklin	8,590	7,848,179	2,641	1,201	30,152,509	3,842	2,462	1,176	204
Fredericksburg	22,026	20,031,202	6,942	3,675	115,429,758	10,617	7,029	3,109	479
Galax	8,078	7,391,452	2,701	629	22,440,622	3,330	1,925	1,283	122
Hampton	117,213	106,735,060	34,586	20,257	478,622,948	54,843	34,004	17,910	2,929
Harrisonburg	31,320	28,513,643	10,413	4,248	108,850,190	14,661	9,851	4,521	289
Hopewell	21,460	19,593,375	7,111	2,608	63,235,409	9,719	6,532	2,890	297
Lexington	5,212	4,653,322	1,563	856	23,253,540	2,419	1,479	879	61
Lynchburg	62,828	57,093,048	20,648	8,525	240,252,532	29,173	18,521	9,886	766

Table 1.6, continued
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2008

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	38,237	\$35,033,513	8,717	7,930	\$198,488,921	16,647	10,085	6,030	532
Manassas Park	13,390	12,274,451	3,032	2,913	69,939,950	5,945	3,603	2,113	229
Martinsville	15,023	13,731,288	5,220	1,574	48,931,626	6,794	4,417	2,083	294
Newport News	158,874	144,860,762	49,141	25,126	631,983,638	74,267	47,476	22,884	3,907
Norfolk	179,465	163,701,230	59,658	27,402	912,584,198	87,060	59,777	22,536	4,747
Norton	4,320	3,945,405	1,689	295	11,153,405	1,984	1,124	799	61
Petersburg	29,525	27,044,052	10,603	3,814	108,871,554	14,417	11,198	2,688	531
Poquoson	13,216	12,012,257	2,724	2,646	65,238,014	5,370	2,405	2,802	163
Portsmouth	86,671	79,206,413	25,814	14,673	336,183,216	40,487	27,206	11,407	1,874
Radford	10,137	9,223,135	3,581	1,287	41,194,549	4,868	2,952	1,799	117
Richmond	172,926	157,973,448	57,066	31,428	1,871,829,856	88,494	65,967	19,599	2,928
Roanoke	91,392	83,379,911	30,931	12,882	339,675,505	43,813	29,550	12,993	1,270
Salem	25,319	23,012,772	7,230	4,093	110,980,096	11,323	6,377	4,686	260
Staunton	21,736	19,756,901	7,036	3,133	78,618,427	10,169	6,143	3,819	207
Suffolk	78,683	71,888,309	18,540	15,725	396,462,174	34,265	18,522	13,722	2,021
Virginia Beach	399,005	362,974,360	103,089	82,136	2,485,903,618	185,225	105,225	68,899	11,101
Waynesboro	21,245	19,364,915	6,783	2,664	67,437,055	9,447	5,667	3,518	262
Williamsburg	13,251	11,878,844	3,911	2,451	93,030,720	6,362	3,820	2,266	276
Winchester	26,384	23,945,619	8,339	3,934	111,733,721	12,273	7,912	4,014	347
Total Cities	2,225,461	\$2,026,800,713	651,553	401,269	\$12,242,569,584	1,052,822	662,889	339,447	50,486
Total Counties	5,452,100	\$4,966,750,031	1,319,192	1,073,411	\$30,108,971,787	2,392,603	1,270,291	1,044,325	77,987
Unassigned*	298,437	\$213,607,327	77,960	63,245	\$10,768,655,015	141,205	72,429	46,727	22,049
Aggregate	7,975,998	\$7,207,158,071	2,048,705	1,537,925	\$53,120,196,386	3,586,630	2,005,609	1,430,499	150,522

Notes:

* See note in Table 1.5 concerning returns not assigned to a locality.

Table 1.7
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2008

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Accomack	\$378,933,397	\$29,976,244	\$19,653,769	\$101,467,130	\$227,836,254	\$18,780,968
Albemarle	2,886,001,430	91,832,590	60,763,369	338,397,254	2,395,008,216	155,718,844
Alleghany	214,951,803	14,018,964	9,288,785	51,036,422	140,607,633	10,778,447
Amelia	176,144,843	12,046,568	7,939,985	43,092,253	113,066,038	8,820,702
Amherst	407,431,196	28,603,418	18,971,824	102,865,637	256,990,316	20,276,067
Appomattox	187,129,077	13,212,497	8,747,046	47,462,343	117,707,192	9,295,190
Arlington	8,832,454,096	291,981,843	192,896,721	1,092,119,216	7,255,456,316	478,662,551
Augusta	1,111,065,641	70,858,914	47,006,096	260,190,823	733,009,808	55,741,596
Bath	72,524,166	4,794,875	3,153,666	17,047,121	47,528,504	3,650,592
Bedford	1,231,302,097	64,200,253	42,535,793	236,412,524	888,153,528	63,349,940
Bland	78,914,032	5,159,075	3,426,490	18,971,610	51,356,857	3,958,113
Botetourt	613,493,295	31,026,983	20,575,441	115,510,129	446,380,742	31,616,610
Brunswick	157,725,147	13,733,441	9,011,043	46,630,628	88,350,035	7,706,682
Buchanan	268,583,540	16,140,874	10,704,101	58,867,842	182,870,723	13,728,726
Buckingham		12,145,261	8,051,825	43,489,096	97,240,409	7,984,124
Campbell	716,687,709	48,291,603	32,053,726	174,520,652	461,821,729	35,872,153
Caroline	415,655,953	27,483,520	18,174,388	99,006,091	270,991,954	20,939,679
Carroll	273,588,420	22,676,505	14,955,438	80,289,437	155,667,040	13,198,256
Charles City	119,818,033	7,573,774	5,014,036	27,165,315	80,064,909	6,088,874
Charlotte	121,936,947	9,931,387	6,530,719	34,231,051	71,243,790	5,968,933
Chesterfield	6,823,295,639	319,727,827	211,638,108	1,174,671,240	5,117,258,464	356,496,491
Clarke	381,016,638	13,887,620	9,179,957		306,608,568	20,354,124
Craig	63,813,132	4,389,308	2,912,964	16,000,715	40,510,145	3,172,963
Culpeper	742,309,707	42,833,062	28,329,273	154,846,372	516,301,000	37,976,807
Cumberland	101,731,362	8,071,500	5,324,806	28,547,533	59,787,523	5,002,628
Dickenson	158,569,526	10,355,344	6,885,889	37,949,217	103,379,076	7,984,594
Dinwiddie	386,069,542	25,679,408	17,004,133	93,090,046	250,295,955	19,439,257
Essex	142,585,989	10,447,667	6,916,496	36,743,428	88,478,399	7,122,827
Fairfax	38,365,425,433	1,188,181,372	784,293,924	4,392,983,346	32,612,627,252	2,110,863,576
Fauquier	1,991,977,561	67,067,438	44,383,683	248,782,707	1,631,743,732	106,901,297

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2008**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	\$177,289,276	\$12,536,703	\$8,324,181	\$45,592,751	\$110,835,641	\$8,760,384
Fluvanna	425,740,369	23,860,738	15,798,221	88,254,736	297,826,674	21,749,289
Franklin	708,369,281	46,440,277	30,735,678	165,980,133	465,213,192	35,565,965
Frederick	1,408,983,565	75,273,940	49,776,028	275,111,697	1,008,821,901	72,569,181
Giles	213,885,408	14,674,430	9,752,372	53,698,304	135,760,303	10,641,681
Gloucester	607,707,345	36,133,517	23,908,354	130,580,831	417,084,642	30,905,272
Goochland	1,147,697,672	21,277,241	14,082,562	79,290,278	1,033,047,591	63,473,856
Grayson	148,451,402	12,488,727	8,219,553	43,629,491	84,113,630	7,168,075
Greene	266,643,360	17,069,623	11,303,701	62,361,889	175,908,147	13,404,762
Greensville	137,442,235	11,029,350	7,203,327	37,489,906	81,719,652	6,833,884
Halifax	381,354,518	29,158,085	19,274,204	101,739,730	231,182,498	18,881,827
Hanover	2,293,899,707	100,667,183	66,712,206	374,720,936	1,751,799,381	119,967,632
Henrico	6,688,010,120	318,958,796	211,100,678	1,164,160,991	4,993,789,656	350,502,445
Henry	565,233,746	46,363,656	30,662,671	159,916,134	328,291,285	27,612,355
Highland	30,369,240	1,922,930	1,274,674	6,864,268	20,307,368	1,536,098
Isle of Wight	662,038,602	35,521,502	23,509,995	129,393,289	473,613,817	34,103,197
James City	1,586,110,882	65,064,103	42,993,643	237,065,576	1,240,987,559	83,827,039
King and Queen	94,895,049	6,436,901	4,266,559	23,129,180	61,062,409	4,769,224
King George	448,751,160	22,141,347	14,659,108	81,967,662	329,983,043	23,307,756
King William	280,484,459	16,314,170	10,798,404	60,130,985	193,240,899	14,256,404
Lancaster	222,640,369	11,132,440	7,348,413	38,768,269	165,391,247	11,631,875
Lee	215,924,640	15,446,308	10,236,975	54,837,492	135,403,865	10,738,740
Loudoun	9,970,686,661	321,672,775	212,674,401	1,206,273,009	8,230,066,477	536,321,623
Louisa	499,755,321	30,705,409	20,321,842	111,693,233	337,034,837	25,327,485
Lunenburg	121,093,586	9,350,509	6,176,593	32,612,362	72,954,122	5,989,110
Madison	193,687,527	11,598,888	7,672,144	42,445,124	131,971,371	9,822,535
Mathews	159,580,143	8,286,665	5,488,922	30,016,737	115,787,819	8,252,977
Mecklenburg	350,662,573	26,667,060	17,566,826	91,352,124	215,076,562	17,416,112
Middlesex	184,738,308	9,537,043	6,314,526	34,424,111	134,462,629	9,566,226
Montgomery	1,215,648,636	70,784,245	46,793,805	255,174,252	842,896,334	62,135,387

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2008**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Nelson	\$245,312,655	\$14,461,294	\$9,563,661	\$52,318,154	\$168,969,545	\$12,511,892
New Kent	391,242,639	18,917,945	12,545,250	70,467,477	289,311,968	20,256,857
Northampton	190,801,912	10,861,638	7,136,750	36,890,678	135,912,846	9,872,912
Northumberland	188,324,115	11,418,212	7,529,243	39,862,174	129,514,487	9,602,410
Nottoway	169,549,152	12,291,616	8,132,339	42,856,792	106,268,405	8,474,930
Orange	579,221,034	32,059,425	21,204,977	116,701,535	409,255,097	29,769,319
Page	288,579,907	21,574,133	14,304,977	77,295,233	175,405,564	14,258,785
Patrick	198,514,984	13,856,685	9,146,028	48,857,897	126,654,374	9,888,990
Pittsylvania	759,889,366	54,757,234	36,261,593	194,276,280	474,594,259	37,736,492
Powhatan	569,734,545	25,878,821	17,128,600	96,145,073	430,582,051	29,679,807
Prince Edward	205,676,348	15,599,869	10,307,786	54,063,198	125,705,496	10,230,032
Prince George	501,844,228	28,023,928	18,488,182	101,532,178	353,799,940	25,720,141
Prince William	8,491,209,466	400,018,972	264,014,204	1,455,614,926	6,371,561,364	444,895,552
Pulaski	439,440,217	29,874,304	19,812,084	107,919,892	281,833,938	21,937,794
Rappahannock	165,276,962	7,307,551	4,832,941	26,704,671	126,431,799	8,692,303
Richmond	136,692,556	9,882,455	6,176,905	31,412,727	89,220,469	6,908,362
Roanoke	1,896,607,737	92,324,365	61,069,076	339,598,382	1,403,615,913	98,425,088
Rockbridge	294,215,869	19,277,930	12,777,830	69,082,725	193,077,383	14,773,395
Rockingham	1,226,666,810	73,925,296	49,000,846	268,783,761	834,956,908	62,175,307
Russell	309,145,885	20,902,939	13,885,705	76,554,628	197,802,612	15,443,069
Scott	247,545,127	17,292,390	11,404,956	62,148,220	156,699,561	12,343,616
Shenandoah	582,159,831	39,552,592	26,166,455	142,630,986	373,809,799	29,114,365
Smyth	339,422,885	26,173,656	17,372,431	93,878,752	201,998,047	16,636,353
Southampton	244,781,831	16,705,467	11,000,980	59,299,579	157,775,804	12,262,617
Spotsylvania	2,320,435,137	116,219,842	76,860,632	424,925,179	1,702,429,484	120,524,143
Stafford	2,606,625,916	114,815,740	75,936,217	424,079,177	1,991,794,782	136,909,208
Surry	89,837,722	6,571,754	4,290,383	22,712,267	56,263,319	4,477,105
Sussex	117,354,556	9,299,829	6,148,074	32,508,644	69,398,009	5,817,253
Tazewell	638,522,588	34,264,521	22,702,695	123,782,792	457,772,580	32,951,064
Warren	603,113,308	35,811,493	23,692,387	129,795,125	413,814,303	30,783,086

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2008**

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$883,726,063	\$48,818,803	\$32,103,877	\$174,534,681	\$628,268,702	\$45,501,159
Westmoreland	230,971,138	15,595,138	10,311,231	54,852,104	150,212,666	11,670,692
Wise	466,175,201	28,924,476	19,194,594	104,582,603	313,473,528	23,657,721
Wythe	338,551,160	24,472,230	16,225,856	87,734,119	210,118,955	16,750,167
York	1,316,195,394	58,783,350	38,834,427	215,714,982	1,002,862,635	68,953,858
Total Counties	\$127,875,861,807	\$5,441,359,587	\$3,596,838,229	\$19,902,520,744	\$98,935,143,247	\$6,754,095,852

