Virginia Department of Taxation



ANNUAL REPORT

FISCAL YEAR 2017

VIRGINIA DEPARTMENT OF TAXATION ANNUAL REPORT

FISCAL YEAR 2017

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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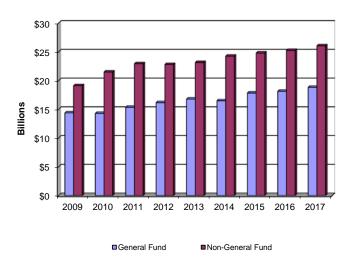
Net Revenue Collections			2017/2016 Yr/Yr
	Fiscal Year 2016	Fiscal Year 2017	% Chg
By the Commonwealth of Virginia			
General Fund	\$18,170,460,000	\$18,839,827,000	3.68%
Non-General Fund	25,279,826,000	26,073,523,000	3.14%
Total Commonwealth Collections	\$43,450,286,000	\$44,913,350,000	3.37%
By the Department of Taxation*			
General Fund	\$17,348,564,000	\$18,001,810,000	3.77%
Non-General Fund	792,553,000	799,920,000	0.93%
Total Department Collections	\$18,141,117,000	\$18,801,730,000	3.64%
By Other Agencies			
General Fund	\$821,896,000	\$838,017,000	1.96%
Non-General Fund	24,487,273,000	25,273,603,000	3.21%
Total from Other Agencies	\$25,309,169,000	\$26,111,620,000	3.17%

Department of Taxation General Fund Expenditures

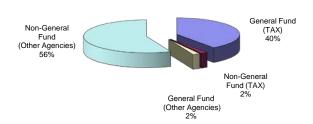
Budget Programs	Fiscal Year 2016 Expenditures	Fiscal Year 2017 Expenditures
Revenue Administrative Services Research Services Tax Value Assistance to Localities*	\$46,249,121 3,756,141 517,256	\$48,534,028 3,784,172 516,180
Administrative and Support Services	42,872,722	42,450,255
Total	\$93,395,240	\$95,284,636
Cost per \$100 of collections	\$0.51	\$0.51

Note:

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



Revenue Collections by the Commonwealth of Virginia, FY 2017



^{1.} The Fiscal Year runs from July 1 through June 30.

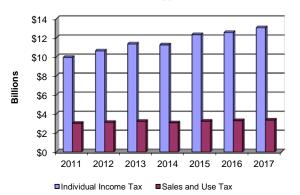
^{2.} Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections. *Includes all taxes administered by the Department of Taxation.

^{*} The Department of Taxation is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. Expenditures on behalf of SLEAC were \$102,303 in FY 2016 and were \$105,019 in FY 2017.

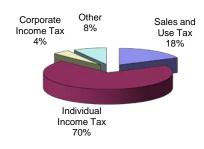
Net Revenue Collections After Refunds by Tax Type Taxes Administered by the Department of Taxation

Revenues	Fiscal Year 2016	Fiscal Year 2017	2017/2016 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank Franchise (state share)	\$21,142,000	\$23,068,000	9.11%
Corporate Income Tax	764,948,000	826,961,000	8.11%
Individual Income	12,555,624,000	13,052,887,000	3.96%
Estate Tax	222,000	8,202,000	>100%
Recordation and deeds of conveyance	354,104,000	378,757,000	6.96%
Suits, wills and administration	6,364,000	6,521,000	2.47%
State sales, use, and vending (GF part)	3,295,853,000	3,354,561,000	1.78%
Watercraft sales and use	4,688,000	3,597,000	-23.27%
Rolling Stock Tax	6,538,000	6,346,000	-2.94%
Insurance Premiums License Tax	339,081,000	340,910,000	0.54%
Total Department GF Revenues	\$17,348,564,000	\$18,001,810,000	3.77%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$6,056,000	\$4,273,000	-29.44%
Cigarette Tax	159,286,000	151,117,000	-5.13%
Other Tobacco Products	19,455,000	20,081,000	3.22%
Egg excise	183,000	207,000	13.11%
Forest products	2,221,000	2,583,000	16.30%
Peanut excise	320,000	265,000	-17.19%
Soybeans	1,036,000	1,058,000	2.12%
State Sales and Use Tax (TTF)	599,055,000	615,572,000	2.76%
Tire tax	2,871,000	2,769,000	-3.55%
Corn excise	401,000	451,000	12.47%
Small grains tax	291,000	167,000	-42.61%
Sheep	11,000	12,000	9.09%
Litter tax	906,000	1,004,000	10.82%
Soft drink excise	219,000	174,000	-20.55%
Cotton	126,000	88,000	-30.16%
Apple	116,000	99,000	-14.66%
Total Department Non-GF Revenues	\$792,553,000	\$799,920,000	0.93%
Aggregate (All Funds)	\$18,141,117,000	\$18,801,730,000	3.64%

Fiscal Year Department Net Revenue Collections Selected Tax Types



Collection of Revenues Administered by the Department, FY 2017



- 1. As reported in these tables, individual income tax includes individual and fiduciary income tax, individual estimated income tax, and employer income tax withholding.
- 2. As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- 3. Figures may not sum to totals because of rounding.
- 4. In previous years' reports, the Railroad and Car line company taxes have been stated separately. This year, they were combined as the Rolling Stock Tax.
- 5. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.
- 6. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
2003	\$6,816,462,132
2004	7,358,048,877
2005	8,414,731,881
2006	9,132,261,251
2007	9,601,762,404
2008	9,201,320,075
2009	8,838,405,972
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685
2014	11,623,977,320
2015	12,071,058,964

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

Individual Income Tax Liability

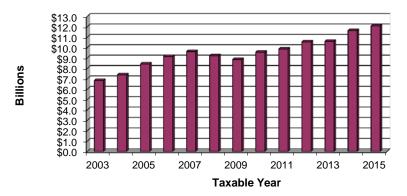


Table 1.2
Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates
Taxable Year 2015

Adjusted Gross Income Classes		•		Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0	to	\$999	\$24,197,864	\$258,804,680	\$8,896,129,026	\$265,253,112	\$9,161,382,138	\$5,770,708	\$147,662	2.56 %
\$1,000	to	\$1,999	86,451,384	72,486,575	226,864,306	116,803,169	343,667,475	11,529,642	242,649	2.10 %
\$2,000	to	\$2,999	152,082,720	74,685,612	195,105,846	147,853,012	342,958,859	14,609,944	292,263	2.00 %
\$3,000	to	\$3,999	212,067,718	74,918,064	173,262,079	161,517,028	334,779,108	16,802,251	344,377	2.05 %
\$4,000	to	\$4,999	265,295,697	74,432,294	184,190,638	159,955,601	344,146,239	19,165,857	422,852	2.21 %
\$5,000	to	\$5,999	313,461,494	73,430,503	142,047,743	157,250,492	299,298,236	20,439,832	487,210	2.38 %
\$6,000	to	\$6,999	367,215,717	74,495,407	140,323,761	157,630,852	297,954,614	21,062,663	558,603	2.65 %
\$7,000	to	\$7,999	415,171,688	74,576,631	150,828,607	156,252,480	307,081,087	21,670,364	633,927	2.93 %
\$8,000	to	\$8,999	466,972,499	76,619,292	166,622,469	156,800,613	323,423,082	22,299,723	703,277	3.15 %
\$9,000	to	\$9,999	552,907,134	85,193,902	111,236,452	168,826,360	280,062,812	22,458,267	749,054	3.34 %
\$10,000	to	\$10,999	599,830,641	85,057,079	115,337,995	165,879,803	281,217,798	23,878,052	832,513	3.49 %
\$11,000	to	\$11,999	635,577,427	83,721,346	139,261,330	161,073,749	300,335,079	38,174,304	1,331,648	3.49 %
\$12,000	to	\$12,999	677,464,052	86,159,992	126,063,627	158,795,700	284,859,327	342,871,642	11,772,032	3.43 %
\$13,000	to	\$13,999	739,032,332	92,436,154	131,394,506	161,994,069	293,388,575	378,490,903	13,545,592	3.58 %
\$14,000	to	\$14,999	798,366,742	95,203,511	128,665,611	163,789,206	292,454,817	417,995,426	15,489,200	3.71 %
\$15,000	to	\$19,999	4,497,700,288	447,595,554	1,618,990,925	767,814,331	2,386,805,256	2,431,781,007	96,923,924	3.99 %
\$20,000	to	\$24,999	5,306,666,876	424,394,381	709,487,735	705,324,422	1,414,812,157	3,025,292,233	129,670,851	4.29 %
\$25,000	to	\$29,999	5,921,650,576	397,757,248	770,010,735	628,236,433	1,398,247,168	3,901,930,472	175,074,682	4.49 %
\$30,000	to	\$34,999	6,324,440,883	366,552,981	805,620,672	553,805,813	1,359,426,485	4,272,031,270	199,583,616	4.67 %
\$35,000	to	\$39,999	6,521,570,278	330,020,431	888,736,103	478,030,127	1,366,766,230	4,544,202,929	218,042,927	4.80 %
\$40,000	to	\$44,999	6,565,197,278	293,902,786	920,837,678	408,836,478	1,329,674,156	4,674,041,552	228,922,276	4.90 %
\$45,000	to	\$49,999	6,482,986,805	263,876,982	867,372,323	350,450,375	1,217,822,698	4,700,080,787	233,239,119	4.96 %
\$50,000	to	\$74,999	30,669,623,742	1,038,854,552	4,133,578,303	1,176,522,503	5,310,100,806	23,432,524,497	1,191,305,685	5.08 %
\$75,000	to	\$99,999	28,716,964,781	773,416,795	3,868,491,484	602,513,303	4,471,004,786	23,241,707,608	1,215,984,643	5.23 %
\$100,000	and	Over	171,323,790,113	2,076,209,734	20,840,570,597	434,512,060	21,275,082,657	150,487,907,257	8,334,758,383	5.54 %
Total			\$278,636,686,727	\$7,794,802,488	\$46,451,030,553	\$8,565,721,092	\$55,016,751,644	\$226,088,719,191	\$12,071,058,964	5.34 %

^{1.} The tax rate is 2% for taxable income of \$3,000 or less; 3% for taxable income \$3,001 to \$5,000; 5% for taxable income \$5,001 to \$17,000; and 5.75% for taxable income over \$17,000.

