

# Virginia Department of Taxation



**ANNUAL REPORT**

**FISCAL YEAR  
2015**

**VIRGINIA DEPARTMENT OF TAXATION**

**ANNUAL REPORT**

**FISCAL YEAR 2015**

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

The Honorable Terry R. McAuliffe, Governor

The Honorable Richard D. Brown, Secretary of Finance

Craig M. Burns, Tax Commissioner

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**Net Revenue Collections**

	FY 2014	FY 2015	2015/2014 Yr/Yr % Chg
<b>By the Commonwealth of Virginia*</b>			
General Fund	\$16,519,643,000	\$17,856,571,000	8.09%
Non-General Fund	24,275,392,000	24,805,219,000	2.18%
<b>Total Commonwealth Collections</b>	<b>\$40,795,035,000</b>	<b>\$42,661,790,000</b>	<b>4.58%</b>
<b>By the Department of Taxation**</b>			
General Fund	\$15,733,790,000	\$17,069,018,000	8.49%
Non-General Fund	718,404,000	783,311,000	9.03%
<b>Total Department Collections</b>	<b>\$16,452,194,000</b>	<b>\$17,852,329,000</b>	<b>8.51%</b>
<b>By Other Agencies</b>			
General Fund	\$785,853,000	\$787,553,000	0.22%
Non-General Fund	23,556,988,000	24,021,908,000	1.97%
<b>Total from Other Agencies</b>	<b>\$24,342,841,000</b>	<b>\$24,809,461,000</b>	<b>1.92%</b>

Notes:

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

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

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

**Department of Taxation General Fund Expenditures**

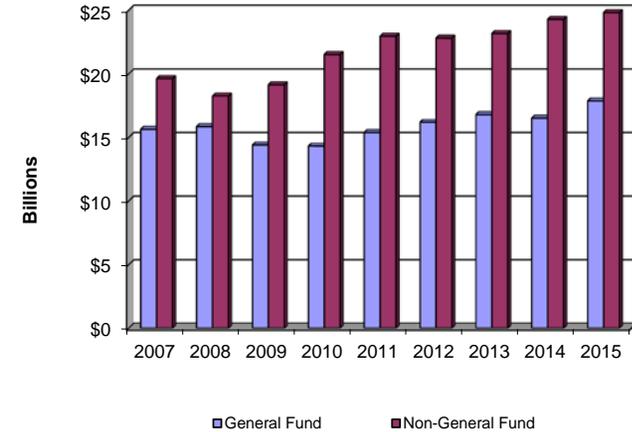
Budget Programs	FY 2014 Expenditures	FY 2015 Expenditures
Revenue Administrative Services	\$41,264,107	\$45,975,379
Research Services	3,449,097	3,807,089
Tax Value Assistance to Localities*	470,694	495,598
Administrative and Support Services	43,597,251	40,328,022
<b>Total</b>	<b>\$88,781,150</b>	<b>\$90,606,089</b>

**Cost per \$100 of collections**                      **\$0.54**                      **\$0.51**

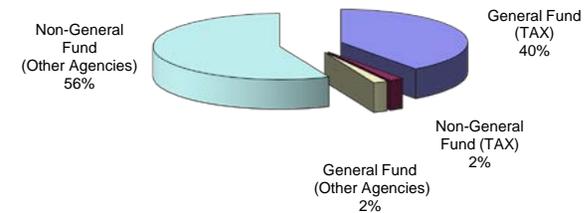
Note:

\* The Tax Department is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. FY 2014 expenditures on behalf of SLEAC were \$101,189. FY 2015 expenditures were \$99,241.

**Commonwealth of Virginia Net Revenue Collections by Fiscal Year**



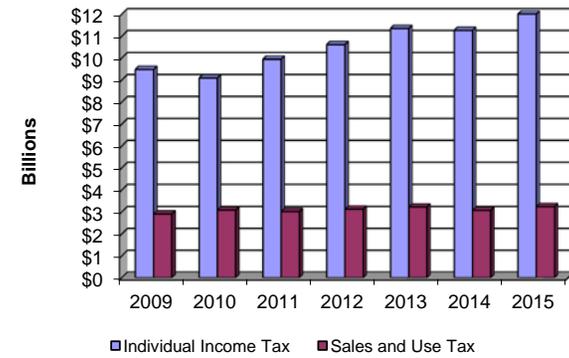
**Revenue Collections by the Commonwealth of Virginia, FY 2015**



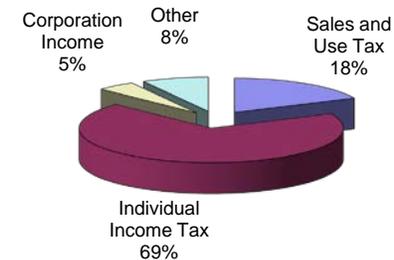
**Net Revenue Collections After Refunds by Tax Subject  
Taxes Administered by the Department of Taxation**

Revenues	FY 2014	FY 2015	2015/2014 Yr/Yr % Chg
<b>General Fund (GF) Revenues</b>			
Bank franchise (state share)	\$22,149,000	\$22,539,000	1.76%
Corporation income	757,491,000	831,907,000	9.82%
Individual income	11,253,348,000	12,328,675,000	9.56%
Estate (inheritance, gift, and estate)	196,000	98,000	-50.00%
Recordation and deeds of conveyance	296,103,000	331,713,000	12.03%
Suits, wills and administration	6,425,000	6,419,000	-0.09%
State sales, use, and vending (GF part)	3,066,456,000	3,235,444,000	5.51%
Watercraft sales and use	4,222,000	4,493,000	6.42%
Rolling Stock Tax	6,979,000	7,089,000	1.58%
Insurance Premiums License Tax	320,421,000	300,641,000	-6.17%
<b>Total Department GF Revenues</b>	<b>\$15,733,790,000</b>	<b>\$17,069,018,000</b>	<b>8.49%</b>
<b>Non-General Fund (Non-GF) Revenues</b>			
Aircraft sales and use	\$2,919,000	\$5,001,000	71.33%
Cigarette Tax	161,619,000	159,856,000	-1.09%
Other Tobacco Products	19,007,000	19,141,000	0.71%
Egg excise	152,000	175,000	15.13%
Forest products	2,166,000	2,385,000	10.11%
Peanut excise	224,000	289,000	29.02%
Soybeans	811,000	735,000	-9.37%
State Sales and Use Tax (TTF)	526,570,000	590,709,000	12.18%
Tire tax	2,611,000	2,738,000	4.86%
Corn excise	401,000	375,000	-6.48%
Small grains tax	516,000	439,000	-14.92%
Sheep	11,000	11,000	0.00%
Litter tax	888,000	927,000	4.39%
Soft drink excise	210,000	213,000	1.43%
Cotton	129,000	192,000	48.84%
Apple	170,000	125,000	-26.47%
<b>Total Department Non-GF Revenues</b>	<b>\$718,404,000</b>	<b>\$783,311,000</b>	<b>9.03%</b>
<b>Aggregate (All Funds)</b>	<b>\$16,452,194,000</b>	<b>\$17,852,329,000</b>	<b>8.51%</b>

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



**Collection of Revenues Administered by the  
Department, FY 2015**



Notes:

- As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.
- 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.
- The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.
- Source: The Commonwealth Accounting and Reporting System.

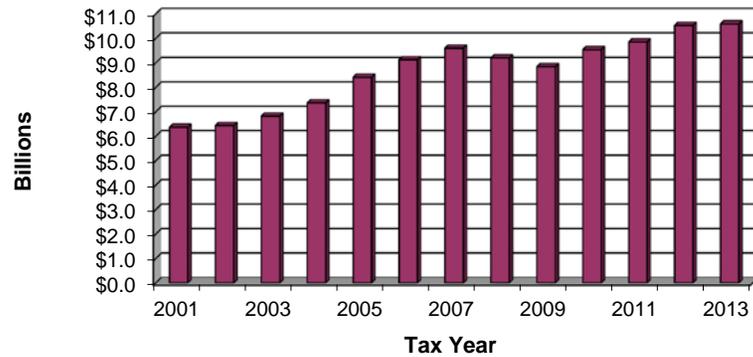
**Table 1.1**  
**Individual Income Tax Liability**

Taxable Year	Amount
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
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685

Note:

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

**Individual Income Tax Liability**



**Table 1.2**  
**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates**  
**Taxable Year 2013**

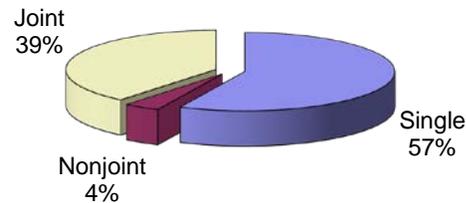
Adjusted Gross Income Classes			Total Adjusted Gross Income	Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0	to	\$999	\$22,009,156	\$264,609,607	\$5,821,565,932	\$326,025,187	\$6,147,591,120	\$5,115,586	\$125,826	2.46 %
\$1,000	to	\$1,999	79,702,620	67,587,542	172,428,926	86,376,799	258,805,725	10,384,854	213,975	2.06 %
\$2,000	to	\$2,999	142,385,491	71,225,756	163,566,349	96,236,200	259,802,549	13,796,977	285,753	2.07 %
\$3,000	to	\$3,999	203,143,867	73,072,131	141,610,634	103,354,299	244,964,933	16,834,735	344,269	2.04 %
\$4,000	to	\$4,999	257,347,024	73,648,918	137,642,409	110,855,473	248,497,883	18,986,848	416,760	2.19 %
\$5,000	to	\$5,999	306,986,064	73,873,145	128,013,727	115,321,650	243,335,377	20,052,824	474,553	2.37 %
\$6,000	to	\$6,999	359,552,237	74,744,620	117,240,709	121,351,814	238,592,523	20,759,959	543,650	2.62 %
\$7,000	to	\$7,999	408,483,551	75,155,756	106,337,430	126,542,807	232,880,237	19,998,241	576,293	2.88 %
\$8,000	to	\$8,999	462,096,099	78,197,621	137,085,270	134,181,252	271,266,522	22,093,759	687,764	3.11 %
\$9,000	to	\$9,999	560,449,353	89,027,300	100,816,189	154,869,372	255,685,561	21,381,997	707,711	3.31 %
\$10,000	to	\$10,999	580,436,922	84,409,070	91,660,781	147,980,915	239,641,696	22,696,385	785,901	3.46 %
\$11,000	to	\$11,999	630,638,562	85,800,555	73,215,193	151,646,651	224,861,844	36,208,300	1,258,204	3.47 %
\$12,000	to	\$12,999	654,530,235	85,821,872	97,413,969	158,104,287	255,518,256	325,224,677	11,116,758	3.42 %
\$13,000	to	\$13,999	747,478,229	97,293,439	108,757,819	168,919,431	277,677,251	376,688,625	13,406,694	3.56 %
\$14,000	to	\$14,999	770,970,034	92,942,274	82,569,843	163,216,103	245,785,946	397,137,252	14,696,845	3.70 %
\$15,000	to	\$19,999	4,435,336,128	451,541,298	516,909,119	787,922,472	1,304,831,591	2,357,243,976	93,789,814	3.98 %
\$20,000	to	\$24,999	5,249,822,321	432,230,212	562,715,418	730,485,904	1,293,201,322	2,935,094,759	125,537,232	4.28 %
\$25,000	to	\$29,999	5,765,010,839	398,060,201	737,351,802	5,765,010,839	398,060,201	3,753,865,554	167,861,074	4.47 %
\$30,000	to	\$34,999	6,158,038,037	364,087,381	723,336,573	550,691,016	1,274,027,589	4,120,583,547	191,835,018	4.66 %
\$35,000	to	\$39,999	6,341,627,681	325,270,506	803,284,546	471,643,895	1,274,928,441	4,389,571,279	209,936,081	4.78 %
\$40,000	to	\$44,999	6,323,958,450	289,161,191	817,409,523	399,766,453	1,217,175,975	4,457,050,486	217,374,409	4.88 %
\$45,000	to	\$49,999	6,271,444,292	260,406,736	962,983,096	337,819,448	1,300,802,545	4,517,722,720	223,299,394	4.94 %
\$50,000	to	\$74,999	30,058,954,297	1,036,991,050	4,196,273,808	1,100,101,176	5,296,374,984	22,859,561,213	1,158,182,854	5.07 %
\$75,000	to	\$99,999	27,926,852,487	766,916,830	3,946,404,469	528,123,367	4,474,527,836	22,434,182,075	1,170,564,302	5.22 %
\$100,000	and	Over	145,317,141,775	1,892,758,360	18,079,129,266	349,938,857	18,429,068,123	126,456,968,067	6,982,322,551	5.52 %
<b>Total</b>			<b>\$250,034,395,750</b>	<b>\$7,604,833,369</b>	<b>\$38,825,722,803</b>	<b>\$8,047,260,872</b>	<b>\$46,872,983,676</b>	<b>\$199,609,204,693</b>	<b>\$10,586,343,685</b>	<b>5.30 %</b>

Notes:

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

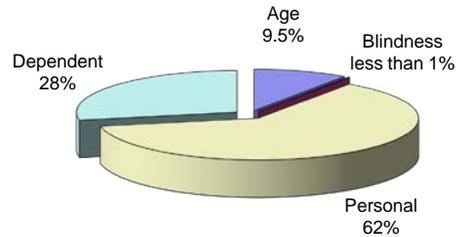
**Table 1.3**  
**Number and Class of Returns by Virginia Adjusted Gross Income Class**  
**Taxable Year 2013**

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Nonjoint Returns	Total Number of Returns
\$999 and	Below	94,008	48,351	11,490	153,849
\$1,000 to	\$1,999	44,311	6,327	2,183	52,821
\$2,000 to	\$2,999	49,010	5,894	2,038	56,942
\$3,000 to	\$3,999	50,435	5,691	1,953	58,079
\$4,000 to	\$4,999	49,670	5,643	1,951	57,264
\$5,000 to	\$5,999	48,289	5,763	1,821	55,873
\$6,000 to	\$6,999	47,686	5,766	1,930	55,382
\$7,000 to	\$7,999	47,007	5,689	1,802	54,498
\$8,000 to	\$8,999	46,381	6,130	1,886	54,397
\$9,000 to	\$9,999	50,334	6,754	1,858	58,946
\$10,000 to	\$10,999	46,702	6,709	1,910	55,321
\$11,000 to	\$11,999	45,901	7,049	1,896	54,846
\$12,000 to	\$12,999	43,378	7,172	1,843	52,393
\$13,000 to	\$13,999	45,599	7,991	1,789	55,379
\$14,000 to	\$14,999	43,255	8,123	1,813	53,191
\$15,000 to	\$19,999	200,886	44,001	9,098	253,985
\$20,000 to	\$24,999	175,428	49,203	9,067	233,698
\$25,000 to	\$29,999	151,487	49,495	9,036	210,018
\$30,000 to	\$34,999	130,452	50,551	8,761	189,764
\$35,000 to	\$39,999	110,752	50,281	8,302	169,335
\$40,000 to	\$44,999	92,468	48,979	7,558	149,005
\$45,000 to	\$49,999	77,623	47,890	6,669	132,182
\$50,000 to	\$74,999	234,727	232,162	21,631	488,520
\$75,000 to	\$99,999	106,074	204,864	11,323	322,261
\$100,000 and	Over	116,043	555,968	15,709	687,720
<b>Total:</b>		<b>2,147,906</b>	<b>1,472,446</b>	<b>145,317</b>	<b>3,765,669</b>



**Table 1.4**  
**Number and Class of Exemptions by Virginia Adjusted Gross Income Class**  
**Taxable Year 2013**

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	153,849	200,804	64,193	36,913	455	302,365
\$1,000 to	\$1,999	52,821	58,950	12,959	5,624	96	77,629
\$2,000 to	\$2,999	56,942	62,735	13,000	5,896	93	81,724
\$3,000 to	\$3,999	58,079	63,699	14,129	5,928	112	83,868
\$4,000 to	\$4,999	57,264	62,869	14,915	6,329	105	84,218
\$5,000 to	\$5,999	55,873	61,613	15,892	6,738	107	84,350
\$6,000 to	\$6,999	55,382	61,158	16,853	7,202	101	85,314
\$7,000 to	\$7,999	54,498	60,212	17,674	7,541	116	85,543
\$8,000 to	\$8,999	54,397	60,546	19,691	8,234	108	88,579
\$9,000 to	\$9,999	58,946	65,756	25,585	8,704	105	100,150
\$10,000 to	\$10,999	55,321	62,092	23,663	9,245	112	95,112
\$11,000 to	\$11,999	54,846	61,943	24,760	9,714	116	96,533
\$12,000 to	\$12,999	52,393	59,655	26,433	10,165	140	96,393
\$13,000 to	\$13,999	55,379	63,452	34,966	10,187	133	108,738
\$14,000 to	\$14,999	53,191	61,397	31,950	10,391	129	103,867
\$15,000 to	\$19,999	253,985	298,468	153,199	52,049	663	504,379
\$20,000 to	\$24,999	233,698	283,452	145,257	52,028	631	481,368
\$25,000 to	\$29,999	210,018	260,234	132,968	48,685	558	442,445
\$30,000 to	\$34,999	189,764	241,029	117,694	44,552	566	403,841
\$35,000 to	\$39,999	169,335	220,307	99,860	39,832	399	360,398
\$40,000 to	\$44,999	149,005	198,694	85,484	35,712	403	320,293
\$45,000 to	\$49,999	132,182	180,733	74,837	32,190	355	288,115
\$50,000 to	\$74,999	488,520	723,766	299,081	120,713	1,194	1,144,754
\$75,000 to	\$99,999	322,261	529,336	237,041	74,983	697	842,057
\$100,000 and	Over	687,720	1,247,976	664,951	153,105	1,228	2,067,260
<b>Total:</b>		<b>3,765,669</b>	<b>5,250,876</b>	<b>2,367,035</b>	<b>802,660</b>	<b>8,722</b>	<b>8,429,293</b>



**Table 1.5**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2013**

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$4,377,342	\$11,903,703	\$18,819,581	\$26,397,084	\$40,396,753	\$34,396,754	\$58,080,660	\$49,588,131	\$105,764,368	\$78,076,988	\$194,760,789	\$622,562,152
Albemarle	7,615,746	19,570,405	32,840,018	46,405,428	58,150,992	67,443,255	144,002,465	151,949,024	361,725,206	349,768,600	2,711,172,578	3,950,643,717
Alleghany	1,613,492	4,454,984	6,946,318	10,275,667	11,681,647	12,562,062	24,268,733	24,368,527	57,360,880	56,428,361	96,396,948	306,357,619
Amelia	968,649	3,192,317	5,417,538	7,565,152	10,459,632	11,257,543	23,058,908	22,034,376	50,658,693	43,569,782	81,194,716	259,377,305
Amherst	2,335,602	8,072,355	14,315,498	19,319,477	24,344,837	26,542,483	53,620,046	50,126,365	115,411,406	98,663,456	158,527,804	571,279,328
Appomattox	1,387,504	4,673,779	7,160,152	9,492,854	11,224,492	11,305,119	26,675,686	23,531,124	54,269,352	47,032,792	76,927,419	273,680,275
Arlington	15,072,745	42,601,707	66,442,381	93,738,464	116,155,661	128,840,010	318,174,582	430,942,395	1,273,290,181	1,213,903,577	8,889,860,263	12,589,021,966
Augusta	5,663,463	17,914,924	30,061,278	39,610,479	49,879,137	58,590,745	134,308,597	139,473,074	312,006,259	276,351,169	534,178,122	1,598,037,248
Bath	515,433	1,657,300	2,309,528	3,722,383	4,999,012	4,635,756	9,546,645	8,755,782	18,445,873	13,872,346	38,109,439	106,569,496
Bedford	6,304,332	18,836,385	31,216,712	41,773,616	49,462,720	54,700,715	124,539,211	120,477,384	293,756,272	274,871,623	882,835,187	1,898,774,156
Bland	499,109	1,353,529	2,640,016	3,230,631	4,548,271	5,175,693	9,799,812	9,755,094	25,864,029	19,131,105	26,940,163	108,937,453
Botetourt	2,858,302	7,591,328	11,244,227	16,234,709	19,640,588	22,393,151	48,148,094	50,759,555	133,496,122	137,531,752	409,727,029	859,624,857
Brunswick	1,210,855	4,341,869	7,894,499	12,084,472	13,297,962	14,797,878	29,432,983	23,068,647	42,525,161	30,496,922	50,403,055	229,554,303
Buchanan	1,779,579	5,640,876	8,869,915	12,430,846	12,770,324	11,981,636	25,588,936	24,310,784	64,870,848	52,782,390	95,397,557	316,423,692
Buckingham	1,081,882	3,661,214	6,548,983	9,206,510	11,030,840	14,870,137	27,320,470	20,581,310	39,845,087	30,906,087	52,467,914	217,520,435
Campbell	4,254,811	14,515,509	25,239,956	34,869,702	39,718,378	42,614,551	94,865,778	85,016,939	200,151,701	162,727,566	309,076,334	1,013,051,225
Caroline	2,188,733	7,485,361	12,290,195	16,039,361	19,106,662	21,496,799	51,407,376	51,160,610	114,869,578	107,416,186	218,980,384	622,441,245
Carroll	2,554,830	8,044,328	15,176,698	20,269,239	23,309,715	24,574,172	47,434,714	43,085,758	90,851,782	62,196,532	77,780,559	415,278,326
Charles City	562,263	1,854,170	3,489,348	5,180,260	6,309,589	7,022,713	14,707,669	12,927,060	29,897,310	23,483,403	53,433,228	158,867,014
Charlotte	1,066,991	3,287,185	6,592,168	8,793,054	10,036,295	10,648,297	22,182,981	17,217,618	36,859,060	24,641,563	57,543,789	198,869,002
Chesterfield	25,446,515	74,299,065	118,271,007	153,463,708	186,002,243	219,535,071	514,028,942	533,663,122	1,303,406,862	1,306,668,372	5,251,097,090	9,685,881,996
Clarke	1,224,083	3,202,454	4,728,225	6,053,011	8,497,023	8,666,347	22,277,381	22,414,699	56,796,797	55,238,890	300,527,604	489,626,515
Craig	398,162	1,331,138	2,242,196	3,054,674	3,719,027	4,266,317	8,490,995	8,346,775	19,152,162	15,719,009	24,871,492	91,591,948
Culpeper	3,580,942	10,863,384	18,858,079	24,979,781	31,139,448	30,523,300	72,097,591	75,030,342	176,230,019	176,383,645	528,360,463	1,148,046,993
Cumberland	736,405	2,811,908	4,748,817	5,839,162	6,902,097	9,940,075	18,598,004	14,183,561	28,206,517	21,194,657	33,302,289	146,463,492
Dickenson	1,039,744	3,950,477	5,888,609	7,390,702	7,317,210	9,003,940	18,404,638	16,349,483	44,501,477	30,734,485	42,420,849	187,001,613
Dinwiddie	1,885,237	6,514,925	12,086,064	15,320,841	19,510,380	22,043,247	50,537,060	47,167,472	107,467,221	92,592,076	171,406,496	546,531,018
Essex	891,091	3,101,076	5,797,321	7,180,244	9,295,770	10,564,393	20,986,303	17,926,416	40,325,050	29,408,109	90,231,164	235,706,937
Fairfax	82,902,854	218,823,180	326,350,167	435,360,797	506,391,141	576,211,380	1,330,798,060	1,482,289,926	4,016,079,751	4,302,026,559	41,525,280,357	54,802,514,172
Fauquier	5,299,694	13,831,184	22,171,267	30,052,973	32,936,427	37,844,210	90,563,242	95,644,631	257,543,771	280,668,126	1,774,547,365	2,641,102,891