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$5,266,345,726	\$194,170,156	\$127,795,149	\$712,130,507	\$4,232,249,914	\$283,662,672
Bedford	76,285,453	5,435,870	3,582,323	18,994,614	48,272,647	3,813,324
Bristol	293,619,100	25,679,979	16,471,296	82,577,682	168,890,144	14,511,334
Buena Vista	63,375,009	5,699,616	3,772,803	20,218,585	33,684,005	3,039,982
Charlottesville	949,285,792	42,493,357	27,776,689	147,879,946	731,135,799	50,384,689
Chesapeake	3,636,945,400	210,255,296	138,515,676	747,404,179	2,540,770,249	186,413,882
Colonial Heights	271,013,302	18,200,863	12,030,561	64,849,583	175,932,295	13,667,931
Covington	66,784,341	5,594,228	3,648,428	19,346,589	38,195,097	3,272,750
Danville	527,681,702	40,648,419	26,631,272	133,058,788	327,343,223	26,479,280
Emporia	56,226,024	5,688,514	3,672,190	18,119,816	28,745,504	2,724,459
Fairfax	761,255,013	32,243,642	20,939,692	113,894,958	594,176,720	40,464,683
Falls Church	538,605,512	16,270,872	10,672,942	59,714,424	451,947,275	29,218,514
Franklin	108,257,317	8,083,022	5,272,370	26,915,586	67,986,338	5,441,473
Fredericksburg	431,440,742	23,080,500	15,123,842	80,041,898	313,194,502	22,557,020
Galax	86,463,666	6,456,046	4,203,646	21,052,132	54,751,842	4,324,405
Hampton	1,652,962,857	119,929,731	79,013,628	419,303,263	1,034,716,235	82,924,415
Harrisonburg	424,724,814	30,655,125	20,183,980	105,071,127	268,814,582	21,342,541
Hopewell	240,581,430	20,566,134	13,565,918	71,044,912	135,404,466	11,841,487
Lexington	140,456,435	4,991,548	3,267,792	17,504,853	114,692,242	7,556,080
Lynchburg	1,051,331,906	59,307,959	39,152,489	205,249,557	747,621,900	54,394,160

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2008**

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas	\$677,776,022	\$38,685,132	\$25,435,142	\$135,780,692	\$477,875,056	\$34,972,373
Manassas Park	218,546,904	14,234,683	9,386,249	50,496,088	144,429,885	11,110,163
Martinsville	176,196,095	13,113,342	8,599,430	43,038,452	111,444,872	8,867,625
Newport News	2,243,623,817	161,784,727	106,808,078	563,106,098	1,411,924,914	112,880,044
Norfolk	3,079,869,626	185,769,923	122,251,085	625,850,166	2,145,998,452	159,443,645
Norton	55,232,775	3,891,375	2,549,682	13,542,597	35,249,121	2,773,135
Petersburg	309,470,384	29,818,158	19,619,561	98,684,559	161,348,106	15,114,413
Poquoson	282,263,503	11,750,169	7,762,089	43,643,485	219,107,761	14,830,533
Portsmouth	1,066,157,788	88,099,333	58,123,143	300,050,885	619,884,427	52,791,986
Radford	155,632,504	9,760,134	6,448,504	34,589,042	104,834,823	7,899,477
Richmond	4,123,798,322	192,009,020	126,049,470	656,773,805	3,148,966,027	219,170,130
Roanoke	1,363,136,389	93,516,736	61,700,215	325,106,915	882,812,523	69,135,381
Salem	422,855,895	24,140,024	15,947,792	86,720,045	296,048,033	21,652,089
Staunton	310,142,675	21,837,803	14,448,277	78,076,762	195,779,832	15,537,654
Suffolk	1,486,958,865	76,803,151	50,620,421	269,302,494	1,090,232,799	77,281,298
Virginia Beach	8,832,514,192	410,562,068	270,553,432	1,459,650,339	6,691,748,353	464,687,737
Waynesboro	275,702,728	20,032,550	13,251,563	71,219,879	171,198,736	13,766,532
Williamsburg	266,456,521	12,590,816	8,165,492	43,154,564	202,545,649	14,043,000
Winchester	500,737,684	25,773,529	16,907,913	89,525,567	368,530,676	26,223,003
Total Cities	\$42,490,714,232	\$2,309,623,550	\$1,519,920,225	\$8,072,685,434	\$30,588,485,022	\$2,210,215,300
Total Counties	\$127,875,861,807	\$5,441,359,587	\$3,596,838,229	\$19,902,520,744	\$98,935,143,247	\$6,754,095,852
Unassigned*	\$4,457,009,254	\$233,091,376	\$141,966,897	\$710,034,600	\$3,371,916,379	\$237,008,923
Aggregate	\$174,823,585,292	\$7,984,074,513	\$5,258,725,351	\$28,685,240,779	\$132,895,544,648	\$9,201,320,075

Notes:

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

* See note in Table 1.5 concerning returns not assigned to a locality.

Table 1.8
Set-Off Debt Transferred to Agencies by Taxable Year

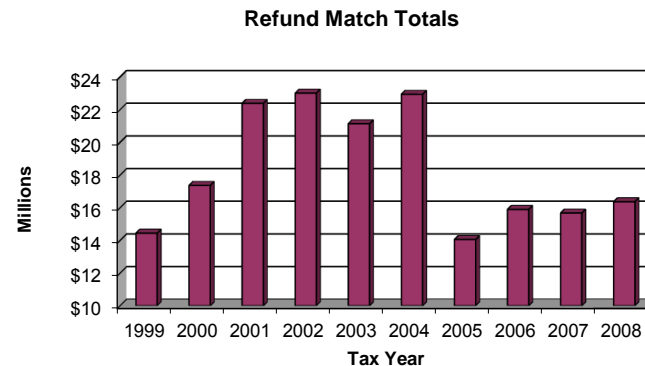
Type of Participants	2005		2007		2007		2008	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	94,262	\$11,128,712	116,758	\$17,040,137	113,235	\$17,166,973	117,392	\$18,085,985
Circuit Courts	4,653	636,943	4,347	709,356	5,487	922,394	4,947	872,303
District Courts	12,956	1,243,193	13,527	1,427,328	19,019	2,114,205	17,847	1,982,188
Juvenile and Domestic Courts	1,284	128,341	1,096	110,244	1,264	131,274	1,323	138,195
Combined Courts	1,320	121,028	1,642	165,808	2,095	226,440	2,045	211,986
Counties	54,537	6,022,239	69,908	9,599,649	96,026	13,789,122	111,323	16,480,373
Cities	39,217	3,996,728	52,502	6,695,926	59,538	7,983,887	74,214	10,643,907
Towns	949	53,875	1,468	102,185	1,992	177,069	2,003	180,842
Social Services	1,486	199,076	1,913	365,206	1,935	406,467	1,756	377,953
TOTAL	210,664	\$23,530,134	263,161	\$36,215,838	300,591	\$42,917,831	332,850	\$48,973,732

Notes:

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

Table 1.9
Refund Match Totals

Tax Year	Total
1999	\$14,444,378
2000	17,362,529
2001	22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547



Note:

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

Table 1.10
Voluntary Contributions by Taxable Year

Program/ Fund	2006		2007		2008	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,697	\$35,362	1,860	\$37,755	2,377	\$48,474
Virginia Republican Party*	929	17,839	1,059	21,079	1,462	32,589
Virginia Nongame Wildlife Program	5,685	143,799	6,010	148,221	6,189	153,436
Virginia Housing Program	1,889	45,264	2,202	51,396	2,384	55,430
Virginia Open Space Recreation and Conservation Fund	2,661	64,209	3,018	67,979	2,991	67,463
Virginia Family and Children's Trust Fund (FACT)	1,299	36,034	1,383	33,787	1,535	36,312
Virginia Elderly and Disabled Transportation Fund	3,107	74,548	3,508	80,536	4,027	94,522
United States Olympic Committee	1,138	22,164	1,345	27,765	1,452	29,214
Community Policing Fund	810	14,872	1,028	19,718	1,161	22,029
Virginia Arts Foundation	1,190	24,258	1,687	32,372	1,899	38,295
Chesapeake Bay Restoration	6,255	164,221	4,800	123,169	5,262	131,822
Historic Resources Fund	945	16,447	1,212	22,485	1,254	23,149
State Forests Fund	2,100	40,959	1,902	37,315	1,963	37,624
Uninsured Medical Fund	1,138	30,456	1,141	23,818	1,244	25,828
Jamestown-Yorktown Fund#	1,082	25,903	389	7,985	20	274
Children of America Finding Hope	974	23,456	1,052	24,334	1,163	23,417
Public School Foundations	1,451	45,310	1,232	40,538	1,775	56,392
Home Energy Assistance	1,303	30,477	1,677	35,885	1,977	41,655
National D-Day Memorial		14,930	802	15,080	912	18,056
Spay and Neuter Fund	1,736	38,329	2,283	46,532	2,954	63,567
Tuition Assistance Grant Fund	715	18,936	902	16,328	1,078	19,088
Virginia Commission for the Arts^	739	12,893	51	1,008	13	540
Virginia Federation of Humane Societies	1,199	26,647	1,537	36,752	1,781	40,421
Virginia Office of Commonwealth Preparedness#	236	2,828	336	4,232	16	462
Cancer Centers	1,101	29,671	1,682	38,718	2,101	49,961
Brown v. Board of Education Scholarship Program Fund	274	6,914	364	6,115	437	6,986
Martin Luther King, Jr. Living History Public Policy Center Fund			632	11,738	1,010	18,619
Virginia Caregivers Grant Fund					306	4,317
Virginia Military Family Relief Fund					2,229	55,330
Total	42,368	\$1,006,726	45,094	\$1,012,639	52,972	\$1,195,273

Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.

2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2006 are from all returns processed in calendar year 2007. The majority of returns processed in 2007 are for TY 2006; however, some returns from previous years are included.

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

^ This organization was removed from the Tax Year 2007 return. Amounts reported for Tax Years 2007 and 2008 represent contributions made on returns filed for prior years processed in 2008 and 2009.

These organizations were removed from the Tax Year 2008 return. Amounts reported for Tax Year 2008 represents contributions made on returns filed for prior years processed in 2009.

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2000	\$565,909,181
2001	363,757,398
2002	290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760

Notes:

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

Corporate Income Tax Collections

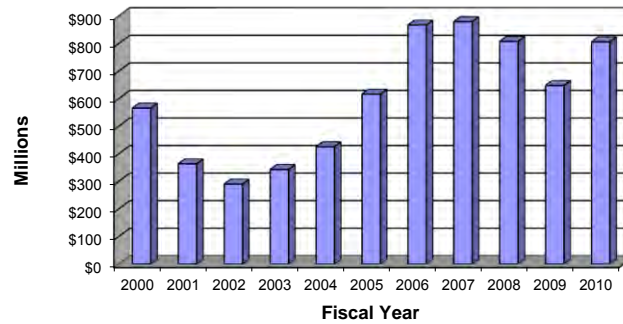


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2008*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	Form 502†	Form 500					
\$0 or less	180,298	45,152	64.5%	\$0	0.0%	\$13,702,717	1.8%
\$1 to \$24,999		15,397	22.0%	92,657,860	0.8%	5,570,654	0.8%
\$25,000 to \$49,999		2,696	3.9%	97,281,114	0.8%	5,836,867	0.8%
\$50,000 to \$99,999		2,109	3.0%	148,655,496	1.2%	8,920,077	1.2%
\$100,000 to \$499,999		2,759	3.9%	625,245,914	5.2%	37,526,479	5.1%
\$500,000 to \$999,999		692	1.0%	490,039,332	4.1%	29,403,187	4.0%
\$1,000,000 to \$1,999,999		500	0.7%	711,340,926	5.9%	42,680,456	5.8%
\$2,000,000 to \$9,999,999		511	0.7%	2,161,902,459	17.9%	130,613,000	17.6%
\$10,000,000 and Over		170	0.2%	7,140,256,943	59.1%	430,365,903	58.1%
Total before adjustments	180,298	69,986	100.0%	\$11,467,380,043	94.9%	\$704,619,340	95.1%
Departmental adjustments					5.1%	36,692,412	4.9%
Total Tax Assessment					100.0%	\$741,311,752	100.0%

Notes:

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

* This table is not comparable to equivalent tables in annual reports prior to FY 2008. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2006. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

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

Table 3.1
Income Tax Credits

Returns Processed During Fiscal Year 2010

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual and Corporate	3,434	\$5,770,289
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual and Corporate	158	1,452,584
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	216	370,759
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual and Corporate	53	287,154
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	104	159,507
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	37	6,288
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual and Corporate	117	3,174,753
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	86	44,136,297
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	19	4,006
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual and Corporate	1,452	64,616,330
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	716	669,940
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual and Corporate	8	29,640
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	68	1,208,570
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	407	350,872
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	218	1,857,833
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	92	155,154
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	6,797	131,455,141
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	24,890	868,723
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual Only	39	16,689
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only		*
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	334,580	110,282,456
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	57	124,011
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	8	12,239
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	4,949	1,305,398
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	0	0

Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2010, regardless of the taxable year. In some cases, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax Credit includes the amount refunded to taxpayers as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.
5. Some credits may be claimed against other taxes. Amounts in table are for only individual and corporate income tax.

* Data for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2010.

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

Fiscal Year	State Sales and Use Tax			Local		Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
2001	\$2,272,954,000	\$387,637,000	\$2,660,591,000	\$780,679,000	-	\$3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	-	3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,368,000	-	3,262,308,000
2004	2,394,488,000	327,092,000	2,721,580,000	865,678,000	-	3,587,258,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000
2006	2,812,877,000	476,259,000	3,289,136,000	998,742,000	217,200,000	4,505,078,000
2007	3,049,290,000	517,277,000	3,566,567,000	1,054,991,000	225,154,000	4,846,712,000
2008	3,075,762,000	524,901,000	3,600,663,000	1,052,364,000	226,654,000	4,879,681,000
2009	2,904,142,000	499,366,000	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000	3,573,246,000	979,589,000	209,426,000	4,762,261,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 4.1 and 4.2.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
4. One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 3.5% to 4% on September 1, 2004.
8. The state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% on January 1, 2000, and to 1.5% on July 1, 2005.
9. Effective beginning FY 2010, dealers with annual taxable sales of \$1 million or more are required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. In FY 2010, this requirement added \$223.8 million to general fund revenue.