^{2.} Exemption and deduction amounts for nonresidents include the full amount before the Virginia allocable portion is computed.

^{3.} Tax liability is before any tax credits but after the spouse tax adjustment.

^{4.} Average tax rate is computed by dividing total tax liability by the total taxable income.

^{5.} All revenue generated by the Individual Income Tax is deposited to the General Fund.

^{6.} Exemptions claimed includes personal, age, blind and dependent exemptions.

^{7.} Total deductions represents standard and itemized deduction and does not include other deductions in Va. Code § 58.1-322.03.

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2015

			6: 1	Married	Married	Total
Adjus	ted Gr	oss	Single	Filing	Filing	Number of
Incom	ne Clas	ses	Returns	Joint	Separately	Returns
የ000	and	Below	00.694	49,000	11 700	151 271
\$999	and		90,684	48,900	11,790	151,374
\$1,000	to	\$1,999 \$2,000	48,489	6,845	2,073	57,407
\$2,000	to	\$2,999	52,620	6,279	1,954	60,853
\$3,000	to	\$3,999 \$4,000	52,907	5,799	1,997	60,703
\$4,000	to	\$4,999 \$5,000	51,348	5,840	1,834	59,022
\$5,000	to	\$5,999	49,660	5,549	1,866	57,075
\$6,000	to	\$6,999	49,030	5,698	1,833	56,561
\$7,000	to	\$7,999	47,963	5,628	1,785	55,376
\$8,000	to	\$8,999	47,221	6,002	1,745	54,968
\$9,000	to	\$9,999	49,854	6,459	1,808	58,121
\$10,000	to	\$10,999	48,743	6,497	1,940	57,180
\$11,000	to	\$11,999	46,611	6,756	1,902	55,269
\$12,000	to	\$12,999	45,369	7,108	1,769	54,246
\$13,000	to	\$13,999	45,362	7,570	1,792	54,724
\$14,000	to	\$14,999	45,240	7,957	1,885	55,082
\$15,000	to	\$19,999	206,635	41,926	9,083	257,644
\$20,000	to	\$24,999	180,267	46,623	9,316	236,206
\$25,000	to	\$29,999	159,227	47,358	9,082	215,667
\$30,000	to	\$34,999	137,478	48,536	8,899	194,913
\$35,000	to	\$39,999	117,499	48,258	8,408	174,165
\$40,000	to	\$44,999	99,738	46,861	8,076	154,675
\$45,000	to	\$49,999	83,448	46,087	7,091	136,626
\$50,000	to	\$74,999	251,684	223,417	23,768	498,869
\$75,000	to	\$99,999	117,173	201,344	12,622	331,139
\$100,000	and	Over	133,893	607,275	18,515	759,683
Total:			2,258,143	1,496,572	152,833	3,907,548

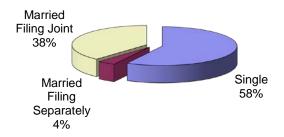


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2015

Adjus	ted Gr	oss	Total Number					Total Number
Income Classes		ne Classes of Returns		Personal	Dependent	Age	Blindness	of Exemptions
\$999	and	Below	151,374	198,099	61,668	41,684	451	301,90
\$1,000	to	\$1,999	57,407	63,952	12.790	6,572	109	83,42
\$2.000	to	\$2.999	60.853	66,938	12,365	6,585	93	85,98
\$3,000	to	\$3,999	60,703	66,388	13,028	6,567	112	86,09
\$4,000	to	\$4,999	59,022	64,799	13,549	6,990	120	85,458
\$5.000	to	\$5.999	57,075	62,559	14,214	7,128	124	84,02
\$6,000	to	\$6,999	56,561	62,187	15,151	7,770	119	85,227
\$7,000	to	\$7,999	55,376	61,011	16,194	7,756	117	85,078
\$8,000	to	\$8,999	54,968	60,970	17,647	8,435	130	87,182
\$9,000	to	\$9,999	58,121	64,635	22,743	8,795	112	96,285
\$10,000	to	\$10,999	57,180	63,723	22,980	9,339	123	96,165
\$11,000	to	\$11,999	55,269	62,087	22,472	10,026	127	94,712
\$12,000	to	\$12,999	54,246	61,422	24,884	10,600	128	97,034
\$13,000	to	\$13,999	54,724	62,350	30,602	10,671	141	103,764
\$14,000	to	\$14,999	55,082	63,086	32,739	10,579	119	106,523
\$15,000	to	\$19,999	257,644	300,055	146,424	53,846	681	501,006
\$20,000	to	\$24,999	236,206	283,423	136,763	53,140	605	473,93
\$25,000	to	\$29,999	215,667	263,665	128,484	50,057	557	442,763
\$30,000	to	\$34,999	194,913	244,139	116,238	46,689	554	407,620
\$35,000	to	\$39,999	174,165	223,077	100,723	42,022	456	366,278
\$40,000	to	\$44,999	154,675	202,250	86,168	37,414	373	326,20
\$45,000	to	\$49,999	136,626	183,395	74,583	34,534	332	292,84
\$50,000	to	\$74,999	498,869	725,332	291,553	131,635	1,237	1,149,75
\$75,000	to	\$99,999	331,139	534,639	231,986	84,179	764	851,568
\$100,000	and	Over	759,683	1,371,315	712,022	187,509	1,337	2,272,18
Total:			3,907,548	5,415,496	2,357,970	880,522	9,021	8,663,00

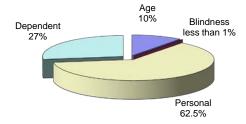


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2015

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Accomack	\$4,931,293	\$12,520,940	\$20,426,207	\$27,268,383	\$35,889,486	\$40,913,443	\$68,456,568	\$57,159,058	\$115,596,285	\$86,566,049	\$254,271,792	\$723,999,503
Albemarle	8,089,300	20,933,492	33,204,468	47,677,116	59,435,978	71,315,459	150,280,746	157,237,086	375,892,083	361,034,592	3,766,276,018	5,051,376,339
Alleghany	1,653,067	4,571,217	7,397,336	10,121,460	13,259,503	12,594,927	25,403,683	23,081,108	57,407,646	50,956,110	119,254,512	325,700,569
Amelia	987,307	3,391,825	5,355,757	7,457,647	9,919,098	11,936,508	24,967,926	23,645,038	49,744,916	46,537,918	103,670,473	287,614,414
Amherst	2,463,276	7,789,936	14,603,819	20,153,178	23,390,939	28,509,637	55,425,595	49,045,689	119,717,579	100,017,751	184,654,237	605,771,635
Appomattox	1,326,723	4,102,299	7,221,495	9,968,119	10,469,972	12,437,916	25,253,764	25,296,861	57,414,176	48,853,035	98,044,814	300,389,174
Arlington	15,729,919	42,800,894	65,831,337	90,766,450	112,368,644	127,648,267	309,370,128	425,228,475	1,222,147,402	1,232,682,355	10,375,903,648	14,020,477,519
Augusta	5,885,174	18,209,595	30,515,418	40,987,506	49,416,567	59,705,256	130,996,316	143,156,829	321,674,638	288,644,149	655,342,935	1,744,534,384
Bath	501,543	1,696,192	2,658,872	3,377,853	4,453,431	4,951,663	9,510,910	8,874,578	17,674,858	14,061,650	40,095,081	107,856,633
Bedford	6,663,026	18,358,768	31,302,459	40,287,928	52,909,028	57,394,101	126,311,471	124,871,590	298,923,891	287,358,179	1,068,930,632	2,113,311,072
Bland	408,140	1,561,469	2,442,521	3,092,201	3,893,203	4,667,967	10,214,223	11,314,303	24,751,471	18,997,996	34,263,791	115,607,286
Botetourt	2,802,912	7,537,820	11,373,035	15,585,108	18,250,715	22,534,256	51,147,405	50,756,472	131,835,506	137,674,990	468,209,710	917,707,930
Brunswick	1,300,174	4,434,925	7,828,428	11,748,176	11,120,862	14,809,027	32,065,023	24,201,768	46,480,040	35,878,826	65,146,919	255,014,167
Buchanan	1,616,609	5,379,580	8,575,366	12,757,563	11,980,857	12,706,140	24,538,053	24,831,434	54,268,673	45,887,320	91,676,703	294,218,297
Buckingham	1,129,307	3,735,264	6,587,830	9,313,762	11,157,004	13,312,778	28,643,992	24,092,611	42,200,118	32,430,871	70,071,052	242,674,591
Campbell	4,484,529	14,965,257	25,661,848	32,989,386	42,704,799	43,319,425	98,099,108	90,207,709	203,006,399	171,534,196	371,853,374	1,098,826,030
Caroline	2,243,405	6,634,262	12,210,757	18,112,004	19,138,543	23,351,381	53,833,139	52,193,977	122,404,023	110,389,251	262,545,736	683,056,478
Carroll	2,529,312	7,928,357	14,456,362	19,414,653	23,484,136	26,369,378	50,055,552	44,848,363	100,604,649	63,667,064	103,999,206	457,357,033
Charles City	572,783	1,920,706	3,418,521	4,473,809	6,172,758	8,014,596	14,272,693	12,722,342	31,310,852	23,801,190	64,177,531	170,857,781
Charlotte	1,157,381	3,341,650	6,373,187	8,365,726	9,944,579	11,464,816	21,726,247	19,032,230	37,612,423	29,311,279	68,924,207	217,253,725
Chesterfield	25,999,567	75,566,340	120,504,838	158,775,546	193,620,944	226,030,555	529,534,690	557,611,546	1,329,072,125	1,351,265,514	6,085,004,976	10,652,986,642
Clarke	1,155,103	3,595,443	5,108,920	6,676,191	7,374,643	8,952,467	20,904,990	21,684,703	57,234,953	56,055,310	353,373,089	542,115,810
Craig	432,659	1,295,314	2,284,845	2,974,487	3,724,949	4,237,479	8,673,744	7,222,085	19,552,857	18,677,475	27,443,293	96,519,188
Culpeper	3,751,856	10,553,191	19,460,655	24,137,106	31,425,973	32,167,049	74,998,657	80,276,781	177,947,333	189,473,685	628,558,250	1,272,750,537
Cumberland	648,568	2,536,042	4,988,666	6,578,904	7,848,805	8,398,458	18,591,926	15,509,510	30,085,624	21,659,027	45,773,474	162,619,003
Dickenson	1,175,005	3,555,468	5,786,844	8,200,972	7,472,187	9,716,817	18,340,312	15,855,916	37,829,929	32,533,576	45,288,437	185,755,462
Dinwiddie	1,929,371	6,633,133	12,105,997	15,165,087	19,292,763	24,125,093	52,411,476	48,199,759	111,631,491	93,377,555	196,848,113	581,719,838
Essex	962,354	2,846,074	5,242,069	7,848,312	9,137,777	10,207,402	20,332,490	18,831,399	45,259,070	31,838,569	87,925,256	240,430,772
Fairfax	84,969,904	215,983,888	329,561,920	433,991,365	513,480,793	571,016,545	1,310,311,457	1,480,090,260	3,972,228,072	4,309,554,094	47,623,353,170	60,844,541,467
Fauquier	5,370,103	14,477,083	21,235,660	28,237,651	35,369,052	40,401,465	89,331,639	100,134,146	259,927,448	283,093,528	2,319,998,582	3,197,576,358