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2013**

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	\$1,056,468	\$3,891,664	\$6,579,383	\$9,362,359	\$11,847,153	\$11,612,766	\$26,500,655	\$24,585,918	\$56,411,715	\$44,498,663	\$81,669,516	\$278,016,260
Fluvanna	1,641,372	5,138,521	7,861,083	11,055,658	14,232,034	18,778,029	42,161,585	45,353,326	107,563,298	106,357,578	229,997,823	590,140,307
Franklin	4,186,409	13,893,240	21,933,452	30,731,521	40,773,433	44,717,314	89,284,340	86,275,144	187,587,930	150,012,466	373,116,521	1,042,511,769
Frederick	7,245,219	20,004,402	33,459,590	42,912,121	49,713,011	58,938,586	127,466,779	136,864,780	327,412,515	320,512,439	1,068,650,159	2,193,179,600
Giles	1,266,144	4,150,955	7,620,899	11,149,571	12,162,397	13,351,489	29,016,201	31,174,315	64,014,979	54,323,713	76,163,053	304,393,715
Gloucester	2,991,653	9,409,374	15,887,870	20,393,067	24,721,805	27,863,785	60,914,859	62,001,599	153,725,968	152,580,749	334,749,992	865,240,722
Goochland	1,591,199	4,581,899	6,798,174	9,009,643	11,575,510	12,729,125	28,776,888	29,060,955	71,291,958	80,888,357	929,826,252	1,186,129,959
Grayson	1,373,182	4,600,794	7,700,145	11,076,709	13,170,180	13,706,778	27,708,919	24,218,243	48,317,937	27,171,667	39,234,714	218,279,269
Greene	1,285,807	3,974,543	6,832,373	10,512,354	12,084,952	15,426,968	29,517,363	29,422,114	74,172,122	71,144,072	158,755,861	413,128,528
Greensville	984,410	3,250,364	6,245,740	7,808,869	9,517,169	12,517,939	26,282,202	18,283,657	31,462,306	22,550,689	43,761,676	182,665,022
Halifax	3,043,243	9,951,564	18,090,876	23,833,843	26,780,087	30,075,655	66,378,415	54,697,574	105,146,063	80,522,273	165,248,164	583,767,757
Hanover	8,477,613	22,751,707	35,165,530	43,481,203	55,575,184	62,045,672	143,865,240	157,554,686	392,005,849	435,353,581	1,866,656,328	3,222,932,593
Henrico	23,543,335	74,779,298	130,070,394	170,860,289	212,707,651	243,306,521	561,806,892	553,461,275	1,243,454,479	1,093,518,262	5,300,649,527	9,608,157,923
Henry	4,690,336	16,697,266	29,898,291	43,460,002	49,069,341	50,883,917	90,229,147	77,495,295	150,457,524	108,696,990	178,405,881	799,983,992
Highland	243,831	774,389	1,113,753	1,344,227	1,639,955	1,840,391	3,985,840	3,483,416	7,996,470	5,318,908	19,446,683	47,187,863
Isle of Wight	2,524,138	8,238,597	13,483,514	16,076,679	22,668,531	23,086,874	56,370,119	52,320,499	145,418,188	143,878,633	517,584,312	1,001,650,085
James City	6,522,243	16,268,471	25,014,680	32,729,636	41,312,212	41,097,895	95,203,883	97,539,062	265,677,869	295,970,683	1,625,214,150	2,542,550,786
King and Queen	476,514	1,800,073	3,150,927	4,512,814	5,510,132	5,909,298	13,998,773	11,566,910	27,461,519	20,943,502	40,681,665	136,012,126
King George	1,757,636	5,074,629	8,021,921	9,800,204	11,240,605	11,950,440	28,067,943	28,826,879	85,795,444	116,898,685	380,757,559	688,191,945
King William	1,238,791	3,667,025	6,119,006	7,670,193	10,260,225	11,969,511	29,725,319	28,756,350	73,814,799	74,103,527	130,568,446	377,893,193
Lancaster	927,384	3,062,005	5,426,048	8,144,394	9,480,989	9,404,747	17,743,552	18,834,391	38,830,309	35,824,222	142,005,036	289,683,078
Lee	1,821,418	5,701,086	10,129,752	13,172,383	14,542,326	16,288,576	29,334,225	27,191,315	61,149,335	41,050,727	59,029,493	279,410,636
Loudoun	25,589,453	58,757,639	80,775,270	107,206,496	132,997,293	146,286,552	347,357,998	383,115,088	1,089,484,890	1,297,412,570	12,800,314,141	16,469,297,391
Louisa	2,316,416	7,351,215	12,775,056	17,069,335	22,700,770	24,951,217	55,621,324	55,498,652	130,554,100	119,328,257	305,269,825	753,436,167
Lunenburg	868,988	3,133,605	5,714,669	7,782,027	9,103,285	10,362,061	20,760,562	15,468,608	35,313,735	22,067,641	37,455,400	168,030,580
Madison	969,313	3,005,005	4,925,332	7,474,445	8,402,166	9,340,445	20,779,251	21,524,589	48,246,032	39,809,569	125,431,202	289,907,350
Mathews	733,147	2,205,211	3,502,469	4,810,999	5,604,170	6,950,785	13,743,285	16,156,589	33,985,656	32,493,925	90,298,387	210,484,622
Mecklenburg	2,886,767	9,327,976	16,058,138	21,389,177	26,616,528	28,364,593	55,140,012	47,125,070	92,162,936	70,304,239	176,664,559	546,039,993
Middlesex	866,229	2,969,290	4,819,571	6,530,601	8,645,294	7,666,719	17,110,384	17,675,035	42,476,503	31,880,467	100,788,905	241,428,999
Montgomery	7,597,215	23,165,516	33,907,901	49,702,285	61,007,425	55,085,144	122,062,489	113,832,514	271,768,524	252,611,424	847,076,007	1,837,816,445

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2013**

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	\$1,167,507	\$3,925,498	\$6,656,327	\$9,583,444	\$12,273,894	\$13,324,107	\$26,453,411	\$24,920,947	\$56,158,857	\$47,379,185	\$161,420,893	\$363,264,070
New Kent	1,434,850	4,058,901	6,854,711	8,722,483	11,516,620	12,127,675	28,958,200	34,928,523	82,098,078	93,207,842	297,976,328	581,884,211
Northampton	1,203,032	4,249,117	7,059,008	9,279,075	11,013,046	11,854,622	21,392,804	17,011,540	33,572,261	22,158,305	96,560,394	235,353,205
Northumberland	932,829	3,080,132	5,472,591	8,742,605	10,159,501	9,784,076	21,796,332	19,193,884	47,186,936	42,883,263	126,860,981	296,093,130
Nottoway	1,158,180	4,129,295	7,244,316	9,149,549	11,465,724	13,460,002	25,774,197	20,100,159	40,453,159	29,862,307	61,226,099	224,022,987
Orange	2,466,392	7,777,590	13,684,073	18,196,283	23,059,714	26,439,508	56,820,854	60,209,615	144,923,636	135,192,600	345,833,702	834,603,968
Page	2,223,529	7,294,052	11,861,442	15,770,301	18,711,041	20,129,417	43,328,776	38,012,656	85,966,817	63,911,444	99,086,381	406,295,855
Patrick	1,413,134	4,880,757	8,389,081	12,313,700	14,502,628	14,795,858	30,032,749	25,446,631	52,828,597	29,112,247	56,362,184	250,077,565
Pittsylvania	4,928,401	16,750,390	29,310,744	39,382,688	49,204,764	54,207,095	109,563,721	94,069,138	225,382,811	171,152,323	290,373,445	1,084,325,520
Powhatan	1,966,090	5,782,421	8,935,685	10,413,937	14,763,089	14,972,571	38,267,736	38,974,276	106,230,337	119,398,249	465,182,175	824,886,568
Prince Edward	1,545,648	5,293,849	9,398,692	12,466,417	14,432,177	15,588,304	31,163,271	25,977,694	53,282,350	40,142,228	95,555,416	304,846,048
Prince George	2,321,623	7,756,400	11,419,726	15,857,514	17,491,035	21,857,038	49,105,917	47,004,387	116,251,036	118,514,381	295,791,144	703,370,202
Prince William	30,293,135	90,767,010	145,659,825	188,645,011	217,578,508	246,072,392	573,200,801	631,860,871	1,632,927,636	1,675,333,308	8,333,940,463	13,766,278,960
Pulaski	2,507,203	8,989,992	14,503,411	21,275,956	24,423,941	25,413,194	56,149,790	55,951,610	124,313,007	101,708,316	160,470,790	595,707,211
Rappahannock	559,973	1,573,258	2,812,464	3,553,502	4,280,706	4,900,676	12,462,797	12,946,371	28,455,300	26,478,187	130,386,285	228,409,521
Richmond	2,400,657	4,296,167	6,065,031	8,339,319	8,885,070	10,375,843	19,125,990	16,013,167	34,469,708	28,186,410	105,950,500	244,107,861
Roanoke	8,723,741	23,379,584	38,176,902	49,204,747	63,391,618	71,927,311	157,532,807	159,898,658	388,156,955	389,683,438	1,288,430,280	2,638,506,042
Rockbridge	1,887,560	5,805,768	9,682,226	12,438,468	16,949,978	17,500,407	36,957,280	36,300,938	77,114,476	63,246,937	163,036,218	440,920,256
Rockingham	5,984,166	19,238,165	32,004,652	45,168,935	58,141,186	67,508,950	140,916,002	133,126,909	321,474,368	262,386,962	674,424,196	1,760,374,492
Russell	1,904,482	6,840,484	11,733,809	14,626,415	16,732,025	18,319,807	37,457,570	37,369,993	86,076,874	65,042,947	108,125,335	404,229,742
Scott	1,861,362	6,406,867	9,714,576	13,482,494	16,297,314	15,619,317	34,169,717	32,007,303	69,956,234	49,492,688	77,438,319	326,446,189
Shenandoah	3,434,111	11,165,768	18,882,308	26,144,363	33,707,442	36,820,316	77,153,488	76,344,145	170,678,088	142,425,284	304,596,705	901,352,018
Smyth	2,703,155	9,503,919	15,666,885	20,823,028	22,685,559	24,748,662	59,051,311	47,934,654	101,610,516	61,346,385	103,803,083	469,877,158
Southampton	1,427,376	4,335,131	8,399,146	10,207,011	13,499,649	14,627,432	31,777,600	30,816,785	68,292,920	61,437,422	103,299,732	348,120,205
Spotsylvania	9,896,206	29,873,088	45,867,919	58,287,915	66,470,410	73,971,729	168,042,312	182,889,689	467,703,687	511,764,187	1,870,047,304	3,484,814,446
Stafford	10,273,480	27,675,001	40,116,214	49,647,553	57,544,590	63,259,150	138,786,553	160,993,378	427,930,815	501,431,731	2,616,043,704	4,093,702,167
Surry	693,851	2,004,461	3,534,411	4,229,147	5,239,484	6,132,187	12,197,184	10,612,566	25,734,828	23,771,013	45,536,748	139,685,880
Sussex	711,444	2,788,037	4,973,093	6,645,992	7,393,332	8,599,009	17,046,074	15,035,406	29,604,775	21,905,151	40,299,516	155,001,829
Tazewell	3,492,482	10,869,273	18,537,176	23,938,485	28,102,578	31,861,977	61,840,067	55,713,107	130,394,499	109,049,539	290,553,954	764,353,137
Warren	3,216,718	10,171,614	17,353,771	22,434,751	23,941,362	27,086,939	59,307,235	65,920,680	157,723,939	152,173,019	390,518,394	929,848,422

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2013**

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Washington	\$5,044,892	\$16,061,528	\$25,483,225	\$34,687,806	\$40,593,142	\$46,238,699	\$104,808,324	\$88,812,170	\$193,657,642	\$140,056,672	\$454,649,769	\$1,150,093,868
Westmoreland	1,309,101	4,621,535	9,038,871	13,121,005	13,383,980	14,049,012	29,064,735	26,884,763	61,947,313	56,826,812	121,468,181	351,715,307
Wise	3,152,408	10,788,315	16,807,809	22,105,021	23,158,981	24,364,485	47,571,835	45,947,789	115,263,256	85,722,679	160,366,775	555,249,353
Wythe	2,390,121	8,738,959	14,162,273	18,543,021	20,972,559	23,144,392	51,272,964	46,392,748	102,147,286	75,453,969	115,802,845	479,021,136
York	5,192,058	14,703,078	19,470,146	25,712,477	29,627,361	33,952,956	76,224,465	84,595,264	224,238,703	248,111,386	1,158,060,611	1,919,888,504
<b>Total Counties</b>	<b>\$439,853,158</b>	<b>\$1,286,534,747</b>	<b>\$2,060,671,107</b>	<b>\$2,749,538,802</b>	<b>\$3,305,490,095</b>	<b>\$3,675,992,659</b>	<b>\$8,195,635,877</b>	<b>\$8,441,728,247</b>	<b>\$21,018,997,452</b>	<b>\$20,528,463,421</b>	<b>\$114,212,708,536</b>	<b>\$185,915,614,100</b>

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Alexandria	\$11,283,167	\$34,417,753	\$57,299,822	\$77,998,896	\$91,566,305	\$99,900,902	\$242,295,747	\$283,012,166	\$787,957,192	\$771,127,843	\$4,947,415,608	\$7,404,275,402
Bristol	3,051,847	8,659,948	14,318,276	20,742,847	22,396,257	24,217,373	48,297,005	36,581,537	67,200,319	43,273,284	89,110,268	377,848,962
Buena Vista	628,614	2,005,082	3,627,159	4,596,696	5,163,886	5,740,237	11,343,306	10,161,618	19,532,408	13,748,816	15,047,528	91,595,350
Charlottesville	5,127,842	13,037,665	20,137,299	27,436,247	33,679,669	37,521,476	71,610,739	67,871,920	138,688,879	107,818,396	681,435,668	1,204,365,800
Chesapeake	17,308,600	56,301,615	94,062,275	117,247,881	140,412,817	159,601,611	340,852,431	358,420,562	850,631,225	801,925,683	2,666,496,845	5,603,261,545
Colonial Heights	1,513,982	4,990,032	8,617,719	11,640,498	14,074,709	15,347,052	35,488,025	33,220,561	72,025,537	57,668,032	117,534,083	372,120,231
Covington	667,696	2,255,333	3,798,390	4,884,466	5,834,177	5,786,539	10,855,868	10,413,335	21,504,503	17,043,927	15,882,432	98,926,665
Danville	4,283,978	15,984,038	29,025,747	35,428,504	39,253,981	40,132,392	79,164,940	58,895,234	122,759,735	80,762,625	219,334,583	725,025,755
Emporia	647,134	2,440,839	4,103,767	5,428,770	4,601,197	6,117,183	9,900,600	8,063,218	11,712,991	7,529,378	20,817,649	81,362,726
Fairfax	3,232,520	7,487,321	11,668,667	14,657,147	16,977,920	18,192,613	40,442,606	43,845,989	110,981,002	112,700,103	732,473,928	1,112,659,815
Falls Church	1,376,661	2,979,188	4,076,606	5,344,382	6,027,533	6,884,880	16,869,283	19,735,859	54,976,759	51,545,145	686,340,663	856,156,958
Franklin	838,382	2,977,930	5,085,132	6,847,999	7,560,427	7,911,410	14,459,618	13,243,757	22,509,634	15,783,588	39,200,453	136,418,330
Fredericksburg	2,482,189	7,735,188	13,730,030	18,020,297	21,422,685	22,083,861	46,471,784	46,204,567	94,754,247	85,431,493	383,481,080	741,817,421
Galax	836,014	2,677,294	4,651,846	6,612,341	7,383,261	6,230,198	12,383,607	9,337,140	19,093,763	12,022,352	29,694,639	110,922,456
Hampton	10,023,629	35,576,418	62,979,575	80,282,491	97,222,677	104,648,747	223,675,977	210,797,818	470,952,050	375,646,811	744,410,703	2,416,216,895
Harrisonburg	3,600,022	12,410,298	19,043,970	27,093,601	35,639,084	37,214,642	62,955,487	56,938,234	107,440,594	74,257,152	212,463,903	649,056,987
Hopewell	1,978,580	7,648,239	13,061,435	17,167,789	20,368,232	20,672,430	41,668,043	36,198,149	66,765,971	45,364,005	59,364,605	330,257,480
Lexington	555,899	1,433,651	2,512,839	2,983,355	4,032,415	4,681,710	7,760,664	6,773,477	17,759,620	16,190,955	80,511,882	145,196,468
Lynchburg	6,979,575	22,855,306	38,110,633	47,367,664	54,716,713	57,988,946	113,541,821	100,838,985	215,853,595	160,199,573	595,791,097	1,414,243,908
Manassas	\$3,348,601	\$10,485,420	\$18,133,897	\$25,763,550	\$29,135,719	\$31,633,435	\$75,061,432	\$77,813,420	\$180,317,428	\$146,484,906	\$494,196,347	\$1,092,374,156

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2013**

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Manassas Park	\$1,103,478	\$3,432,185	\$6,695,832	\$8,870,452	\$9,760,176	\$11,965,875	\$26,951,675	\$29,687,639	\$66,441,237	\$56,156,742	\$143,301,336	\$364,366,625
Martinsville	1,680,861	5,551,396	9,458,096	12,189,361	13,076,249	14,393,430	22,638,071	18,554,704	34,611,233	19,478,457	78,139,362	229,771,219
Newport News	13,608,195	51,227,877	87,689,663	115,663,061	137,328,625	143,347,123	299,111,420	285,212,740	620,056,729	477,750,148	1,071,064,844	3,302,060,425
Norfolk	16,755,823	66,135,528	121,271,075	151,893,193	163,165,132	169,988,895	329,569,665	306,937,714	599,474,222	418,452,940	1,509,143,048	3,852,787,235
Norton	560,536	1,791,743	2,818,590	3,702,285	3,889,256	3,832,187	7,586,098	6,455,778	14,635,061	10,195,569	19,181,583	74,648,685
Petersburg	3,418,573	12,296,300	23,141,646	30,932,197	35,041,260	33,625,425	62,376,434	49,361,641	75,430,556	45,676,836	74,223,274	445,524,141
Poquoson	1,059,974	2,366,483	3,970,446	4,428,567	5,721,317	5,744,571	15,168,599	16,011,996	46,004,678	51,399,243	252,370,850	404,246,725
Portsmouth	6,422,500	26,918,996	55,146,380	68,202,576	76,769,570	79,364,636	161,686,904	163,042,318	332,888,517	232,148,369	384,896,698	1,587,487,465
Radford	1,436,770	4,445,529	5,992,816	7,179,809	7,834,040	8,768,094	16,882,665	14,511,529	36,258,839	33,376,655	81,153,440	217,840,186
Richmond	19,492,221	70,452,837	118,816,699	150,887,705	175,338,155	183,076,461	365,475,856	324,605,195	579,621,960	414,889,885	3,110,604,423	5,513,261,396
Roanoke	9,336,376	30,823,012	55,690,673	76,026,802	89,252,936	97,429,586	190,253,082	156,630,321	292,848,822	195,285,399	694,014,918	1,887,591,927
Salem	2,171,420	6,803,753	10,721,840	15,685,866	18,929,887	21,755,905	45,187,294	43,332,793	91,273,371	82,405,885	265,368,316	603,636,329
Staunton	1,996,634	6,874,564	11,910,133	17,662,644	19,613,114	21,519,753	46,755,442	42,548,722	92,541,233	68,986,956	152,670,621	483,079,815
Suffolk	5,759,952	20,856,039	35,291,119	45,042,857	51,447,910	55,617,133	118,995,899	126,222,453	307,161,817	283,013,817	974,076,606	2,023,485,603
Virginia Beach	36,719,895	112,560,841	179,364,308	233,237,040	271,995,246	310,098,207	683,498,104	715,828,492	1,625,517,577	1,435,484,614	6,025,124,436	11,629,428,761
Waynesboro	1,747,268	6,087,293	10,732,666	13,832,100	17,118,916	20,260,297	42,097,713	36,755,041	74,476,731	55,994,630	116,082,017	395,184,672
Williamsburg	2,014,161	4,242,374	6,574,268	8,335,243	9,711,176	9,972,837	18,115,167	16,374,008	41,489,521	31,005,288	166,085,977	313,920,021
Winchester	3,054,472	8,471,823	14,335,349	20,266,066	23,946,279	25,317,077	50,201,185	47,158,620	89,664,984	67,130,767	292,400,820	641,947,442
<b>Total Cities</b>	<b>\$208,104,044</b>	<b>\$695,697,129</b>	<b>\$1,187,666,685</b>	<b>\$1,541,583,241</b>	<b>\$1,787,408,909</b>	<b>\$1,928,585,129</b>	<b>\$4,007,650,256</b>	<b>\$3,887,599,248</b>	<b>\$8,473,814,541</b>	<b>\$6,975,356,265</b>	<b>\$28,240,906,534</b>	<b>\$58,934,371,982</b>
<b>Total Counties</b>	<b>\$439,853,158</b>	<b>\$1,286,534,747</b>	<b>\$2,060,671,107</b>	<b>\$2,749,538,802</b>	<b>\$3,305,490,095</b>	<b>\$3,675,992,659</b>	<b>\$8,195,635,877</b>	<b>\$8,441,728,247</b>	<b>\$21,018,997,452</b>	<b>\$20,528,463,421</b>	<b>\$114,212,708,536</b>	<b>\$185,915,614,100</b>
<b>Unassigned*</b>	<b>\$56,630,956</b>	<b>\$115,335,427</b>	<b>\$135,716,188</b>	<b>\$144,214,085</b>	<b>\$156,923,318</b>	<b>\$160,433,051</b>	<b>\$296,379,584</b>	<b>\$266,075,247</b>	<b>\$566,142,304</b>	<b>\$423,032,801</b>	<b>\$2,863,526,705</b>	<b>\$5,184,409,668</b>
<b>Aggregate</b>	<b>\$704,588,159</b>	<b>\$2,097,567,303</b>	<b>\$3,384,053,981</b>	<b>\$4,435,336,128</b>	<b>\$5,249,822,321</b>	<b>\$5,765,010,839</b>	<b>\$12,499,665,718</b>	<b>\$12,595,402,742</b>	<b>\$30,058,954,297</b>	<b>\$27,926,852,487</b>	<b>\$145,317,141,775</b>	<b>\$250,034,395,750</b>