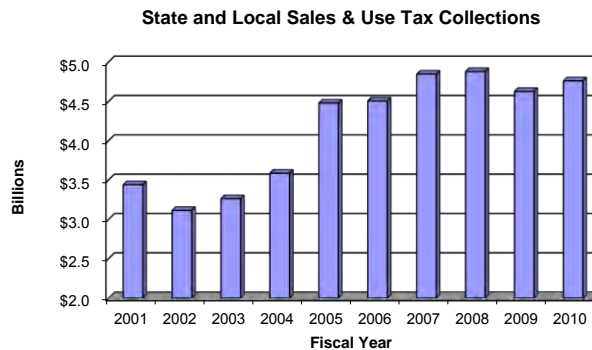


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2006	2007	2008	2009
11 Agriculture	\$123,095,553	\$162,149,828	\$158,308,072	\$141,138,473
21-22 Mining and Utilities	405,248,750	703,278,026	749,150,320	784,148,763
23 Construction	1,143,918,531	1,361,502,614	1,362,281,520	1,155,110,103
31-33 Manufacturing	4,379,084,047	4,050,355,326	4,023,618,878	3,398,685,204
42 Wholesale Trade	6,490,567,589	6,227,208,376	6,223,952,103	5,240,952,452
44-45 Retail Trade	51,857,573,613	56,256,338,539	54,590,519,190	53,709,169,092
442 Furniture and Home Furnishings Stores	2,466,868,782	2,594,468,298	2,283,552,492	1,956,850,875
444 Building Material and Garden Equipment and Supplies Dealers	7,555,946,352	6,806,100,611	5,561,573,470	4,954,892,342
445 Food and Beverage Stores	10,637,948,267	12,874,259,601	13,173,745,743	13,560,474,629
448 Clothing and Clothing Accessories Stores	4,903,192,047	5,164,381,679	4,976,980,124	4,454,762,594
452 General Merchandise Stores	13,029,973,372	14,776,065,451	15,113,347,561	15,498,089,391
48-49 Transportation and Warehousing	149,577,650	166,788,785	161,936,421	199,811,282
51 Information	290,222,545	219,478,520	223,836,871	315,521,919
52 Finance and Insurance	59,861,050	47,951,796	54,090,453	200,478,126
53 Real Estate, Rental, and Leasing	1,832,433,399	1,910,760,683	1,982,377,496	1,751,405,123
54 Professional, Scientific, and Technical Services	798,457,677	1,112,850,377	1,263,640,119	1,256,084,227
55 Management of Companies and Enterprises	71,655,445	189,938,190	147,541,928	143,955,885
56 Administrative, Support, Waste Management, and Remediation Services	334,048,074	398,343,875	235,420,108	196,457,763
61 Educational Services		60,624,593	52,313,475	74,626,869
62 Health Care and Social Assistance	205,795,619	220,623,538	234,275,721	251,604,165
71 Arts, Entertainment, and Recreation	472,715,240	524,481,653	493,898,273	471,941,842
72 Accommodation And Food Services	12,071,704,106	12,902,981,471	13,302,972,217	13,082,478,839
722 Food Services and Drinking Places	9,071,895,732	9,823,782,202	10,236,676,321	10,278,271,833
81 Other Services	1,499,871,108	1,707,057,051	1,713,469,064	1,677,631,686
92 Public Administration	19,167,355	22,522,443	23,375,593	24,248,562
Not Categorized	7,201,287,157	3,798,013,263	2,776,500,937	1,793,681,925
Total	\$89,478,625,283	\$92,043,248,947	\$89,773,478,759	

Notes:

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

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2010

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,763,608	\$3,194,132	\$7,957,740
Albemarle	11,221,199	11,541,737	22,762,936
Alleghany	2,147,843	757,874	2,905,716
Amelia	1,306,604	563,523	1,870,127
Amherst	4,003,553	2,391,344	6,394,897
Appomattox	1,624,945	784,885	2,409,831
Arlington	14,737,012	35,827,400	50,564,412
Augusta	9,061,211	4,344,827	13,406,037
Bath	493,492	776,708	1,270,201
Bedford	7,287,962	3,828,994	11,116,956
Bland	645,631	195,282	840,913
Botetourt	4,243,907	1,943,091	6,186,998
Brunswick	1,764,299	660,426	2,424,725
Buchanan	2,448,924	1,434,694	3,883,618
Buckingham	1,623,667	2,043,285	3,666,952
Campbell		4,058,800	10,949,795
Caroline	3,718,452	1,436,952	5,155,405
Carroll	2,810,733	1,556,048	4,366,781
Charles City	672,479	306,389	978,868
Charlotte	1,477,281	510,800	1,988,081
Chesterfield	41,477,012	37,830,421	79,307,434
Clarke	1,591,705	907,240	2,498,944
Craig	589,378	149,239	738,617
Culpeper	5,753,789	5,660,344	11,414,133
Cumberland	1,204,326	377,475	1,581,801
Dickenson	1,730,420	880,156	2,610,576
Dinwiddie	3,690,326	1,055,756	4,746,082
Essex	1,148,712	1,710,359	2,859,071
Fairfax	130,299,889	152,295,466	282,595,355
Fauquier	9,865,373	6,420,482	16,285,855
Floyd	1,577,002	652,637	2,229,639
Fluvanna	2,634,303	1,064,960	3,699,264
Franklin	6,059,345	3,752,284	9,811,629
Frederick	10,375,486	8,889,836	19,265,322
Giles	1,993,786	1,347,267	3,341,052

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$4,843,513	\$3,558,224	\$8,401,737
Goochland	2,193,868	2,061,819	4,255,687
Grayson	1,693,344	465,952	2,159,296
Greene	2,328,108	1,183,026	3,511,134
Greensville	1,097,573	416,220	1,513,793
Halifax	4,634,482	3,055,922	7,690,404
Hanover	14,467,893	15,280,870	29,748,763
Henrico	38,144,660	54,305,647	92,450,307
Henry	6,068,934	3,708,873	9,777,807
Highland	233,961	95,204	329,165
Isle of Wight	4,851,823	2,209,050	7,060,873
James City	7,786,568	8,431,321	16,217,889
King and Queen	729,372	165,964	895,335
King George	3,062,593	1,330,465	4,393,058
King William	2,210,488	857,550	3,068,038
Lancaster	1,106,522	1,640,216	2,746,739
Lee	2,850,366	1,393,088	4,243,454
Loudoun	45,593,071	53,876,497	99,469,569
Louisa	3,778,541	2,414,884	6,193,425
Lunenburg	1,324,503	437,602	1,762,105
Madison	1,559,743	774,568	2,334,311
Mathews	1,005,523	419,823	1,425,346
Mecklenburg	3,363,036	3,364,333	6,727,368
Middlesex	979,314	845,031	1,824,345
Montgomery	8,770,357	9,657,951	18,428,308
Nelson	1,709,325	847,522	2,556,847
New Kent	2,227,747	1,012,563	3,240,311
Northampton	1,438,927	1,171,157	2,610,083
Northumberland	1,164,054	674,898	1,838,952
Nottoway	1,824,388	1,181,607	3,005,995
Orange	3,742,743	2,082,339	5,825,082
Page	2,484,721	1,608,778	4,093,499
Patrick	2,082,640	968,247	3,050,888
Pittsylvania	7,199,108	1,792,699	8,991,807
Powhatan	3,485,769	2,354,810	5,840,580

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2010

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,287,836	\$2,914,504	\$5,202,339
Prince George	4,661,969	1,773,091	6,435,060
Prince William	53,689,031	46,094,191	99,783,223
Pulaski	3,542,662	2,961,164	6,503,826
Rappahannock	802,884	412,344	1,215,228
Richmond	895,574	1,078,248	1,973,821
Roanoke	12,859,568	9,430,966	22,290,534
Rockbridge	2,265,462	2,316,219	4,581,681
Rockingham	9,633,329	4,613,879	14,247,208
Russell	2,723,797	1,933,881	4,657,678
Scott	2,787,081	1,429,899	4,216,981
Shenandoah	4,523,254	3,539,612	8,062,866
Smyth	3,604,668	2,114,763	5,719,431
Southampton	2,159,988	528,990	2,688,978
Spotsylvania	19,240,450	13,983,243	33,223,693
Stafford	19,285,836	9,682,469	28,968,305
Surry	784,346	489,762	1,274,108
Sussex	960,776	685,759	1,646,535
Tazewell	4,358,970	5,780,684	10,139,653
Warren	4,444,628	3,485,126	7,929,754
Washington	5,551,789	6,651,716	12,203,505
Westmoreland	1,516,275	889,090	2,405,364
Wise	5,020,582	5,634,637	10,655,219
Wythe	3,240,941	3,460,162	6,701,103
York	10,156,866	9,396,337	19,553,203
Total Counties	\$675,970,787	\$628,076,573	\$1,304,047,360

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$8,373,390	\$22,640,949	\$31,014,339
Bedford	576,593	829,863	1,406,456
Bristol	1,851,236	3,610,383	5,461,619
Buena Vista	677,593	353,694	1,031,287
Charlottesville	3,457,004	9,287,621	12,744,624

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$32,671,497	\$31,809,568	\$64,481,065
Colonial Heights	2,184,918	6,660,398	8,845,316
Covington	523,537	1,167,333	1,690,870
Danville	5,431,612	7,637,021	13,068,634
Emporia	790,099	1,390,168	2,180,267
Fairfax	2,264,823	10,762,550	13,027,373
Falls Church	1,739,369	2,892,568	4,631,937
Franklin	1,036,206	1,588,347	2,624,553
Fredericksburg	2,181,083	9,941,914	12,122,997
Galax	837,403	1,925,634	2,763,037
Hampton	16,899,557	13,536,837	30,436,394
Harrisonburg	3,584,851	10,515,101	14,099,952
Hopewell	2,544,171	1,910,055	4,454,226
Lexington	368,202	774,352	1,142,554
Lynchburg	7,437,544	12,688,360	20,125,904
Manassas	4,968,164	6,711,210	11,679,374
Manassas Park	1,751,514	1,149,213	2,900,727
Martinsville	2,231,583	1,754,814	3,986,397
Newport News	25,525,446	20,868,346	46,393,792
Norfolk	24,826,119	28,326,836	53,152,955
Norton	614,948	1,889,559	2,504,507
Petersburg	3,289,523	3,396,684	6,686,207
Poquoson	1,708,046	478,954	2,187,000
Portsmouth	11,458,996	6,084,640	17,543,635
Radford	984,428	848,075	1,832,503
Richmond	22,252,543	27,945,778	50,198,321
Roanoke	10,037,968	18,035,038	28,073,006
Salem	2,788,999	5,415,634	8,204,633
Staunton	2,200,899	3,562,284	5,763,183
Suffolk	11,997,235	7,343,218	19,340,453
Virginia Beach	59,987,452	50,037,939	110,025,390
Waynesboro	2,464,266	4,378,593	6,842,858
Williamsburg	710,194	3,893,405	4,603,600
Winchester	3,011,454	7,469,049	10,480,503
Total Cities	\$288,240,466	\$351,511,985	\$639,752,451
Total Counties	\$675,970,787	\$628,076,573	\$1,304,047,360
Aggregate	\$964,211,252	\$979,588,558	\$1,943,799,811

Table 4.4
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2006	FY 2007	FY 2008	FY 2009	
Arlington County	\$3,216,757	\$3,771,350	\$3,738,090	\$3,310,688	\$3,116,089
Fairfax County	20,379,418	22,277,757	24,853,138	\$21,161,193	\$20,238,696
Loudoun County	8,489,311	8,303,207	9,266,846	\$8,185,363	\$7,910,011
Alexandria City	2,178,817	2,498,120	2,793,990	\$2,361,611	\$2,638,904
Fairfax City	1,513,850	1,430,842	1,307,130	\$1,108,263	\$1,656,957
Falls Church City	458,111	403,624	433,480	\$330,402	\$558,849
Northern Virginia					
Transportation Commission	\$36,236,263	\$38,684,902	\$42,392,674	\$36,457,519	\$36,119,507
Prince William County					
Stafford County	\$10,676,991	\$11,926,870	\$13,293,562	\$11,784,558	\$11,543,386
Fredericksburg City	3,739,651	3,957,734	4,502,861	\$3,768,233	\$3,926,166
Manassas City	1,430,822	1,586,685	1,610,258	\$1,379,537	\$1,322,784
Manassas Park City	1,266,246	1,646,455	1,712,072	\$1,413,530	\$1,727,327
Manassas Park City	850,337	860,730	949,672	\$948,388	\$703,088
Spotsylvania County	N/A	N/A	N/A	N/A	\$928,906
Potomac and Rappahannock					
Transportation Commission	\$17,964,047	\$19,978,476	\$22,068,425	\$19,294,247	\$20,151,658
Aggregate		\$58,663,377	\$64,461,099	\$55,751,766	\$56,271,165

1. The Spotsylvania County Board of Supervisors voted to join the Potomac and Rappahannock Transportation Commission. An agreement was executed between the County and the Commission using the process set forth in Va. Code § 58.1-609.10. Spotsylvania County was added to the Potomac and Rappahannock Transportation Commission on February 15, 2010.

Motor Fuel Sales Tax Revenue

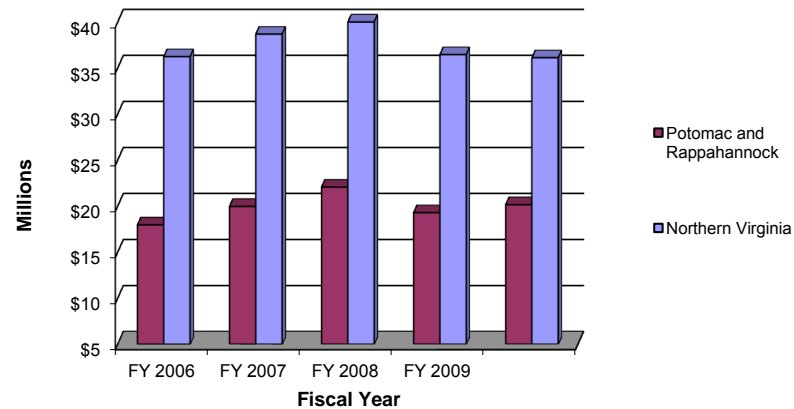


Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
2000	\$141,332,000	\$4,957,000	\$15,208,000	\$150,121,000	\$5,409,000	\$6,347,000
2001	162,621,000	5,089,000	15,074,000	126,839,000	5,847,000	5,633,000
2002	208,890,000	5,015,000	15,023,000	133,661,000	5,348,000	5,418,000
2003	278,119,000	4,942,000	15,314,000	143,325,000	5,757,000	5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000
2007	561,046,000	6,181,000	0	152,864,000	7,084,000	5,284,000
2008	438,009,000	6,187,000	0	153,378,000	5,872,000	5,646,000
2009	298,398,000	5,862,000	0	6,006,000	4,612,000	6,151,000
2010	275,338,000	5,635,000	0	5,671,000	3,618,000	6,223,000

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. The figures stated above are net of refunds.

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

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

4. The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978. The significant decrease in revenue generated from the Estate Tax from Fiscal Year 2008 to Fiscal Year 2009 is due to the fact that it no longer applies to the estates of those individuals who have died on or after July 1, 2007. In general, estates owing the tax have nine months to file the a return. Therefore, the last returns applicable to the Estate Tax were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension.