Table 1.5, continued Virginia Adjusted Gross Income by Locality/Income Level Taxable Year 2015

												Total
		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Adjusted Gross
County	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Floyd	\$1,276,913	\$4,034,220	\$6,765,675	\$9,422,186	\$11,488,393	\$11,342,100	\$25,834,845	\$26,674,110	\$58,807,642	\$49,666,563	\$88,912,250	\$294,224,897
Fluvanna	1,962,527	5,262,155	8,908,616	12,394,208	14,182,973	16,950,208	41,792,517	44,926,757	109,455,034	108,126,838	284,945,544	648,907,375
Franklin	4,243,925	13,178,636	23,134,804	30,565,000	39,161,948	44,616,335	95,960,172	84,466,864	190,906,115	157,455,285	447,828,063	1,131,517,146
Frederick	7,168,482	20,190,129	33,515,180	44,550,960	53,007,294	59,748,929	138,129,720	141,933,006	348,953,334	330,485,244	1,264,785,581	2,442,467,860
Giles	1,207,444	4,452,730	7,559,976	10,140,073	12,706,645	12,594,044	29,178,484	30,946,271	66,071,728	56,742,107	91,826,514	323,426,015
Gloucester	3,064,157	9,588,769	15,145,883	20,442,826	25,241,334	28,758,084	61,369,093	62,448,936	157,012,057	150,319,180	413,591,230	946,981,548
Goochland	1,780,149	4,777,341	6,680,037	9,067,951	11,841,954	14,013,499	29,081,242	33,646,845	75,942,336	85,125,964	1,165,339,635	1,437,296,953
Grayson	1,382,297	4,386,057	7,463,075	10,548,236	13,575,350	13,828,306	27,162,050	26,055,607	49,143,401	31,808,152	77,742,999	263,095,530
Greene	1,292,290	4,310,158	6,759,307	10,360,496	12,969,909	14,365,139	32,714,958	31,319,070	75,692,842	76,137,549	189,614,281	455,535,999
Greensville	1,186,677	3,714,442	6,435,690	9,448,423	9,376,730	11,522,849	27,953,723	21,656,120	33,081,898	22,211,058	65,655,287	212,242,897
Halifax	2,969,167	10,646,140	17,523,641	23,634,127	26,096,537	32,515,531	67,973,608	56,420,922	108,675,682	82,255,422	193,505,189	622,215,966
Hanover	9,271,142	23,520,903	34,063,912	44,851,995	53,110,573	62,202,923	152,816,017	163,929,792	405,766,225	443,771,777	2,232,092,006	3,625,397,263
Henrico	24,778,729	75,530,742	133,135,960	172,964,400	216,602,896	250,062,102	573,447,658	581,426,446	1,262,738,599	1,121,976,268	6,293,741,871	10,706,405,670
Henry	5,121,308	15,652,690	28,534,498	42,305,495	48,892,641	52,916,570	96,028,616	79,922,194	155,625,820	112,446,259	227,362,636	864,808,728
Highland	224,587	630,602	1,053,915	1,406,078	1,511,193	2,172,283	4,159,097	3,243,207	9,746,602	5,519,615	19,436,739	49,103,921
. ng.nana	22 1,001	000,002	1,000,010	1,100,010	1,011,100	2,112,200	1,100,001	0,2 10,201	5,7 10,002	0,0.0,0.0	10, 100,100	10,100,021
Isle of Wight	2,762,553	8,366,548	13,471,215	17,637,829	21,270,700	24,645,973	54,145,560	57,850,902	146,012,446	145,758,843	580,236,884	1,072,159,453
James City	6,472,434	16,670,372	25,237,017	35,741,578	41,576,060	45,489,074	100,194,861	102,969,725	269,259,853	312,175,116	1,934,495,868	2,890,281,957
King and Queen	516,900	1,729,876	3,142,313	4,746,909	5,152,240	6,647,948	12,588,798	13,115,943	27,153,424	21,661,644	46,165,959	142,621,954
King George	2,053,269	5,450,366	9,355,187	11,554,088	13,479,591	13,493,961	31,806,441	31,968,458	86,915,983	110,465,156	450,715,855	767,258,358
King William	1,414,616	3,839,039	5,941,889	9,098,072	9,923,764	12,430,721	28,514,181	32,123,450	78,198,353	71,746,358	174,022,370	427,252,813
Lancaster	915,513	2,791,791	6,216,455	7,868,066	8,882,886	8,309,189	19,225,996	17,849,385	40,570,626	36,107,464	172,918,452	321,655,824
Lee	1,778,846	5,905,310	10,363,588	11,931,525	14,239,495	14,918,805	30,402,053	26,649,983	61,424,296	40,837,349	68,332,882	286,784,132
Loudoun	28,073,208	63,864,029	90,135,052	113,586,998	139,319,137	158,975,592	369,751,656	414,807,966	1,150,236,584	1,304,325,337	15,192,752,630	19,025,828,188
Louisa	2,475,170	7,649,517	12,838,522	18,104,464	22,962,295	26,882,776	58,545,476	58,328,877	134,251,799	122,103,121	375,877,083	840,019,100
Lunenburg	884,404	2,680,792	5,434,402	8,103,479	8,560,876	10,333,483	21,122,475	17,481,958	36,273,916	23,362,946	44,374,735	178,613,467
Madison	991,382	3,208,722	4,911,873	7,300,970	8,092,877	9,396,197	21 170 007	20.164.972	E1 176 965	40,947,257	141 170 670	308,540,594
	991,382 677,424				5,843,025		21,170,907	20,164,873	51,176,865		141,178,672	234,955,677
Mathews Mecklenburg		2,174,145	3,866,690	5,080,017		6,558,853	14,952,218	14,789,943	34,868,764	32,516,546	113,628,053	234,955,677 579,779,221
•	2,974,249	8,941,361	16,850,242	22,917,797	26,246,905	28,254,976	60,822,566	50,766,904	95,126,234	71,808,756	195,069,233	
Middlesex	874,829	2,915,091	4,615,866	6,762,860	8,129,562	8,524,536	17,983,871	16,830,539	39,578,629	33,295,204	125,488,199	264,999,186
Montgomery	8,449,108	23,794,531	34,900,079	48,982,225	60,581,140	58,036,819	123,082,541	118,713,319	273,971,860	262,113,629	1,030,210,366	2,042,835,618

Table 1.5, continued Virginia Adjusted Gross Income by Locality/Income Level Taxable Year 2015