Note:

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

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

**Table 1.6**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2013**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Accomack	39,178	\$35,543,947	12,022	4,740	\$221,849,524	16,762	9,795	6,285	682
Albemarle	104,207	94,000,888	26,135	18,568	574,804,633	44,703	24,444	18,985	1,274
Alleghany	16,582	15,058,013	5,630	1,361	53,438,823	6,991	3,514	3,299	178
Amelia	13,419	12,253,695	4,014	1,651	45,792,823	5,665	2,981	2,549	135
Amherst	30,340	27,655,931	9,952	3,269	91,475,575	13,221	7,175	5,710	336
Appomattox	15,562	14,182,432	5,005	1,553	44,674,208	6,558	3,377	3,017	164
Arlington	228,531	204,778,171	70,148	57,279	1,471,213,716	127,427	87,197	35,187	5,043
Augusta	76,459	69,575,944	23,266	9,277	237,637,793	32,543	16,099	15,691	753
Bath	5,451	4,930,430	1,940	484	33,698,405	2,424	1,299	1,062	63
Bedford	81,076	73,543,473	23,033	10,776	276,364,038	33,809	16,003	17,033	773
Bland	5,914	5,387,874	2,142	388	15,675,914	2,530	1,168	1,298	64
Botetourt	34,819	31,659,399	9,186	5,277	125,610,981	14,463	6,614	7,493	356
Brunswick	14,558	13,302,106	5,011	1,378	40,532,010	6,389	4,122	2,046	221
Buchanan	18,203	16,689,151	6,813	736	43,025,973	7,549	3,449	3,970	130
Buckingham	13,215	12,076,175	4,493	1,207	38,122,853	5,700	3,319	2,199	182
Campbell	52,864	48,183,009	17,572	5,293	148,566,625	22,865	12,158	10,147	560
Caroline	28,962	26,421,336	8,230	4,513	107,261,784	12,743	7,319	5,006	418
Carroll	27,279	24,835,310	9,985	1,727	73,067,433	11,712	5,733	5,600	379
Charles City	7,152	6,520,288	2,376	1,015	35,728,320	3,391	2,051	1,223	117
Charlotte	12,316	11,240,335	4,185	915	56,239,476	5,100	2,794	2,141	165
Chesterfield	345,246	314,390,102	83,151	63,956	1,380,571,304	147,107	80,496	62,483	4,128
Clarke	15,356	13,932,682	3,819	2,862	73,833,200	6,681	3,486	2,974	221
Craig	5,039	4,592,561	1,648	481	15,829,067	2,129	997	1,088	44
Culpeper	49,502	45,204,463	12,607	7,864	191,086,311	20,471	11,038	8,907	526
Cumberland	9,133	8,335,242	2,902	990	26,200,179	3,892	2,186	1,581	125
Dickenson	11,891	10,893,572	4,410	433	25,250,389	4,843	2,191	2,538	114
Dinwiddie	26,474	24,188,626	7,808	3,840	87,829,374	11,648	6,754	4,525	369
Essex	11,377	10,349,724	3,511	1,465	168,529,240	4,976	2,972	1,827	177
Fairfax	1,186,062	1,076,550,184	250,810	272,533	7,510,886,202	523,343	284,307	220,242	18,794
Fauquier	74,063	67,418,269	16,422	14,998	417,491,720	31,420	16,161	14,346	913

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2013**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	15,029	\$13,676,852	4,999	1,277	\$39,844,872	6,276	2,953	3,169	154
Fluvanna	26,005	23,592,083	6,636	4,159	91,652,122	10,795	5,343	5,153	299
Franklin	53,486	48,557,923	16,718	5,681	168,656,772	22,399	11,008	10,824	567
Frederick	87,792	79,759,837	23,655	13,859	327,206,877	37,514	19,852	16,764	898
Giles	16,611	15,080,218	5,884	1,260	43,039,883	7,144	3,641	3,307	196
Gloucester	38,023	34,567,800	10,875	5,863	140,506,057	16,738	8,696	7,569	473
Goochland	23,711	21,501,295	5,108	4,790	151,087,061	9,898	4,509	5,102	287
Grayson	14,797	13,465,335	5,457	953	39,669,085	6,410	3,074	3,113	223
Greene	18,831	17,151,933	5,248	2,708	63,120,543	7,956	4,098	3,615	243
Greensville	11,139	10,192,868	3,786	1,165	39,929,029	4,951	3,262	1,447	242
Halifax	34,067	31,089,173	11,820	2,815	91,115,456	14,635	8,554	5,570	511
Hanover	110,584	100,768,081	25,668	20,863	452,148,758	46,531	23,237	22,146	1,148
Henrico	323,291	293,790,979	87,436	58,250	1,334,348,278	145,686	88,840	52,672	4,174
Henry	52,104	47,504,939	18,765	3,662	133,893,018	22,427	12,750	9,003	674
Highland	2,400	2,166,059	827	217	8,235,736	1,044	503	515	26
Isle of Wight	37,211	33,870,749	9,370	6,560	151,376,118	15,930	8,100	7,310	520
James City	80,040	71,736,012	17,730	15,037	393,909,428	32,767	16,199	15,563	1,005
King and Queen	6,996	6,378,663	2,246	854	23,832,794	3,100	1,768	1,248	84
King George	24,697	22,481,424	5,633	4,712	103,560,458	10,345	5,257	4,694	394
King William	17,123	15,661,022	4,452	2,853	72,341,322	7,305	3,784	3,314	207
Lancaster	12,650	11,360,919	3,433	1,847	61,335,072	5,280	2,974	2,146	160
Lee	18,906	17,273,781	6,812	995	45,883,710	7,807	3,753	3,808	246
Loudoun	385,510	351,558,541	66,478	89,530	2,387,289,745	156,008	74,380	76,787	4,841
Louisa	33,199	30,193,538	9,181	5,037	116,953,908	14,218	7,298	6,473	447
Lunenburg	10,713	9,763,000	3,741	826	29,127,342	4,567	2,668	1,780	119
Madison	12,973	11,791,342	3,778	1,659	45,393,505	5,437	2,691	2,618	128
Mathews	9,571	8,640,927	2,620	1,288	34,992,431	3,908	1,862	1,944	102
Mecklenburg	31,236	28,390,582	10,425	2,946	89,584,018	13,371	7,746	5,144	481
Middlesex	11,219	10,109,449	3,308	1,454	46,092,496	4,762	2,488	2,152	122
Montgomery	75,306	68,192,160	24,871	10,852	265,610,243	35,723	20,550	14,091	1,082

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2013**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Nelson	16,032	\$14,537,591	4,864	2,013	\$64,811,128	6,877	3,690	3,047	140
New Kent	21,068	19,170,047	4,943	4,097	86,417,621	9,040	4,251	4,524	265
Northampton	12,542	11,364,986	4,051	1,436	40,998,969	5,487	3,412	1,905	170
Northumberland	14,309	12,838,576	3,803	1,847	51,279,298	5,650	2,859	2,605	186
Nottoway	13,740	12,548,180	4,588	1,232	36,855,380	5,820	3,550	2,114	156
Orange	36,632	33,249,239	9,663	5,663	149,401,406	15,326	7,958	6,920	448
Page	23,331	21,277,852	8,034	2,211	68,710,955	10,245	5,536	4,466	243
Patrick	16,412	14,927,910	5,889	1,084	41,890,536	6,973	3,433	3,285	255
Pittsylvania	60,582	55,297,189	20,330	5,536	167,217,573	25,866	13,882	11,278	706
Powhatan	28,912	26,327,878	6,378	5,527	122,267,500	11,905	5,409	6,184	312
Prince Edward	16,952	15,402,124	5,745	1,720	51,090,832	7,465	4,569	2,690	206
Prince George	30,587	27,835,661	8,446	4,899	123,912,021	13,345	7,133	5,668	544
Prince William	447,252	408,612,268	96,567	95,064	2,259,461,436	191,631	107,162	77,742	6,727
Pulaski	31,054	28,276,576	11,050	2,764	84,670,668	13,814	7,386	6,106	322
Rappahannock	7,961	7,182,967	2,089	1,306	38,508,547	3,395	1,713	1,574	108
Richmond	15,333	13,981,740	3,878	2,664	177,242,231	6,542	3,370	2,571	601
Roanoke	103,195	93,504,514	27,961	16,119	377,304,811	44,080	22,756	20,223	1,101
Rockbridge	21,638	19,616,451	6,898	2,478	79,338,194	9,376	4,845	4,299	232
Rockingham	81,641	74,348,541	24,769	9,788	263,553,199	34,557	17,678	16,189	690
Russell	23,191	21,249,928	8,486	1,328	55,783,180	9,814	4,502	5,106	206
Scott	20,250	18,423,843	7,391	1,230	51,236,786	8,621	3,947	4,205	469
Shenandoah	43,893	39,867,038	13,692	5,471	139,510,534	19,163	10,510	8,185	468
Smyth	28,914	26,385,757	10,837	1,724	71,192,737	12,561	6,730	5,564	267
Southampton	17,881	16,300,861	5,370	2,381	57,533,893	7,751	4,303	3,173	275
Spotsylvania	129,841	118,409,180	30,751	24,038	556,863,834	54,789	29,213	23,976	1,600
Stafford	133,158	121,196,327	28,134	27,157	630,957,394	55,291	28,107	25,139	2,045
Surry	6,978	6,372,429	2,124	1,006	24,431,713	3,130	1,746	1,253	131
Sussex	8,743	7,986,432	2,848	1,079	27,646,285	3,927	2,508	1,271	148
Tazewell	38,852	35,411,791	13,494	2,798	102,698,819	16,292	7,705	8,193	394
Warren	39,997	36,412,264	11,222	6,391	149,011,367	17,613	9,889	7,262	462

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2013**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	56,477	\$51,395,916	19,134	5,378	\$170,233,646	24,512	11,842	11,361	1,309
Westmoreland	17,936	16,237,810	5,300	2,401	60,993,411	7,701	4,487	2,978	236
Wise	32,211	29,477,324	11,728	1,925	86,321,293	13,653	6,779	6,499	375
Wythe	27,170	24,748,067	9,898	2,098	71,761,044	11,996	6,205	5,497	294
York	64,621	58,559,230	14,907	12,284	276,841,581	27,191	13,203	12,995	993
<b>Total Counties</b>	<b>5,844,736</b>	<b>\$5,312,695,299</b>	<b>1,500,448</b>	<b>1,040,938</b>	<b>\$27,441,973,846</b>	<b>2,541,386</b>	<b>1,375,305</b>	<b>1,085,540</b>	<b>80,541</b>

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	158,169	\$142,061,860	45,514	39,682	\$1,036,452,335	85,196	57,514	23,741	3,941
Bristol	25,406	23,202,012	9,991	2,073	90,063,115	12,064	6,527	3,801	1,736
Buena Vista	6,037	5,486,847	2,233	455	16,944,910	2,688	1,536	1,089	63
Charlottesville	39,269	35,493,932	14,319	6,110	191,118,540	20,429	13,875	5,766	788
Chesapeake	225,933	205,849,553	58,028	41,258	958,374,390	99,286	55,366	39,300	4,620
Colonial Heights	18,645	16,914,651	5,844	2,478	60,869,216	8,322	5,115	3,009	198
Covington	6,455	5,879,928	2,520	370	15,776,262	2,890	1,767	1,030	93
Danville	43,556	39,739,712	15,674	3,913	136,064,215	19,587	12,932	5,743	912
Emporia	5,861	5,372,386	2,075	493	16,317,712	2,568	1,898	557	113
Fairfax	32,129	29,084,453	7,957	7,134	201,521,889	15,091	8,710	5,719	662
Falls Church	17,179	15,494,288	3,501	4,133	123,594,566	7,634	4,127	3,129	378
Franklin	8,560	7,805,936	2,797	937	26,422,537	3,734	2,464	1,081	189
Fredericksburg	27,094	24,524,779	8,859	4,273	120,633,487	13,132	8,696	3,817	619
Galax	7,820	7,124,457	2,736	509	20,070,976	3,245	1,890	1,225	130
Hampton	118,918	108,151,298	37,462	17,944	431,390,110	55,406	35,698	17,446	2,262
Harrisonburg	34,508	31,377,914	12,337	4,015	114,644,120	16,352	11,087	4,937	328
Hopewell	21,082	19,242,255	7,404	2,194	57,693,490	9,598	6,659	2,612	327
Lynchburg	65,849	59,649,631	23,146	7,567	225,453,286	30,713	19,545	10,314	854
Manassas	44,577	\$40,800,218	12,103	7,796	\$192,825,897	19,899	12,415	6,844	640

**Table 1.6, continued**  
**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2013**

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas Park	15,549	\$14,267,699	4,206	2,750	\$61,449,489	6,956	4,337	2,382	237
Martinsville	14,003	12,788,035	5,058	1,292	43,823,809	6,350	4,248	1,834	268
Newport News	160,074	145,795,146	52,596	22,545	543,644,640	75,141	49,733	22,346	3,062
Norfolk	180,648	164,626,014	62,997	24,562	704,162,482	87,559	60,734	22,798	4,027
Norton	4,539	4,162,634	1,818	274	11,483,179	2,092	1,217	817	58
Petersburg	29,396	26,843,054	11,538	3,143	91,768,682	14,681	11,736	2,433	512
Poquoson	12,992	11,764,049	2,877	2,443	56,538,073	5,320	2,499	2,682	139
Portsmouth	85,985	78,506,364	27,628	12,496	291,411,373	40,124	27,702	10,868	1,554
Radford	10,454	9,494,862	3,921	1,155	36,440,852	5,076	3,222	1,741	113
Richmond	181,236	165,013,583	66,005	28,133	1,299,270,197	94,138	71,146	19,878	3,114
Roanoke	91,076	82,963,756	33,205	10,523	302,198,487	43,728	30,199	12,364	1,165
Salem	25,759	23,350,442	7,893	3,545	87,579,710	11,438	6,490	4,659	289
Staunton	23,574	21,350,966	8,098	2,854	73,783,539	10,952	6,693	3,992	267
Suffolk	81,789	74,561,680	20,562	14,922	366,420,592	35,484	19,866	13,902	1,716
Virginia Beach	417,719	379,354,338	118,288	74,477	1,856,875,761	192,765	112,664	71,346	8,755
Waynesboro	20,890	18,979,670	7,072	2,217	60,981,874	9,289	5,701	3,386	202
Williamsburg	13,485	12,063,205	4,274	2,198	86,565,401	6,472	4,047	2,117	308
Winchester	28,611	25,905,074	9,648	3,598	119,217,074	13,246	8,691	4,131	424
<b>Total Cities</b>	<b>2,310,344</b>	<b>2,099,985,571</b>	<b>723,830</b>	<b>367,341</b>	<b>10,153,269,785</b>	<b>1,091,171</b>	<b>700,281</b>	<b>345,749</b>	<b>45,141</b>
<b>Total Counties</b>	<b>5,844,736</b>	<b>\$5,312,695,299</b>	<b>1,500,448</b>	<b>1,040,938</b>	<b>\$27,441,973,846</b>	<b>2,541,386</b>	<b>1,375,305</b>	<b>1,085,540</b>	<b>80,541</b>
<b>Unassigned*</b>	<b>274,213</b>	<b>\$192,152,499</b>	<b>78,851</b>	<b>54,261</b>	<b>\$9,277,740,044</b>	<b>133,112</b>	<b>72,320</b>	<b>41,157</b>	<b>19,635</b>
<b>Aggregate</b>	<b>8,429,293</b>	<b>\$7,604,833,369</b>	<b>2,303,129</b>	<b>1,462,540</b>	<b>\$46,872,983,676</b>	<b>3,765,669</b>	<b>2,147,906</b>	<b>1,472,446</b>	<b>145,317</b>

Notes:

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

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

**Table 1.7**  
**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality**  
**Taxable Year 2013**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Accomack	\$447,851,705	\$32,902,652	\$21,144,345	\$109,068,187	\$284,736,522	\$22,550,546
Albemarle	3,198,409,276	102,907,230	68,012,692	382,392,089	2,645,097,266	172,517,236
Alleghany	231,956,333	13,596,885	8,970,576	49,517,355	159,871,518	11,844,010
Amelia	191,182,999	12,131,812	8,004,907	44,270,907	126,775,372	9,671,695
Amherst	423,620,162	27,908,196	18,495,462	101,431,599	275,784,906	21,301,123
Appomattox	198,877,465	12,968,406	8,579,494	47,106,499	130,223,066	9,993,732
Arlington	10,917,227,374	324,241,369	213,958,381	1,222,900,315	9,156,127,310	594,903,114
Augusta	1,202,521,548	69,748,005	46,229,571	258,563,038	827,980,934	61,220,050
Bath	79,591,415	4,788,130	3,134,329	17,207,191	54,461,765	4,066,659
Bedford	1,457,980,928	71,664,312	47,447,374	265,274,170	1,073,595,072	75,684,564
Bland	81,933,241	5,165,171	3,412,379	19,045,714	54,309,977	4,132,873
Botetourt	661,835,978	31,262,341	20,717,739	116,879,308	492,976,590	34,410,505
Brunswick	162,288,403	13,179,760	8,636,572	45,274,336	95,197,736	8,048,770
Buchanan	243,871,394	14,297,670	9,441,932	52,347,180	167,784,613	12,509,055
Buckingham	157,287,422	11,729,043	7,771,181	41,820,769	95,966,429	7,830,612
Campbell	756,567,054	47,712,076	31,681,941	174,667,552	502,505,485	38,248,339
Caroline	465,635,568	27,980,663	18,540,896	102,120,305	316,993,704	23,799,811
Carroll	294,317,531	22,387,460	14,759,327	79,516,038	177,654,705	14,479,594
Charles City	119,357,218	7,406,158	4,898,721	26,680,731	80,371,608	6,097,109
Charlotte	144,994,679	9,860,867	6,456,722	34,471,602	94,205,489	7,314,963
Chesterfield	7,658,862,014	337,496,820	223,611,969	1,250,137,788	5,847,615,437	402,984,440
Clarke	389,696,963	15,036,669	9,937,932	55,930,916	308,791,446	20,747,261
Craig	66,953,910	4,299,428	2,847,752	15,774,326	44,032,404	3,365,824
Culpeper	869,588,078	45,511,672	30,118,547	166,848,967	627,108,893	45,051,763
Cumberland	102,681,744	7,877,884	5,198,332	27,971,176	61,634,352	5,094,207
Dickenson	141,296,307	9,242,345	6,134,287	33,937,775	91,981,900	7,110,144
Dinwiddie	406,496,434	25,524,847	16,875,767	92,618,829	271,476,991	20,675,032
Essex	174,979,105	10,369,832	6,840,639	36,722,822	121,045,812	9,000,799
Fairfax	45,784,433,704	1,259,285,994	832,750,852	4,716,382,589	38,976,014,269	2,493,528,200
Fauquier	2,109,620,040	73,131,556	48,482,328	274,014,387	1,713,991,769	113,082,892

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2013**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Floyd	\$207,731,769	\$12,679,835	\$8,422,972	\$46,613,858	\$140,015,104	\$10,510,418
Fluvanna	442,646,275	24,215,810	16,067,963	90,769,404	311,593,098	22,718,526
Franklin	764,678,988	45,645,557	30,205,913	166,713,058	522,114,459	38,930,941
Frederick	1,711,914,288	82,501,926	54,599,093	304,894,882	1,269,918,386	89,273,674
Giles	228,709,652	14,567,150	9,663,289	53,779,371	150,699,841	11,538,188
Gloucester	646,213,568	36,426,905	24,135,991	133,812,555	451,838,116	33,116,028
Goochland	992,279,966	22,455,892	14,889,967	84,539,670	870,394,437	54,418,016
Grayson	152,685,793	11,981,257	7,884,999	42,590,612	90,228,925	7,483,816
Greene	314,254,599	17,891,205	11,852,319	66,227,772	218,283,303	16,084,377
Greensville	131,350,346	10,386,277	6,758,078	35,007,778	79,198,214	6,560,548
Halifax	430,839,620	29,597,512	19,479,092	104,819,412	276,943,605	21,731,903
Hanover	2,550,092,180	104,938,630	69,588,679	393,339,506	1,982,225,364	134,359,000
Henrico	7,667,454,130	333,180,364	220,632,346	1,224,064,216	5,889,577,204	405,544,042
Henry	563,439,859	43,488,020	28,745,788	152,203,820	339,002,231	27,899,180
Highland	34,504,836	1,850,937	1,216,358	6,696,764	24,740,777	1,781,775
Isle of Wight	778,692,672	35,917,966	23,765,638	132,657,697	586,351,371	40,782,207
James City	1,977,323,264	72,818,909	48,166,392	269,123,118	1,587,214,845	105,440,502
King and Queen	99,805,420	6,494,617	4,304,360	23,680,494	65,325,949	5,053,971
King George	544,804,806	23,963,903	15,884,808	89,719,834	415,236,261	28,650,398
King William	285,418,246	16,532,560	10,944,743	61,254,647	196,686,296	14,546,085
Lancaster	203,837,697	10,649,446	7,004,189	37,758,100	148,425,962	10,594,883
Lee	202,584,674	14,480,107	9,584,605	52,205,131	126,314,831	10,084,151
Loudoun	13,592,734,679	382,821,927	253,741,907	1,454,636,512	11,501,534,333	737,252,543
Louisa	573,155,833	31,598,571	20,916,413	116,296,505	404,344,344	29,488,804
Lunenburg	117,791,265	9,032,107	5,977,234	32,102,787	70,679,137	5,838,700
Madison	220,509,268	11,430,021	7,565,333	42,104,832	159,409,081	11,392,034
Mathews	151,821,233	7,848,499	5,191,661	28,761,648	110,019,425	7,852,750
Mecklenburg	397,439,862	26,325,716	17,212,911	90,763,862	263,137,373	20,182,309
Middlesex	175,506,895	9,502,510	6,285,897	34,546,155	125,172,333	9,054,965
Montgomery	1,440,096,802	75,574,048	49,862,517	274,703,867	1,039,956,369	74,612,956