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

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

Table 5.2
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Tire	Egg	Peanut	Soybean	Tax	Other Tobacco	Aircraft
	Recycling	Promotion	Excise			Products	
2000	\$2,640,000	\$160,000	\$317,000	\$279,000	-	-	\$4,083,000
2001	2,645,000	148,000	300,000	324,000	-	-	3,401,000
2002	2,561,000	149,000	317,000	346,000	-	-	6,832,000
2003	2,560,000	149,000	153,000	309,000	-	-	4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000
2007	5,109,000	183,000	59,000	286,000	171,992,000	14,928,000	7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000

Notes:

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

Table 5.2, continued
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
2000	\$176,000	\$100,000	\$162,000	\$1,906,000	\$110,000	\$770,000	\$25,000	-
2001	275,000	140,000	131,000	1,711,000	138,000	743,000	23,000	-
2002	275,000	152,000	135,000		102,000	743,000	20,000	-
2003	173,000	75,000	155,000	1,582,000	127,000	718,000	16,000	-
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000	-
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000	-
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000	-
2007	302,000	134,000	173,000	1,978,000	219,000	884,000	12,000	130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000

Notes:

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

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

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

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

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

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

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

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

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2010

	Counties	Cities	
Total equity capital value based on capital, surplus, and undivided profits	\$203,094,323,136	\$316,514,725,050	\$519,609,048,186
Addition for Reserve for loan losses	11,608,175,293	16,087,609,491	27,695,784,784
Other additions	1,569,034,088	839,178	1,569,873,266
a. U.S. obligations	3,500,994,788	5,578,832,556	9,079,827,344
b. Retained earnings and surplus of subsidiaries included in gross capital	45,639,316,704	74,036,569,242	119,675,885,946
c. Goodwill	21,026,216,096	77,241,746,445	98,267,962,541
d. Other deductions (total)	451,445	2,959,000,000	2,959,451,445
Capital before Virginia Modifications	146,104,553,484	172,787,025,476	318,891,578,960
Capital attributable to Virginia	7,221,491,946	9,551,871,655	16,773,363,601
Deductions of assessed value of real estate otherwise taxed in this state	1,240,164,417	1,768,640,649	3,008,805,066
Deductions of book value of tangible personal property otherwise taxed in this state	20,061,266	781,110,706	801,171,972
Net taxable capital	\$5,961,266,263	\$7,002,120,300	\$12,963,386,563
Total Tax Assessment	\$59,016,536	\$70,016,203	\$129,032,739
Local Tax Credit (Local Tax Assessment)	47,213,229	56,012,962	103,226,191
State Tax Credits:			
Neighborhood Assistance Act Credit	4,800	261,800	266,600
Enterprise Zone Credit	0	19,406	19,406
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	115,487	1,061,893	1,177,380
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$11,683,020	\$12,660,142	\$24,343,162

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2006	\$12,699,000
2007	12,645,000
2008	13,770,000
2009	21,273,000
2010	24,343,000

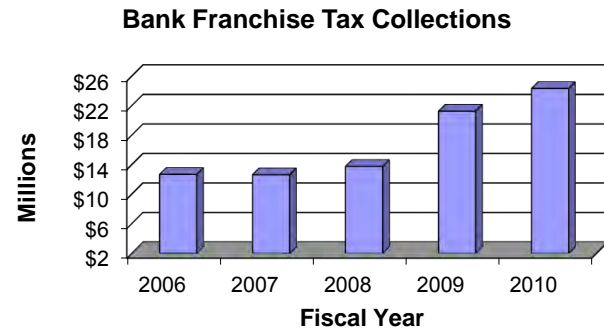


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	2010
Accomack	\$1,768,363	\$1,351,909	\$1,124,784	\$882,028	\$678,624
Albemarle	8,940,076	7,830,518	5,819,649	4,509,491	4,469,167
Alleghany	320,913	299,703	285,012	215,107	180,935
Amelia	606,990	584,041	428,113	279,948	263,413
Amherst	828,675	828,134	721,763	584,876	499,543
Appomattox	394,754	402,542	366,556	286,719	280,815
Arlington	24,604,036	31,277,779	23,089,630	15,592,093	17,367,519
Augusta	3,189,953	2,883,179	2,388,167	1,926,753	1,860,806
Bath	294,870	362,908	165,905	131,303	116,043
Bedford	3,947,493	3,942,232	3,321,243	2,410,638	2,197,957
Bland	122,380	115,804	103,677	97,430	71,168
Botetourt	1,693,071	1,506,352	1,309,293	1,014,666	939,205
Brunswick	357,680	408,202	345,670	232,361	185,283
Buchanan	185,450	168,827	209,854	326,990	381,121
Buckingham	447,811	384,412	418,045	265,846	250,711
Campbell	1,637,099	1,415,345	1,316,077	1,002,177	932,939
Caroline	3,119,778	2,032,833	1,673,444	1,019,775	845,395
Carroll	701,804	656,718	621,845	447,435	397,484
Charles City	248,086	213,619	211,934	164,461	109,739
Charlotte	222,797	185,018	189,902	138,642	139,537
Chesterfield	23,202,304	21,256,342	16,976,095	11,985,724	10,824,566
Clarke	1,509,797	946,492	689,423	549,928	534,618
Craig	134,937	174,215	141,359		80,867
Culpeper	5,147,500	3,477,584	2,382,266	2,000,318	1,438,697
Cumberland	273,947	292,681	235,503	170,062	146,742
Dickenson	181,471	108,778	530,490	124,645	84,527
Dinwiddie	904,869	914,347	786,805	613,164	544,862
Essex	651,954	604,681	404,022	312,030	298,695
Fairfax	142,505,726	115,815,415	81,293,932	68,497,921	68,070,794
Fauquier	8,069,329	5,750,156	4,271,070	3,326,808	3,025,387

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

County	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Floyd	\$384,034	\$355,027	\$380,921	\$250,966	\$226,638
Fluvanna	1,692,190	1,510,469	1,264,563	919,673	848,280
Franklin	3,393,431	2,868,457	2,202,756	1,965,391	1,708,695
Frederick	7,678,188	6,088,949	4,485,638	3,143,688	2,889,188
Giles	355,331	285,624	364,295	241,111	222,554
Gloucester	2,158,762	1,969,575	1,757,986	1,332,199	1,206,436
Goochland	2,454,042	2,202,828	1,771,544	1,079,272	971,630
Grayson	384,693	495,798	408,832	252,498	210,509
Greene	1,456,517	1,057,904	1,006,097	670,073	626,578
Greensville	155,052	163,311	167,482	95,956	87,418
Halifax	637,348	732,494	652,811	444,968	415,995
Hanover	6,470,274	6,616,280	5,431,855	3,899,275	3,475,129
Henrico	21,480,883	19,788,875	16,332,235	10,798,632	9,973,856
Henry	832,808	826,325	759,978	540,909	658,945
Highland	114,962	95,255	103,106	99,826	61,481
Isle of Wight	2,847,871	2,595,600	1,675,852	1,505,547	1,398,963
James City	7,268,811	6,964,479	5,475,598	4,167,052	3,776,591
King and Queen	229,232	236,656	242,452	179,414	244,562
King George	2,304,243	2,069,411	1,348,193	991,506	979,391
King William	895,308	1,027,394	794,884	537,959	419,813
Lancaster	1,061,476	939,089	699,424	554,898	529,642
Lee	253,762	264,980	244,320	258,580	215,474
Loudoun	61,454,207	43,950,226	31,102,252	24,937,733	25,148,911
Louisa	2,747,679	2,432,092	1,906,375	1,536,447	1,375,806
Lunenburg	226,420	240,720	199,357	132,379	120,484
Madison	773,930	517,649	538,355	395,637	328,208
Mathews	610,785	575,200	546,604	327,216	309,480
Mecklenburg	1,207,061	1,101,982	1,057,120	701,622	587,000
Middlesex	741,783	771,992	637,388	462,149	397,218
Montgomery	3,335,334	3,156,637	3,053,613	2,350,129	2,080,303

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

County	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Nelson	\$1,312,570	\$976,382	\$808,815	\$623,209	\$625,045
New Kent	1,532,179	1,281,412	1,077,136	820,014	814,942
Northampton	991,294	713,640	673,148	468,317	472,126
Northumberland	1,064,548	972,733	802,049	699,668	546,615
Nottoway	250,351	306,791	275,189	211,521	151,051
Orange	3,104,131	2,409,601	1,816,583	1,232,699	1,180,274
Page	877,152	740,519	601,574	434,691	382,657
Patrick	346,448	305,011	358,514	246,964	240,273
Pittsylvania	1,199,596	1,147,825	1,056,526	791,768	701,325
Powhatan	2,160,699	1,878,382	1,472,613	1,155,376	940,374
Prince Edward	567,512	837,349	508,849	422,488	302,993
Prince George	1,485,768	1,383,376	1,540,280	826,140	709,065
Prince William	62,436,913	41,696,102	31,100,665	27,283,365	21,066,031
Pulaski	835,599	965,032	858,592	588,558	544,946
Rappahannock	687,990	608,010	374,184	410,209	296,775
Richmond	269,946	243,329	189,973	166,592	122,117
Roanoke	4,263,503	3,942,114	3,609,713	2,735,264	2,367,522
Rockbridge	1,005,705	936,146	819,169	548,509	539,517
Rockingham	3,663,441	3,347,482	3,043,109	2,946,744	2,382,389
Russell	499,617	369,025	437,166	348,812	230,159
Scott	341,569	257,137	288,834	237,299	189,179
Shenandoah	2,722,037	2,139,563	1,641,444	1,091,301	1,118,684
Smyth	449,376	563,161	490,556	309,668	371,157
Southampton	582,821	637,903	502,076	386,403	346,218
Spotsylvania	14,891,592	10,762,090	7,394,000	5,988,757	4,952,648
Stafford	17,004,611	10,610,007	8,366,743	6,246,221	5,965,715
Surry	240,047	287,664	275,719	150,098	210,220
Sussex	256,224	352,897	234,469	148,319	197,780
Tazewell	703,586	763,743	798,213	554,178	490,647
Warren	3,155,373	2,518,488	1,686,968	1,571,356	1,264,259

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

County	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Washington	\$1,458,387	\$1,813,892	\$1,504,824	\$1,037,327	\$1,045,915
Westmoreland	1,534,172	1,058,454	876,719	626,149	597,991
Wise	484,941	421,669	555,781	464,802	314,697
Wythe	805,359	1,042,046	679,874	461,528	472,932
York	4,771,475	4,549,101	4,678,058	3,380,818	3,292,403
Total Counties	\$509,776,853	\$420,930,111	\$319,831,531	\$249,599,167	\$234,158,971

City	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Alexandria	\$21,048,358	\$17,455,808	\$13,253,129	\$8,728,058	\$9,037,546
Bedford	153,551	175,401	140,951	110,519	106,701
Bristol	462,321	584,976	554,112	309,817	270,452
Buena Vista	184,987	174,817	148,067	96,061	102,581
Charlottesville	2,905,217	2,262,640	2,286,665	1,528,731	1,342,617
Chesapeake	18,214,067	15,230,695	11,695,969	9,397,550	8,732,274
Colonial Heights	700,913	635,702	568,781	416,202	325,716
Covington	112,138	84,436	63,733	53,529	43,243
Danville	858,835	1,173,329	779,548	623,563	603,184
Emporia	130,919	130,254	105,130	57,916	100,058
Fairfax	1,891,840	1,038,907	714,782	942,332	1,031,278
Falls Church	615,267	822,660	1,807,141	951,451	996,837
Franklin	301,364	271,531	308,167	184,434	97,421
Fredericksburg	2,693,181	2,205,468	1,909,929	1,228,501	1,101,535
Galax	165,395	134,762	122,229	67,226	74,611
Hampton	6,618,081	6,161,991	5,093,035	3,584,531	3,390,826
Harrisonburg	2,037,162	1,635,274	1,669,351	1,065,005	838,107
Hopewell	577,813	765,224	633,026	511,522	317,385
Lexington	199,126	220,344	152,937	128,164	127,820
Lynchburg	2,392,771	2,636,468	2,247,924	1,514,609	1,653,026

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

City	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
Manassas	\$4,192,578	\$2,883,099	\$2,352,443	\$2,140,412	\$1,195,003
Manassas Park	1,947,504	1,380,311	983,771	1,006,434	482,561
Martinsville	257,964	269,554	252,134	157,172	130,537
Newport News	8,947,909	7,460,037	7,184,813	4,667,267	3,878,448
Norfolk	12,006,860	10,931,120	9,314,389	6,779,537	5,456,506
Norton	48,521	100,565	49,014	68,397	60,438
Petersburg	891,373	1,065,952	963,460	630,052	539,262
Poquoson	802,596	729,646	601,091	483,596	423,491
Portsmouth	4,573,647	4,689,379	3,757,331	2,502,484	2,621,949
Radford	358,091	282,638	286,467	261,218	193,752
Richmond	12,471,856	11,824,029	10,493,852	6,428,535	5,907,596
Roanoke	3,369,185	3,721,435	3,111,354	2,003,592	1,896,075
Salem	995,586	922,594	839,603	794,095	506,191
Staunton	1,121,605	1,072,931	922,015	834,221	480,353
Suffolk	7,428,444	6,299,599	5,236,398	3,992,829	3,413,693
Virginia Beach	34,254,855	29,531,840	24,673,542	18,264,918	17,270,240
Waynesboro	1,124,818	878,531	757,097	772,425	543,351
Williamsburg	1,095,168	916,580	885,151	467,202	371,388
Winchester	2,013,776	1,422,677	1,341,678	881,127	783,195
Total Cities	\$160,165,640	\$140,183,201	\$118,260,210	\$84,635,231	\$76,447,245
Total Counties	\$509,776,853	\$420,930,111	\$319,831,531	\$249,599,167	\$234,158,971
Aggregate	\$669,942,493	\$561,113,312	\$438,091,741	\$334,234,398	\$310,606,216

Note:

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

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2010

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	970,772	Halifax	1,187,045	Scott	792,039	Manassas	2,948,935
Albermarle	4,731,191	Hanover	5,086,202	Shenandoah	1,218,588	Manassas Park	747,110
Alleghany	423,078	Henrico	13,432,616	Smyth	601,286	Martinsville	928,617
Amelia	259,397	Henry	2,372,071	Southampton	569,218	Newport News	11,900,634
Amherst	1,293,071	Highland	77,096	Spotsylvania	4,814,408	Norfolk	22,369,280
Appomattox	575,532	Isle of Wight	1,361,112	Stafford	5,919,462	Norton	215,658
Arlington	7,677,471	James City	1,741,480	Surry	52,494	Petersburg	1,878,532
Augusta	2,553,656	King and Queen	179,394	Sussex	179,061	Poquoson	421,272
Bath	117,919	King George	395,292	Tazewell	411,317	Portsmouth	8,480,968
Bedford	1,956,409	King William	366,170	Warren	909,877	Radford	762,264
Bland	106,756	Lancaster	82,735	Washington	1,651,207	Richmond	20,954,807
Botetourt	730,880	Lee	430,049	Westmoreland	650,130	Roanoke	7,103,075
Brunswick	427,731	Loudoun	11,881,796	Wise	1,025,759	Salem	1,091,713
Buchanan	862,672	Louisa	355,118	Wythe	779,066	Staunton	1,428,372
Buckingham	432,589	Lunenburg	210,818	York	1,343,465	Suffolk	3,578,365
Campbell		Madison	593,367	Total Counties	\$240,605,577	Virginia Beach	26,682,230
Caroline	801,542	Mathews	458,215			Waynesboro	1,325,604
Carroll	1,033,290	Mecklenburg	589,286			Williamsburg	734,312
Charles City	157,995	Middlesex	448,512			Winchester	2,182,918
Charlotte	131,237	Montgomery	1,040,325			Total Cities	\$169,351,977
Chesterfield	14,873,654	Nelson	484,003	City	Distribution		
Clarke	438,693	New Kent	609,029	Alexandria	11,041,053		
Craig	117,919	Northampton	496,775	Bedford	143,997		
Culpeper	2,078,519	Northumberland		Bristol	619,343		
Cumberland	390,925	Nottoway	354,832	Buena Vista	322,004		
Dickenson	504,071	Orange	1,462,562	Charlottesville	3,271,255		
Dinwiddie	941,889	Page	499,981	Chesapeake	12,149,888		
Essex	359,724	Patrick	499,217	Colonial Heights	710,901		
Fairfax	80,765,549	Pittsylvania	2,319,701	Covington	317,219		
Fauquier	2,957,498	Powhatan	879,722	Danville	3,289,001		
Floyd	633,703	Prince Edward	318,051	Emporia	272,626		
Fluvanna	855,944	Prince George	1,301,912	Fairfax	2,321,929		
Franklin	2,267,899	Prince William	19,790,280	Falls Church	878,364		
Frederick	1,379,417	Pulaski	841,528	Franklin	567,476		
Giles	258,488	Rappahannock	354,345	Fredericksburg	1,818,294		
Gloucester	1,561,292	Richmond	314,137	Galax	238,659		
Goochland	873,587	Roanoke	4,025,340	Hampton	9,346,393		
Grayson	388,867	Rockbridge	952,732	Harrisonburg	1,653,012		
Greene	503,315	Rockingham	1,627,515	Hopewell	861,596		
Greensville	181,055	Russell	879,564	Lexington	328,433		
				Lynchburg	3,465,864		

Table 5.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2010

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	123,746	Crewe	43,320	La Crosse	12,486	Rural Retreat	40,763
Accomac	5,494	Culpeper	125,470	Lawrenceville	52,891	Saint Charles	1,430
Alberta	12,452	Damascus	25,391	Lebanon	82,730	Saint Paul	24,627
Altavista	41,519	Dayton	26,044	Leesburg	2,210,162	Saltville	49,177
Amherst	104,489	Dillwyn	3,983	Louisa	7,321	Scottsville	18,074
Appalachia	40,447	Drakes Branch	1,443	Lovettsville	13,639	Shenandoah	28,456
Appomattox	6,459	Dublin	94,811	Luray	78,927	Smithfield	241,826
Ashland	278,948	Dumfries	191,189	Marion	133,107	South Boston	798,891
Berryville	95,405	Edinburg	10,010	McKenney	9,306	South Hill	181,251
Big Stone Gap	195,351	Elkton	53,843	Melfa	4,192	Stanardsville	3,833
Blacksburg	1,261,930	Farmville	533,915	Middleburg	46,300	Stanley	16,982
Blackstone	18,207	Fincastle	2,899	Middletown	14,646	Stephens City	27,910
Bluefield	44,567	Floyd	474	Mineral	1,840	Strasburg	85,112
Boones Mill	3,419	Fries	13,050	Monterey	7,035	Stuart	3,240
Bowling Green	41,660	Front Royal	173,969	Montross	14,241	Tappahannock	64,742
Boyce	2,536	Gate City	40,371	Mount Jackson	22,907	Tazewell	28,140
Boynton	15,325	Glade Spring	29,677	Narrows	45,404	Timberville	33,464
Boykins	3,722	Glasgow	21,387	New Castle	2,374	Troutville	2,271
Bridgewater	93,193	Gordonsville	31,116	New Market	52,439	Urbanna	3,705
Broadway	48,729	Goshen	7,731	Newsoms	1,315	Victoria	52,383
Brodnax	10,604	Gretna	26,847	Occoquan	47,363	Vienna	1,090,676
Brookneal	18,962	Grottoes	35,355	Onancock	100,293	Vinton	347,225
Buchanan	2,928	Grundy	20,230	Onley	4,282	Wachapreague	2,591
Burkeville	1,814	Halifax	104,480	Orange	180,487	Wakefield	18,130
Cape Charles	48,161	Hamilton	16,819	Painter	2,493	Warrenton	550,320
Cedar Bluff	38,582	Haymarket	128,497	Parksley	21,980	Warsaw	48,119
Charlotte Court House	2,561	Haysi	15,142	Pearisburg	25,199	Washington	3,748
Chase City	53,997	Hemdon	1,760,285	Pembroke	7,970	Waverly	32,635
Chatham	75,994	Hillsville	18,800	Pennington Gap	48,097	Weber City	23,214
Chilhowie	43,589	Honaker	15,850	Phenix	1,417	West Point	88,353
Chincoteague	173,815	Hurt	24,290	Pocahontas	18,424	White Stone	3,377
Christiansburg	906,146	Independence	35,081	Pound	33,532	Windsor	68,195
Clarksville	35,893	Iron Gate	16,431	Pulaski	463,705	Wise	110,081
Cleveland	1,716	Irvington	2,531	Purcellville	164,526	Woodstock	96,054
Clifton	5,968	Ivor	1,900	Quantico	28,964	Wytheville	436,145
Clifton Forge	95,998	Jarratt	4,726	Remington	19,312	Total Towns	\$16,928,144
Clintwood	74,577	Jonesville	20,499	Rich Creek	8,000	Total Counties	\$240,605,577
Coeburn	47,154	Kenbridge	32,132	Ridgeway	19,726	Total Cities	\$169,351,977
Colonial Beach	207,466	Keysville	2,420	Rocky Mount	199,855	Aggregate	\$426,885,698
Courtland	6,075	Kilmarnock	77,838	Round Hill	14,271		

Notes:

1. The Communications Sales Tax is imposed on the sale of communications services at a rate of 5%. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer will be responsible for paying a communications use tax.
2. The distributions for FY 2010 were based on collections for May 2009 through April 2010.

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

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2005	\$727,049,755,759	\$66,156,293,731	\$9,480,719,280	\$1,027,620,661	\$29,539,242,718	\$833,253,632,149
2006	900,079,538,628	69,815,543,837	10,508,688,952	1,069,848,171	28,843,374,447	1,010,316,994,035
2007	982,816,278,651	70,911,848,399	11,047,359,201	1,134,751,294	29,126,367,531	1,095,036,605,076
2008	1,023,386,154,546	71,298,689,437	10,937,223,809	1,230,553,542	31,749,628,732	1,138,602,250,066
2009	988,853,670,404	68,119,532,408	12,292,139,803	1,214,257,081	35,243,592,652	1,105,723,192,348
Levies Assessed						
2005	\$6,880,547,524	\$2,229,614,814	\$196,683,374	\$11,274,489	\$268,340,656	\$9,586,460,858
2006	7,643,858,584	2,386,681,834	205,489,589	12,009,054	228,972,766	10,477,011,826
2007	8,135,438,953	2,452,227,738	209,635,448	12,487,510	223,563,319	11,033,352,968
2008	8,781,051,379	2,484,453,124	202,986,629	12,297,013	242,598,481	11,723,386,626
2009	8,871,606,717	2,400,518,627	218,253,944	12,177,008	281,165,880	11,783,722,176
Average Tax Rates per \$100 of Assessed Value						
2005	\$0.95	\$3.37	\$2.07	\$1.10	\$0.91	\$1.15
2006	0.85	3.42	1.96	1.12	0.79	1.04
	0.83	3.46	1.90	1.10	0.77	1.01
2008	0.86	3.48	1.86	1.00	0.76	1.03
2009	0.90	3.52	1.78	1.00	0.80	1.07

Note:

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

Table 6.2
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2009

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$2,287,515,300	\$1,994,773,500	\$2,065,104,300	\$4,352,619,600	\$4,059,877,800	\$16,550,378	2009
Albemarle	8,823,298,800	6,298,743,000	9,331,785,200	18,155,084,000	15,630,528,200	115,978,519	2009
Alleghany	300,184,400	215,526,500	769,346,100	1,069,530,500	984,872,600	6,500,159	2009
Amelia	484,952,300	409,049,800	649,265,200	1,134,217,500	1,058,315,000	4,550,755	2009
Amherst	1,105,329,500	820,515,500	1,515,142,300	2,620,471,800	2,335,657,800	12,145,421	2009
Appomattox	613,539,800	563,728,235	681,575,900	1,295,115,700	1,245,304,135	5,977,460	2009
Arlington	24,138,623,000	24,138,623,000	33,642,924,100	57,781,547,100	57,781,547,100	532,023,334	2009
Augusta	3,870,266,900	2,468,939,300	4,035,710,900	7,905,977,800	6,504,650,200	31,222,321	2009
Bath	345,774,900	303,484,400	451,125,300	796,900,200	754,609,700	4,150,353	2009 - 2010
Bedford	4,179,569,507	3,002,093,107	4,697,872,596	8,877,442,103	7,699,965,703	38,499,829	2009
Bland	411,329,900	224,224,200	237,873,600	649,203,500	462,097,800	2,541,538	2009
Botetourt	1,095,163,835	819,534,435	2,168,777,680	3,263,941,515	2,988,312,115	19,424,029	2009
Brunswick	666,430,200	666,430,200	589,379,206	1,255,809,406	1,255,809,406	4,897,657	2009
Buchanan	603,377,169	603,377,169	1,362,069,396	1,965,446,565	1,965,446,565	8,451,420	2009
Buckingham	750,570,300	750,570,300	671,039,191	1,421,609,491	1,421,609,491	6,255,082	2009
Campbell	1,220,305,229	976,387,816	2,470,246,325	3,690,551,554	3,446,634,141	15,854,517	2009
Caroline	1,188,983,152	963,740,810	1,979,260,400	3,168,243,552	2,943,001,210	15,597,906	2009
Carroll	1,188,933,800	991,406,950	1,402,053,466	2,590,987,266	2,393,460,416	14,241,089	2009
Charles City	312,418,817	312,418,817	359,409,934	671,828,751	671,828,751	5,508,996	2009
Charlotte	462,249,700	462,249,700	499,741,100	961,990,800	961,990,800	4,040,361	2009
Chesterfield	9,264,340,700	9,061,379,996	23,851,445,500	33,115,786,200	32,912,825,496	312,671,842	2009
Clarke	1,430,815,365	1,032,698,265	1,471,737,728	2,902,553,093	2,504,435,993	13,273,511	2009
Craig	194,388,800	194,388,800	229,012,700	423,401,500	423,401,500	2,286,368	2009
Culpeper	2,680,653,607	2,011,585,107	2,754,520,000	5,435,173,607	4,766,105,107	30,979,683	2009
Cumberland	377,096,160	312,822,678	430,216,738	807,312,898	743,039,416	4,383,933	2009
Dickenson	371,265,582	371,265,582	706,611,848	1,077,877,430	1,077,877,430	6,467,265	2009
Dinwiddie	1,155,966,417	771,887,592	1,507,952,900	2,663,919,317	2,279,840,492	15,502,915	2009
Essex	907,993,808	727,544,013	761,817,470	1,669,811,278	1,489,361,483	7,923,403	2009
Fairfax	77,981,035,256	77,813,777,950	128,994,234,970	206,975,270,226	206,808,012,920	2,150,803,334	2009
Fauquier	7,522,961,300	5,471,014,100	6,828,817,500	14,351,778,800	12,299,831,600	94,093,712	2009

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2009

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$694,155,700	\$555,097,900	\$642,135,400	\$1,336,291,100	\$1,197,233,300	\$7,183,400	2009
Fluvanna	1,731,798,600	1,349,503,000	1,707,257,900	3,439,056,500	3,056,760,900	15,283,805	2009
Franklin	3,882,592,700	3,421,917,706	4,138,588,500	8,021,181,200	7,560,506,206	34,778,329	2009
Frederick	3,266,651,500	2,801,586,533	5,184,870,400	8,451,521,900	7,986,456,933	40,730,930	2009
Giles	446,185,000	319,460,500	728,651,400	1,174,836,400	1,048,111,900	5,450,182	2009
Gloucester	1,483,257,700	1,362,494,325	2,633,160,600	4,116,418,300	3,995,654,925	24,373,495	2009
Goochland	2,906,940,600	2,152,336,600	2,564,020,600	5,470,961,200	4,716,357,200	24,996,693	2009
Grayson	1,026,053,500	1,026,053,500	596,283,400	1,622,336,900	1,622,336,900	5,515,945	2009
Greene	1,074,762,102	715,026,466	1,194,367,000	2,269,129,102	1,909,393,466	13,174,815	2009
Greensville	353,937,500	340,742,100	327,362,900	681,300,400	668,105,000	3,006,473	2009
Halifax	1,069,925,993	1,069,925,993	1,534,637,503	2,604,563,496	2,604,563,496	11,460,079	2009
Hanover	4,716,364,400	3,991,644,100	8,443,566,700	13,159,931,100	12,435,210,800	100,725,207	2009
Henrico	8,880,792,900	8,638,060,700	26,095,075,000	34,975,867,900	34,733,135,700	302,178,281	2009
Henry	762,956,400	734,931,100	2,239,657,900	3,002,614,300	2,974,589,000	13,683,109	2009
Highland	414,997,250	414,997,250	203,290,400	618,287,650	618,287,650	2,473,151	2009
Isle of Wight	1,953,840,400	1,520,890,200	2,889,810,800	4,843,651,200	4,410,701,000	22,935,645	2009 - 2010
James City	3,240,650,200	3,108,182,300	8,047,311,000	11,287,961,200	11,155,493,300	85,897,298	2009 - 2010
King and Queen	415,148,125	415,148,125	370,447,650	785,595,775	785,595,775	3,770,860	2009
King George	1,023,386,200	869,673,128	1,846,913,900	2,870,300,100	2,716,587,028	12,224,689	2009
King William	827,764,183	657,345,783	988,703,268	1,816,467,451	1,646,049,051	11,554,839	2009
Lancaster	1,507,476,900	1,475,052,900	1,610,323,600	3,117,800,500	3,085,376,500	12,958,581	2009
Lee	225,135,853	225,135,853	518,556,905	743,692,758	743,692,758	5,577,696	2009
Loudoun	24,645,158,390	21,955,958,760	31,033,842,590	55,679,000,980	52,989,801,350	659,723,027	2009
Louisa	2,731,231,100	2,059,204,100	2,422,179,100	5,153,410,200	4,481,383,200	27,784,576	2009
Lunenburg	461,944,200	461,944,200	408,470,900	870,415,100	870,415,100	2,872,370	2009
Madison	1,729,002,800	973,323,500	985,709,000	2,714,711,800	1,959,032,500	8,619,743	2009
Mathews	565,290,200	565,290,200	749,137,300	1,314,427,500	1,314,427,500	7,360,794	2009
Mecklenburg	1,652,837,800	1,652,837,800	1,961,008,800	3,613,846,600	3,613,846,600	12,287,078	2009 - 2010
Middlesex	1,278,557,800	1,195,996,400	1,187,584,500	2,466,142,300	2,383,580,900	8,342,533	2009
Montgomery	1,962,649,500	1,784,616,900	4,872,401,900	6,835,051,400	6,657,018,800	47,264,833	2009