Page 2,907,106 6,519,603 11,520,000 15,507,525 19,380,345 20,333,434 43,287,670 41,791,498 86,132,139 71,086,224 122,824,079 44,170,737 Patrick 1,493,396 4,446,211 71,924,926 11,092,645 16,034,173 15,402,169 29,564,673 26,117,905 53,622,168 34,778,756 71,161,623 271,836,644 Prowhalian 2,037,119 5,861,240 8,792,882 11,150,633 14,841,751 16,849,335 41,390,442 39,441,262 106,846,800 121,806,713 568,165,549 937,183,721 Prince Edward 1,738,202 8,087,004 12,412,946 16,129,402 16,869,769 22,486,468 1,809,442 39,441,262 10,886,800 121,806,713 568,165,549 937,183,721 Prince Edward 1,738,202 8,087,004 12,412,946 16,129,402 16,898,335 41,380,442 39,441,262 10,886,800 11,156,332 41,441,442 74,390,881 Prince Edward 1,738,202 8,087,004 12,219,413 14,239,765 1	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
New Kentert 1,423,103 4,131,106 6,631,434 8,680,777 10,536,311 13,754,852 30,327,684 34,175,486 8,816,5781 95,706,186 4372,379,896 641,820,855 10,506,864 10,225,158 25,685,872 12,285,824 23,423,244 33,423,702 23,581,681 641,082,518 25,685,672 11,383,887 12,285,824 13,183,887 12,285,824 13,183,887 12,285,824 13,183,887 12,285,823	Nolson	\$1 226 228	\$3 817 23 <i>4</i>	\$6.617.408	\$0.830.215	\$12 535 019	\$13.625.756	\$27.220.121	\$27 / 22 222	\$56 357 10 <i>4</i>	990 949 942	\$182 828 685	\$388 166 057
Northumberland 1,021 662 4,072,005 6,506,045 8,880,722 11,339,987 12,386,624 23,061,224 20,102,344 33,427,702 28,391,004 106,225,1168 256,385,474 Northumberland 1,033,163 2,861,005 5,965,747 7,421,073 9,228,162 9,555,872 22,300,816 20,356,288 46,740,144 42,135,271 183,306,067,881 (April 1) 1,164,775 3,401,107 7,180,007 8,860,599 11,055,234 13,190,580 22,273,08 21,890,138 46,740,144 42,135,271 183,306,067,881 (April 1) 1,164,775 3,401,107 7,180,007 8,860,599 11,055,255 19,380,345 43,237,470 44,781,489 49,877,490 44,708,713 44,708,708 44,708,708,713 44,708,708 44,708,708,713 44,708,708 44,708,708,708,708,708,708,708,708,708,708													
Nottowny 1,143,143 2,261,065 5,055,747 7,421,073 9,238,162 9,555,672 2,293,0,816 20,356,288 46,740,144 42,135,271 183,80,266 336,607,286 Nottowny 1,148,475 3,401,107 7,180,607 8,850,589 11,635,334 13,180,580 26,257,389 21,886,138 42,385,363 30,234,450 68,295,334 42,486,289 11,644,475 11,642,145 11,644,145 1													
Nettoway 1,148,475 3,401,107 7,180,607 8,850,589 11,635,234 13,180,580 26,257,388 21,869,138 42,395,383 30,234,50 69,295,334 225,448,294 Orange 2,377,291 8,011,099 13,738,459 18,647,653 22,330,479 26,803,318 59,841,244 59,867,833 148,304,309 138,679,833 402,038,547 900,340,061 Page 2,307,06 6,518,603 11,529,090 15,807,625 13,380,346 20,333,434 43,287,670 41,791,489 86,121,39 71,096,224 128,824,079 441,708,715 Patrick 1,493,336 4,446,211 7,024,226 11,032,646 16,034,173 15,402,149 20,333,434 43,287,670 41,791,489 86,121,39 71,096,224 128,824,079 441,708,715 Patrick 1,493,336 4,446,211 7,024,226 11,032,366 45,746,723 54,599,966 110,957,058 98,997,060 228,631,481 177,517,949 333,474,462 11,838,16,981 Phythylarian 4,862,405 15,797,310 30,76,912 11,150,831 14,841,751 16,849,333 14,841,751 16,849,335 14,841,751 16,849,345 14,849,344,344 14,849,34													
Page 2,377,291 8,011,099 13,738,459 18,547,653 22,330,479 26,803,318 59,641,244 59,867,833 148,304,309 138,679,833 402,038,547 90,340,067 Page 2,307,106 6,519,603 11,529,050 15,507,325 19,300,345 20,333,434 43,287,670 41,791,68 66,132,139 71,096,224 122,824,079 441,708,712 Patrick 1,493,396 4,446,211 72,549,426 11,002,645 16,004,173 15,002,149 29,646,673 26,117,905 33,822,168 34,778,756 71,161,623 271,638,644 Phisylwania 4,962,405 15,979,310 30,376,912 39,033,664 45,746,723 546,399,669 89,997,060 22,6631,481 177,517,949 353,474,62 11,163,633 14,841,751 16,849,335 41,390,442 30,441,262 106,846,800 121,806,713 568,165,549 937,183,722 Prince Edward 1,738,202 5,269,250 9,460,222 12,026,671 14,739,765 15,945,576 33,342,110 27,880,073 54,031,715 43,569,165 109,229,844 327,262,557 Prince Edward 32,429,007 91,765,631 150,591,790 196,016,143 290,841,99 22,865,446 51,099,090 48,363,348 116,722,009 115,221,256 94,414,442 7543,390,442 12,165,829 11,165,830,170 196,016,143 290,841,93 296,537,226,505 47,500,656 12,138,941 11,154,9402 11													
Page 2,07,106 6,519,603 11,529,090 15,507,525 19,380,345 20,333,434 43,287,670 41,791,489 86,132,139 171,086,224 123,824,079 441,708,711 141,003,000 141,003,000 141,003,000 141,003,000 141,000,000 1	Nottoway	1,148,475	3,401,107	7,180,607	8,850,589	11,035,234	13,180,580	26,257,398	21,869,138	42,395,383	30,234,450	69,295,334	235,448,294
Patrick 1,483,396 4,446,211 7,924,926 11,092,645 16,094,173 15,402,169 29,564,673 26,117,905 53,622,168 34,778,756 71,161,623 27,1638,644 Pittsylvania 4,962,405 15,579,310 30,076,912 39,003,664 45,746,723 54,639,966 11,095,7058 96,997,060 226,631,461 177,517,949 33,474,462 1,153,316,389 Powhatian 2,2037,119 5,881,240 8,792,822 11,150,033 14,841,751 16,849,335 41,390,442 38,441,262 10,646,600 121,606,713 5681,65,549 393,718,372 14,393,581 14,390,442 38,441,262 10,646,600 121,606,713 5681,65,549 393,718,372 14,397,656 15,945,576 33,342,110 27,880,073 54,031,715 43,569,165 109,259,844 327,262,536 14,600,719 14,769,760 14,7	Orange	2,377,291	8,011,099	13,738,459	18,547,653	22,330,479	26,803,318	59,641,244	59,867,833	148,304,309	138,679,833	402,038,547	900,340,066
Pittsylvania 4,962,405 15,979,310 30,376,912 39,033,664 45,746,723 54,639,966 110,957,058 99,97,060 226,631,481 177,517,949 353,474,462 1,158,316,989 Powhatan 2,037,119 5,861,240 8,792,882 11,150,633 14,841,761 16,849,335 41,390,442 39,441,262 16,6846,000 121,806,713 568,165,549 897,183,727 Prince Edward 1,738,202 5,269,250 9,480,222 12,026,711 14,739,765 15,945,576 33,342,110 27,880,073 54,031,715 43,569,165 109,259,844 327,262,582 Prince Edward 32,429,007 91,765,631 150,991,790 196,016,143 230,984,193 295,572,29 602,269,865 662,313,884 116,729,039 115,291,256 341,141,442 75,439,689 Prince Villiam 32,429,007 91,765,631 150,991,790 196,016,143 230,984,193 295,572,29 602,269,865 662,313,884 116,729,039 115,291,256 341,141,442 75,439,689 Prince Villiam 32,429,007 91,765,631 150,302,711 21,588,960 24,677,582 27,318,412 57,150,055 67,504,054 17,799,681 107,319,410 187,436,338 637,001,727 Rappahamnock 555,201 1,863,919 2,677,002 3,783,177 4,173,947 5,096,169 11,965,789 12,165,828 30,219,674 27,428,159 163,381,621 263,304,364 Richmord 2,481,813 4,983,001 6,190,707 7,666,602 8,194,625,693 164,767,757 162,389,367 37,730,731 29,173,240 120,215,317 262,225,225 Rockinglam 6,294,036 19,045,71 32,223,348 13,318,162 15,846,679 18,700,617 37,311,856 36,313,282 75,478,089 70,042,552 203,516,736 488,067,918 Rockinglam 6,294,036 19,045,71 32,223,348 43,568,563 57,776,951 66,768,465 140,294,036 11,469,332,348 11,230,345,749 11,469,345 1	Page	2,307,106	6,519,603	11,529,090	15,507,525	19,380,345	20,333,434	43,287,670	41,791,498	86,132,139	71,096,224	123,824,079	441,708,713
Powhatan 2,037,119 5,861,240 8,792,882 11,150,633 14,841,751 16,849,335 41,390,442 39,441,262 106,846,800 121,806,713 568,165,549 337,183,727 Prince Edward 1,738,202 5,269,250 9,460,222 12,026,671 14,739,765 15,945,576 33,342,110 27,880,073 54,031,715 43,569,165 109,259,844 327,262,595 Prince George 2,794,608 8,087,004 12,412,946 16,129,402 19,609,799 22,468,646 51,090,090 48,363,348 116,729,039 115,291,256 341,414,442 754,390,581 Prince William 32,429,007 91,765,631 150,591,790 196,016,143 230,894,193 259,537,229 602,290,865 662,313,894 16,924,045,582 1,713,502,646 9,327,867,002 14,959,227,007 Rappahamock 555,201 1,863,919 2,677,302 3,783,177 4,173,947 5,096,169 11,958,758 12,165,828 30,219,674 27,428,159 163,381,621 253,304,356 Richmond 2,481,813 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,227 Rappahamock 8,777,880 23,659,836 36,305,104 49,949,372 60,720,117 74,626,993 164,787,757 162,389,367 387,892,741 383,440,702 1,460,323,134 2,812,842,507 Rockingham 6,294,036 19,046,571 32,523,358 43,568,563 57,776,951 66,768,485 141,210,009 142,409,976 321,721,050 280,751,056 837,659,037 1,949,737,668 Russell 1,859,956 6,166,140 9,759,030 13,641,387 15,067,302 16,788,470 35,252,898 31,902,933 71,688,542 55,162,146 85,135,900 342,553,225 Scott 2,049,382 6,165,140 9,759,030 13,641,387 15,067,302 16,788,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,225 Smyth 2,572,956 9,301,149, 778,617 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,488 127,509,120 133,988,834 10,031,476 29,113,988,834 49,725,998 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Signory 573,841 2,211,997 3,723,446 43,779,82 5,255,247 5,813,973 12,378,185 12,416,007 25,818,661 25,532,751 50,722,463 148,801,452 142,800 14,800,474 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,800,475 14,8	Patrick	1,493,396	4,446,211	7,924,926	11,092,645	16,034,173	15,402,169	29,564,673	26,117,905	53,622,168	34,778,756	71,161,623	271,638,644
Prince Edward 1,738,202 5,269,250 9,460,222 12,026,671 14,739,765 15,945,576 33,342,110 27,880,073 54,031,715 43,569,165 109,259,844 327,262,562 Prince George 2,794,608 8,087,004 12,412,946 16,129,402 19,609,799 22,468,646 51,080,009 48,363,348 116,729,039 115,291,256 341,414,442 754,305 Prince William 32,429,007 91,765,631 150,591,730 196,016,143 230,894,193 259,537,229 602,290,865 662,313,894 1,682,048,582 1,713,502,646 9,327,867,028 14,859,267,002 Pulaski 2,590,746 8,617,320 15,030,271 21,588,950 24,677,852 27,318,412 57,150,055 57,504,054 127,798,581 107,319,410 167,436,338 637,001,721 Rappshannook 555,201 1,863,919 2,677,902 37,783,177 41,739,47 5,066,169 11,988,758 302,19,674 27,428,159 163,341,621 263,304,367 Rochridge 8,777,880 23,659,836 36,305,104 49,949,372 60,720,017 74,625,593 164,757,757 162,399,367 337,892,741 383,440,702 1,460,323,134 2,412,360,466 19,333,368 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,566 36,313,292 75,478,099 70,042,552 203,516,736 488,067,918 Russell 1,859,956 6,266,911 11,677,293 14,566,246 15,861,971 18,334,357 39,655,630 35,134,561 33,750,320 66,213,861 123,005,751 149,377,858 Russell 1,859,956 6,266,911 11,677,293 14,566,246 15,861,971 18,334,357 39,655,630 35,134,561 33,750,320 66,213,861 123,005,751 146,328,569 24,467,858 24,467,859 24,467,859 24,467,859 24,467,859 24,467,859 24,467,859 24,467,859 24,467,859 24,467,859 24,467,459 24,469,46	Pittsylvania	4,962,405	15,979,310	30,376,912	39,033,664	45,746,723	54,639,966	110,957,058	98,997,060	226,631,481	177,517,949	353,474,462	1,158,316,990
Prince George 2,794,608 8,087,004 12,412,946 16,129,402 19,609,799 22,468,646 51,090,090 48,363,348 116,729,039 115,291,256 341,414,442 754,390,581 24,220,007 91,765,631 150,591,790 196,016,143 230,894,193 259,537,229 60,2290,865 662,313,894 1,692,045,652 1,715,002,646 9,327,867,028 14,959,227,010,727 Rappshannock 55,201 1,863,919 2,677,902 3,783,177 4,773,847 5,096,169 11,958,788 12,165,828 30,219,674 27,428,159 163,381,621 263,043,545 11,652,048,183 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,225 (Raanoke 8,777,880 23,659,836 36,305,104 49,949,372 60,720,017 74,626,693 164,757,757 162,389,967 387,892,741 389,440,702 1,400,223,134 2,812,842,500 Rockbridge 1,933,358 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,915 Rockbridgham 6,294,036 19,046,571 32,252,985 43,568,663 57,776,851 66,768,485 141,219,009 142,409,976 321,721,050 280,751,056 837,659,037 1,949,737,692 Russell 1,859,956 6,268,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 Shenandoah 1,357,813 4,186,558 7,786,574 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,700,482,832 172,190 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113,966,688 490,141,672 18,000 113	Powhatan	2,037,119	5,861,240	8,792,882	11,150,633	14,841,751	16,849,335	41,390,442	39,441,262	106,846,800	121,806,713	568,165,549	937,183,727