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2013**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Nelson	\$271,304,860	\$14,418,169	\$9,544,038	\$52,476,198	\$194,866,454	\$14,031,716
New Kent	453,201,371	20,560,159	13,622,497	76,968,797	342,049,918	23,656,973
Northampton	170,429,717	10,626,604	6,983,972	36,196,568	116,622,574	8,745,923
Northumberland	207,327,766	11,275,380	7,439,716	40,165,830	148,446,840	10,717,002
Nottoway	161,189,635	11,775,960	7,783,724	41,658,610	99,971,341	8,060,208
Orange	619,398,825	33,882,013	22,429,152	124,329,300	438,758,361	31,948,377
Page	292,205,550	20,568,970	13,637,361	74,372,445	183,626,773	14,585,673
Patrick	176,696,658	13,067,526	8,616,653	46,428,867	108,583,612	8,756,519
Pittsylvania	798,833,231	53,077,628	35,137,184	192,243,315	518,375,104	40,210,006
Powhatan	644,631,201	26,686,134	17,692,834	100,290,407	499,961,825	33,927,582
Prince Edward	219,788,984	14,932,150	9,881,451	52,793,189	142,182,194	11,096,095
Prince George	536,453,681	29,277,721	19,254,657	106,127,903	381,793,399	27,669,511
Prince William	10,819,699,481	459,458,281	304,320,616	1,701,313,245	8,354,607,339	572,415,602
Pulaski	446,316,840	28,593,065	18,964,483	104,881,267	293,878,025	22,526,459
Rappahannock	176,544,364	7,287,108	4,812,537	27,059,708	137,385,011	9,354,092
Richmond	190,208,375	12,372,100	7,450,998	36,831,302	133,553,975	9,827,959
Roanoke	2,048,513,633	94,371,348	62,335,986	347,967,890	1,543,838,409	107,120,571
Rockbridge	323,065,870	18,963,985	12,543,504	69,162,815	222,395,566	16,469,415
Rockingham	1,333,782,120	74,727,577	49,529,854	275,608,231	933,916,458	68,271,732
Russell	307,493,783	19,584,794	12,981,978	72,098,304	202,828,706	15,532,599
Scott	242,113,969	16,620,277	10,863,728	59,225,339	155,404,625	12,139,224
Shenandoah	670,830,226	40,574,321	26,881,197	148,339,183	455,035,525	34,170,051
Smyth	342,152,884	24,604,004	16,299,636	88,733,797	212,515,447	17,007,583
Southampton	255,771,158	16,847,762	11,070,177	59,913,550	167,939,670	12,905,985
Spotsylvania	2,708,720,405	124,875,853	82,756,195	462,648,074	2,038,440,283	142,045,968
Stafford	3,251,624,502	129,114,635	85,556,881	482,432,655	2,554,520,331	172,549,762
Surry	104,312,207	6,790,512	4,442,574	23,711,243	69,367,877	5,299,524
Sussex	110,851,761	8,277,052	5,466,448	29,033,362	68,074,899	5,550,671
Tazewell	593,940,262	32,769,321	21,657,971	119,266,019	420,246,951	30,589,538
Warren	712,416,471	38,780,348	25,620,445	141,448,319	506,567,359	36,851,126

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2013**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Washington	\$883,328,691	\$49,867,066	\$32,734,164	\$178,960,229	\$621,767,231	\$45,462,759
Westmoreland	251,781,044	15,758,473	10,409,252	55,844,557	169,768,762	12,854,208
Wise	423,647,726	26,701,140	17,659,779	96,534,332	282,752,475	21,494,522
Wythe	354,611,142	24,200,950	16,040,207	87,866,856	226,503,129	17,731,179
York	1,518,252,025	61,093,836	40,403,672	226,853,529	1,189,900,989	80,344,740
<b>Total Counties</b>	<b>\$149,363,674,894</b>	<b>\$5,770,795,659</b>	<b>\$3,816,469,923</b>	<b>\$21,347,067,564</b>	<b>\$118,429,341,749</b>	<b>\$7,955,963,464</b>

<b>City</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Alexandria	\$6,250,533,845	\$209,497,629	\$137,734,633	\$771,065,742	\$5,132,235,841	\$338,526,774
Bristol	284,808,510	24,433,402	15,565,383	78,501,599	166,308,126	14,154,003
Buena Vista	64,956,741	5,231,795	3,456,118	18,619,869	37,648,959	3,182,485
Charlottesville	980,004,462	43,792,280	28,512,945	155,119,259	752,579,978	51,987,190
Chesapeake	4,272,864,828	222,645,543	147,009,129	805,423,250	3,097,786,906	221,816,342
Colonial Heights	270,507,933	17,668,866	11,686,183	63,578,186	177,574,698	13,730,899
Covington	72,259,627	5,683,897	3,713,995	19,669,836	43,191,899	3,591,196
Danville	532,591,475	38,675,040	25,343,471	130,352,435	338,220,528	26,978,277
Emporia	57,954,106	5,073,207	3,265,384	15,907,084	33,708,430	2,886,349
Fairfax	900,245,235	34,377,226	22,328,061	122,613,837	720,926,111	48,192,878
Falls Church	719,885,014	18,195,009	11,871,687	66,942,921	622,875,397	39,416,083
Franklin	95,462,961	7,584,700	4,938,058	25,197,873	57,742,330	4,771,378
Fredericksburg	592,013,952	29,390,051	19,296,441	104,371,532	438,955,928	31,167,310
Galax	79,122,900	6,200,282	4,059,108	20,949,739	47,913,771	3,929,523
Hampton	1,767,891,061	119,868,063	79,160,199	424,600,928	1,144,261,871	89,653,956
Harrisonburg	477,806,866	33,730,942	22,280,546	118,082,302	303,713,076	24,105,557
Hopewell	232,149,256	19,676,581	12,927,561	67,364,558	132,180,557	11,486,644
Lexington	110,312,839	5,149,236	3,354,967	18,189,112	83,619,524	5,802,660
Lynchburg	1,072,319,366	61,520,838	40,579,156	217,801,607	752,417,765	55,352,236
Manassas	\$848,341,808	\$46,761,823	\$30,876,956	\$169,249,088	\$601,453,941	\$44,004,306

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality  
Taxable Year 2013**

<b>City</b>	<b>Total Net Taxable Income</b>	<b>Amount Taxed at 2% Rate</b>	<b>Amount Taxed at 3% Rate</b>	<b>Amount Taxed at 5% Rate</b>	<b>Amount Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Manassas Park	\$280,181,598	\$16,505,846	\$10,916,684	\$59,948,807	\$192,810,260	\$14,430,645
Martinsville	164,881,542	12,170,739	7,959,668	40,395,909	104,355,226	8,338,443
Newport News	2,470,647,328	164,315,442	108,554,301	580,581,141	1,617,196,444	125,809,218
Norfolk	2,884,102,925	185,099,115	121,826,965	634,610,411	1,942,566,435	148,218,122
Norton	57,048,662	4,144,457	2,713,556	14,447,028	35,743,621	2,854,535
Petersburg	302,798,834	29,246,880	19,265,241	96,782,935	157,503,778	14,824,643
Poquoson	318,272,403	11,975,080	7,947,143	44,796,897	253,553,283	16,901,874
Portsmouth	1,131,902,021	87,224,219	57,555,141	300,896,058	686,226,603	56,704,006
Radford	166,708,560	9,889,857	6,528,838	35,434,069	114,855,797	8,533,938
Richmond	4,450,982,761	203,573,593	133,618,575	705,274,994	3,408,515,599	236,897,921
Roanoke	1,431,616,021	91,379,958	60,292,056	321,335,182	958,608,824	73,352,488
Salem	463,199,861	24,276,688	16,067,428	89,119,850	333,735,895	23,968,622
Staunton	355,930,203	22,851,532	15,128,425	82,783,577	235,166,669	18,046,500
Suffolk	1,529,283,456	79,584,352	52,530,212	285,038,802	1,112,130,091	79,462,486
Virginia Beach	9,063,782,443	427,468,682	282,053,230	1,549,737,536	6,804,522,996	476,160,461
Waynesboro	290,729,804	19,558,979	12,956,127	70,156,135	188,058,563	14,680,823
Williamsburg	239,306,791	12,428,735	7,967,094	41,851,803	177,059,159	12,542,268
Winchester	499,351,182	27,959,097	18,322,219	98,084,076	354,985,790	25,969,280
<b>Total Cities</b>	<b>\$45,782,759,178</b>	<b>\$2,384,809,658</b>	<b>\$1,570,162,881</b>	<b>\$8,464,875,968</b>	<b>\$33,362,910,671</b>	<b>\$2,392,432,323</b>
<b>Total Counties</b>	<b>\$149,363,674,894</b>	<b>\$5,770,795,659</b>	<b>\$3,816,469,923</b>	<b>\$21,347,067,564</b>	<b>\$118,429,341,749</b>	<b>\$7,955,963,464</b>
<b>Unassigned*</b>	<b>\$4,462,770,621</b>	<b>\$222,895,648</b>	<b>\$135,717,834</b>	<b>\$690,826,744</b>	<b>\$3,413,330,394</b>	<b>\$237,947,898</b>
<b>Aggregate</b>	<b>\$199,609,204,693</b>	<b>\$8,378,500,965</b>	<b>\$5,522,350,637</b>	<b>\$30,502,770,276</b>	<b>\$155,205,582,814</b>	<b>\$10,586,343,685</b>

## Notes:

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

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

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

Type of Participants	2010		2011		2012		2013	
	Number of Payments	Amount						
State Agencies	120,578	\$20,005,947	126,506	\$22,097,074	137,809	\$24,508,643	139,779	\$25,136,622
Circuit Courts	4,904	972,389	4,242	959,927	4,647	1,084,986	4,863	1,066,566
District Courts	17,773	2,205,352	15,938	2,015,475	16,356	2,123,535	18,528	2,482,728
Juvenile and Domestic Courts	1,244	157,270	1,041	133,994	1,184	152,453	1,509	217,473
Combined Courts	1,887	220,674	1,397	173,558	1,309	167,305	1,844	236,165
IRS	10,104	3,908,275	11,726	4,512,498	10,103	4,223,627	15,073	6,495,334
Counties	114,513	16,074,012	114,923	16,823,308	119,392	17,701,045	119,727	18,614,047
Cities	92,405	13,557,990	85,974	12,727,378	86,413	12,655,386	92,262	13,633,864
Towns	3,300	266,122	4,469	392,192	4,417	374,389	4,306	381,848
Social Services	1,554	355,236	1,545	353,284	1,581	375,210	1,487	360,164
<b>TOTAL</b>	<b>368,262</b>	<b>\$57,723,267</b>	<b>367,761</b>	<b>\$60,188,688</b>	<b>383,211</b>	<b>\$63,366,579</b>	<b>399,378</b>	<b>\$68,624,811</b>

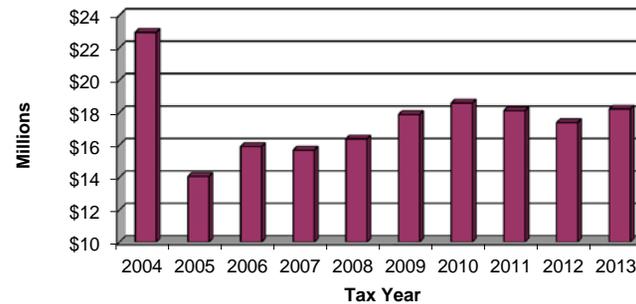
Notes:

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

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

Tax Year	Total
2004	\$22,937,393
2005	14,052,101
2006	15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926

**Refund Match Totals**



Note:

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

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

Program/ Fund	2011		2012		2013	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	2,140	\$43,520	1,782	\$37,462	1,427	\$29,421
Virginia Republican Party*	806	16,718	716	14,031	571	11,781
Virginia Nongame Wildlife Program	4,588	121,132	4,117	100,738	3,820	99,824
Virginia Housing Program	1,725	43,064	1,616	41,438	1,544	37,795
Virginia Open Space Recreation and Conservation Fund	2,102	48,941	1,892	44,758	1,705	40,864
Virginia Family and Children's Trust Fund (FACT)	1,094	25,379	1,033	32,726	813	28,020
Virginia Elderly and Disabled Transportation Fund	3,106	75,699	2,879	69,214	1,891	44,705
United States Olympic Committee	1,079	22,627	916	23,174	931	20,836
Community Policing Fund	687	11,992	635	10,049	539	10,105
Virginia Arts Foundation	1,603	32,756	1,409	27,983	1,293	24,548
Chesapeake Bay Restoration	3,847	103,062	3,448	89,292	3,245	86,876
Historic Resources Fund	916	18,298	902	17,664	775	13,348
State Forests Fund	1,425	29,954	1,386	27,470	1,402	27,334
Uninsured Medical Catastrophe Fund	904	19,567	812	15,609	676	13,520
Children of America Finding Hope	807	16,656	808	18,962	737	17,420
Public School Foundations	1,228	40,534	1,036	36,374	940	31,488
Home Energy Assistance	1,317	27,474	1,210	25,332	910	20,185
War Memorial & National D-Day Memorial	719	15,699	747	14,852	647	13,040
Spay and Neuter Fund	2,115	46,750	1,903	42,772	1,823	42,138
Tuition Assistance Grant Fund	840	15,869	804	15,710	797	16,484
Virginia Federation of Humane Societies	1,425	31,200	1,296	28,219	1,195	27,800
Cancer Centers	1,527	38,051	1,381	33,187	1,332	33,457
Martin Luther King, Jr. Living History Public Policy Center Fund	686	12,494	626	10,454	575	10,800
Virginia Military Family Relief Fund	2,046	52,417	1,922	49,426	1,821	46,939
Public Libraries Foundations	1,054	31,962	1,007	28,390	1,027	32,169
Celebrating Special Children, Inc.	1,050	18,035	964	17,398	1,009	21,948
<b>Total</b>	<b>40,836</b>	<b>\$959,849</b>	<b>37,247</b>	<b>\$872,682</b>	<b>33,445</b>	<b>\$802,844</b>

Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.
  2. Contributions are reported by processing done in a calendar year. For example, contributions reported for Taxable Year 2013 are from all returns processed in calendar year 2014. The majority of returns processed in 2014 are for TY 2013; 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.

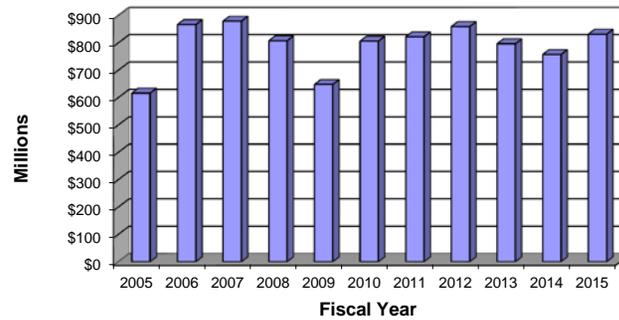
**Table 2.1**  
**Corporate Income Tax Revenue**

Fiscal Year	Amount
2005	\$616,690,263
2006	867,115,786
2007	879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887

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 2013\*

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	218,753	43,597	65.5%	\$0	0.0%	\$47,576,326	4.9%
\$1 to \$24,999		13,707	20.6%	84,426,596	0.6%	5,633,146	0.6%
\$25,000 to \$49,999		2,503	3.8%	90,078,836	0.6%	5,404,744	0.6%
\$50,000 to \$99,999		2,057	3.1%	144,687,023	1.0%	8,681,989	0.9%
\$100,000 to \$499,999		2,777	4.2%	619,925,939	4.1%	37,195,585	3.9%
\$500,000 to \$999,999		672	1.0%	476,483,346	3.2%	28,594,262	3.0%
\$1,000,000 to \$1,999,999		505	0.8%	720,143,274	4.8%	43,208,583	4.5%
\$2,000,000 to \$9,999,999		556	0.8%	2,354,459,235	15.6%	143,203,523	14.8%
\$10,000,000 and Over		206	0.3%	10,627,715,818	70.5%	648,512,101	67.2%
<b>Total before adjustments</b>	<b>218,753</b>	<b>66,580</b>	<b>100.0%</b>	<b>\$15,117,920,067</b>	<b>100.3%</b>	<b>\$968,010,259</b>	<b>100.3%</b>
Departmental adjustments				-50,401,376	-0.3%	-3,024,090	-0.3%
<b>Total Tax Assessment</b>				<b>\$15,067,518,692</b>	<b>100.0%</b>	<b>\$964,986,169</b>	<b>100.0%</b>

Notes:

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

\* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2013. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

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

**Table 3.1**  
**Fiscal Year Tax Credits**  
Returns Processed During Fiscal Year 2015

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,393	\$14,512,830
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	12	1,218,516
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	255	486,727
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	*	15,542
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	99	156,193
§ 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	41	9,482
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	74	4,109,769
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	49	28,363,515
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	191	307,062
§ 59.1-280.1	Enterprise Zone Real Property Investment Tax Credit (Refundable)	1995 (effective July 1, 1995)	Individual and Corporate	0	0
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual, Corporate, Insurance and Bank	1,038	97,998,279
§ 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	471	1,144,933
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	6	160,926
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	91	623,285
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	1,689	507,562
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	241	2,096,539
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	62	124,387
§ 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	3842	67,668,579
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	17,357	604,377
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	284	823,494
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	7	8,909,576
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	364,370	133,791,162
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	98	229,754
§ 58.1-339.9	Rent Reductions Tax Credit	2000 (effective 2000)	Individual and Corporate	0	0
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	4,081	1,174,845
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	0	0
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	*	752
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	20	42,041
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	63	180,535
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	4	7,176,474
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	13	146,096
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	317	4,210,012
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	*	41,700
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	34	736,816
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	10	112,843
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	347	1,613,525

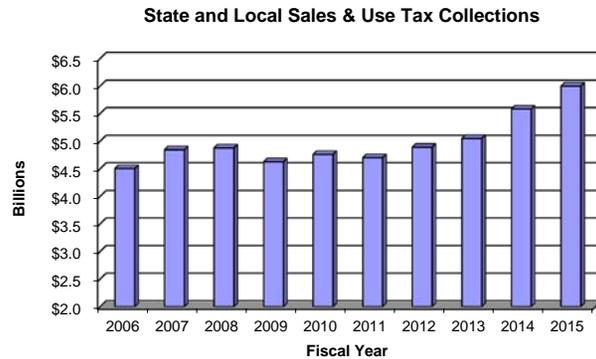
Notes:

1. Number of returns and amounts are for income tax and insurance returns processed during FY 2015, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.
5. Some credits may be claimed against taxes in addition to income taxes; amounts in table are for only individual and corporate income tax, premium license tax and bank franchise tax.
6. Number of returns and amounts for bank franchise tax are for taxable year 2014 processed during FY 2015. The total for each return may include carryovers from prior years.

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

Fiscal Year	State Sales and Use Tax							Local			Total State and Local
	General Fund	Transportation Trust Fund	Highway Maintenance Operating Fund	Intercity Passenger Rail Operating Fund	Commonwealth Mass Transit Fund	Northern Virginia Region	Hampton Roads Region	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
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
2011	3,012,379,000	477,329,000	-	-	-	-	-	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	-	-	-	-	-	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000	526,570,000	\$146,680,000	\$41,908,000	\$62,864,000	\$203,933,000	\$107,424,000	4,155,835,000	1,094,794,000	334,030,000	5,584,659,000
2015	3,235,444,000	590,709,000	176,786,000	50,520,000	75,746,000	246,324,000	129,918,000	4,505,447,000	1,143,330,000	352,406,000	6,001,183,000

- Notes:
1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
  2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
  3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.
  4. Revenues of a 1/2% tax of the 4.3% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
  5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
  6. Revenues of a 3/8% tax of the 4.3% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
  7. The state tax was increased from 4% to 4.3% on July 1, 2013. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.
  8. The state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% on January 1, 2000, and to 1.5% on July 1, 2005.
  9. A new State tax of 0.7% was effective July 1, 2013 for localities in Northern Virginia region and Hampton Roads region.
  10. Effective beginning FY 2010, dealers with annual taxable sales of \$1 million or more were required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. For the payment due June 2015, the threshold was \$2.5 million of annual taxable sales.