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2009

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,751,196,600	\$1,095,305,220	\$1,802,503,420	\$3,553,700,020	\$2,897,808,640	\$15,937,948	2009
New Kent	1,171,325,830	1,104,903,930	1,389,108,326	2,560,434,156	2,494,012,256	18,206,289	2009
Northampton	1,771,347,500	1,488,300,500	1,072,630,600	2,843,978,100	2,560,931,100	12,548,562	2009
Northumberland	1,606,133,400	1,448,295,585	1,563,250,600	3,169,384,000	3,011,546,185	12,046,185	2009
Nottoway	302,664,342	278,932,015	521,493,557	824,157,899	800,425,572	3,922,085	2009
Orange	2,895,732,500	2,290,434,600	2,706,109,900	5,601,842,400	4,996,544,500	23,483,759	2009
Page	1,194,206,000	729,696,300	1,543,703,900	2,737,909,900	2,273,400,200	10,912,321	2009
Patrick	883,485,000	883,485,000	814,825,500	1,698,310,500	1,698,310,500	8,151,890	2009
Pittsylvania	1,566,654,680	1,127,986,680	2,317,178,300	3,883,832,980	3,445,164,980	19,292,924	2009
Powhatan	1,908,259,700	1,533,701,000	2,255,841,400	4,164,101,100	3,789,542,400	26,905,751	2009
Prince Edward	587,968,800	572,861,300	955,503,940	1,543,472,740	1,528,365,240	6,113,461	2009
Prince George	1,026,805,100	814,926,983	1,804,008,700	2,830,813,800	2,618,935,683	20,951,485	2009
Prince William	14,617,627,000	14,121,740,600	24,319,063,700	38,936,690,700	38,440,804,300	465,902,548	2009
Pulaski	994,494,300	811,782,650	1,806,418,200	2,800,912,500	2,618,200,850	13,091,004	2009
Rappahannock	1,269,199,900	704,772,500	898,390,400	2,167,590,300	1,603,162,900	9,298,345	2009
Richmond	195,120,600	175,456,560	355,855,820	550,976,420	531,312,380	3,719,187	2009
Roanoke	2,083,452,995	1,910,056,198	6,019,100,700	8,102,553,695	7,929,156,898	86,427,810	2009
Rockbridge	1,378,737,485	932,291,185	1,507,231,521	2,885,969,006	2,439,522,706	14,393,184	2009
Rockingham	2,957,426,700	2,059,012,700	4,834,888,000	7,792,314,700	6,893,900,700	41,363,404	2009
Russell	442,055,859	338,159,309	838,174,055	1,280,229,914	1,176,333,364	7,175,634	2009
Scott	352,973,600	352,973,600	607,306,400	960,280,000	960,280,000	6,625,932	2009
Shenandoah	1,802,286,800	1,387,145,100	2,563,463,200	4,365,750,000	3,950,608,300	20,148,102	2009
Smyth	369,306,311	305,357,975	895,614,550	1,264,920,861	1,200,972,525	8,286,710	2009
Southampton	843,041,200	520,430,200	761,842,800	1,604,884,000	1,282,273,000	9,232,366	2009
Spotsylvania	6,336,345,900	5,813,094,388	9,913,593,900	16,249,939,800	15,726,688,288	97,505,460	2009
Stafford	8,109,027,800	7,307,125,710	9,006,409,219	17,115,437,019	16,313,534,929	137,033,693	2009
Surry	460,301,400	460,301,400	402,701,000	863,002,400	863,002,400	6,041,017	2009
Sussex	414,893,800	414,893,800	378,593,363	793,487,163	793,487,163	4,284,831	2009
Tazewell	664,329,300	572,810,000	1,716,786,800	2,381,116,100	2,289,596,800	13,279,661	2009
Warren	2,314,694,100	1,846,772,200	2,959,169,300	5,273,863,400	4,805,941,500	22,107,331	2009

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2009

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,871,219,600	\$1,211,292,800	\$2,473,517,500	\$4,344,737,100	\$3,684,810,300	\$20,634,938	2009
Westmoreland	935,969,000	821,825,720	1,396,129,900	2,332,098,900	2,217,955,620	10,230,267	2009
Wise	511,959,630	509,024,556	1,233,256,000	1,745,215,630	1,742,280,556	9,930,999	2009
Wythe	1,051,689,800	804,449,080	1,406,118,400	2,457,808,200	2,210,567,480	9,505,440	2009
York	3,256,145,242	3,228,235,742	5,800,054,397	9,056,199,639	9,028,290,139	59,361,008	2009
Total Counties	\$302,764,856,774	\$272,546,391,830	\$456,081,233,632	\$758,846,090,406	\$728,627,625,462	\$6,291,037,077	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$13,321,601,486	\$13,321,601,486	\$20,180,576,485	\$33,502,177,971	\$33,502,177,971	\$302,524,667	2009
Bedford	92,846,700	92,846,700	313,337,500	406,184,200	406,184,200	3,493,184	2009 - 2010
Bristol	275,492,050	275,492,050	757,284,200	1,032,776,250	1,032,776,250	9,708,097	2009
Buena Vista	84,245,080	84,080,480	311,189,000	395,434,080	395,269,480	3,557,425	2009 - 2010
Charlottesville	1,411,755,500	1,411,755,500	3,900,250,000	5,312,005,500	5,312,005,500	50,464,052	2009
Chesapeake	9,965,958,317	9,965,958,317	14,480,330,900	24,446,289,217	24,446,289,217	256,686,037	2009 - 2010
Colonial Heights	569,753,000	569,753,000	1,108,456,600	1,678,209,600	1,678,209,600	18,460,306	2009
Covington	54,404,200	54,404,200	227,815,700	282,219,900	282,219,900	1,862,651	2009 - 2010
Danville	313,613,700	312,342,500	1,954,737,500	2,268,351,200	2,267,080,000	16,549,807	2009 - 2010
Emporia	64,584,200	64,584,200	298,703,900	363,288,100	363,288,100	2,942,634	2009
Fairfax	2,022,089,200	2,022,089,200	3,337,520,900	5,359,610,100	5,359,610,100	47,164,569	2009
Falls Church	1,851,696,400	1,851,696,400	1,399,078,400	3,250,774,800	3,250,774,800	34,783,290	2009
Franklin	190,774,400	184,277,890	481,764,100	672,538,500	666,041,990	5,182,119	2009 - 2010
Fredericksburg	1,700,529,700	1,666,758,900	1,800,812,600	3,501,342,300	3,467,571,500	23,338,714	2009 - 2010
Galax	86,563,300	86,563,300	355,953,790	442,517,090	442,517,090	2,522,347	2009
Hampton	3,362,026,900	3,361,825,800	8,386,203,700	11,748,230,600	11,748,029,500	122,179,507	2009 - 2010
Harrisonburg	1,345,124,600	1,294,303,500	2,495,287,000	3,840,411,600	3,789,590,500	22,358,584	2009 - 2010
Hopewell	339,238,200	339,238,200	999,158,900	1,338,397,100	1,338,397,100	12,848,612	2009
Lexington	168,620,800	168,620,800	419,739,300	588,360,100	588,360,100	3,824,341	2009 - 2010
Lynchburg	1,049,471,300	1,040,934,100	3,850,710,900	4,900,182,200	4,891,645,000	51,362,273	2009 - 2010

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2009

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas	\$1,782,297,200	\$1,778,468,700	\$1,980,558,000	\$3,762,855,200	\$3,759,026,700	\$50,746,860	2009
Manassas Park	420,352,800	420,352,800	680,341,700	1,100,694,500	1,100,694,500	18,161,459	2009 - 2010
Martinsville	132,292,100	132,292,100	560,123,100	692,415,200	692,415,200	7,049,895	2009 - 2010
Newport News	4,268,965,100	4,268,965,100	11,318,996,217	15,587,961,317	15,587,961,317	171,467,574	2009 - 2010
Norfolk	6,267,626,700	6,267,626,700	12,798,878,400	19,066,505,100	19,066,505,100	211,638,207	2009 - 2010
Norton	60,081,100	60,081,100	140,320,900	200,402,000	200,402,000	1,603,216	2009
Petersburg	435,073,100	426,626,400	1,431,640,400	1,866,713,500	1,858,266,800	25,086,602	2009 - 2010
Poquoson	760,403,510	760,403,510	942,113,600	1,702,517,110	1,702,517,110	13,790,389	2009 - 2010
Portsmouth	2,070,256,460	2,061,356,430	5,397,079,318	7,467,335,778	7,458,435,748	92,484,603	2009 - 2010
Radford	162,053,000	160,318,890	626,554,600	788,607,600	786,873,490	5,744,176	2009
Richmond	5,233,201,000	5,233,201,000	15,139,450,000	20,372,651,000	20,372,651,000	244,471,812	2009
Roanoke	1,499,174,800	1,499,174,800	5,354,317,000	6,853,491,800	6,853,491,800	81,556,552	2009 - 2010
Salem	478,897,800	478,897,800	1,457,286,300	1,936,184,100	1,936,184,100	22,846,972	2009 - 2010
Staunton	477,706,865	455,833,212	1,488,978,255	1,966,685,120	1,944,811,467	17,503,303	2009
Suffolk	3,658,260,200	3,028,157,100	6,046,785,900	9,705,046,100	9,074,943,000	81,751,097	2009 - 2010
Virginia Beach	27,815,012,541	27,372,144,341	28,016,635,371	55,831,647,912	55,388,779,712	492,960,139	2009 - 2010
Waynesboro	643,984,200	626,374,500	1,233,180,500	1,877,164,700	1,859,555,000	13,016,885	2009
Williamsburg	701,798,200	701,798,200	1,190,773,600	1,892,571,800	1,892,571,800	10,219,888	2009 - 2010
Winchester	1,072,554,300	1,068,369,800	2,393,551,400	3,466,105,700	3,461,921,200	26,656,793	2009
Total Cities	\$96,210,380,009	\$94,969,569,006	\$165,256,475,936	\$261,466,855,945	\$260,226,044,942	\$2,580,569,640	
Total Counties	\$302,764,856,774	\$272,546,391,830	\$456,081,233,632	\$758,846,090,406	\$728,627,625,462	\$6,291,037,077	
Aggregate	\$398,975,236,783	\$367,515,960,836	\$621,337,709,568	\$1,020,312,946,351	\$988,853,670,404	\$8,871,606,717	

Notes:

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

Table 6.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2009**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			(Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$4,352,619,600	\$537,180,500	\$160,138,500	\$697,319,000	\$5,049,938,600	13.81%	\$2,911,770
Albemarle	18,155,084,000	2,551,955,500	721,274,500	3,273,230,000	21,428,314,000	15.28%	24,287,367
Alleghany	1,069,530,500	148,409,300	116,804,700	265,214,000	1,334,744,500	19.87%	1,750,412
Amelia	1,134,217,500	20,093,800	55,209,835	75,303,635	1,209,521,135	6.23%	323,806
Amherst	2,620,471,800	135,416,600	320,461,400	455,878,000	3,076,349,800	14.82%	2,370,566
Appomattox	1,295,115,700	85,509,900	75,374,100	160,884,000	1,455,999,700	11.05%	772,243
Arlington	57,781,547,100	6,340,786,500	1,148,650,800	7,489,437,300	65,270,984,400	11.47%	74,438,283
Augusta	7,905,977,800	491,411,400	588,384,500	1,079,795,900	8,985,773,700	12.02%	5,183,020
Bath	796,900,200	187,407,800	49,553,700	236,961,500	1,033,861,700	22.92%	1,303,288
Bedford	8,877,442,103	208,395,400	270,234,600	478,630,000	9,356,072,103	5.12%	2,393,150
Bland	649,203,500	101,449,500	28,412,400	129,861,900	779,065,400	16.67%	714,240
Botetourt	3,263,941,515	173,482,200	159,911,200	333,393,400	3,597,334,915	9.27%	2,167,057
Brunswick	1,255,809,406	218,799,200	61,416,200	280,215,400	1,536,024,806	18.24%	1,092,840
Buchanan	1,965,446,565	243,794,012	50,276,862	294,070,874	2,259,517,439	13.01%	1,264,505
Buckingham		141,401,800	77,671,200	219,073,000	1,640,682,491	13.35%	963,921
Campbell	3,690,551,554	73,350,666	245,213,524	318,564,190	4,009,115,744	7.95%	1,465,395
Caroline	3,168,243,552	439,785,100	177,692,700	617,477,800	3,785,721,352	16.31%	3,272,632
Carroll	2,590,987,266	156,570,600	63,810,600	220,381,200	2,811,368,466	7.84%	1,311,268
Charles City	671,828,751	47,195,000	11,739,500	58,934,500	730,763,251	8.06%	483,263
Charlotte	961,990,800	8,974,400	58,301,300	67,275,700	1,029,266,500	6.54%	282,558
Chesterfield	33,115,786,200	1,417,893,400	355,059,200	1,772,952,600	34,888,738,800	5.08%	16,843,050
Clarke	2,902,553,093	65,200,400	110,132,400	175,332,800	3,077,885,893	5.70%	929,264
Craig	423,401,500	92,286,600	24,713,300	116,999,900	540,401,400	21.65%	631,799
Culpeper	5,435,173,607	214,622,400	266,447,600	481,070,000	5,916,243,607	8.13%	3,126,955
Cumberland	807,312,898	11,755,600	76,848,030	88,603,630	895,916,528	9.89%	522,761
Dickenson	1,077,877,430	85,597,300	50,583,700	136,181,000	1,214,058,430	11.22%	817,086
Dinwiddie	2,663,919,317	225,383,600	187,127,300	412,510,900	3,076,430,217	13.41%	2,805,074
Essex	1,669,811,278	26,859,300	66,457,729	93,317,029	1,763,128,307	5.29%	496,447
Fairfax	206,975,270,226	12,612,892,261	2,347,441,577	14,960,333,838	221,935,604,064	6.74%	156,495,719
Fauquier	14,351,778,800	659,725,200	307,375,900	967,101,100	15,318,879,900	6.31%	7,398,323