Prince William 32,429,007 91,765,631 150,591,790 196,016,143 230,894,193 259,537,229 602,200,865 662,313,894 1,692,048,582 1,713,502,646 9,327,867,028 14,959,257,000 Pulaski 2,560,746 8,617,320 15,030,271 21,589,560 24,677,582 27,318,412 57,150,055 67,504,064 127,798,561 107,319,410 187,436,338 637,001,727 Rappahannock 555,201 1,863,919 2,677,902 3,783,177 4,173,947 5,096,169 11,958,758 12,165,828 30,219,674 27,428,159 163,381,621 263,304,356 Richmond 2,481,813 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,225 Rockbridge 1,933,358 5,555,565 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,099 70,042,552 203,516,736 488,067,918 Rockbridge 1,933,358 5,555,565 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,099 70,042,552 203,516,736 488,067,918 Rockbridge 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,865,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Shehandoah 3,213,044 10,191,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,899 76,145,695 175,150,140 147,946,155 324,72,341 961,822,558 Shehandoah 3,213,044 10,191,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,899 76,145,695 175,150,140 147,946,155 324,72,341 961,822,558 Shothampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Shothampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Shothampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Shothampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Shothampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Shothampton 1,357,813 4,186,55	Prince Edward	1,738,202	5,269,250	9,460,222	12,026,671	14,739,765	15,945,576	33,342,110	27,880,073	54,031,715	43,569,165	109,259,844	327,262,592
Pulaski 2,50,746 8,617,320 15,030,271 21,588,950 24,677,582 27,318,412 57,150,055 57,504,054 127,798,581 107,319,410 187,436,338 637,001,721 Rappahannock 555,201 1,863,919 2,677,902 3,783,177 4,173,947 5,096,169 11,958,758 12,165,828 30,219,674 27,428,159 163,381,621 263,304,366 Richmond 2,481,813 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,222 Roanoke 8,777,880 23,659,836 36,305,104 49,949,372 60,720,017 74,626,593 164,757,757 162,389,367 387,892,741 383,440,702 1,460,323,134 2,812,842,503 Rockindge 1,933,358 5,555,866 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,918 Rockindgham 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,862 Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,648,999 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,766 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,205 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,326 Sursey 86,667 2,860,302 4,281,157 6,989 185 7,762,401 8,084,932 17,378,195 12,421,007 25,818,661 25,532,751 50,722,463 148,801,557	Prince George	2,794,608	8,087,004	12,412,946	16,129,402	19,609,799	22,468,646	51,090,090	48,363,348	116,729,039	115,291,256	341,414,442	754,390,581
Rappahannock 555,201 1,863,919 2,677,902 3,783,177 4,173,947 5,096,169 11,958,758 12,165,828 30,219,674 27,428,159 163,381,621 263,304,366 Richmond 2,481,813 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,225 Roanoke 8,777,890 23,659,836 36,305,104 49,949,372 60,720,017 74,626,593 164,757,757 162,389,367 387,892,741 383,440,702 1,460,323,134 2,812,842,505 Rockbridge 1,933,358 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,915 Rockingham 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,692 Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Scott 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,225 Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,675 Spotsylvania 10,031,476 29,114,302 48,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Stafford 11,566,511 28,350,301 43,269,936 53,144,613 62,891,389 67,493,194 152,481,012 164,492,215 452,731,296 514,612,082 2,945,394,500 44,97318,995 Surry 573,841 2,211,997 3,724,464 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sursew 862,667 2,860,302 4,287,157 6,999,195 7,642,401 8,084,932 17,834,770 15,079,373 29,822,965 22,102,335 47,104,232 162,669,933 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	Prince William	32,429,007	91,765,631	150,591,790	196,016,143	230,894,193	259,537,229	602,290,865	662,313,894	1,692,048,582	1,713,502,646	9,327,867,028	14,959,257,008
Richmond 2,481,813 4,983,001 6,190,707 7,666,062 8,194,623 9,660,004 19,331,018 16,598,707 37,730,731 29,173,240 120,215,317 262,225,225 Roanke 8,777,880 23,659,836 36,305,104 49,949,372 60,720,017 74,626,593 164,757,757 162,389,367 387,892,741 383,440,702 1,460,323,134 2,812,825,225 Rockbridge 1,933,368 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,866 36,313,292 75,478,089 70,042,552 203,516,736 488,067,918 Rockingham 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,686,881 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Scott 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,225 Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Surry 573,841 2,211,997 3,723,446 43,779,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,616 25,532,751 50,722,463 148,830,154 Sussex 866,67 2,660,302 4,287,157 6,989,195 7,642,401 8,804,932 17,834,770 15,078,973 29,825,965 22,102,335 47,104,232 162,669,978 17,042,201 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,243,31 753,638,784	Pulaski	2,560,746	8,617,320	15,030,271	21,588,950	24,677,582	27,318,412	57,150,055	57,504,054	127,798,581	107,319,410	187,436,338	637,001,721
Roanoke 8,777,880 23,659,836 36,305,104 49,949,372 60,720,017 74,626,593 164,757,757 162,389,367 387,892,741 383,440,702 1,460,323,134 2,812,842,505 Rockbridge 1,933,358 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,918 Rockinjdam 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,692 Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Scott 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,220 Sherandoah 3,213,044 10,919,173 19,480,721	Rappahannock	555,201	1,863,919	2,677,902	3,783,177	4,173,947	5,096,169	11,958,758	12,165,828	30,219,674	27,428,159	163,381,621	263,304,356
Rockbridge 1,933,358 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,915 Rockingham 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,692 Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 Scott 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,220 Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,661,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,252 Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,293 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,993 Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,155 Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,786	Richmond	2,481,813	4,983,001	6,190,707	7,666,062	8,194,623	9,660,004	19,331,018	16,598,707	37,730,731	29,173,240	120,215,317	262,225,223
Rockindge 1,933,358 5,555,856 9,948,718 13,318,162 15,948,679 18,700,617 37,311,856 36,313,292 75,478,089 70,042,552 203,516,736 488,067,915 Rockingham 6,294,036 19,046,571 32,523,958 43,568,563 57,776,951 66,768,485 141,219,009 142,408,976 321,721,050 280,751,056 837,659,037 1,949,737,692 Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 (1.65,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,220 (1.65,140 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 (1.65,140 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,255 (1.65,140 13,378,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,295 (1.65,140 14,147,140) (1.67,140 14,147,140) (1.67,140 14,147,140) (1.67,140 14,147,140) (1.67,140 14,147,140) (1.67,140 14,147,140) (1.67,140 14,140,140 14,167	Roanoke	8,777,880	23,659,836	36,305,104	49,949,372	60,720,017	74,626,593	164,757,757	162,389,367	387,892,741	383,440,702	1,460,323,134	2,812,842,503
Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 (20t) 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,220 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 (20t) 14	Rockbridge	1,933,358	5,555,856	9,948,718	13,318,162	15,948,679	18,700,617	37,311,856	36,313,292	75,478,089	70,042,552	203,516,736	488,067,915
Russell 1,859,956 6,266,911 11,677,293 14,568,246 15,861,971 18,334,357 39,655,630 35,134,561 83,750,320 66,213,861 123,005,751 416,328,856 (20t) 2,049,382 6,165,140 9,759,030 13,641,387 15,057,302 16,738,470 35,252,988 31,902,933 71,688,542 55,162,146 85,135,900 342,553,220 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 (20t) 14,946,155 352,472,341 969,182,252 (20t) 14,946,155 (20t) 14	Rockingham	6,294,036	19,046,571	32,523,958	43,568,563	57,776,951	66,768,485	141,219,009	142,408,976	321,721,050	280,751,056	837,659,037	1,949,737,692
Shenandoah 3,213,044 10,919,173 19,480,721 25,631,287 33,012,879 39,561,007 83,649,809 78,145,695 175,150,140 147,946,155 352,472,341 969,182,252 Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,293 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,329 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,998 Surry 573,841 2,211,997 3,723,446	•			11,677,293	14,568,246	15,861,971	18,334,357	39,655,630	35,134,561			123,005,751	416,328,856
Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,293 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,329 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,998 Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6	Scott	2,049,382	6,165,140	9,759,030	13,641,387	15,057,302	16,738,470	35,252,988	31,902,933	71,688,542	55,162,146	85,135,900	342,553,220
Smyth 2,572,956 9,031,895 15,307,726 18,841,700 23,462,369 24,310,002 55,839,828 52,295,003 103,036,487 71,475,020 113,968,688 490,141,673 Southampton 1,357,813 4,186,558 7,786,174 10,404,964 13,442,786 15,676,526 32,396,642 30,162,760 69,959,483 61,374,468 127,509,120 374,257,293 Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,329 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,998 Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6	Shenandoah	3,213,044	10,919,173	19,480,721	25,631,287	33,012,879	39,561,007	83,649,809	78,145,695	175,150,140	147,946,155	352,472,341	969,182,252
Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,998 Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	Smyth	2,572,956	9,031,895	15,307,726	18,841,700	23,462,369	24,310,002	55,839,828	52,295,003	103,036,487	71,475,020	113,968,688	490,141,673
Spotsylvania 10,031,476 29,114,302 49,725,996 62,751,425 69,792,613 74,082,963 177,134,811 191,965,941 473,149,105 518,993,219 2,133,746,479 3,790,488,325 Stafford 11,586,511 28,350,301 43,269,936 53,114,613 62,891,389 67,493,194 152,481,012 164,949,215 452,731,296 514,612,082 2,945,839,450 4,497,318,998 Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	Southampton	1,357,813	4,186,558	7,786,174	10,404,964	13,442,786	15,676,526	32,396,642	30,162,760	69,959,483	61,374,468	127,509,120	374,257,293
Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	·			49,725,996	62,751,425		74,082,963	177,134,811		473,149,105			3,790,488,329
Surry 573,841 2,211,997 3,723,446 4,377,982 5,255,247 5,813,973 12,378,185 12,421,607 25,818,661 25,532,751 50,722,463 148,830,154 Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	Stafford	11,586,511	28,350,301	43,269,936	53,114,613	62,891,389	67,493,194	152,481,012	164,949,215	452,731,296	514,612,082	2,945,839,450	4,497,318,999
Sussex 862,667 2,860,302 4,287,157 6,989,195 7,642,401 8,084,932 17,834,770 15,078,973 29,822,965 22,102,335 47,104,232 162,669,930 Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	Surry			3,723,446		5,255,247		12,378,185					148,830,154
Tazewell 3,293,419 10,901,275 18,049,132 22,996,763 29,246,635 30,707,974 59,640,224 57,293,827 128,434,745 98,850,396 294,224,391 753,638,784	•	•											162,669,930
													980,824,173