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

<b>Category</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
11 Agriculture	\$152,710,584	\$172,111,919	\$179,005,706	\$191,943,212	\$211,126,834
21-22 Mining and Utilities	590,796,767	695,628,771	784,526,507	606,119,498	757,318,750
23 Construction	1,257,328,395	1,325,037,229	1,396,042,696	1,375,867,364	1,407,552,277
31-33 Manufacturing	3,494,250,154	3,565,894,962	3,643,715,887	3,589,034,064	3,660,045,725
42 Wholesale Trade	5,151,551,029	5,417,106,102	5,831,522,487	6,001,826,458	6,081,056,184
44-45 Retail Trade	54,546,159,127	55,989,608,263	58,726,642,678	59,937,006,235	60,429,547,135
442 Furniture and Home Furnishings Stores	1,942,044,045	2,011,966,538	2,090,437,265	2,116,289,275	2,131,166,733
444 Building Material and Garden Equipment and Supplies Dealers	5,104,290,677	5,137,319,891	5,338,458,946	5,666,567,275	5,724,507,043
445 Food and Beverage Stores	14,282,679,159	14,202,826,894	15,477,040,877	15,956,586,691	16,539,340,090
448 Clothing and Clothing Accessories Stores	4,560,837,540	4,706,550,735	4,870,162,514	4,941,367,641	4,871,834,531
452 General Merchandise Stores	15,597,896,639	16,074,943,507	16,731,182,089	16,892,810,948	17,271,802,933
48-49 Transportation and Warehousing	161,832,357	183,550,781	215,065,046	249,975,123	241,695,639
51 Information	260,614,169	490,366,929	1,118,193,739	843,727,654	906,839,232
52 Finance and Insurance	120,628,052	34,071,800	43,402,270	64,373,166	77,493,867
53 Real Estate, Rental, and Leasing	1,653,633,925	1,440,764,813	1,386,763,637	1,335,018,098	1,401,938,869
54 Professional, Scientific, and Technical Services	999,721,873	1,022,403,713	988,613,220	996,870,402	1,023,825,481
55 Management of Companies and Enterprises	189,843,120	214,792,438	197,433,447	227,225,342	148,761,969
56 Administrative, Support, Waste Management, and Remediation Services	233,140,214	254,884,724	276,301,106	294,396,018	309,278,136
61 Educational Services	94,141,526	106,910,870	120,514,207	126,341,733	117,422,107
62 Health Care and Social Assistance	263,008,303	296,974,191	321,708,589	326,392,063	348,321,487
71 Arts, Entertainment, and Recreation	501,183,155	528,333,798	545,941,473	555,531,806	580,172,000
72 Accommodation And Food Services	13,397,396,104	14,106,220,642	14,961,458,883	15,303,560,469	15,872,607,901
722 Food Services and Drinking Places	10,560,552,779	11,118,465,142	11,858,541,763	12,209,723,380	12,638,606,118
81 Other Services	1,829,128,884	1,894,033,419	1,998,346,389	2,036,684,872	2,096,979,345
92 Public Administration	21,874,565	21,017,775	21,473,014	21,506,109	19,745,471
Not Categorized	1,502,021,540	1,310,628,232	578,989,156	514,494,232	552,098,264
<b>Total</b>	<b>\$86,420,963,843</b>	<b>\$89,070,341,371</b>	<b>\$93,335,660,137</b>	<b>\$94,597,893,918</b>	<b>\$96,243,826,673</b>

Notes:

1. Due to database modifications needed to implement the Department's new accounting system, the business classification codes used in the past were eliminated during 2005. The current classifications are based on NAICS codes. Historic taxable sales cannot be converted to the new classification system.
2. NAICS codes are 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 2015**

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,304,173	\$4,064,016	\$8,368,189
Albemarle	13,530,948	14,252,652	27,783,600
Alleghany	2,143,690	934,857	3,078,547
Amelia	1,730,431	696,547	2,426,978
Amherst	4,393,250	2,512,645	6,905,896
Appomattox	2,100,612	1,270,593	3,371,204
Arlington	19,190,990	39,681,217	58,872,208
Augusta	9,933,550	4,999,455	14,933,005
Bath	559,287	910,762	1,470,049
Bedford	10,738,894	5,385,282	16,124,176
Bland	780,519	331,027	1,111,547
Botetourt	4,916,760	2,698,446	7,615,206
Brunswick	2,085,279	3,700,358	5,785,636
Buchanan	2,857,036	1,716,117	4,573,153
Buckingham	1,997,662	805,048	2,802,710
Campbell	7,589,802	4,876,829	12,466,630
Caroline	4,131,130	1,793,676	5,924,806
Carroll	3,894,565	1,828,676	5,723,241
Charles City	830,899	724,123	1,555,022
Charlotte	1,772,049	616,675	2,388,724
Chesterfield	52,819,031	45,453,452	98,272,483
Clarke	2,093,310	1,026,893	3,120,203
Craig	725,029	173,419	898,448
Culpeper	7,510,216	7,352,417	14,862,634
Cumberland	1,429,613	411,477	1,841,090
Dickenson	2,066,295	827,285	2,893,580
Dinwiddie	3,955,897	1,533,352	5,489,249
Essex	1,546,436	1,908,614	3,455,050
Fairfax	163,011,704	179,076,389	342,088,093
Fauquier	10,565,120	8,629,595	19,194,715
Floyd	2,102,802	824,397	2,927,200
Fluvanna	3,664,571	1,428,083	5,092,654
Franklin	7,277,302	4,373,782	11,651,083
Frederick	12,477,356	12,369,899	24,847,255
Giles	2,354,700	1,834,450	4,189,150

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,186,912	\$3,938,721	\$9,125,633
Goochland	2,816,879	2,771,596	5,588,475
Grayson	1,859,666	412,415	2,272,080
Greene	2,800,086	1,740,208	4,540,293
Greensville	1,285,776	1,133,207	2,418,983
Halifax	5,099,295	3,901,697	9,000,992
Hanover	16,296,717	19,582,434	35,879,151
Henrico	46,291,583	60,043,514	106,335,097
Henry	6,948,739	4,005,681	10,954,420
Highland	208,820	123,963	332,783
Isle of Wight	5,225,609	2,551,719	7,777,328
James City	9,535,624	10,352,847	19,888,471
King and Queen	927,277	167,143	1,094,421
King George	3,923,040	2,208,033	6,131,073
King William	2,413,842	1,150,009	3,563,851
Lancaster	1,152,890	1,692,339	2,845,230
Lee	3,208,964	1,372,532	4,581,496
Loudoun	59,612,980	65,938,835	125,551,816
Louisa	4,451,661	2,961,626	7,413,287
Lunenburg	1,590,244	482,512	2,072,756
Madison	1,914,426	956,173	2,870,599
Mathews	1,064,544	456,685	1,521,228
Mecklenburg	4,071,989	3,417,454	7,489,442
Middlesex	1,112,733	991,362	2,104,095
Montgomery	9,263,282	11,574,926	20,838,208
Nelson	1,808,556	1,125,921	2,934,477
New Kent	2,732,183	1,386,380	4,118,562
Northampton	1,474,152	1,271,849	2,746,000
Northumberland	1,253,650	737,620	1,991,270
Nottoway	1,975,028	1,354,251	3,329,279
Orange	4,791,906	2,926,668	7,718,575
Page	3,272,486	1,776,041	5,048,527
Patrick	2,267,084	1,143,640	3,410,723
Pittsylvania	8,413,399	2,144,695	10,558,094
Powhatan	4,285,190	2,361,695	6,646,885

**Table 4.3, continued**  
**Local Sales Tax Distribution - Fiscal Year 2015**

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,576,663	\$3,046,174	\$5,622,837
Prince George	5,086,153	1,975,978	7,062,130
Prince William	71,880,056	59,768,154	131,648,211
Pulaski	4,179,319	3,934,248	8,113,567
Rappahannock	938,229	475,214	1,413,444
Richmond	1,036,068	1,635,135	2,671,203
Roanoke	13,060,738	11,097,856	24,158,593
Rockbridge	2,694,945	2,630,526	5,325,471
Rockingham	11,293,070	5,896,738	17,189,807
Russell	3,674,793	1,936,120	5,610,913
Scott	2,840,243	1,491,168	4,331,411
Shenandoah	5,852,799	4,103,648	9,956,447
Smyth	4,229,699	2,300,253	6,529,951
Southampton	2,486,125	584,028	3,070,154
Spotsylvania	21,463,915	16,454,867	37,918,781
Stafford	24,066,863	12,259,147	36,326,009
Surry	905,373	421,919	1,327,292
Sussex	1,252,920	894,897	2,147,817
Tazewell	5,719,914	5,891,248	11,611,162
Warren	5,606,742	4,348,732	9,955,474
Washington	6,825,345	7,208,857	14,034,202
Westmoreland	2,133,468	940,731	3,074,199
Wise	5,273,068	3,457,396	8,730,464
Wythe	3,921,580	4,253,436	8,175,016
York	11,010,506	9,709,959	20,720,464
<b>Total Counties</b>	<b>\$823,626,711</b>	<b>\$747,895,324</b>	<b>\$1,571,522,034</b>

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$13,095,784	\$23,247,206	\$36,342,990
Bristol	2,270,004	3,653,727	5,923,731
Buena Vista	846,962	396,943	1,243,905
Charlottesville	3,914,279	10,834,817	14,749,096
Chesapeake	36,631,105	37,014,744	73,645,849

City	Share of State Tax	Local Option	Total Amount
Colonial Heights	\$2,481,014	\$7,463,544	\$9,944,559
Covington	858,644	1,236,465	2,095,109
Danville	5,746,199	8,397,280	14,143,478
Emporia	956,483	1,596,480	2,552,963
Fairfax	2,728,532	10,463,192	13,191,724
Falls Church	2,025,407	4,067,683	6,093,090
Franklin	1,258,761	1,771,469	3,030,230
Fredericksburg	2,972,398	10,713,042	13,685,440
Galax	980,578	2,234,305	3,214,883
Hampton	19,030,359	15,188,600	34,218,960
Harrisonburg	4,724,734	12,790,191	17,514,924
Hopewell	3,408,292	1,963,610	5,371,902
Lexington	458,528	972,134	1,430,662
Lynchburg	8,990,939	14,805,352	23,796,292
Manassas	6,561,035	7,485,242	14,046,277
Manassas Park	2,480,284	1,787,946	4,268,231
Martinsville	1,737,732	1,974,971	3,712,704
Newport News	25,762,247	22,984,749	48,746,996
Norfolk	28,705,440	30,038,951	58,744,391
Norton	546,144	1,598,800	2,144,944
Petersburg	4,081,481	3,643,934	7,725,414
Poquoson	2,021,027	605,187	2,626,213
Portsmouth	13,452,093	7,289,663	20,741,756
Radford	1,508,469	839,334	2,347,802
Richmond	22,625,567	31,707,439	54,333,006
Roanoke	12,438,659	20,293,415	32,732,073
Salem	3,220,646	6,558,394	9,779,040
Staunton	2,901,575	3,933,033	6,834,608
Suffolk	13,762,402	9,211,150	22,973,552
Virginia Beach	63,534,560	58,027,571	121,562,132
Waynesboro	2,903,765	5,443,185	8,346,950
Williamsburg	992,260	4,367,328	5,359,587
Winchester	3,660,190	8,833,328	12,493,518
<b>Total Cities</b>	<b>\$326,274,577</b>	<b>\$395,434,404</b>	<b>\$721,708,980</b>
<b>Total Counties</b>	<b>\$823,626,711</b>	<b>\$747,895,324</b>	<b>\$1,571,522,034</b>

<b>Aggregate</b>	<b>\$1,149,901,288</b>	<b>\$1,143,329,727</b>	<b>\$2,293,231,015</b>
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Note:

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

**Table 5.1**  
**Other Taxes Net Revenue Collections - General Fund**

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax	Insurance Premiums License Tax
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	-
2011	276,572,000	6,176,000	0	2,713,000	3,477,000	5,985,000	-
2012	307,149,000	6,254,000	0	298,000	3,676,000	6,880,000	-
2013	360,109,000	6,181,000	0	-268,000	5,514,000	7,327,000	-
2014	296,103,000	6,425,000	0	196,000	4,222,000	6,979,000	\$320,421,000
2015	331,713,000	6,419,000	0	98,000	4,493,000	7,089,000	300,641,000

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 a return. Therefore, the last returns applicable to the Estate Tax were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension.
5. The watercraft sales and use tax is imposed at a rate of 2 percent of the purchase price, up to a maximum of \$2,000.
6. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.
7. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013. Depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25%, 1.00%, and 0.75% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. This represents the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of the Assembly.

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

<b>Fiscal Year</b>	<b>Tire Recycling</b>	<b>Egg Promotion</b>	<b>Peanut Excise</b>	<b>Soybean</b>	<b>Cigarette Tax</b>	<b>Other Tobacco Products</b>	<b>Aircraft</b>
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
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000

Notes:

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

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

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
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
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000

Notes:

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

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

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

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

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

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

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

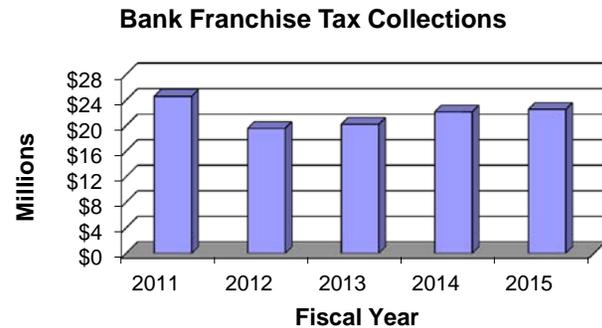
15. The apple excise tax is 2.5 cents per tree run bushel of ungraded apples grown in the Commonwealth. Revenues from the tax are deposited into the Apple Fund.

**Table 5.3**  
**Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2015**

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$278,675,622,600	\$628,943,873,774	\$907,619,496,374
Addition for Reserve for loan losses	7,279,690,736	13,251,409,144	20,531,099,880
Other additions	101,706	0	101,706
a. U.S. obligations	14,254,019,458	11,920,274,846	26,174,294,304
b. Retained earnings and surplus of subsidiaries included in gross capital	120,996,323,555	242,505,768,434	363,502,091,989
c. Goodwill	35,307,520,126	105,604,757,662	140,912,277,788
d. Other deductions (total)	66,543	4,019,000,000	4,019,066,543
Capital before Virginia Modifications	115,397,485,360	278,145,481,976	393,542,967,336
Capital attributable to Virginia	6,044,690,687	10,823,305,967	16,867,996,654
Deductions of assessed value of real estate otherwise taxed in this state	1,316,591,762	1,730,994,822	3,047,586,584
Deductions of book value of tangible personal property otherwise taxed in this state	32,054,072	962,502,186	994,556,258
<b>Net taxable capital</b>	<b>\$4,696,044,853</b>	<b>\$8,129,808,959</b>	<b>\$12,825,853,812</b>
Total Tax Assessment	\$47,045,926	\$81,304,377	\$128,350,303
Local Tax Credit (local Tax Assessment)	37,636,741	65,043,502	102,680,242
State Tax Credits:			
Neighborhood Assistance Act Credit	4,225	354,198	358,423
Enterprise Zone Credit	0	0	0
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	0	2,772,667	2,772,667
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	0	0
<b>Total State Tax Assessment</b>	<b>\$9,404,960</b>	<b>\$13,134,010</b>	<b>\$22,538,971</b>

**Table 5.4**  
**Bank Franchise Tax Net Revenue Collections**

Fiscal Year	Collections
2011	\$24,580,000
2012	19,570,000
2013	20,202,000
2014	22,149,000
2015	22,539,000



**Table 5.5**  
**Recordation Tax and Deeds of Conveyance Revenue Collections**

<b>County</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Accomack	\$641,446	\$720,725	\$659,160	\$723,770	\$715,579
Albemarle	4,586,713	4,763,966	5,668,591	6,072,264	5,636,019
Alleghany	227,421	177,944	186,608	210,613	173,642
Amelia	246,277	274,474	279,559	325,416	293,040
Amherst	528,356	447,580	562,841	481,640	491,793
Appomattox	221,251	232,950	293,225	376,906	263,110
Arlington	20,720,494	22,136,297	23,397,459	17,596,592	19,215,056
Augusta	1,696,230	1,537,879	1,802,163	1,588,465	1,818,727
Bath	117,229	163,527	253,309	115,045	143,126
Bedford	2,030,171	2,112,587	2,543,125	2,277,361	2,509,143
Bland	95,962	85,642	92,540	89,734	61,097
Botetourt	839,631	845,595	1,049,751	840,598	910,621
Brunswick	200,619	308,825	318,905	183,324	234,703
Buchanan	1,177,583	274,476	99,386	415,573	94,683
Buckingham	190,714	197,648	222,708	475,821	207,865
Campbell	850,638	921,534	1,263,383	1,014,079	1,065,386
Caroline	761,104	742,514	1,116,109	829,089	777,180
Carroll	422,953	378,907	415,348	404,735	411,216
Charles City	137,503	115,117	113,555	150,990	129,926
Charlotte	150,055	129,332	148,517	159,653	182,054
Chesterfield	9,560,448	11,072,962	13,056,987	11,475,377	13,135,162
Clarke	534,960	586,903	722,644	631,417	662,618
Craig	65,075	84,821	95,934	73,575	86,047
Culpeper	1,336,838	1,470,436	1,820,779	1,556,786	1,740,203
Cumberland	136,456	119,015	158,993	218,152	159,316
Dickenson	81,537	77,623	79,649	89,826	60,973
Dinwiddie	405,190	529,712	498,055	405,864	697,439
Essex	225,365	226,898	299,918	213,770	323,813
Fairfax	73,424,665	87,954,188	95,196,585	68,669,029	82,589,528
Fauquier	3,065,486	3,313,118	4,294,454	3,998,573	3,978,343

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

<b>County</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Floyd	\$224,305	\$238,671	\$270,196	\$252,888	\$297,951
Fluvanna	804,246	817,203	925,255	708,058	760,596
Franklin	1,713,479	1,538,017	1,709,043	1,557,212	1,568,051
Frederick	2,553,237	2,561,461	3,526,474	3,010,222	3,273,403
Giles	203,033	208,995	254,946	269,241	190,414
Gloucester	1,011,234	935,332	1,274,663	1,151,493	1,092,707
Goochland	940,572	958,029	1,332,969	1,084,978	1,336,890
Grayson	220,338	202,696	245,988	226,611	272,694
Greene	556,614	550,491	711,978	486,638	564,161
Greensville	93,190	100,099	158,206	86,514	96,799
Halifax	393,328	336,149	466,991	507,607	407,697
Hanover	3,316,689	3,563,567	5,394,234	3,883,159	4,495,607
Henrico	10,107,528	11,694,430	13,899,013	11,309,322	13,232,686
Henry	513,303	510,409	511,487	436,871	502,723
Highland	65,105	55,117	59,674	64,971	81,479
Isle of Wight	1,180,412	1,357,435	1,482,398	1,221,834	1,445,981
James City	3,888,807	3,839,908	4,849,505	4,123,321	4,341,834
King and Queen	126,311	125,841	139,843	131,512	143,254
King George	773,291	833,584	1,029,133	919,464	911,560
King William	373,992	421,911	473,920	392,463	455,929
Lancaster	517,330	572,171	632,198	484,347	518,585
Lee	175,689	195,847	185,941	142,914	286,931
Loudoun	26,690,653	29,957,487	38,598,914	32,278,212	36,676,372
Louisa	1,064,197	1,168,955	1,459,468	1,167,881	1,305,521
Lunenburg	105,835	95,328	162,142	144,352	170,305
Madison	333,687	388,946	443,728	374,194	355,937
Mathews	303,176	308,799	387,233	299,706	335,015
Mecklenburg	614,744	574,368	681,547	583,349	507,253
Middlesex	457,232	407,509	364,840	439,066	435,674
Montgomery	1,986,099	1,968,489	2,649,269	2,695,109	2,223,491

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

<b>County</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Nelson	\$641,507	\$496,411	\$609,368	\$777,674	\$589,365
New Kent	690,995	748,178	1,086,004	738,517	924,327
Northampton	403,906	357,643	447,687	399,583	363,216
Northumberland	508,042	508,849	586,304	508,010	546,425
Nottoway	135,411	153,634	166,364	185,813	244,870
Orange	1,018,578	1,025,985	1,281,457	975,942	1,014,710
Page	290,795	322,109	418,596	436,050	366,329
Patrick	197,478	217,152	221,532	197,863	227,312
Pittsylvania	722,158	707,048	754,512	802,342	699,713
Powhatan	871,622	931,488	1,053,733	1,030,980	1,074,586
Prince Edward	276,605	231,958	459,878	357,990	594,110
Prince George	664,781	765,907	756,029	786,969	862,335
Prince William	20,460,092	22,379,391	28,358,975	21,506,574	24,404,877
Pulaski	523,701	552,428	558,805	662,075	710,597
Rappahannock	334,809	381,332	399,826	378,681	367,139
Richmond	119,478	125,357	134,694	130,973	153,029
Roanoke	2,158,670	2,473,917	2,957,850	2,458,055	2,831,038
Rockbridge	510,819	531,193	547,679	561,740	500,334
Rockingham	2,185,039	2,234,785	3,366,259	2,243,456	2,583,481
Russell	324,460	258,458	235,449	237,370	260,677
Scott	159,015	188,789	253,988	200,718	182,885
Shenandoah	974,668	870,280	1,147,811	1,066,655	999,625
Smyth	244,818	323,551	336,690	281,587	376,653
Southampton	372,330	299,533	420,465	278,138	402,635
Spotsylvania	4,702,105	4,746,370	6,169,277	5,194,805	5,751,107
Stafford	6,065,342	6,792,017	8,179,064	7,147,372	8,039,866
Surry	123,938	149,556	220,697	127,244	149,617
Sussex	148,055	159,963	146,108	108,805	167,440
Tazewell	657,914	504,526	626,129	609,574	467,861
Warren	1,099,602	1,114,069	1,566,582	1,236,747	1,278,354

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

<b>County</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Washington	\$897,947	\$1,008,203	\$1,284,357	\$1,123,183	\$946,818
Westmoreland	462,230	567,639	594,508	583,473	540,335
Wise	317,214	342,003	302,794	427,086	390,160
Wythe	422,676	388,468	652,788	531,197	556,012
York	2,519,238	3,325,893	3,467,556	3,155,061	2,968,623
<b>Total Counties</b>	<b>\$238,192,056</b>	<b>\$264,674,508</b>	<b>\$310,761,253</b>	<b>\$249,545,839</b>	<b>\$279,591,367</b>

<b>City</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Alexandria	\$10,070,975	\$13,951,172	\$16,230,296	\$12,232,182	\$14,296,370
Bedford	77,282	93,829	101,154		
Bristol	298,981	340,318	349,881	342,931	486,663
Buena Vista	80,768	58,999	82,156	61,169	64,621
Charlottesville	1,495,530	1,703,713	2,001,913	1,898,135	1,807,993
Chesapeake	8,267,914	9,030,178	10,204,743	8,753,200	9,669,365
Colonial Heights	299,587	464,823	470,882	377,461	359,276
Covington	44,180	59,717	56,803	58,384	35,986
Danville	466,293	550,922	577,585	519,298	730,615
Emporia	36,957	71,463	60,479	107,202	34,705
Fairfax	1,071,906	1,686,308	1,385,399	1,412,619	1,501,267
Falls Church	1,028,501	1,352,753	1,668,772	1,306,842	1,348,266
Franklin	112,738	112,096	105,146	153,716	184,176
Fredericksburg	1,266,330	1,080,318	1,141,994	1,499,275	1,374,776
Galax	68,057	96,583	163,305	98,514	96,053
Hampton	2,789,754	2,899,754	4,067,226	3,041,671	3,681,209
Harrisonburg	1,059,799	747,986	1,039,173	1,264,310	1,561,093
Hopewell	284,367	292,357	396,518	363,859	303,095
Lexington	128,941	122,514	158,618	124,497	87,708
Lynchburg	1,213,886	1,489,592	1,805,321	1,614,445	1,848,802