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2009

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Floyd	\$1,336,291,100	\$65,542,600	\$21,059,500	\$86,602,100	\$1,422,893,200	6.09%	\$519,613
Fluvanna	3,439,056,500	75,716,800	162,278,000	237,994,800	3,677,051,300	6.47%	1,189,974
Franklin	8,021,181,200	434,618,500	363,279,700	797,898,200	8,819,079,400	9.05%	3,670,332
Frederick	8,451,521,900	121,207,900	485,393,900	606,601,800	9,058,123,700	6.70%	3,093,669
Giles	1,174,836,400	68,374,800	73,707,800	142,082,600	1,316,919,000	10.79%	738,830
Gloucester	4,116,418,300	185,564,600	85,965,600	271,530,200	4,387,948,500	6.19%	1,656,334
Goochland	5,470,961,200	86,927,000	174,380,100	261,307,100	5,732,268,300	4.56%	1,384,928
Grayson	1,622,336,900	56,725,700	88,815,700	145,541,400	1,767,878,300	8.23%	0
Greene	2,269,129,102	80,667,300	122,369,600	203,036,900	2,472,166,002	8.21%	1,400,955
Greensville	681,300,400	135,854,300	27,809,500	163,663,800	844,964,200	19.37%	736,487
Halifax	2,604,563,496	210,365,953	248,391,973	458,757,926	3,063,321,422	14.98%	2,018,535
Hanover	13,159,931,100	959,319,900	295,058,400	1,254,378,300	14,414,309,400	8.70%	10,160,464
Henrico	34,975,867,900	1,900,018,800	1,261,057,600	3,161,076,400	38,136,944,300	8.29%	27,501,365
Henry	3,002,614,300	190,335,200	341,181,600	531,516,800	3,534,131,100	15.04%	2,444,977
Highland	618,287,650	55,181,200	15,445,900	70,627,100	688,914,750	10.25%	282,508
Isle of Wight	4,843,651,200	75,627,100	194,400,400	270,027,500	5,113,678,700	5.28%	1,404,143
James City	11,287,961,200	435,385,700	130,697,800	566,083,500	11,854,044,700	4.78%	4,358,843
King and Queen	785,595,775	9,795,500	32,640,900	42,436,400	828,032,175	5.12%	203,695
King George	2,870,300,100	775,776,700	41,592,500	817,369,200	3,687,669,300	22.16%	3,678,161
King William	1,816,467,451	45,087,200	65,827,104	110,914,304	1,927,381,755	5.75%	749,563
Lancaster	3,117,800,500	39,491,200	68,853,500	108,344,700	3,226,145,200	3.36%	455,048
Lee	743,692,758	163,949,600	46,918,600	210,868,200	954,560,958	22.09%	1,581,512
Loudoun	55,679,000,980	3,762,128,000	1,261,317,900	5,023,445,900	60,702,446,880	8.28%	62,541,901
Louisa	5,153,410,200	37,860,500	113,687,100	151,547,600	5,304,957,800	2.86%	939,595
Lunenburg	870,415,100	39,850,700	45,768,700	85,619,400	956,034,500	8.96%	282,544
Madison	2,714,711,800	246,599,100	171,584,000	418,183,100	3,132,894,900	13.35%	1,840,006
Mathews	1,314,427,500	11,960,600	52,352,400	64,313,000	1,378,740,500	4.66%	360,153
Mecklenburg	3,613,846,600	235,845,200	165,375,400	401,220,600	4,015,067,200	9.99%	1,364,150
Middlesex	2,466,142,300	31,401,600	68,022,000	99,423,600	2,565,565,900	3.88%	347,983
Montgomery	6,835,051,400	525,697,700	1,396,990,300	1,922,688,000	8,757,739,400	21.95%	13,651,085

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2009

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$3,553,700,020	\$83,767,800	\$174,093,400	\$257,861,200	\$3,811,561,220	6.77%	\$1,418,237
New Kent *	2,560,434,156	76,450,650	76,450,650	152,901,300	2,713,335,456	5.64%	1,116,179
Northampton	2,843,978,100	179,125,000	387,216,000	566,341,000	3,410,319,100	16.61%	2,775,071
Northumberland	3,169,384,000	26,895,300	70,398,500	97,293,800	3,266,677,800	2.98%	389,175
Nottoway	824,157,899	472,138,890	59,419,709	531,558,599	1,355,716,498	39.21%	2,604,637
Orange	5,601,842,400	212,243,800	102,282,400	314,526,200	5,916,368,600	5.32%	1,478,273
Page	2,737,909,900	218,313,200	105,071,100	323,384,300	3,061,294,200	10.56%	1,552,245
Patrick	1,698,310,500	43,620,700	92,669,100	136,289,800	1,834,600,300	7.43%	654,191
Pittsylvania	3,883,832,980	130,162,500	262,127,900	392,290,400	4,276,123,380	9.17%	2,196,826
Powhatan	4,164,101,100	143,857,200	161,470,900	305,328,100	4,469,429,200	6.83%	2,167,830
Prince Edward	1,543,472,740	69,646,500	257,113,900	326,760,400	1,870,233,140	17.47%	1,307,042
Prince George	2,830,813,800	1,161,872,300	97,164,200	1,259,036,500	4,089,850,300	30.78%	10,072,292
Prince William	38,936,690,700	2,434,200,900	1,017,662,000	3,451,862,900	42,388,553,600	8.14%	41,836,578
Pulaski	2,800,912,500	466,577,000	107,363,600	573,940,600	3,374,853,100	17.01%	2,869,703
Rappahannock	2,167,590,300	20,471,600	32,958,300	53,429,900	2,221,020,200	2.41%	309,893
Richmond	550,976,420	53,228,910	38,223,450	91,452,360	642,428,780	14.24%	640,167
Roanoke	8,102,553,695	480,176,700	405,012,800	885,189,500	8,987,743,195	9.85%	9,648,566
Rockbridge	2,885,969,006	149,245,800	129,902,500	279,148,300	3,165,117,306	8.82%	1,646,975
Rockingham	7,792,314,700	336,291,900	650,403,300	986,695,200	8,779,009,900	11.24%	5,920,171
Russell	1,280,229,914	84,051,140	70,389,400	154,440,540	1,434,670,454	10.76%	942,087
Scott	960,280,000	74,935,600	91,942,000	166,877,600	1,127,157,600	14.81%	1,151,455
Shenandoah	4,365,750,000	373,639,000	177,324,400	550,963,400	4,916,713,400	11.21%	2,299,913
Smyth	1,264,920,861	100,512,200	148,265,150	248,777,350	1,513,698,211	16.44%	1,716,564
Southampton	1,604,884,000	92,291,100	87,154,900	179,446,000	1,784,330,000	10.06%	1,292,011
Spotsylvania	16,249,939,800	668,338,300	183,892,900	852,231,200	17,102,171,000	4.98%	5,283,833
Stafford	17,115,437,019	902,473,200	807,473,300	1,709,946,500	18,825,383,519	9.08%	14,363,551
Surry	863,002,400	47,904,200	53,565,600	101,469,800	964,472,200	10.52%	710,289
Sussex	793,487,163	218,623,200	60,244,100	278,867,300	1,072,354,463	26.01%	1,505,883
Tazewell	2,381,116,100	212,440,100	138,773,600	351,213,700	2,732,329,800	12.85%	2,037,039
Warren	5,273,863,400	251,054,300	330,536,100	581,590,400	5,855,453,800	9.93%	2,675,316

Table 6.3, continued
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2009

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	\$4,344,737,100	\$240,769,800	\$366,304,000	\$607,073,800	\$4,951,810,900	12.26%	\$3,399,613
Westmoreland	2,332,098,900	55,330,900	69,735,400	125,066,300	2,457,165,200	5.09%	625,332
Wise	1,745,215,630	367,709,200	390,507,500	758,216,700	2,503,432,330	30.29%	4,321,835
Wythe	2,457,808,200	199,961,600	137,295,900	337,257,500	2,795,065,700	12.07%	1,450,207
York	9,056,199,639	2,178,472,500	377,818,300	2,556,290,800	11,612,490,439	22.01%	16,807,612
Total Counties	\$757,424,480,915	\$51,613,255,182	\$23,573,168,593	\$75,186,423,775	\$834,032,514,181	9.01%	\$620,562,006

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	\$33,502,177,971	\$3,925,851,636	\$1,130,386,807	\$5,056,238,443	\$38,558,416,414	13.11%	\$45,657,833
Bedford	406,184,200	68,438,200	86,518,900	154,957,100	561,141,300	27.61%	1,332,631
Bristol	1,032,776,250	97,870,600	100,396,000	198,266,600	1,231,042,850	16.11%	1,863,706
Buena Vista	395,434,080	42,006,100	79,434,500	121,440,600	516,874,680	23.50%	1,092,965
Charlottesville	5,312,005,500	541,518,200	503,680,000	1,045,198,200	6,357,203,700	16.44%	9,929,383
Chesapeake	24,446,289,217	720,426,300	1,301,281,100	2,021,707,400	26,467,996,617	7.64%	21,227,928
Colonial Heights	1,678,209,600	63,224,500	65,579,600	128,804,100	1,807,013,700	7.13%	1,416,845
Covington	282,219,900	66,251,600	49,577,000	115,828,600	398,048,500	29.10%	764,469
Danville	2,268,351,200	298,557,500	188,083,800	486,641,300	2,754,992,500	17.66%	3,552,481
Emporia	363,288,100	31,612,300	32,046,300	63,658,600	426,946,700	14.91%	515,635
Fairfax	5,359,610,100	165,511,800	222,966,900	388,478,700	5,748,088,800	6.76%	3,418,613
Falls Church	3,250,774,800	95,910,900	133,828,500	229,739,400	3,480,514,200	6.60%	2,458,212
Franklin	672,538,500	43,401,200	68,506,500	111,907,700	784,446,200	14.27%	861,689
Fredericksburg	3,501,342,300	468,311,600	254,939,400	723,251,000	4,224,593,300	17.12%	4,918,107
Galax	442,517,090	33,177,000	40,690,700	73,867,700	516,384,790	14.30%	421,046
Hampton	11,748,230,600	2,529,937,600	829,205,200	3,359,142,800	15,107,373,400	22.24%	34,935,085
Harrisonburg	3,840,411,600	786,130,200	260,151,200	1,046,281,400	4,886,693,000	21.41%	6,173,060
Hopewell	1,338,397,100	139,238,800	36,084,000	175,322,800	1,513,719,900	11.58%	1,683,099
Lexington	588,360,100	219,421,900	310,545,300	529,967,200	1,118,327,300	47.39%	3,444,787
Lynchburg	4,900,182,200	384,556,000	900,518,700	1,285,074,700	6,185,256,900	20.78%	13,493,284

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2009

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Manassas	\$3,762,855,200	\$635,655,000	\$216,939,000	\$852,594,000	\$4,615,449,200	18.47%	\$11,510,019
Manassas Park	1,100,694,500	112,741,900	2,004,500	114,746,400	1,215,440,900	9.44%	1,893,316
Martinsville	692,415,200	45,457,700	82,280,000	127,737,700	820,152,900	15.57%	1,300,574
Newport News	15,587,961,317	2,921,642,600	713,606,400	3,635,249,000	19,223,210,317	18.91%	39,987,739
Norfolk	19,066,505,100	9,110,940,060	1,317,601,440	10,428,541,500	29,495,046,600	35.36%	115,756,811
Norton	200,402,000	11,645,400	20,436,500	32,081,900	232,483,900	13.80%	256,655
Petersburg	1,866,713,500	148,878,500	171,787,000	320,665,500	2,187,379,000	14.66%	4,328,984
Poquoson	1,702,517,110	31,757,630	77,673,100	109,430,730	1,811,947,840	6.04%	886,389
Portsmouth	7,467,335,778	4,871,503,662	580,163,440	5,451,667,102	12,919,002,880	42.20%	67,600,672
Radford	788,607,600	244,703,700	26,285,600	270,989,300	1,059,596,900	25.57%	1,978,222
Richmond	20,372,651,000	4,627,029,000	1,279,774,000	5,906,803,000	26,279,454,000	22.48%	70,881,636
Roanoke	6,853,491,800	1,362,264,800	450,403,700	1,812,668,500	8,666,160,300	20.92%	21,570,755
Salem	1,936,184,100	243,320,200	195,752,700	439,072,900	2,375,257,000	18.49%	5,181,060
Staunton	1,966,685,120	130,498,715	138,447,166	268,945,881	2,235,631,001	12.03%	2,420,513
Suffolk	9,705,046,100	711,918,000	309,234,900	1,021,152,900	10,726,199,000	9.52%	9,292,491
Virginia Beach	55,831,647,912	5,255,527,788	1,381,525,942	6,637,053,730	62,468,701,642	10.62%	59,069,778
Waynesboro	1,877,164,700	89,173,400	201,644,500	290,817,900	2,167,982,600	13.41%	2,035,725
Williamsburg	1,892,571,800	85,671,500	470,210,600	555,882,100	2,448,453,900	22.70%	3,001,763
Winchester	3,466,105,700	205,081,400	364,175,800	569,257,200	4,035,362,900	14.11%	4,383,280
Total Cities	\$261,466,855,945	\$41,566,764,891	\$14,594,366,695	\$56,161,131,586	\$317,627,987,531	17.68%	\$582,497,241
Total Counties	\$757,424,480,915	\$51,613,255,182	\$23,573,168,593	\$75,186,423,775	\$834,032,514,181	9.01%	\$620,562,006
Aggregate	\$1,018,891,336,860	\$93,180,020,073	\$38,167,535,288	\$131,347,555,361	\$1,151,660,501,712	11.41%	\$1,203,059,248

Notes:

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

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

Table 6.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2009

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$325,655,346	\$9,591,386	\$21,847,930	\$814,473	\$0	\$0	\$317,851,731	\$1,414,257
Albemarle	844,329,632	35,757,777	16,663,400	713,194	0	0	261,998,553	1,952,295
Alleghany	58,829,325	3,282,697	116,248,580	6,916,791	0	0	100,110,560	665,892
Amelia	75,007,348	2,806,563	4,308,775	43,088	0	0	28,669,393	125,834
Amherst	217,919,621	6,746,406	84,420,400	1,688,408	7,085,055	279,860	103,341,541	543,265
Appomattox	75,571,790	3,095,737	7,372,601	339,140	9,939,614	99,396	76,241,010	386,649
Arlington	1,880,392,574	93,999,629	2,406,455	120,323	0	0	739,686,423	6,407,826
Augusta	545,724,160	11,254,486	157,441,730	2,991,393	0	0	203,339,110	987,370
Bath	58,748,900	209,157	59,900	210	0	0	974,004,286	5,355,798
Bedford	723,051,114	15,707,447	179,766,064	2,157,193	104,178,606	229,193	247,648,346	1,239,889
Bland	56,044,649	1,195,577	22,236,175	197,902	14,794,414	107,999	66,929,253	368,134
Botetourt	291,058,654	7,281,451	193,749,235	3,487,486	0	0	174,383,239	1,142,903
Brunswick	117,061,535	3,643,686	15,126,730	514,309	13,341,870	160,102	47,818,686	187,034
Buchanan	244,595,972	4,426,759	198,301,617	3,866,882	4,060,911	81,218	97,009,244	417,924
Buckingham		3,616,530	7,949,090	230,524	10,486,865	104,869	76,947,351	338,568
Campbell	313,763,435	10,630,522	181,371,640	5,894,578	0	0	225,843,782	1,052,968
Caroline	144,782,223	8,323,334	8,343,420	292,020	0	0	391,561,382	2,243,866
Carroll	257,258,260	3,926,502	60,840,765	790,930	10,216,725	234,985	100,657,481	599,792
Charles City	54,536,202	1,857,818	5,284,157	132,104	819,342	22,942	27,770,704	227,720
Charlotte	75,115,740	2,074,349	5,760,675	172,820	849,571	27,186	54,626,224	229,430
Chesterfield	2,425,119,421	83,438,979	159,860,920	1,607,445	0	0	1,247,727,248	11,955,582
Clarke	137,636,208	5,897,604	21,783,168	272,099	0	0	48,373,633	256,380
Craig	30,402,115	835,842	3,364,084	74,010	337,655	11,818	12,131,935	75,680
Culpeper	439,428,316	15,012,176	85,219,648	1,704,393	0	0	163,102,988	1,126,271
Cumberland	61,470,809	2,309,342	5,531,821	227,121	0	0	59,887,109	355,527
Dickenson	118,663,794	1,838,093	66,694,885	1,127,144	690,258	72,477	65,160,227	392,532
Dinwiddie	241,216,405	10,577,533	23,206,263	765,807	0	0	121,569,471	831,763
Essex	85,383,712	2,835,379	1,596,952	55,893	1,841,503	69,057	38,666,812	208,622
Fairfax	11,734,339,006	461,973,777	75,620,459	3,455,855	0	0	3,556,540,411	37,312,672
Fauquier	654,351,071	27,870,998	16,164,585	751,653	0	0	625,934,594	4,830,821

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2009**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$100,971,923	\$2,499,408	\$10,326,906	\$160,067	\$1,598,529	\$55,949	\$34,930,266	\$211,367
Fluvanna	169,800,813	6,450,970	234,509	4,690	5,868,132	225,923	527,147,320	2,663,055
Franklin	494,382,376	8,690,247	83,369,833	500,219	63,385,820	684,567	162,132,199	750,038
Frederick	913,795,312	35,955,253	258,742,759	5,174,855	0	0	172,464,100	911,470
Giles	149,667,307	2,713,629	297,610,968	2,946,349	20,849,657	164,712	179,729,561	938,056
Gloucester	422,555,408	9,929,163	7,587,018	197,262	0	0	76,022,463	468,443
Goochland	223,269,562	8,858,172	10,707,945	401,548	0	0	115,927,483	615,702
Grayson	99,919,088	1,628,665	9,131,754	159,806	524,132	35,117	31,992,223	109,575
Greene	103,233,879	4,851,805	4,620,843	115,521	0	0	54,408,605	375,419
Greensville	54,965,510	2,238,484	26,757,560	1,070,302	0	0	42,194,732	217,881
Halifax	218,503,667	6,956,006	105,229,100	1,325,887	0	0	1,111,748,924	4,908,192
Hanover	1,218,847,842	38,737,573	43,919,720	1,567,934	48,217,240	916,130	643,744,757	4,555,205
Henrico	3,063,776,729	105,874,924	1,016,897,950	5,674,153	0	0	917,808,421	8,081,372
Henry	381,384,690	5,094,904	323,775,314	3,852,926	0	0	134,600,775	619,982
Highland	20,674,382	305,199	38,466	385	282,699	2,827	14,733,197	59,626
Isle of Wight	336,027,882	12,173,739	768,126,945	7,297,206	0	0	216,191,065	1,148,171
James City	592,242,455	23,320,470	129,340,484	5,173,619	0	0	196,289,584	1,515,199
King and Queen	68,062,278	2,286,524	15,441,892	169,861	4,179,900	27,169	18,351,017	88,084
King George	180,265,786	5,626,690	5,720,795	143,020	0	0	265,869,660	1,198,654
King William	115,129,329	3,464,444	135,180,870	1,432,726	0	0	40,248,359	273,502
Lancaster	150,639,099	2,651,046	248,650	3,779	11,929,791	119,598	42,539,471	179,527
Lee	156,055,503	2,904,624	44,210,965	884,219	4,909,268	69,221	54,291,139	413,430
Loudoun	3,803,804,067	130,720,642	81,300,575	2,742,462	0	0	1,468,695,982	18,543,372
Louisa	320,401,595	5,867,023	16,483,850	313,193	62,396,990	405,580	2,382,687,070	14,784,571
Lunenburg	78,745,314	2,613,455	21,468,170	386,427	4,588,940	55,067	35,497,205	117,141
Madison	125,026,860	3,612,426	4,930,033	72,471	26,958,067	231,839	41,188,982	181,283
Mathews	115,715,681	3,599,533	1,016,810	21,760	0	0	13,353,782	74,781
Mecklenburg	278,214,759	8,335,577	106,391,844	702,186	54,731,515	394,067	206,961,557	740,365
Middlesex	105,663,649	3,304,554	173,050	3,028	0	0	33,301,317	116,555
Montgomery	502,342,553	11,702,817	115,931,340	2,109,950	33,633,822	1,025,832	156,664,121	1,119,821

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2009

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$136,467,913	\$3,845,422	\$429,315	\$5,366	\$0	\$0	\$95,139,502	\$714,372
New Kent	157,309,696	5,705,007	18,000	270	0	0	82,048,336	599,372
Northampton	94,078,300	3,238,694	2,784,000	62,640	0	0	44,077,500	257,426
Northumberland	103,314,606	3,504,929	2,495,661	89,844	4,641,003	46,410	32,584,722	130,600
Nottoway	73,506,105	2,448,143	13,998,395	188,979	0	0	56,230,088	291,914
Orange	275,375,771	8,451,232	61,012,285	1,117,135	38,676,346	154,705	141,014,893	668,766
Page	193,253,610	7,377,144	25,310,090	506,202	0	0	72,852,066	350,383
Patrick	153,061,803	2,410,757	39,433,886	674,319	0	0	50,602,850	242,966
Pittsylvania	167,918,050	10,051,900	34,152,590	1,536,867	10,918,070	300,248	302,840,797	1,753,280
Powhatan	201,517,172	7,217,775	12,038,975	433,403	0	0	79,349,688	567,323
Prince Edward	105,224,683	4,313,354	770,925	32,379	65,748,650	460,241	67,100,335	276,491
Prince George	230,121,221	8,819,185	19,980,100	299,702	0	0	100,234,074	801,884
Prince William	3,342,459,596	119,123,704	12,538,287	250,766	0	0	1,363,493,012	16,588,970
Pulaski	285,048,023	5,983,815	182,554,833	2,738,323	0	0	129,574,359	650,685
Rappahannock	56,559,615	2,372,429	0	0	0	0	21,541,208	124,939
Richmond	53,760,890	1,821,688	3,079,608	15,398	1,690,180	59,156	19,827,360	155,636
Roanoke	697,421,381	24,097,437	68,918,290	2,067,549	0	0	240,513,440	2,658,181
Rockbridge	179,869,745	6,447,181	11,287,004	287,819	0	0	108,589,847	640,680
Rockingham	664,377,300	16,000,210	502,794,890	12,821,270	124,513,270	1,083,266	180,014,368	1,098,567
Russell	247,736,021	3,849,925	96,552,183	1,593,113	5,402,115	35,114	224,173,624	1,431,049
Scott	134,799,172	1,673,798	27,516,500	198,119	19,187,779	138,152	78,824,024	545,783
Shenandoah	347,276,442	10,803,255	64,116,472	2,019,669	48,064,038	288,384	149,466,288	769,881
Smyth	203,018,536	4,355,925	112,653,563	1,746,401	48,648,056	194,592	83,918,838	579,547
Southampton	165,136,816	5,702,401	18,095,180	434,284	9,864,305	49,322	101,611,209	734,851
Spotsylvania	644,613,898	39,419,069	40,650,893	1,016,141	0	0	298,096,073	1,955,166
Stafford	698,386,680	38,390,002	42,576,790	319,328	165,807,190	829,038	266,272,127	2,247,848
Surry	47,488,200	1,590,864	2,220,830	22,208	0	0	1,478,742,717	10,366,994
Sussex	67,046,452	2,941,844	36,921,353	897,189	9,922,430	99,224	54,515,938	324,628
Tazewell	388,236,127	7,278,683	62,605,300	1,252,106	26,319,200	1,131,726	146,364,559	861,201
Warren	387,148,928	12,983,195	61,826,275	800,244	0	0	84,239,620	388,641

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2009**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$483,780,198	\$7,247,128	\$158,176,655	\$2,451,738	\$0	\$0	\$171,979,877	\$965,869
Westmoreland	159,234,520	4,324,725	6,671,900	98,789	12,486,540	56,265	48,805,700	235,652
Wise	426,001,519	5,971,330	264,844,815	3,045,715	33,314,480	949,463	112,093,170	641,484
Wythe	237,372,142	4,525,896	199,895,630	2,998,435	62,855,338	351,990	162,428,885	699,996
York	553,944,131	19,702,725	118,799,410	4,668,428	0	0	436,406,955	2,781,940
Total Counties	\$49,213,407,897	\$1,718,976,271	\$7,701,179,925	\$132,703,134	\$1,210,755,881	\$12,141,996	\$26,732,816,113	\$203,316,066

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,441,485,690	\$59,385,960	\$14,277,272	\$642,477	\$0	\$0	\$883,697,497	\$7,991,626
Bedford	46,019,044	969,226	36,509,350	474,622	0	0	8,502,100	77,078
Bristol	48,947,155	3,333,331	10,657,820	746,047	0	0	15,375,438	144,510
Buena Vista	27,894,115	1,604,121	7,363,555	312,951	0	0	11,824,822	101,309
Charlottesville	222,376,486	9,305,569	8,269,482	347,318	0	0	117,020,955	1,119,657
Chesapeake	1,639,369,540	64,482,543	84,767,800	2,712,570	0	0	1,033,295,763	10,863,286
Colonial Heights	124,405,489	4,354,192	3,516,509	70,330	0	0	29,896,895	327,938
Covington	23,127,810	1,234,380	75,747,170	4,181,244	0	0	21,436,841	143,235
Danville	291,007,926	8,515,673	84,884,964	1,273,274	0	0	96,422,322	720,749
Emporia	32,191,426	1,566,136	4,521,261	226,063	0	0	14,458,789	121,798
Fairfax	266,672,880	9,808,868	1,176,212	48,578	0	0	115,772,006	1,172,218
Falls Church	107,663,625	3,876,115	0	0	0	0	22,337,486	239,011
Franklin	58,523,262	2,318,500	3,028,995	60,580	0	0	7,273,501	57,321
Fredericksburg	267,156,571	7,207,544	8,244,261	65,174	0	0	92,224,942	628,963
Galax	34,199,925	561,073	58,694,118	833,456	0	0	13,508,654	77,335
Hampton	984,802,056	35,635,863	59,853,048	2,094,857	0	0	272,259,904	2,863,757
Harrisonburg	296,088,800	7,547,999	103,976,700	2,079,534	0	0	69,851,508	433,074
Hopewell	102,283,589	3,565,694	140,866,828	4,296,438	0	0	344,073,128	3,305,176
Lexington	29,579,504	1,042,058	57,535	2,273	0	0	13,975,272	90,118
Lynchburg	519,918,659	17,185,546	137,858,300	4,135,749	0	0	26,216,286	292,713

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2009

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas	\$279,309,190	\$8,384,398	\$787,112,580	\$4,607,448	\$0	\$0	\$74,741,392	\$1,019,003
Manassas Park	107,645,366	3,764,541	960,539	33,619	0	0	27,994,617	404,522
Martinsville	103,845,206	2,383,118	6,124,366	113,301	0	0	23,653,475	243,933
Newport News	1,168,444,230	47,221,662	414,744,892	15,552,934	0	0	477,204,402	5,311,318
Norfolk	2,315,302,301	84,093,502	100,466,648	4,242,573	0	0	727,042,344	8,155,127
Norton	24,625,336	435,858	5,181,036	95,849	0	0	24,487,694	197,255
Petersburg	243,229,919	7,502,239	108,513,010	4,123,494	0	0	93,209,349	1,260,680
Poquoson	114,056,743	3,983,700	0	0	0	0	16,104,563	130,447
Portsmouth	743,773,917	32,594,688	58,971,133	1,769,134	3,501,200	35,012	316,662,328	2,912,094
Radford	48,248,316	1,167,350	23,240,728	409,037	0	0	19,423,669	142,064
Richmond	1,402,175,107	50,845,993	1,682,645,251	17,663,720	0	0	916,683,456	11,085,970
Roanoke	756,735,095	25,055,316	105,872,666	3,652,607	0	0	338,203,546	4,046,835
Salem	292,242,981	8,590,163	89,611,310	2,867,562	0	0	36,103,872	426,475
Staunton	201,185,335	4,023,205	18,912,721	234,518	0	0	62,214,908	560,936
Suffolk	668,026,445	23,300,079	50,150,940	1,579,403	0	0	245,272,079	2,241,036
Virginia Beach	3,508,476,800	122,135,163	146,199,376	1,461,994	0	0	1,697,062,414	7,598,543
Waynesboro	89,327,343	4,405,555	36,146,712	1,084,401	0	0	72,317,382	517,004
Williamsburg	73,507,415	2,557,211	83,090	2,908	0	0	57,075,883	308,589
Winchester	202,253,913	5,598,223	111,751,700	1,452,772	0	0	75,895,057	517,111
Total Cities	\$18,906,124,510	\$681,542,356	\$4,590,959,878	\$85,550,810	\$3,501,200	\$35,012	\$8,510,776,539	\$77,849,814
Total Counties	\$49,213,407,897	\$1,718,976,271	\$7,701,179,925	\$132,703,134	\$1,210,755,881	\$12,141,996	\$26,732,816,113	\$203,316,066
Aggregate	\$68,119,532,408	\$2,400,518,627	\$12,292,139,803	\$218,253,944	\$1,214,257,081	\$12,177,008	\$35,243,592,652	\$281,165,880

Notes:

1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
 2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.
 3. Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.
 4. Some localities exempt certain of these categories from taxation.
 5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.
 6. Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
 7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.
- * The locality did not provide data for this Public Service Corporations.

Directory

Virginia Department of Taxation

Administration

Main Street Centre
600 East Main Street
Richmond, VA 23219

Customer Service

3600 Centre
3610 West Broad Street
Richmond, VA 23230

General Mailing Address

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

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

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

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