Table 1.5, continued Virginia Adjusted Gross Income by Locality/Income Level Taxable Year 2015

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	\$5,450,910	\$16,087,808	\$27,301,146	\$34,373,357	\$41,363,773	\$46,271,182	\$102,113,079	\$96,214,964	\$197,935,873	\$157,487,028	\$499,350,281	\$1,223,949,400
Westmoreland	1,358,130	4,425,850	9,109,330	12,491,857	14,734,853	14,218,857	30,737,356	27,827,086	63,237,707	56,849,063	155,256,215	390,246,303
Wise	3,116,116	10,467,153	16,487,783	20,562,990	22,380,364	24,932,782	49,593,338	43,453,977	108,424,944	80,705,228	168,388,530	548,513,205
Wythe	2,495,174	7,937,030	13,504,746	18,779,039	21,052,415	22,700,219	49,741,863	46,370,495	104,509,763	84,378,082	143,391,946	514,860,772
York	5,754,253	14,105,582	20,843,803	25,487,539	31,360,334	32,311,570	75,928,914	82,482,453	221,594,716	256,191,618	1,295,838,448	2,061,899,229
Total Counties	\$458,601,934	\$1,289,628,915	\$2,094,504,650	\$2,778,500,107	\$3,344,295,644	\$3,769,365,742	\$8,392,845,264	\$8,705,247,242	\$21,301,813,593	\$20,966,396,304	\$133,504,142,369	\$206,605,341,764

												Total
		\$5,000 to	\$10,000 to	\$15,000 to	\$20,000 to	\$25,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$75,000 to	\$100,000	Adjusted Gross
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	Income
Alexandria	\$10,948,906	\$32,784,319	\$57,247,507	\$77,444,984	\$88,940,255	\$101,684,077	\$234,023,602	\$272,252,682	\$765,057,643	\$784,091,914	\$5,804,112,547	\$8,228,588,435
Bristol	3,516,353	9,552,204	14,649,093	18,231,535	20,681,792	23,554,178	43,459,826	38,324,347	65,911,291	43,479,871	103,543,135	384,903,624
Buena Vista	773,627	2,040,040	3,305,324	4,358,162	5,029,338	5,998,311	11,493,596	11,142,079	21,418,110	14,937,683	16,834,775	97,331,046
Charlottesville	5,287,531	12,948,226	19,962,567	28,006,303	32,196,926	37,830,610	73,169,680	72,073,645	147,047,621	112,806,430	928,103,887	1,469,433,425
Chesapeake	18,868,390	55,955,580	94,269,357	120,047,582	143,918,186	157,438,631	355,430,999	367,941,729	886,771,357	813,168,983	3,124,650,050	6,138,460,843
Colonial Heights	1,523,082	5,224,027	9,023,265	10,735,158	13,555,626	16,843,866	35,311,855	35,849,716	74,179,279	58,252,971	127,378,509	387,877,356
Covington	688,214	1,805,833	3,336,270	4,449,038	6,141,775	6,269,283	10,455,450	9,541,240	21,240,391	15,133,679	20,904,589	99,965,762
Danville	4,624,511	15,980,659	30,299,819	35,594,569	40,677,916	39,293,771	79,291,115	65,670,966	121,718,952	83,818,224	249,218,801	766,189,303
Emporia	826,215	2,377,084	4,163,723	6,062,975	4,836,304	5,579,783	9,855,850	8,260,158	12,206,617	8,057,212	30,268,664	92,494,585
Fairfax	3,080,360	7,302,588	10,725,150	13,547,870	15,206,377	17,046,096	38,484,210	38,827,084	107,584,880	111,648,838	802,253,636	1,165,707,088
Falls Church	1,258,167	2,686,941	3,612,651	4,915,472	5,694,160	7,294,526	14,966,554	19,113,656	51,438,561	56,731,191	751,895,674	919,607,553
Franklin	842,726	3,126,744	5,330,447	6,756,990	7,735,622	6,817,432	14,997,477	11,927,853	22,976,145	14,605,186	45,491,485	140,608,109
Fredericksburg	2,459,394	7,542,328	13,116,033	17,524,281	19,798,061	21,512,227	47,745,509	43,755,740	91,584,084	81,779,719	465,018,387	811,835,763
Galax	910,250	2,429,563	3,991,486	6,460,452	6,269,066	6,853,303	12,142,835	9,884,742	18,243,282	12,670,800	34,593,310	114,449,088
Hampton	10,340,950	36,742,783	64,685,884	82,397,785	96,907,665	106,256,489	220,568,823	220,444,925	474,586,284	384,093,387	865,650,346	2,562,675,321
Harrisonburg	4,057,667	12,304,714	19,598,950	25,929,411	32,969,799	39,682,391	73,064,085	64,252,202	120,780,443	84,585,213	253,209,149	730,434,024
Hopewell	2,075,138	7,852,834	14,383,852	17,841,608	20,385,362	21,158,764	43,222,044	38,480,145	69,565,112	48,172,762	69,307,392	352,445,012
Lexington	596,540	1,323,265	2,051,486	3,498,629	3,948,051	4,103,615	7,915,341	7,513,969	18,922,067	16,988,828	98,393,460	165,255,250
Lynchburg	8,163,831	23,653,033	38,971,789	49,459,178	54,221,390	60,716,694	119,632,308	105,330,568	220,099,904	170,655,444	677,858,393	1,528,762,532
Manassas	3,223,331	10,706,435	17,620,337	25,044,259	26,843,770	32,586,483	72,174,334	81,260,431	179,406,354	151,915,421	533,602,575	1,134,383,730