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

<b>City</b>	<b>Fiscal Year 2011</b>	<b>Fiscal Year 2012</b>	<b>Fiscal Year 2013</b>	<b>Fiscal Year 2014</b>	<b>Fiscal Year 2015</b>
Manassas	\$947,590	\$1,090,289	\$1,369,941	\$1,401,178	\$1,359,096
Manassas Park	628,648	480,302	389,204	850,636	659,455
Martinsville	131,656	249,443	146,203	120,425	132,605
Newport News	4,237,084	3,535,571	4,499,646	4,061,049	4,368,348
Norfolk	5,474,065	5,772,436	6,387,875	6,270,530	7,377,382
Norton	86,218	51,723	44,207	93,617	45,048
Petersburg	507,167	429,770	465,212	507,480	647,165
Poquoson	382,766	373,974	489,774	390,709	469,903
Portsmouth	2,062,153	1,895,262	2,351,970	2,180,078	3,039,476
Radford	241,305	256,603	374,178	259,176	216,974
Richmond	5,447,033	5,952,106	7,473,610	7,365,733	7,921,882
Roanoke	1,857,871	2,197,400	2,342,414	2,126,490	2,340,576
Salem	530,992	559,072	602,189	556,158	622,395
Staunton	428,228	484,229	527,428	537,896	579,084
Suffolk	2,783,825	3,115,428	3,870,430	3,318,991	3,843,033
Virginia Beach	16,119,231	17,433,859	21,127,812	17,212,616	19,119,081
Waynesboro	465,382	372,254	552,569	481,150	581,027
Williamsburg	385,675	477,788	501,531	459,232	684,125
Winchester	680,317	902,585	826,336	859,400	1,129,097
<b>Total Cities</b>	<b>\$73,559,949</b>	<b>\$81,835,489</b>	<b>\$96,409,892</b>	<b>\$84,282,250</b>	<b>\$94,607,794</b>
<b>Total Counties</b>	<b>\$238,192,056</b>	<b>\$264,674,508</b>	<b>\$310,761,253</b>	<b>\$249,545,839</b>	<b>\$279,591,367</b>
<b>Aggregate</b>	<b>\$311,752,005</b>	<b>\$346,509,997</b>	<b>\$407,171,145</b>	<b>\$333,828,089</b>	<b>\$374,199,161</b>

Note:

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

**Table 5.6**  
**Communications Sales Tax Distributions, Fiscal Year 2015**

<b>County</b>	<b>Distribution</b>	<b>County</b>	<b>Distribution</b>	<b>County</b>	<b>Distribution</b>	<b>City</b>	<b>Distribution</b>
Accomack	\$1,031,167	Halifax	\$1,165,406	Scott	\$777,602	Manassas Park	\$733,491
Albemarle	4,644,945	Hanover	4,993,481	Shenandoah	1,196,373	Martinsville	911,689
Alleghany	415,364	Henrico	13,187,743	Smyth	590,326	Newport News	11,683,693
Amelia	254,670	Henry	2,328,830	Southampton	558,843	Norfolk	21,961,495
Amherst	1,269,499	Highland	75,691	Spotsylvania	4,726,645	Norton	211,729
Appomattox	565,037	Isle of Wight	1,336,297	Stafford	5,811,555	Petersburg	1,844,289
Arlington	7,537,511	James City	1,709,736	Surry	51,539	Poquoson	413,592
Augusta	2,507,104	King and Queen	176,125	Sussex	175,798	Portsmouth	8,326,364
Bath	115,769	King George	388,085	Tazewell	603,558	Radford	748,368
Bedford	1,920,744	King William	359,493	Warren	893,291	Richmond City	20,572,810
Bland	104,811	Lancaster	332,198	Washington	1,621,107	Roanoke City	6,973,591
Botetourt	717,556	Lee	422,208	Westmoreland	638,281	Salem	1,071,812
Brunswick	419,934	Loudoun	11,665,194	Wise	1,007,062	Staunton	1,402,332
Buchanan	846,947	Louisa	348,645	Wythe	764,865	Suffolk	3,513,133
Buckingham	424,705	Lunenburg	206,975	York	1,318,974	Virginia Beach	26,195,827
Campbell	1,396,494	Madison	582,554	<b>Total Counties</b>	<b>\$236,769,904</b>	Waynesboro	1,301,440
Caroline	786,931	Mathews	449,860			Williamsburg	720,922
Carroll	1,014,452	Mecklenburg	578,542			Winchester	2,143,124
Charles City	155,117	Middlesex	440,334			<b>Total Cities</b>	<b>\$166,123,397</b>
Charlotte	128,846	Montgomery	1,021,360	<b>City</b>	<b>Distribution</b>		
Chesterfield	14,602,513	Nelson	475,178	Alexandria	\$10,839,776		
Clarke	430,694	New Kent	597,926	Bristol	608,053		
Craig	115,769	Northampton	509,402	Buena Vista	316,134		
Culpeper	2,040,630	Northumberland	383,532	Charlottesville	3,211,621		
Cumberland	383,796	Nottoway	348,364	Chesapeake	11,928,399		
Dickenson	494,882	Orange	1,435,901	Colonial Heights	697,941		
Dinwiddie	924,719	Page	490,870	Covington	311,438		
Essex	353,169	Patrick	490,114	Danville	3,229,045		
Fairfax	79,293,210	Pittsylvania	2,277,413	Emporia	267,654		
Fauquier	2,903,583	Powhatan	863,687	Fairfax City	2,279,604		
Floyd	622,153	Prince Edward	312,252	Falls Church	862,353		
Fluvanna	840,337	Prince George	1,278,178	Franklin City	557,135		
Franklin	2,226,554	Prince William	19,429,513	Fredericksburg	1,785,146		
Frederick	1,354,272	Pulaski	826,190	Galax	234,307		
Giles	253,776	Rappahannock	347,885	Hampton	9,176,014		
Gloucester	1,532,831	Richmond	308,408	Harrisonburg	1,622,878		
Goochland	857,661	Roanoke	3,951,960	Hopewell	845,889		
Grayson	381,778	Rockbridge	935,366	Lexington	322,445		
Greene	494,139	Rockingham	1,597,845	Lynchburg	3,402,686		
Greensville	177,753	Russell	863,528	Manassas	2,895,181		

**Table 5.6, Continued**  
**Communications Sales Tax Distributions, Fiscal Year 2015**

<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>	<b>Town</b>	<b>Distribution</b>
Abingdon	\$121,493	Courtland	\$5,963	La Crosse	\$12,258	Round Hill	\$14,013
Accomac	5,393	Crewe	42,529	Lawrenceville	51,929	Rural Retreat	40,023
Alberta	12,225	Culpeper	123,184	Lebanon	81,222	Saint Charles	1,402
Altavista	40,762	Damascus	24,928	Leesburg	2,169,870	Saint Paul	24,181
Amherst	102,583	Dayton	25,570	Louisa	7,189	Saltville	48,282
Appalachia	39,709	Dillwyn	3,911	Lovettsville	13,392	Scottsville	17,743
Appomattox	6,341	Drakes Branch	1,418	Luray	77,487	Shenandoah	27,937
Ashland	273,861	Dublin	93,086	Marion	130,684	Smithfield	237,417
Bedford	141,373	Dumfries	187,704	McKenney	9,136	South Boston	784,329
Berryville	93,665	Edinburg	9,829	Melfa	4,117	South Hill	177,946
Big Stone Gap	191,787	Elkton	52,861	Middleburg	45,458	Stanardsville	3,764
Blacksburg	1,238,927	Farmville	524,178	Middletown	14,382	Stanley	16,673
Blackstone	17,874	Fincastle	2,845	Mineral	1,805	Stephens City	27,404
Bloxom	5,363	Floyd	466	Monterey	6,908	Strasburg	83,559
Bluefield	43,754	Fries	12,812	Montross	13,983	Stuart	3,181
Boones Mill	3,357	Front Royal	170,799	Mount Jackson	22,490	Tappahannock	63,563
Bowling Green	40,901	Gate City	39,633	Narrows	44,577	Tazewell	27,627
Boyce	2,493	Glade Spring	29,137	New Castle	2,333	Timberville	32,856
Boydton	15,049	Glasgow	20,996	New Market	51,485	Troutville	2,233
Boykins	3,655	Gordonsville	30,547	Newsoms	1,288	Urbanna	3,634
Bridgewater	91,495	Goshen	7,588	Nickelsville	1,549	Victoria	51,430
Broadnax	10,408	Gretna	26,359	Ocoquan	46,499	Vienna	1,070,796
Broadway	47,842	Grottoes	34,710	Onancock	98,466	Vinton	340,894
Brookneal	18,616	Grundy	19,863	Onley	4,205	Wachapreague	2,543
Buchanan	2,875	Halifax	102,575	Orange	177,195	Wakefield	17,802
Burkeville	1,779	Hamilton	16,510	Painter	2,447	Warrenton	540,289
Cape Charles	47,279	Haymarket	126,156	Parksley	21,579	Warsaw	47,242
Cedar Bluff	37,879	Haysi	14,869	Pearisburg	24,743	Washington	4,587
Charlotte Court House	2,514	Herdon	1,728,193	Pembroke	7,823	Waverly	32,041
Chase City	53,016	Hillsville	18,457	Pennington Gap	47,221	Weber City	22,792
Chatham	74,612	Honaker	15,565	Phenix	1,393	West Point	86,741
Chilhowie	42,793	Hurt	23,845	Pocahontas	18,780	White Stone	3,315
Chincoteague	170,644	Independence	34,442	Port Royal	3,869	Windsor	66,949
Christiansburg	889,627	Iron Gate	16,128	Pound	32,919	Wise	108,072
Clarksville	35,239	Irvington	2,484	Pulaski	455,248	Woodstock	94,303
Cleveland	1,683	Ivor	1,868	Purcellville	161,525	Wytheville	428,193
Clifton	5,859	Jarratt	4,642	Quantico	28,436	<b>Total Towns</b>	<b>\$16,773,323</b>
Clifton Forge	94,248	Jonesville	20,123	Remington	18,960	<b>Total Counties</b>	<b>\$236,769,904</b>
Clintwood	73,215	Kenbridge	31,546	Rich Creek	7,856	<b>Total Cities</b>	<b>\$166,123,397</b>
Coeburn	46,293	Keysville	2,375	Ridgeway	19,368	<b>Aggregate</b>	<b>\$419,666,624</b>
Colonial Beach	203,684	Kilmarnock	76,421	Rocky Mount	196,210		

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 2015 were based on collections for May 2014 through April 2015.
3. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.

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

Based on tax returns filed for Taxable Year 2014

Taxable Premium Income Reported for Virginia	Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	472	\$844,860	\$59,672	0.01%	1,320	\$1,596,863	\$35,821	0.25%
\$25,000 to \$49,999	35	1,198,586	26,968	0.01%	69	2,510,633	55,867	0.40%
\$50,000 to \$99,999	42	3,090,164	69,177	0.01%	72	5,339,990	120,161	0.85%
\$100,000 to \$499,999	148	39,222,278	1,286,403	0.26%	159	34,815,601	783,350	5.57%
\$500,000 to \$999,999	89	63,794,074	1,435,374	0.29%	52	37,009,965	832,653	5.92%
\$1,000,000 to \$1,999,999	119	179,443,812	4,022,838	0.82%	32	43,130,934	970,443	6.90%
\$2,000,000 to \$9,999,999	302	1,531,932,849	34,814,344	7.08%	42	189,629,714	4,269,668	30.34%
\$10,000,000 and Over	300	20,637,852,645	462,299,407	94.05%	16	412,209,107	9,274,703	65.91%
<b>Total before adjustments</b>	<b>1,507</b>	<b>\$22,457,379,268</b>	<b>\$504,014,183</b>	<b>102.54%</b>	<b>1,762</b>	<b>\$726,242,807</b>	<b>\$16,342,667</b>	<b>116.14%</b>
Departmental adjustments	-6	-540,624,000	-12,484,633	-2.54%	-33	-100,823,351	-2,271,602	-16.14%
<b>Total After Adjustments</b>	<b>1,501</b>	<b>\$21,916,755,268</b>	<b>\$491,529,549</b>	<b>100.0%</b>	<b>1,729</b>	<b>\$625,419,456</b>	<b>\$14,071,065</b>	<b>100.0%</b>

**Insurance Tax Credits:**

Credit	Amount
Historic Rehabilitation Tax Credit	\$51,422,462
Neighborhood Assistance Act Tax Credit	8,125

## Notes:

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

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

<b>Tax Year</b>	<b>Real Estate Taxable</b>	<b>Tangible Personal Property</b>	<b>Machinery and Tools</b>	<b>Merchants' Capital</b>	<b>Public Service Corporations</b>	<b>Total Taxable Property</b>
<b>Assessed Values</b>						
2010	\$940,691,278,363	\$70,049,322,677	\$10,516,518,303	\$1,171,770,724	\$37,137,075,381	\$1,059,565,965,448
2011	949,019,441,456	71,600,491,421	9,566,162,075	1,085,887,806	38,455,832,384	1,069,727,815,141
2012	954,082,225,088	76,551,011,940	9,960,729,549	1,127,437,244	40,142,313,094	1,081,863,716,916
2013	968,744,700,482	73,286,019,303	10,781,639,116	1,176,127,344	41,415,115,231	1,095,403,601,477
2014	1,001,173,297,581	81,234,501,278	10,663,708,359	1,212,838,746	42,105,842,848	1,136,390,188,812
<b>Levies Assessed</b>						
2010	\$8,705,130,276	\$2,478,543,093	\$211,819,048	\$11,535,244	\$299,030,541	\$11,783,722,176
2011	8,790,447,899	2,558,502,671	202,650,255	11,490,972	312,876,440	11,875,968,237
2012	9,026,723,920	2,715,569,603	204,875,154	12,053,117	341,667,055	12,300,888,849
2013	9,259,549,672	2,624,241,057	226,116,101	12,371,699	345,116,084	12,467,394,613
2014	9,617,061,449	2,895,258,977	210,473,150	12,909,197	343,978,668	13,079,681,441
<b>Average Tax Rates per \$100 of Assessed Value</b>						
2010	\$0.93	\$3.54	\$2.01	\$0.98	\$0.81	\$1.11
2011	0.93	3.57	2.12	1.06	0.81	1.11
2012	0.95	3.55	2.06	1.07	0.85	1.14
2013	0.96	3.58	2.10	1.05	0.83	1.14
2014	0.96	3.56	1.97	1.06	0.82	1.15

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 2014**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,673,227,000	\$1,545,918,000	\$1,949,563,600	\$3,622,790,600	\$3,495,481,600	\$20,273,793	2014
Albemarle	7,699,606,400	5,755,617,600	9,474,484,400	17,174,090,800	15,230,102,000	121,688,515	2014
Alleghany	322,115,800	241,979,500	775,617,000	1,097,732,800	1,017,596,500	7,021,416	2014
Amelia	477,113,500	400,758,000	648,084,600	1,125,198,100	1,048,842,600	5,139,329	2014
Amherst	1,095,413,600	810,457,000	1,507,056,200	2,602,469,800	2,317,513,200	12,978,074	2014
Appomattox	598,272,900	545,767,064	715,678,519	1,313,951,419	1,261,445,583	7,568,673	2014
Arlington	24,885,275,100	24,885,275,100	41,514,250,800	66,399,525,900	66,399,525,900	652,707,340	2014
Augusta	3,639,757,300	2,347,155,360	4,330,249,500	7,970,006,800	6,677,404,860	37,393,467	2014
Bath	467,382,700	402,055,400	509,682,700	977,065,400	911,738,100	4,376,343	2014 - 2015
Bedford	4,024,143,100	2,808,260,800	5,301,501,273	9,325,644,373	8,109,762,073	42,170,763	2014
Bland	347,850,100	199,044,000	239,310,300	587,160,400	438,354,300	2,630,126	2014
Botetourt	1,288,146,527	937,686,665	2,350,142,375	3,638,288,902	3,287,829,040	23,672,369	2014
Brunswick	719,340,600	719,340,600	569,387,676	1,288,728,276	1,288,728,276	6,057,023	2014
Buchanan	786,848,572	786,848,572	1,603,883,182	2,390,731,754	2,390,731,754	10,280,147	2014
Buckingham	783,760,300	783,760,300	643,638,700	1,427,399,000	1,427,399,000	7,136,995	2014
Campbell	1,290,285,764	1,029,235,162	2,658,681,000	3,948,966,764	3,687,916,162	19,177,164	2014
Caroline	1,171,097,953	980,906,050	1,554,661,500	2,725,759,453	2,535,567,550	21,045,211	2014
Carroll	1,057,222,200	871,297,151	1,289,250,000	2,346,472,200	2,160,547,151	14,691,721	2014
Charles City	416,633,897	416,633,897	392,841,616	809,475,513	809,475,513	5,828,224	2014
Charlotte	473,064,716	473,064,716	441,611,195	914,675,911	914,675,911	4,390,444	2014 - 2015
Chesterfield	8,873,094,400	8,686,043,984	22,093,802,000	30,966,896,400	30,779,845,984	295,486,521	2014
Clarke	1,351,613,800	957,506,448	1,248,299,100	2,599,912,900	2,205,805,548	14,448,043	2014
Craig	218,976,700	218,976,700	268,107,000	487,083,700	487,083,700	2,727,669	2014
Culpeper	1,992,431,380	1,473,000,680	2,528,143,500	4,520,574,880	4,001,144,180	33,209,497	2014
Cumberland	413,618,160	331,733,528	422,390,316	836,008,476	754,123,844	5,580,516	2014
Dickenson	432,715,492	432,715,492	1,038,938,000	1,471,653,492	1,471,653,492	8,241,260	2014
Dinwiddie	1,016,701,220	688,060,189	1,471,268,200	2,487,969,420	2,159,328,389	17,058,694	2014
Essex	726,337,400	590,811,349	662,909,854	1,389,247,254	1,253,721,203	10,782,002	2014
Fairfax	78,650,380,721	78,488,239,120	140,533,034,330	219,183,415,051	219,021,273,450	2,387,331,881	2014
Fauquier	6,015,596,400	4,433,510,100	5,656,749,500	11,672,345,900	10,090,259,600	100,095,375	2014

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2014**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$905,400,700	\$719,623,900	\$818,300,000	\$1,723,700,700	\$1,537,923,900	\$7,689,620	2014
Fluvanna	1,021,861,100	717,185,000	1,603,506,500	2,625,367,600	2,320,691,500	20,422,085	2014
Franklin	3,152,707,400	2,710,411,190	3,835,904,100	6,988,611,500	6,546,315,290	36,004,734	2014
Frederick	3,267,074,100	2,811,466,684	4,978,778,255	8,245,852,355	7,790,244,939	45,572,933	2014
Giles	451,184,800	316,603,900	762,793,400	1,213,978,200	1,079,397,300	6,044,625	2014
Gloucester	1,641,798,000	1,514,130,200	2,716,728,100	4,358,526,100	4,230,858,300	27,643,659	2014
Goochland	2,333,590,607	1,779,802,172	2,428,111,608	4,761,702,215	4,207,913,780	22,301,943	2014
Grayson	1,065,407,800	1,065,407,800	610,036,700	1,675,444,500	1,675,444,500	8,209,678	2014
Greene	952,143,002	663,000,202	1,126,021,763	2,078,164,765	1,789,021,965	12,880,958	2014
Greensville	321,195,000	307,022,400	301,711,700	622,906,700	608,734,100	4,078,518	2014
Halifax	1,100,936,289	1,100,936,289	1,497,829,660	2,598,765,949	2,598,765,949	12,474,077	2014
Hanover	4,466,801,800	3,843,140,600	8,075,048,900	12,541,850,700	11,918,189,500	96,537,335	2014
Henrico	8,760,944,700	8,554,889,600	23,353,534,900	32,114,479,600	31,908,424,500	277,603,293	2014
Henry	781,849,800	749,056,000	2,134,366,700	2,916,216,500	2,883,422,700	14,071,103	2014
Highland	457,179,400	457,179,400	226,968,000	684,147,400	684,147,400	2,736,590	2014
Isle of Wight	1,783,111,650	1,389,747,850	2,759,948,400	4,543,060,050	4,149,696,250	35,272,418	2014 - 2015
James City	3,253,852,400	3,111,249,300	8,037,156,000	11,291,008,400	11,148,405,300	85,842,721	2014 - 2015
King and Queen	457,252,400	457,252,400	389,390,000	846,642,400	846,642,400	4,571,869	2014
King George	1,142,399,880	963,093,319	1,539,579,719	2,681,979,599	2,502,673,038	14,765,771	2014
King William	810,798,600	655,946,700	1,040,497,445	1,851,296,045	1,696,444,145	12,420,678	2014
Lancaster	1,201,844,200	1,169,911,900	1,334,677,100	2,536,521,300	2,504,589,000	13,524,781	2014
Lee	298,487,200	298,487,200	593,384,082	891,871,282	891,871,282	5,806,096	2014
Loudoun	23,692,440,130	21,762,193,830	40,344,169,320	64,036,609,450	62,106,363,150	717,328,494	2014
Louisa	2,322,523,500	1,717,126,500	2,455,107,000	4,777,630,500	4,172,233,500	28,371,188	2014
Lunenburg	435,412,800	435,412,800	418,661,100	854,073,900	854,073,900	3,245,481	2014
Madison	1,407,657,100	750,815,400	845,874,300	2,253,531,400	1,596,689,700	10,857,490	2014
Mathews	790,380,250	790,380,250	888,373,410	1,678,753,660	1,678,753,660	9,065,270	2014
Mecklenburg	1,550,717,500	1,550,717,500	2,223,299,200	3,774,016,700	3,774,016,700	15,096,067	2014 - 2015
Middlesex	1,121,050,100	1,048,560,300	1,091,223,100	2,212,273,200	2,139,783,400	11,340,852	2014
Montgomery	2,174,657,100	1,986,039,200	5,122,842,000	7,297,499,100	7,108,881,200	63,269,043	2014

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2014**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,345,839,400	\$808,238,390	\$1,627,019,860	\$2,972,859,260	\$2,435,258,250	\$17,533,859	2014
New Kent	1,013,492,050	942,232,650	1,432,457,894	2,445,949,944	2,374,690,544	19,947,401	2014
Northampton	1,276,267,700	1,070,011,200	1,010,825,800	2,287,093,500	2,080,837,000	13,999,871	2014
Northumberland	1,401,789,200	1,236,086,275	1,570,859,000	2,972,648,200	2,806,945,275	13,754,032	2014
Nottoway	343,128,500	318,690,140	561,356,842	904,485,342	880,046,982	4,136,221	2014
Orange	1,762,582,300	1,369,811,400	2,310,044,800	4,072,627,100	3,679,856,200	29,586,044	2014
Page	1,002,075,900	579,792,335	1,422,005,200	2,424,081,100	2,001,797,535	12,811,504	2014
Patrick	882,684,500	882,684,500	869,655,900	1,752,340,400	1,752,340,400	8,411,234	2014
Pittsylvania	1,811,672,750	1,289,661,250	2,616,214,500	4,427,887,250	3,905,875,750	23,044,667	2014
Powhatan	1,498,744,300	1,187,562,950	1,804,103,300	3,302,847,600	2,991,666,250	26,924,995	2014-2015
Prince Edward	586,591,699	571,294,799	1,022,561,876	1,609,153,575	1,593,856,675	7,491,126	2014
Prince George	929,313,400	752,405,400	1,805,520,000	2,734,833,400	2,557,925,400	20,974,988	2014
Prince William	16,786,207,600	16,377,821,000	31,994,209,800	48,780,417,400	48,372,030,800	555,310,914	2014
Pulaski	992,468,100	807,839,900	1,874,153,200	2,866,621,300	2,681,993,100	15,823,759	2014
Rappahannock	1,230,495,700	636,406,700	913,819,200	2,144,314,900	1,550,225,900	10,696,559	2014
Richmond	422,144,697	347,351,630	435,747,480	857,892,177	783,099,110	5,246,764	2014
Roanoke	2,070,292,600	1,907,575,500	5,942,691,500	8,012,984,100	7,850,267,000	85,567,910	2014
Rockbridge	1,301,871,406	919,099,406	1,489,815,100	2,791,686,506	2,408,914,506	17,223,739	2014
Rockingham	3,192,730,100	2,178,296,020	5,103,439,300	8,296,169,400	7,281,735,320	48,432,381	2014
Russell	596,766,157	435,999,773	982,534,924	1,579,301,081	1,418,534,697	8,936,769	2014
Scott	421,869,000	421,869,000	769,398,500	1,191,267,500	1,191,267,500	8,219,746	2014
Shenandoah	2,410,220,800	1,749,807,000	2,715,885,800	5,126,106,600	4,465,692,800	25,454,449	2014
Smyth	580,278,200	404,750,414	994,061,100	1,574,339,300	1,398,811,514	10,351,205	2014
Southampton	853,846,800	492,906,500	863,964,300	1,717,811,100	1,356,870,800	10,447,905	2014
Spotsylvania	4,586,476,600	4,232,676,786	8,343,932,200	12,930,408,800	12,576,608,986	108,158,837	2014
Stafford	5,536,444,200	5,179,920,211	9,192,881,850	14,729,326,050	14,372,802,061	146,458,853	2014
Surry	459,989,800	459,989,800	425,890,100	885,879,900	885,879,900	6,466,923	2014
Sussex	502,050,500	502,050,500	368,247,175	870,297,675	870,297,675	4,699,607	2014
Tazewell	735,238,500	614,721,000	2,052,873,900	2,788,112,400	2,667,594,900	14,671,772	2014
Warren	1,552,065,800	1,232,205,900	2,588,388,700	4,140,454,500	3,820,594,600	23,305,627	2014

**Table 6.2, continued**

**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2014**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,880,233,408	\$1,195,762,908	\$2,661,001,900	\$4,541,235,308	\$3,856,764,808	\$24,297,618	2014
Westmoreland	1,215,261,000	1,082,673,450	1,447,888,400	2,663,149,400	2,530,561,850	12,289,573	2014
Wise	480,039,686	476,953,768	1,382,711,655	1,862,751,341	1,859,665,423	11,157,993	2014
Wythe	1,062,830,500	803,511,208	1,443,203,500	2,506,034,000	2,246,714,708	9,885,545	2014
York	3,380,138,978	3,352,424,378	5,411,506,575	8,791,645,553	8,763,930,953	65,860,941	2014
<b>Total Counties</b>	<b>\$292,134,824,841</b>	<b>\$265,459,532,354</b>	<b>\$485,397,911,529</b>	<b>\$777,532,736,370</b>	<b>\$750,857,443,883</b>	<b>\$6,953,819,292</b>	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$14,209,420,673	\$14,209,420,673	\$21,075,392,893	\$35,284,813,566	\$35,284,813,566	\$368,020,605	2014
Bristol	277,772,100	277,772,100	754,161,200	1,031,933,300	1,031,933,300	11,041,733	2014
Buena Vista	84,049,800	83,912,500	286,387,200	370,437,000	370,299,700	4,073,297	2014 - 2015
Charlottesville	1,525,660,600	1,525,660,600	4,178,557,100	5,704,217,700	5,704,217,700	54,190,068	2014
Chesapeake	8,214,498,080	8,214,498,080	14,680,749,800	22,895,247,880	22,895,247,880	240,400,103	2014 - 2015
Colonial Heights	549,269,000	549,269,000	1,053,928,200	1,603,197,200	1,603,197,200	18,276,448	2014
Covington	53,280,700	53,280,700	221,093,600	274,374,300	274,374,300	1,948,058	2014 - 2015
Danville	318,697,600	317,491,500	1,917,167,400	2,235,865,000	2,234,658,900	16,313,010	2014 - 2015
Emporia	64,144,100	64,144,100	294,880,100	359,024,200	359,024,200	3,123,511	2014
Fairfax	2,229,362,300	2,229,362,300	3,319,588,500	5,548,950,800	5,548,950,800	57,709,088	2014
Falls Church	1,952,496,100	1,952,496,100	1,773,893,000	3,726,389,100	3,726,389,100	48,629,378	2014
Franklin	162,518,600	157,105,753	394,742,600	557,261,200	551,848,353	5,349,614	2014 - 2015
Fredericksburg	1,577,478,300	1,540,016,000	2,048,731,600	3,626,209,900	3,588,747,600	28,351,106	2014 - 2015
Galax	87,966,800	87,966,800	369,238,200	457,205,000	457,205,000	3,154,715	2014
Hampton	3,239,669,000	3,223,038,400	7,154,411,300	10,394,080,300	10,377,449,700	128,680,376	2014 - 2015
Harrisonburg	1,316,946,600	1,266,132,400	2,609,404,178	3,926,350,778	3,875,536,578	26,741,202	2014 - 2015
Hopewell	325,870,900	325,870,900	994,048,600	1,319,919,500	1,319,919,500	14,651,106	2014
Lexington	158,946,600	158,946,600	361,130,500	520,077,100	520,077,100	5,356,794	2014 - 2015
Lynchburg	1,063,527,000	1,050,921,100	3,976,516,300	5,040,043,300	5,027,437,400	55,804,555	2014 - 2015
Manassas	1,691,085,400	1,691,085,400	2,735,640,000	4,426,725,400	4,426,725,400	60,557,603	2014 - 2015

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2014**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$468,539,600	\$468,539,600	\$863,621,400	\$1,332,161,000	\$1,332,161,000	\$20,648,496	2014 - 2015
Martinsville	128,831,000	128,831,000	511,777,600	640,608,600	640,608,600	6,803,904	2014 - 2015
Newport News	4,115,686,400	4,115,686,400	9,917,806,732	14,033,493,132	14,033,493,132	171,208,616	2014 - 2015
Norfolk	5,801,671,380	5,801,671,380	12,004,563,670	17,806,235,050	17,806,235,050	204,771,703	2014 - 2015
Norton	60,198,000	60,198,000	158,967,572	219,165,572	219,165,572	1,753,325	2014
Petersburg	409,302,098	401,420,398	1,467,165,998	1,876,468,096	1,868,586,396	25,225,916	2014 - 2015
Poquoson	664,527,800	664,527,800	835,527,280	1,500,055,080	1,500,055,080	16,050,589	2014 - 2015
Portsmouth	2,068,609,182	2,068,609,182	4,965,892,915	7,034,502,097	7,034,502,097	89,338,177	2014 - 2015
Radford	164,074,700	162,197,290	624,448,900	788,523,600	786,646,190	5,978,511	2014
Richmond	5,198,930,000	5,198,930,000	14,389,329,000	19,588,259,000	19,588,259,000	235,059,108	2014
Roanoke	1,489,814,700	1,489,814,700	5,363,261,600	6,853,076,300	6,853,076,300	81,551,608	2014 - 2015
Salem	492,905,400	492,905,400	1,519,271,100	2,012,176,500	2,012,176,500	23,743,683	2014 - 2015
Staunton	438,193,546	419,861,378	1,369,428,326	1,807,621,872	1,789,289,704	16,998,252	2014
Suffolk	3,284,963,600	2,834,499,600	5,981,799,000	9,266,762,600	8,816,298,600	90,807,876	2014 - 2015
Virginia Beach	23,374,470,800	23,074,989,600	27,457,040,900	50,831,511,700	50,532,030,500	469,947,884	2014 - 2015
Waynesboro	618,058,900	604,162,100	1,068,034,400	1,686,093,300	1,672,196,500	13,377,572	2014
Williamsburg	597,482,000	597,482,000	1,139,129,700	1,736,611,700	1,736,611,700	9,898,687	2014 - 2015
Winchester	1,039,546,200	1,037,840,200	1,878,568,300	2,918,114,500	2,916,408,500	27,705,881	2014
<b>Total Cities</b>	<b>\$89,518,465,559</b>	<b>\$88,600,557,034</b>	<b>\$161,715,296,664</b>	<b>\$251,233,762,223</b>	<b>\$250,315,853,698</b>	<b>\$2,663,242,157</b>	
<b>Total Counties</b>	<b>\$292,134,824,841</b>	<b>\$265,459,532,354</b>	<b>\$485,397,911,529</b>	<b>\$777,532,736,370</b>	<b>\$750,857,443,883</b>	<b>\$6,953,819,292</b>	
<b>Aggregate</b>	<b>\$381,653,290,400</b>	<b>\$354,060,089,388</b>	<b>\$647,113,208,193</b>	<b>\$1,028,766,498,593</b>	<b>\$1,001,173,297,581</b>	<b>\$9,617,061,449</b>	

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
2. Levies shown do not include penalties and interest collected.
3. Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Code of Virginia, Section 58.1-3230).
4. The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.
5. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
6. For a few Counties, the data may also include the data for towns that have its own school divisions.

**Table 6.3**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2014**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$3,622,790,600	\$498,781,700	\$182,849,900	\$681,631,600	\$4,304,422,200	15.84%	\$3,953,463
Albemarle	17,174,090,800	2,976,935,100	1,041,222,200	4,018,157,300	21,192,248,100	18.96%	32,105,077
Alleghany	1,097,732,800	187,540,100	112,108,500	299,648,600	1,397,381,400	21.44%	2,067,575
Amelia	1,125,198,100	24,644,300	53,396,500	78,040,800	1,203,238,900	6.49%	382,400
Amherst	2,602,469,800	158,185,400	338,737,700	496,923,100	3,099,392,900	16.03%	2,782,769
Appomattox	1,313,951,419	90,018,700	84,828,200	174,846,900	1,488,798,319	11.74%	1,049,081
Arlington	66,399,525,900	6,930,616,700	996,074,600	7,926,691,300	74,326,217,200	10.66%	77,919,375
Augusta	7,970,006,800	570,927,300	686,080,300	1,257,007,600	9,227,014,400	13.62%	7,039,243
Bath	977,065,400	245,668,000	47,527,500	293,195,500	1,270,260,900	23.08%	1,407,338
Bedford	9,325,644,373	298,993,100	378,582,000	677,575,100	10,003,219,473	6.77%	3,523,391
Bland	587,160,400	139,084,600	29,241,300	168,325,900	755,486,300	22.28%	1,009,955
Botetourt	3,638,288,902	198,193,500	173,282,580	371,476,080	4,009,764,982	9.26%	2,674,628
Brunswick	1,288,728,276	211,668,000	59,981,600	271,649,600	1,560,377,876	17.41%	1,276,753
Buchanan	2,390,731,754	265,285,435	60,264,625	325,550,060	2,716,281,814	11.99%	1,399,865
Buckingham	1,427,399,000	228,636,000	104,220,700	332,856,700	1,760,255,700	18.91%	1,664,284
Campbell	3,948,966,764	226,843,494	179,840,600	406,684,094	4,355,650,858	9.34%	2,114,757
Caroline	2,725,759,453	437,404,600	179,621,800	617,026,400	3,342,785,853	18.46%	5,121,319
Carroll	2,346,472,200	152,761,600	65,278,700	218,040,300	2,564,512,500	8.50%	1,482,674
Charles City	809,475,513	62,741,300	14,821,600	77,562,900	887,038,413	8.74%	558,453
Charlotte	914,675,911	13,711,689	60,801,194	74,512,883	989,188,794	7.53%	357,662
Chesterfield	30,966,896,400	1,549,562,600	470,029,500	2,019,592,100	32,986,488,500	6.12%	19,388,084
Clarke	2,599,912,900	70,910,300	141,205,200	212,115,500	2,812,028,400	7.54%	1,389,357
Craig	487,083,700	95,335,500	33,387,000	128,722,500	615,806,200	20.90%	720,846
Culpeper	4,520,574,880	215,508,700	275,067,700	490,576,400	5,011,151,280	9.79%	4,071,784
Cumberland	836,008,476	41,952,170	75,375,130	117,327,300	953,335,776	12.31%	868,209
Dickenson	1,471,653,492	95,477,100	62,998,800	158,475,900	1,630,129,392	9.72%	887,465
Dinwiddie	2,487,969,420	228,487,500	185,605,500	414,093,000	2,902,062,420	14.27%	3,271,335
Essex	1,389,247,254	26,931,600	68,579,400	95,511,000	1,484,758,254	6.43%	821,395
Fairfax	219,183,415,051	13,403,377,010	3,018,127,560	16,421,504,570	235,604,919,621	6.97%	178,994,400
Fauquier	11,672,345,900	681,641,900	246,381,500	928,023,400	12,600,369,300	7.37%	9,205,992

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2014**

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	\$1,723,700,700	\$77,700,100	\$27,949,600	\$105,649,700	\$1,829,350,400	5.78%	\$528,249
Fluvanna	2,625,367,600	154,823,800	165,558,900	320,382,700	2,945,750,300	10.88%	2,819,368
Franklin	6,988,611,500	107,885,100	419,879,500	527,764,600	7,516,376,100	7.02%	2,902,705
Frederick	8,245,852,355	162,814,700	703,853,500	866,668,200	9,112,520,555	9.51%	5,070,009
Giles	1,213,978,200	76,782,700	75,463,800	152,246,500	1,366,224,700	11.14%	852,580
Gloucester	4,358,526,100	203,570,100	118,654,400	322,224,500	4,680,750,600	6.88%	2,094,459
Goochland	4,761,702,215	84,762,400	160,442,100	245,204,500	5,006,906,715	4.90%	1,299,584
Grayson	1,675,444,500	126,439,100	99,742,900	226,182,000	1,901,626,500	11.89%	1,108,292
Greene	2,078,164,765	125,990,300	117,200,100	243,190,400	2,321,355,165	10.48%	1,750,971
Greensville	622,906,700	159,253,300	28,319,700	187,573,000	810,479,700	23.14%	1,256,739
Halifax	2,598,765,949	220,607,570	261,380,587	481,988,157	3,080,754,106	15.65%	2,313,543
Hanover	12,541,850,700	1,073,741,000	357,020,600	1,430,761,600	13,972,612,300	10.24%	11,589,169
Henrico	32,114,479,600	2,140,461,600	1,400,591,700	3,541,053,300	35,655,532,900	9.93%	30,807,164
Henry	2,916,216,500	193,643,500	350,352,800	543,996,300	3,460,212,800	15.72%	2,654,702
Highland	684,147,400	56,999,600	18,865,400	75,865,000	760,012,400	9.98%	303,460
Isle of Wight	4,543,060,050	108,646,100	199,627,400	308,273,500	4,851,333,550	6.35%	2,620,325
James City	11,291,008,400	585,421,000	159,117,500	744,538,500	12,035,546,900	6.19%	5,732,946
King and Queen	846,642,400	20,809,800	31,599,700	52,409,500	899,051,900	5.83%	283,011
King George	2,681,979,599	1,227,230,300	55,256,100	1,282,486,400	3,964,465,999	32.35%	7,566,670
King William	1,851,296,045	47,820,014	66,850,608	114,670,622	1,965,966,667	5.83%	802,534
Lancaster	2,536,521,300	42,678,000	68,294,800	110,972,800	2,647,494,100	4.19%	599,253
Lee	891,871,282	140,954,600	71,957,100	212,911,700	1,104,782,982	19.27%	1,386,055
Loudoun	64,036,609,450	4,136,524,230	1,309,574,500	5,446,098,730	69,482,708,180	7.84%	62,902,440
Louisa	4,777,630,500	42,881,800	123,121,400	166,003,200	4,943,633,700	3.36%	1,128,822
Lunenburg	854,073,900	39,010,000	48,621,000	87,631,000	941,704,900	9.31%	332,998
Madison	2,253,531,400	220,618,800	172,799,800	393,418,600	2,646,950,000	14.86%	2,675,246
Mathews	1,678,753,660	14,677,700	56,716,100	71,393,800	1,750,147,460	4.08%	385,527
Mecklenburg	3,774,016,700	247,325,700	181,462,200	428,787,900	4,202,804,600	10.20%	1,715,152
Middlesex	2,212,273,200	31,819,100	69,944,100	101,763,200	2,314,036,400	4.40%	539,345
Montgomery	7,297,499,100	750,121,900	2,089,326,800	2,839,448,700	10,136,947,800	28.01%	25,271,093

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2014**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$2,972,859,260	\$84,162,200	\$122,680,700	\$206,842,900	\$3,179,702,160	6.51%	\$1,489,269
New Kent	2,445,949,944	163,632,160	195,538,100	359,170,260	2,805,120,204	12.80%	3,017,030
Northampton	2,287,093,500	190,783,300	371,730,000	562,513,300	2,849,606,800	19.74%	3,784,589
Northumberland	2,972,648,200	12,367,900	80,754,000	93,121,900	3,065,770,100	3.04%	456,297
Nottoway	904,485,342	152,034,362	69,566,927	221,601,289	1,126,086,631	19.68%	1,041,526
Orange	4,072,627,100	295,200,200	102,252,500	397,452,700	4,470,079,800	8.89%	3,195,520
Page	2,424,081,100	230,420,700	168,579,500	399,000,200	2,823,081,300	14.13%	2,553,601
Patrick	1,752,340,400	51,661,000	114,835,900	166,496,900	1,918,837,300	8.68%	799,185
Pittsylvania	4,427,887,250	156,254,000	396,447,900	552,701,900	4,980,589,150	11.10%	3,260,941
Powhatan	3,302,847,600	131,780,900	176,718,200	308,499,100	3,611,346,700	8.54%	2,776,492
Prince Edward	1,609,153,575	76,381,300	279,331,900	355,713,200	1,964,866,775	18.10%	1,671,852
Prince George	2,734,833,400	2,090,848,800	113,022,000	2,203,870,800	4,938,704,200	44.62%	18,071,741
Prince William	48,780,417,400	2,277,710,600	1,427,307,800	3,705,018,400	52,485,435,800	7.06%	42,533,611
Pulaski	2,866,621,300	547,027,000	106,302,000	653,329,000	3,519,950,300	18.56%	3,854,641
Rappahannock	2,144,314,900	111,152,600	33,961,600	145,114,200	2,289,429,100	6.34%	1,001,288
Richmond	857,892,177	66,488,865	47,349,132	113,837,997	971,730,174	11.71%	762,715
Roanoke	8,012,984,100	621,752,400	410,499,300	1,032,251,700	9,045,235,800	11.41%	11,251,544
Rockbridge	2,791,686,506	163,699,500	166,988,300	330,687,800	3,122,374,306	10.59%	2,364,418
Rockingham	8,296,169,400	334,176,900	821,445,000	1,155,621,900	9,451,791,300	12.23%	7,395,980
Russell	1,579,301,081	122,492,800	94,399,600	216,892,400	1,796,193,481	12.08%	1,366,422
Scott	1,191,267,500	107,058,700	152,317,800	259,376,500	1,450,644,000	17.88%	1,789,698
Shenandoah	5,126,106,600	461,962,900	189,590,700	651,553,600	5,777,660,200	11.28%	3,713,856
Smyth	1,574,339,300	137,294,300	194,471,000	331,765,300	1,906,104,600	17.41%	2,455,063
Southampton	1,717,811,100	156,124,200	141,227,700	297,351,900	2,015,163,000	14.76%	2,289,610
Spotsylvania	12,930,408,800	635,944,400	170,937,900	806,882,300	13,737,291,100	5.87%	6,939,188
Stafford	14,729,326,050	878,074,800	770,176,400	1,648,251,200	16,377,577,250	10.06%	16,795,680
Surry	885,879,900	48,800,900	58,261,100	107,062,000	992,941,900	10.78%	781,553
Sussex	870,297,675	204,005,800	64,778,200	268,784,000	1,139,081,675	23.60%	1,451,434
Tazewell	2,788,112,400	322,854,400	177,994,700	500,849,100	3,288,961,500	15.23%	2,754,670
Warren	4,140,454,500	259,457,100	362,809,900	622,267,000	4,762,721,500	13.07%	3,795,829

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2014**

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	\$4,541,235,308	\$254,080,500	\$372,057,800	\$626,138,300	\$5,167,373,608	12.12%	\$3,944,671
Westmoreland	2,663,149,400	63,894,000	85,216,000	149,110,000	2,812,259,400	5.30%	715,563
Wise	1,862,751,341	429,345,145	493,221,480	922,566,625	2,785,317,966	33.12%	5,535,400
Wythe	2,506,034,000	208,758,000	151,295,900	360,053,900	2,866,087,900	12.56%	1,584,237
York	8,791,645,553	5,384,553,400	510,504,500	5,895,057,900	14,686,703,453	40.14%	44,301,360
<b>Total Counties</b>	<b>\$777,532,736,370</b>	<b>\$60,382,074,944</b>	<b>\$27,629,635,523</b>	<b>\$88,011,710,467</b>	<b>\$865,544,446,837</b>	<b>10.17%</b>	<b>\$762,297,813</b>