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2015

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
City	\$0 to \$4,999	\$9,999	\$14,999	\$19,999	\$24,999	\$29,999	\$39,999	\$49,999	\$74,999	\$99,999	and Over	income
Manassas Park	\$1,069,863	\$3,681,519	\$6,434,039	\$9,633,921	\$10,325,545	\$13,257,095	\$27,914,675	\$30,192,238	\$72,294,503	\$60,353,644	\$157,204,366	\$392,361,409
Martinsville	1,627,314	4,996,800	8,534,704	12,428,504	13,901,087	14,343,372	23,735,266	20,354,251	34,624,329	22,316,334	85,827,504	242,689,465
Newport News	15,234,623	50,017,643	88,716,080	117,011,623	135,478,311	146,358,560	297,307,870	295,543,428	637,085,069	489,229,702	1,274,312,521	3,546,295,431
Norfolk	17,252,813	65,168,070	119,524,434	153,369,018	168,398,199	170,839,911	337,777,478	306,588,611	620,255,891	451,798,111	1,791,401,588	4,202,374,123
Norton	473,665	1,804,056	2,832,469	3,605,411	3,907,819	3,569,690	8,269,705	6,657,700	13,789,413	9,283,807	22,831,032	77,024,767
Petersburg	3,053,188	12,970,760	23,911,588	30,019,762	33,429,552	35,132,436	64,810,193	51,224,798	77,496,529	48,487,006	79,732,365	460,268,177
Poquoson	1,159,687	2,399,295	3,517,529	4,530,857	5,186,360	6,179,306	13,692,003	17,641,321	47,385,040	53,782,132	270,649,903	426,123,434
Portsmouth	6,474,109	26,262,304	51,906,429	67,055,681	72,650,398	78,458,554	163,704,794	160,856,097	335,281,993	239,167,892	472,391,994	1,674,210,246
Radford	1,609,784	4,689,695	6,753,148	7,725,566	8,034,376	8,081,631	17,832,306	15,373,749	34,796,008	35,699,944	93,601,144	234,197,351
Richmond	19,809,969	71,449,373	124,169,291	155,144,200	176,868,338	196,199,710	389,284,758	361,048,105	639,804,365	449,712,748	3,776,596,773	6,360,087,631
Roanoke	9,061,022	30,991,483	56,499,839	73,555,970	88,350,917	100,114,155	196,936,011	161,946,242	300,746,111	198,321,811	858,399,968	2,074,923,527
Salem	2,206,514	6,798,005	10,779,290	15,441,343	18,902,736	20,736,348	45,042,544	44,628,778	92,560,392	86,769,612	307,228,041	651,093,603
Staunton	2,063,919	7,030,625	12,644,651	17,073,983	20,055,938	22,492,369	48,184,995	45,245,940	94,765,811	76,650,809	175,518,949	521,727,987
Suffolk	6,166,642	20,100,849	37,234,086	47,393,108	53,096,712	59,863,389	122,446,030	130,150,872	311,500,086	302,712,989	1,163,334,935	2,253,999,698
Virginia Beach	37,080,440	109,365,690	180,377,399	238,221,000	283,308,242	317,688,782	703,914,336	739,497,681	1,661,021,071	1,469,078,432	7,182,395,431	12,921,948,504
Waynesboro	1,924,064	5,886,825	11,099,361	16,038,069	17,956,961	21,117,300	43,708,686	42,142,864	77,787,355	60,406,834	137,964,103	436,032,422
Williamsburg	2,030,068	4,895,211	6,170,578	8,631,977	8,938,300	10,122,100	17,941,818	16,788,973	39,576,659	30,912,303	200,900,097	346,908,084
Winchester	2,893,104	8,434,457	14,403,709	18,822,312	22,031,664	25,674,581	53,481,914	48,894,855	94,938,973	67,612,395	356,294,517	713,482,480
Total Cities	\$215,255,969	\$691,281,857	\$1,195,853,614	\$1,554,008,546	\$1,786,778,897	\$1,968,749,817	\$4,093,390,873	\$4,016,624,381	\$8,676,447,976	\$7,219,890,260	\$33,408,873,997	\$64,827,156,188
Total Counties	\$458,601,934	\$1,289,628,915	\$2,094,504,650	\$2,778,500,107	\$3,344,295,644	\$3,769,365,742	\$8,392,845,264	\$8,705,247,242	\$21,301,813,593	\$20,966,396,304	\$133,504,142,369	\$206,605,341,764
Unassigned*	\$66,237,479	\$134,817,760	\$159,912,931	\$165,191,634	\$175,592,334	\$183,535,017	\$359,775,023	\$326,312,459	\$691,362,172	\$530,678,217	\$4,410,773,748	\$7,204,188,775
Aggregate	\$740,095,382	\$2,115,728,531	\$3,450,271,194	\$4,497,700,288	\$5,306,666,876	\$5,921,650,576	\$12,846,011,161	\$13,048,184,082	\$30,669,623,742	\$28,716,964,781	\$171,323,790,113	\$278,636,686,727

^{1.} Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

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

Table 1.6
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2015

	Exem	ptions		Dedu	uctions		Filing Status		
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Accomack	42,203	\$38,339,649	12,759	5,710	\$367,071,700	18,469	10,888	6,806	775
Albemarle	110,058	99,194,767	27,298	20,148	661,820,755	47,446	26,166	19,899	1,381
Alleghany	16,845	15,311,566	5,741	1,465	56,388,694	7,206	3,725	3,289	192
Amelia	13,774	12,564,687	4,088	1,842	50,785,371	5,930	3,212	2,546	172
Amherst	30,948	28,170,570	10,304	3,301	96,203,532	13,605	7,581	5,663	361
Appomattox	15,782	14,355,518	4,955	1,716	49,908,188	6,671	3,497	2,995	179
Arlington	234,644	209,989,906	70,431	58,663	1,612,542,305	129,094	87,284	36,492	5,318
Augusta	78,602	71,403,810	23,822	9,880	266,315,779	33,702	17,137	15,805	760
Bath	5,338	4,839,186	1,958	476	20,614,147	2,434	1,358	1,012	64
Bedford	82,996	75,246,013	23,486	11,473	304,555,363	34,959	16,946	17,182	831
Bland	5,905	5,347,373	2,115	399	16,359,545	2,514	1,196	1,248	70
Botetourt	35,473	32,152,128	9,230	5,492	136,203,701	14,722	6,823	7,514	385
Brunswick	14,941	13,622,280	5,055	1,545	48,324,854	6,600	4,236	2,112	252
Buchanan	17,218	15,732,612	6,445	716	43,460,003	7,161	3,352	3,676	133
Buckingham	13,498	12,311,318	4,646	1,295	38,608,338	5,941	3,574	2,170	197
Campbell	54,136	49,281,040	18,356	5,439	157,759,497	23,795	13,048	10,166	581
Caroline	29,910	27,273,911	8,476	4,796	117,487,539	13,272	7,799	5,078	
Carroll	27,738	25,202,198	10,167	1,859	80,410,969	12,026	6,051	5,630	345
Charles City	7,316	6,660,930	2,410	1,055	33,889,928	3,465	2,115	1,232	
Charlotte	12,467	11,357,634	4,210	1,034	55,836,069	5,244	2,944	2,125	175
Chesterfield	357,016	324,571,273	86,734	67,102	1,523,057,668	153,836	85,972	63,488	,
Clarke	15,756	14,269,439	3,807	3,056	77,294,805	6,863	3,614	3,048	201
Craig	5,085	4,621,882	1,685	482	17,569,658	2,167	1,040	1,079	
Culpeper	51,329	46,787,359	12,877	8,498	204,577,089	21,375	11,630	9,174	571
Cumberland	9,188	8,367,583	2,990	1,030	28,660,278	4,020	2,338	1,544	138
Dickenson	11,709	10,703,838	4,419	392	32,713,941	4,811	2,248	2,460	103
Dinwiddie	26,984	24,635,619	8,093	4,013	95,119,004	12,106	7,259	4,465	382
Essex	11,574	10,527,121	3,532	1,593	44,339,039	5,125	3,127	1,828	170
Fairfax	1,203,563	1,090,716,410	249,188	282,900	9,111,652,212	532,088	289,589	222,918	19,581
Fauquier	76,020	69,128,488	16,407	16,020	471,249,341	32,427	16,838	14,630	959

Table 1.6, continued Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2015

	Exemp	otions		Dedu	uctions			Filing Status		
						Total		Married Filing	Married Filing	
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately	
Floyd	15,611	\$14,167,576	5,167	1,376	\$44,320,457	6,543	3,199	3,208	136	
Fluvanna	26,944	24,401,676	6,867	4,432	99,721,595	11,299	5,714	5,264	321	
Franklin	54,134	49,078,704	16,843	6,047	179,055,546	22,890	11,587	10,710	593	
Frederick	91,654	83,126,403	24,706	14,812	354,157,486	39,518	21,102	17,342	1,074	
Giles	16,829	15,269,309	5,978	1,281	47,470,985	7,259	3,782	3,290	187	
Gloucester	38,727	35,125,546	11,057	6,100	151,067,953	17,157	9,046	7,591	520	
Goochland	25,303	22,890,232	5,322	5,260	174,286,944	10,582	4,917	5,358	307	
Grayson	14,688	13,351,852	5,436	985	44,017,665	6,421	3,216	3,018	187	
Greene	19,734	17,950,583	5,519	2,847	69,169,765	8,366	4,341	3,744	281	
Greensville	11,760	10,764,987	3,989	1,338	52,619,877	5,327	3,609	1,475	243	
Halifax	34,427	31,388,456	11,900	3,070	99,259,762	14,970	8,932	5,512	526	
Hanover	115,286	104,904,326	26,528	22,375	514,484,445	48,903	24,859	22,828	1,216	
Henrico	332,444	302,207,891	91,254	60,307	1,445,961,376	151,561	93,865	53,292	4,404	
Henry	52,268	47,630,118	19,079	3,727	139,766,068	22,806	13,372	8,797	637	
Highland	2,505	2,255,307	808	246	9,126,431	1,054	481	541	32	
Isle of Wight	38,404	34,904,350	9,424	7,136	168,599,776	16,560	8,586	7,407	567	
James City	84,690	75,717,150	18,097	16,704	447,141,754	34,801	17,446	16,234	•	
King and Queen	6,977	6,352,024	2,248	890	25,243,449	3,138	1,817	1,225		
King George	26,726	24,285,718	6,243	5,171	114,335,510	11,414	5,964	4,898		
King William	17,873	16,293,131	4,788	2,993	80,955,878	7,781	4,110	3,405	266	
Lancaster	12,758	11,400,057	3,294	2,055	73,809,274	5,349	3,034	2,154	161	
Lee	18,578	16,960,553	6,754	999	54,963,323	7,753	3,838	3,660	255	
Loudoun	414,303	377,231,366	71,504	97,383	2,680,296,832	168,887	81,524	82,158	5,205	
Louisa	34,629	31,442,026	9,657	5,373	128,368,524	15,030	7,990	6,583	457	
Lunenburg	10,589	9,638,240	3,642	906	31,616,834	4,548	2,722	1,713	113	
Madison	13,259	12,046,002	3,824	1,769	50,457,236	5,593	2,819	2,628	146	
Mathews	9,763	8,768,982	2,628	1,396	39,225,051	4,024	1,988	1,926	110	
Mecklenburg	31,897	28,942,792	10,666	3,198	104,937,484	13,864	8,283	5,127		
Middlesex	11,303	10,182,067	3,282	1,575	43,754,109	4,857	2,626	2,122		
Montgomery	77,103	69,730,644	25,368	11,488	288,354,036	36,856	21,638	14,086	1,132	