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$35,284,813,566	\$3,977,287,356	\$1,206,473,171	\$5,183,760,527	\$40,468,574,093	12.81%	\$54,066,622
Bristol	1,031,933,300	118,447,300	105,304,800	223,752,100	1,255,685,400	17.82%	2,394,147
Buena Vista	370,437,000	42,647,600	77,401,500	120,049,100	490,486,100	24.48%	1,320,540
Charlottesville	5,704,217,700	509,460,200	517,922,600	1,027,382,800	6,731,600,500	15.26%	9,760,137
Chesapeake	22,895,247,880	745,179,800	1,406,467,600	2,151,647,400	25,046,895,280	8.59%	22,592,298
Colonial Heights	1,603,197,200	59,837,800	59,839,800	119,677,600	1,722,874,800	6.95%	1,364,325
Covington	274,374,300	53,474,800	61,298,779	114,773,579	389,147,879	29.49%	814,892
Danville	2,235,865,000	333,051,300	182,324,500	515,375,800	2,751,240,800	18.73%	3,762,243
Emporia	359,024,200	32,712,600	35,527,700	68,240,300	427,264,500	15.97%	593,691
Fairfax	5,548,950,800	207,384,100	291,885,500	499,269,600	6,048,220,400	8.25%	5,192,404
Falls Church	3,726,389,100	160,142,300	140,260,100	300,402,400	4,026,791,500	7.46%	3,920,251
Franklin	557,261,200	42,906,500	67,056,500	109,963,000	667,224,200	16.48%	1,055,645
Fredericksburg	3,626,209,900	533,174,100	284,085,000	817,259,100	4,443,469,000	18.39%	6,456,347
Galax	457,205,000	35,156,400	24,473,700	59,630,100	516,835,100	11.54%	411,448
Hampton	10,394,080,300	2,884,360,900	544,336,900	3,428,697,800	13,822,778,100	24.80%	42,515,853
Harrisonburg	3,926,350,778	1,012,203,700	279,923,200	1,292,126,900	5,218,477,678	24.76%	8,915,676
Hopewell	1,319,919,500	155,678,200	39,945,900	195,624,100	1,515,543,600	12.91%	2,171,428
Lexington	520,077,100	390,707,300	536,783,400	927,490,700	1,447,567,800	64.07%	9,553,154
Lynchburg	5,040,043,300	430,994,600	1,022,279,000	1,453,273,600	6,493,316,900	22.38%	16,131,337
Manassas	4,426,725,400	556,022,300	191,589,400	747,611,700	5,174,337,100	14.45%	10,227,328

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2014**

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Manassas Park	\$1,332,161,000	\$135,416,300	\$2,666,400	\$138,082,700	\$1,470,243,700	9.39%	\$2,140,282
Martinsville	640,608,600	44,786,100	106,661,600	151,447,700	792,056,300	19.12%	1,608,526
Newport News	14,033,493,132	3,086,078,000	762,048,400	3,848,126,400	17,881,619,532	21.52%	46,947,142
Norfolk	17,806,235,050	9,388,132,300	1,393,347,000	10,781,479,300	28,587,714,350	37.71%	123,987,012
Norton	219,165,572	33,087,000	23,310,194	56,397,194	275,562,766	20.47%	451,178
Petersburg	1,876,468,096	169,771,700	234,038,154	403,809,854	2,280,277,950	17.71%	5,451,433
Poquoson	1,500,055,080	40,981,190	63,095,300	104,076,490	1,604,131,570	6.49%	1,113,618
Portsmouth	7,034,502,097	4,912,867,672	544,739,060	5,457,606,732	12,492,108,829	43.69%	69,311,605
Radford	788,523,600	277,998,100	27,132,900	305,131,000	1,093,654,600	27.90%	2,318,996
Richmond	19,588,259,000	4,785,760,000	1,397,699,000	6,183,459,000	25,771,718,000	23.99%	74,201,508
Roanoke	6,853,076,300	1,385,300,300	547,610,300	1,932,910,600	8,785,986,900	22.00%	23,001,636
Salem	2,012,176,500	245,116,500	228,120,500	473,237,000	2,485,413,500	19.04%	5,584,197
Staunton	1,807,621,872	234,869,900	152,282,232	387,152,132	2,194,774,004	17.64%	3,677,945
Suffolk	9,266,762,600	701,543,900	314,899,700	1,016,443,600	10,283,206,200	9.88%	10,469,369
Virginia Beach	50,831,511,700	5,582,035,037	1,573,039,200	7,155,074,237	57,986,585,937	12.34%	66,542,190
Waynesboro	1,686,093,300	116,556,500	201,482,600	318,039,100	2,004,132,400	15.87%	2,544,313
Williamsburg	1,736,611,700	108,115,700	819,314,000	927,429,700	2,664,041,400	34.81%	5,286,349
Winchester	2,918,114,500	123,290,900	663,941,500	787,232,400	3,705,346,900	21.25%	7,478,708
<b>Total Cities</b>	<b>\$251,233,762,223</b>	<b>\$43,652,536,255</b>	<b>\$16,130,607,090</b>	<b>\$59,783,143,345</b>	<b>\$311,016,905,568</b>	<b>19.22%</b>	<b>\$655,335,772</b>
<b>Total Counties</b>	<b>\$777,532,736,370</b>	<b>\$60,382,074,944</b>	<b>\$27,629,635,523</b>	<b>\$88,011,710,467</b>	<b>\$865,544,446,837</b>	<b>10.17%</b>	<b>\$762,297,813</b>
<b>Aggregate</b>	<b>\$1,028,766,498,593</b>	<b>\$104,034,611,199</b>	<b>\$43,760,242,613</b>	<b>\$147,794,853,812</b>	<b>\$1,176,561,352,405</b>	<b>12.56%</b>	<b>\$1,417,633,585</b>

Notes:

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

**Table 6.4**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2014**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$350,689,368	\$12,117,468	\$22,255,434	\$827,903	\$0	\$0	\$297,131,476	\$1,786,875
Albemarle	718,389,907	30,461,644	13,336,366	570,796	0	0	362,264,897	2,913,204
Alleghany	66,791,131	3,779,926	96,917,748	5,766,606	0	0	176,562,093	1,224,663
Amelia	82,345,405	3,200,972	2,902,825	29,028	0	0	40,376,552	200,661
Amherst	234,934,800	7,809,848	97,778,673	1,955,573	7,374,080	291,277	110,829,305	624,135
Appomattox	86,456,120	3,648,674	982,704	45,204	13,579,085	135,791	94,183,521	593,902
Arlington	2,148,623,569	107,431,174	2,348,375	117,419	0	0	668,301,231	6,573,047
Augusta	634,007,910	14,431,705	182,405,510	3,465,705	0	0	302,995,740	1,712,617
Bath	57,716,100	203,675	459,700	1,609	0	0	1,482,067,106	7,112,355
Bedford	748,297,060	18,929,332	230,309,054	2,763,709	0	0	279,146,654	1,456,828
Bland	62,090,330	1,359,809	21,692,752	193,066	16,386,062	119,618	69,157,475	414,953
Botetourt	335,124,646	8,678,254	186,676,796	3,360,182	0	0	221,192,043	1,603,537
Brunswick	110,969,945	3,713,605	19,217,860	653,407	14,210,700	170,528	84,983,256	400,270
Buchanan	268,114,506	4,868,200	378,230,918	7,375,503	4,565,989	91,320	100,891,327	434,909
Buckingham	101,875,611	3,790,939	7,016,330	203,474	17,054,639	170,546	641,413,099	3,207,066
Campbell	357,117,461	14,300,393	164,892,424	5,359,004	0	0	331,742,101	1,743,252
Caroline	222,045,827	8,003,621	12,017,381	418,672	0	0	460,307,797	3,897,793
Carroll	274,902,145	4,124,494	50,745,280	659,689	9,065,975	208,518	111,578,220	761,017
Charles City	70,850,919	2,605,913	3,739,736	112,192	1,721,476	48,201	95,173,104	685,246
Charlotte	96,329,477	3,414,899	7,327,130	219,814	943,444	30,190	67,859,116	325,724
Chesterfield	3,639,015,626	108,599,206	482,027,600	4,876,247	0	0	1,316,854,211	12,692,316
Clarke	138,379,931	6,043,097	14,238,375	177,980	0	0	64,514,825	422,572
Craig	36,594,398	1,016,638	1,737,606	38,227	303,551	10,624	14,601,241	92,697
Culpeper	708,935,893	21,768,249	70,836,425	1,416,729	0	0	178,726,950	1,563,516
Cumberland	64,034,555	2,625,313	2,607,358	97,776	0	0	97,600,536	736,039
Dickenson	138,302,847	2,350,183	122,746,615	2,233,988	745,341	78,261	114,072,311	642,138
Dinwiddie	278,030,943	12,295,581	18,853,409	622,162	0	0	148,482,804	1,177,421
Essex	97,926,350	3,516,469	1,087,150	40,768	2,221,244	83,297	43,239,910	374,797
Fairfax	13,895,797,444	538,029,906	46,663,644	2,132,529	0	0	3,452,489,504	37,938,138
Fauquier	793,914,311	31,376,347	11,188,114	257,326	0	0	650,126,899	6,455,433

**Table 6.4, continued**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2014**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$110,826,204	\$3,027,675	\$9,012,357	\$139,692	\$2,176,680	\$76,184	\$56,699,842	\$289,656
Fluvanna	186,025,626	7,653,239	735,590	14,712	6,749,178	280,091	497,801,213	4,425,326
Franklin	556,169,063	12,338,841	100,793,265	705,553	63,154,482	682,071	174,644,731	965,423
Frederick	1,081,091,623	43,455,309	302,925,349	6,058,507	0	0	330,993,030	2,017,525
Giles	179,558,405	3,310,876	330,568,526	3,338,742	22,379,317	181,273	158,033,441	892,527
Gloucester	450,441,929	12,210,977	10,197,427	300,824	0	0	133,693,921	916,308
Goochland	273,654,535	10,897,768	35,772,558	357,725	0	0	117,609,110	639,286
Grayson	100,772,506	1,694,942	8,222,871	143,900	634,712	42,526	46,905,446	229,837
Greene	117,677,300	5,576,766	2,746,100	68,653	0	0	60,249,528	433,797
Greensville	64,794,010	3,010,024	25,284,460	1,011,378	0	0	53,241,525	392,722
Halifax	240,184,900	7,891,885	113,167,200	1,425,907	0	0	1,044,902,969	4,843,681
Hanover	1,421,188,305	44,073,097	48,955,310	1,747,705	62,421,860	1,186,017	571,249,991	4,635,358
Henrico	3,712,599,285	115,734,757	185,096,229	1,850,962	0	0	912,610,224	8,026,618
Henry	418,981,450	5,958,135	293,438,773	4,342,894	0	0	160,532,098	785,182
Highland	21,074,698	464,785	103,157	1,032	423,955	4,240	17,029,667	71,296
Isle of Wight	367,421,251	14,288,523	575,517,566	4,066,552	0	0	145,270,583	1,264,385
James City	728,792,669	28,807,429	146,494,054	5,857,762	0	0	224,247,068	1,729,514
King and Queen	77,639,434	2,564,666	21,508,080	236,589	5,224,061	33,956	25,554,964	137,997
King George	200,349,565	6,413,261	6,208,895	155,222	0	0	252,519,868	1,493,419
King William	116,984,470	3,827,751	118,147,729	1,302,684	0	0	51,942,520	368,299
Lancaster	140,868,830	2,556,265	327,250	4,974	11,044,308	110,443	57,257,295	310,966
Lee	157,875,864	2,932,074	35,105,052	702,101	5,005,906	70,583	67,704,281	443,830
Loudoun	5,675,156,217	220,809,779	76,787,441	2,566,359	0	0	2,041,944,665	20,202,551
Louisa	351,972,590	6,513,421	19,422,485	369,027	71,385,195	464,004	2,617,150,420	17,804,074
Lunenburg	84,582,007	2,840,568	15,757,159	283,629	6,553,264	78,639	44,843,992	170,407
Madison	119,653,997	4,046,119	4,146,132	69,240	24,431,729	210,113	48,828,075	332,031
Mathews	122,082,062	3,302,746	0	0	0	0	23,512,833	127,549
Mecklenburg	771,406,702	24,620,987	98,119,025	647,589	55,325,438	398,345	286,233,531	1,186,982
Middlesex	98,653,873	3,156,487	0	0	0	0	44,518,007	235,946
Montgomery	648,612,838	16,010,873	128,710,287	2,342,527	40,709,267	1,241,633	270,212,920	2,412,448

**Table 6.4, continued**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2014**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$152,981,318	\$5,056,400	\$999,180	\$12,490	\$0	\$0	\$104,274,278	\$795,770
New Kent	188,588,322	6,897,992	590,954	8,864	0	0	120,632,737	1,013,572
Northampton	136,819,200	4,893,450	11,843,500	194,143	0	0	48,905,309	330,655
Northumberland	109,347,469	3,767,852	5,468,822	196,877	4,834,260	48,343	45,154,586	221,257
Nottoway	83,522,173	3,007,248	8,190,324	110,569	0	0	90,206,974	435,195
Orange	318,108,639	10,916,348	31,426,540	575,420	47,846,312	191,385	156,686,989	1,266,185
Page	207,589,850	7,670,185	19,816,670	396,333	0	0	88,097,498	594,340
Patrick	166,685,416	2,646,685	34,927,504	597,260	0	0	55,983,288	269,644
Pittsylvania	170,266,529	11,142,371	39,755,490	1,788,997	12,088,775	332,442	374,927,366	2,298,862
Powhatan	312,396,337	9,724,878	10,841,765	390,304	0	0	93,715,317	846,250
Prince Edward	181,922,593	7,845,827	737,600	30,979	57,511,550	402,581	94,140,180	460,242
Prince George	306,696,675	7,753,334	55,946,774	839,202	0	0	139,887,074	1,147,074
Prince William	4,502,379,540	156,963,303	24,233,734	484,675	0	0	1,534,998,317	17,701,044
Pulaski	298,170,522	6,855,146	208,708,502	3,130,628	0	0	113,193,509	667,871
Rappahannock	59,170,305	1,725,105	0	0	0	0	52,611,509	363,019
Richmond	61,590,932	2,097,456	3,317,151	332	1,769,910	61,947	62,996,761	461,271
Roanoke	792,837,990	27,058,348	62,612,250	1,878,368	0	0	267,613,790	2,775,433
Rockbridge	191,978,801	7,257,653	14,293,472	364,484	0	0	158,517,874	1,133,403
Rockingham	748,797,845	18,571,851	333,665,975	8,508,482	131,346,550	1,142,715	259,931,455	1,695,141
Russell	336,099,498	5,316,647	72,267,892	1,192,359	6,090,108	39,586	190,575,018	1,211,738
Scott	151,259,121	1,911,357	28,225,145	203,221	18,210,181	131,113	122,732,602	853,296
Shenandoah	399,873,502	13,683,244	70,749,206	2,228,600	47,251,558	283,509	222,281,759	1,282,101
Smyth	215,215,415	4,826,145	112,189,062	1,738,959	56,726,230	226,905	136,866,928	1,012,815
Southampton	200,670,690	7,340,979	73,412,047	1,761,889	11,788,932	58,945	179,287,838	1,385,770
Spotsylvania	910,857,966	59,308,534	30,294,867	757,369	0	0	338,189,938	3,000,965
Stafford	818,996,610	44,978,452	0	0	201,259,650	1,009,176	406,385,245	4,114,326
Surry	50,217,515	1,912,024	2,246,971	22,470	0	0	1,807,664,979	13,210,958
Sussex	72,898,182	3,382,255	57,374,335	1,394,196	15,503,834	155,038	97,385,107	562,289
Tazewell	442,628,944	8,390,181	115,749,000	2,314,980	24,289,700	923,009	176,684,724	982,195
Warren	389,468,317	14,268,102	61,479,380	1,187,609	0	0	557,392,220	3,466,715

**Table 6.4, continued**  
**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations**  
**Assessed Values and Levies by Locality - Tax Year 2014**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$581,878,979	\$9,663,082	\$180,147,795	\$2,792,291	\$0	\$0	\$186,055,671	\$1,180,142
Westmoreland	167,032,310	4,438,392	4,900,250	73,504	10,559,880	41,510	58,762,640	285,336
Wise	464,919,269	6,925,884	184,749,660	2,604,970	35,059,840	999,205	1,358,256,710	8,152,619
Wythe	295,743,725	6,294,326	144,998,385	2,174,975	64,910,538	363,499	205,805,120	910,494
York	670,511,830	23,489,230	2,696,725	107,869	0	0	430,876,508	3,242,182
<b>Total Counties</b>	<b>\$60,573,819,072</b>	<b>\$2,122,465,826</b>	<b>\$6,995,366,546</b>	<b>\$126,168,395</b>	<b>\$1,212,838,746</b>	<b>\$12,909,197</b>	<b>\$32,954,480,880</b>	<b>\$256,882,227</b>

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,622,621,783	\$67,169,048	\$11,742,424	\$528,409	\$0	\$0	\$576,024,725	\$6,040,887
Bristol	44,255,164	3,039,050	13,073,875	915,171	0	0	18,782,178	200,969
Buena Vista	30,640,670	1,765,594	6,956,663	295,658	0	0	16,226,569	180,950
Charlottesville	266,316,583	11,153,239	7,556,310	317,365	0	0	138,071,745	1,322,288
Chesapeake	2,031,456,399	77,845,460	89,271,710	2,856,695	0	0	1,010,927,838	10,638,653
Colonial Heights	127,088,707	4,402,827	3,480,480	69,723	0	0	31,974,268	365,704
Covington	27,485,190	1,479,498	55,587,380	3,068,423	0	0	269,623,842	1,915,064
Danville	353,099,520	10,368,706	85,567,526	1,283,513	0	0	94,224,067	700,710
Emporia	34,107,323	1,646,656	4,017,083	200,854	0	0	20,512,718	188,397
Fairfax	259,728,576	8,900,042	675,860	27,913	0	0	107,912,535	1,252,626
Falls Church	141,897,556	6,407,165	0	0	0	0	22,995,153	300,086
Franklin	65,653,787	2,559,432	928,866	18,577	0	0	6,595,001	64,863
Fredericksburg	367,869,166	11,030,954	25,468,309	194,362	0	0	100,894,855	797,284
Galax	36,012,245	795,378	74,604,072	1,119,062	0	0	15,688,304	111,380
Hampton	1,047,645,805	39,637,981	72,810,838	2,422,368	0	0	310,086,320	3,874,629
Harrisonburg	342,937,585	9,969,642	95,391,700	2,022,304	0	0	52,945,536	371,788
Hopewell	135,913,052	4,749,006	176,002,944	5,368,090	0	0	392,499,405	4,359,682
Lexington	39,277,899	1,439,564	77,045	3,274	0	0	17,581,066	167,087
Lynchburg	450,814,223	14,465,375	152,877,609	4,590,906	0	0	178,077,623	2,004,480
Manassas	326,670,295	10,648,086	770,490,390	4,985,414	0	0	90,146,639	1,254,565

**Table 6.4, continued****Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations  
Assessed Values and Levies by Locality - Tax Year 2014**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park	\$113,067,252	\$3,955,682	\$1,107,174	\$38,751	\$0	\$0	\$26,021,437	\$429,354
Martinsville	99,166,101	2,280,153	9,278,488	171,652	0	0	23,568,689	256,417
Newport News	1,273,931,045	55,011,048	523,548,214	19,633,058	0	0	512,754,206	5,920,829
Norfolk	1,972,463,694	76,107,066	137,950,337	5,862,889	0	0	807,847,782	9,371,983
Norton	30,995,484	615,666	5,185,961	106,321	0	0	19,703,998	159,194
Petersburg	153,496,072	6,715,396	61,866,248	2,350,917	0	0	122,386,648	288,700
Poquoson	131,815,010	4,322,061	0	0	0	0	18,908,051	202,316
Portsmouth	838,598,449	35,804,316	35,724,338	1,071,730	0	0	262,587,913	3,400,967
Radford	55,962,715	1,357,788	20,352,214	358,199	0	0	23,483,667	178,544
Richmond	1,318,727,082	47,365,444	595,291,650	13,691,708	0	0	972,392,260	11,734,810
Roanoke	830,039,614	27,987,784	85,671,020	2,955,650	0	0	432,455,151	5,191,759
Salem	354,165,920	18,718,051	90,139,546	2,884,465	0	0	40,513,465	478,468
Staunton	229,467,273	6,273,134	30,665,397	380,251	0	0	74,782,488	715,141
Suffolk	792,557,829	28,101,780	52,729,070	1,655,627	0	0	336,976,657	3,488,244
Virginia Beach	4,251,076,896	148,515,322	199,847,203	2	0	0	1,783,786,534	7,410,616
Waynesboro	109,808,926	5,437,219	36,083,097	1,082,493	0	0	100,221,675	811,067
Williamsburg	78,578,417	2,735,122	35,850	1,255	0	0	54,689,840	313,136
Winchester	275,272,899	12,017,416	136,284,922	1,771,704	0	0	66,491,120	632,803
<b>Total Cities</b>	<b>\$20,660,682,206</b>	<b>\$772,793,151</b>	<b>\$3,668,341,813</b>	<b>\$84,304,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,151,361,968</b>	<b>\$87,096,441</b>
<b>Total Counties</b>	<b>\$60,573,819,072</b>	<b>\$2,122,465,826</b>	<b>\$6,995,366,546</b>	<b>\$126,168,395</b>	<b>\$1,212,838,746</b>	<b>\$12,909,197</b>	<b>\$32,954,480,880</b>	<b>\$256,882,227</b>
<b>Aggregate</b>	<b>\$81,234,501,278</b>	<b>\$2,895,258,977</b>	<b>\$10,663,708,359</b>	<b>\$210,473,150</b>	<b>\$1,212,838,746</b>	<b>\$12,909,197</b>	<b>\$42,105,842,848</b>	<b>\$343,978,668</b>

## Notes:

1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.
3. Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.
4. Some localities exempt certain of these categories from taxation.
5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, etc.
6. Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
7. Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.
8. The City of Bedford reverted to the Town of Bedford, effective July 1, 2013.
9. For a few Counties, the data may also include the data for towns that have its own school divisions.

**Table 7.1**  
**Nonprofit Organization Tax Exemption Annual Report**  
**Fiscal Year 2015**

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

Notes:

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

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

## Directory

### **Virginia Department of Taxation**

#### **Administration**

Main Street Centre  
600 East Main Street  
Richmond, VA 23219

#### **Customer Service**

1957 Westmoreland Street  
Richmond, VA 23230  
(January 11th through May 27th)

#### **General Mailing Address**

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

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

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

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

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