Table 1.6, continued Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2015

	Exemp	otions		Dedu	ıctions			Filing Status	
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Nelson	16,609	\$15,017,985	4,966	2,098	\$63,112,044	7,064	3,756	3,167	141
New Kent	22,257	20,190,563	5,056	4,455	95,061,793	9,511	4,507	4.695	
Northampton	12,875	11,656,344	4,169	1,519	44,613,084	5,688	3,583	1,927	
Northumberland	14,293	12,796,524	3,620	2,072	57,759,554	5,692	2,924	2,613	
Nottoway	13,626	12,419,518	4,502	1,312	39,467,567	5,814	3,615	2,067	
Orange	37,281	33,772,178	9,724	6,077	157,940,782	15,801	8,392	6,902	507
Page	23,563	21,472,265	8,216	2,231	68,906,588	10,447	5,808	4,408	231
Patrick	16,344	14,873,970	5,816	1,176	48,912,046	6,992	3,520	3,282	
Pittsylvania	61,106	55,706,681	20,675	5,687	178,166,759	26,362	14,369	11,227	766
Powhatan	30,305	27,524,524	6,661	5,896	131,104,573	12,557	5,826	6,392	
Prince Edward	17,266	15,649,041	5,922	1,842	91,452,976	7,764	4,879	2,686	199
Prince George	31,824	28,870,375	9,060	5,072	130,937,995	14,132	7,851	5,675	606
Prince William	464,045	423,356,620	100,799	100,310	2,439,504,867	201,109	114,288	79,748	7,073
Pulaski	31,574	28,711,359	11,399	2,853	88,780,652	14,252	7,888	6,004	360
Rappahannock	8,179	7,383,411	2,057	1,449	42,067,532	3,506	1,826	1,585	95
Richmond	15,576	14,199,359	3,806	2,930	216,270,622	6,736	3,485	2,655	596
Roanoke	104,572	94,656,607	28,162	16,799	402,716,203	44,961	23,648	20,203	1,110
Rockbridge	22,359	20,261,892	7,022	2,680	88,092,365	9,702	5,111	4,375	216
Rockingham	83,654	76,075,669	25,308	10,425	292,472,248	35,733	18,707	16,234	792
Russell	22,826	20,889,944	8,349	1,355	58,188,725	9,704	4,535	4,963	206
Scott	20,450	18,580,888	7,490	1,239	52,825,936	8,729	4,060	4,223	446
Shenandoah	44,989	40,840,482	14,102	5,698	149,241,291	19,800	11,148	8,178	474
Smyth	28,688	26,161,174	10,741	1,765	75,557,492	12,506	6,725	5,470	311
Southampton	17,921	16,334,390	5,348	2,480	63,106,023	7,828	4,396	3,157	275
Spotsylvania	134,713	122,623,372	32,335	25,150	592,047,200	57,485	31,352	24,495	1,638
Stafford	140,795	127,823,760	30,136	29,216	683,672,778	59,352	30,880	26,192	2,280
Surry	7,107	6,470,699	2,120	1,143	30,855,132	3,263	1,864	1,265	
Sussex	8,777	8,025,745	2,974	1,078	29,562,678	4,052	2,665	1,243	144
Tazewell	37,971	34,592,034	13,353	2,651	105,117,090	16,004	7,770	7,821	413
Warren	39,505	35,940,471	11,318	6,399	154,151,432	17,717	10,196	7,053	468

Table 1.6, continued Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2015

	Exem	ptions	Deductions				Filing Status		
						Total		Married Filing	Married Filing
County	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Washington	57,485	\$52,199,061	19,623	5,491	\$194,028,036	25,114	12,400	11,433	1,281
Westmoreland	18,495	16,702,124	5,323	2,626	66,003,518	7,949	4,656	3,031	262
Wise	31,225	28,545,653	11,519	1,818	86,177,176	13,337	6,839	6,135	363
Wythe	27,295	24,860,724	10,043	2,124	76,682,566	12,167	6,463	5,393	311
York	66,408	59,895,566	15,428	12,577	294,490,732	28,005	13,833	13,157	1,015
Total Counties	6,011,140	\$5,456,175,145	1,534,698	1,096,322	\$30,966,372,785	2,631,020	1,442,759	1,103,624	84,637

	Exemp	otions		Ded	uctions		Filing Status		
						Total		Married Filing	Married Filing
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Alexandria	161,214	\$144,653,937	44,622	41,302	\$1,116,846,996	85,924	57,402	24,507	4,015
Bristol	24,188	22,044,187	9,509	2,003	100,745,000	11,512	6,380	3,691	•
Buena Vista	6,095	5,521,469	2,305	471	20,172,660	2,776	1,662	1,047	•
Charlottesville	40,102	36,188,353	14,509	6,453	232,012,863	20,962	14,333	5,864	765
Chesapeake	231,961	210,869,393	59,667	43,533	1,006,882,342	103,200	58,462	39,902	4,836
Colonial Heights	18,873	17,102,510	6,043	2,478	62,311,551	8,521	5,369	2,935	217
Covington	6,014	5,471,259	2,440	319	18,548,257	2,759	1,734	954	71
Danville	43,426	39,535,940	15,965	3,927	147,533,940	19,892	13,465	5,543	884
Emporia	5,863	5,377,660	2,102	554	18,132,341	2,656	1,974	564	118
Fairfax	31,421	28,513,747	7,442	7,150	223,136,507	14,592	8,397	5,619	576
Falls Church	16,894	15,181,467	3,283	4,123	126,476,555	7,406	3,956	3,102	348
Franklin	8,277	7,554,119	2,790	914	26,798,111	3,704	2,571	996	137
Fredericksburg	26,746	24,246,737	8,814	4,205	125,575,994	13,019	8,690	3,793	536
Galax	7,370	6,707,378	2,613	529	20,967,219	3,142	1,878	1,167	97
Hampton	119,858	108,803,797	38,767	18,207	443,500,463	56,974	37,626	17,023	2,325
Harrisonburg	36,263	32,962,248	13,241	4,101	121,736,172	17,342	11,787	5,206	349
Hopewell	21,753	19,834,737	7,907	2,174	62,333,997	10,081	7,257	2,544	280
Lexington	5,712	5,083,966	1,653	941	27,031,489	2,594	1,565	946	83
Lynchburg	67,324	60,991,568	24,140	7,787	242,368,512	31,927	20,738	10,311	878
Manassas	44,262	40,512,308	11,681	8,238	203,918,072	19,919	12,485	6,832	602

Table 1.6, continued Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality Taxable Year 2015

	Exem	ptions		Dec	luctions			Filing Status	
						Total		Married Filing	Married Filing
City	Number	Amount	Standard	Itemized	Amount	Returns	Individual	Joint	Separately
Manassas Park	16,242	\$14,893,910	4,358	2,974	\$66,665,443	7,332	4,627	2,459	246
Martinsville	13,843	12,609,818	5,033	1,298	46,656,497	6,331	4,345	1,762	224
Newport News	160,988	146,360,960	54,394	22,780	578,267,779	77,174	52,229	21,821	3,124
Norfolk	181,875	165,348,345	64,459	25,298	733,251,022	89,757	62,562	22,971	4,224
Norton	4,556	4,168,727	1,823	250	11,590,875	2,073	1,199	815	59
Petersburg	28,814	26,263,309	11,621	3,154	97,051,139	14,775	12,047	2,235	493
Poquoson	13,150	11,889,357	2,854	2,592	60,692,864	5,446	2,572	2,689	185
Portsmouth	84,676	77,173,640	27,412	12,721	304,878,676	40,133	28,118	10,486	1,529
Radford	10,648	9,667,821	4,162	1,134	39,195,295	5,296	3,447	1,713	136
Richmond	186,895	170,012,937	70,273	29,442	1,466,620,880	99,715	76,128	20,507	3,080
Roanoke	90,864	82,717,630	33,704	10,650	319,079,794	44,354	31,231	12,038	1,085
Salem	26,060	23,602,347	7,907	3,737	134,698,941	11,644	6,695	4,642	307
Staunton	24,195	21,904,605	8,443	2,946	81,161,672	11,389	7,085	3,988	316
Suffolk	84,536	76,944,617	21,225	15,964	403,945,125	37,189	21,198	14,270	1,721
Virginia Beach	426,331	386,575,875	121,242	77,620	2,020,430,664	198,862	118,134	71,632	9,096
Waynesboro	21,686	19,663,823	7,588	2,328	65,281,784	9,916	6,339	3,333	244
Williamsburg	13,154	11,766,549	4,153	2,215	79,714,573	6,368	4,066	2,013	289
Winchester	27,965	25,317,354	9,585	3,630	135,240,215	13,215	8,824	3,993	398
Total Cities	2,340,094	2,124,038,404	739,729	380,142	10,991,452,274	1,119,871	728,577	345,913	45,381
Total Counties	6,011,140	\$5,456,175,145	1,534,698	1,096,322	\$30,966,372,785	2,631,020	1,442,759	1,103,624	84,637
Unassigned*	311,775	\$214,588,939	90,470	66,187	\$13,058,926,585	156,657	86,807	47,035	22,815
Aggregate	8,663,009	\$7,794,802,488	2,364,897	1,542,651	\$55,016,751,644	3,907,548	2,258,143	1,496,572	152,833

^{1.} Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

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

Table 1.7

Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2015

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Accomack	\$536,193,147	\$37,199,805	\$23,606,920	\$121,202,859	\$354,183,563	\$27,298,086
Albemarle	4,217,148,185	109,652,605	72,512,054	409,146,077	3,625,837,448	230,316,605
Alleghany	249,748,230	14,291,702	9,424,247	51,476,687	174,555,594	12,825,865
Amelia	214,747,323	12,750,302	8,414,452	46,574,975	147,007,594	10,980,288
Amherst	456,090,323	29,005,553	19,227,459	105,974,061	301,883,250	23,076,944
Appomattox	223,317,901	13,732,614	9,092,426	50,036,479	150,456,383	11,331,893
Arlington	12,257,998,784	328,726,825	216,993,342	1,243,789,800	10,468,488,817	671,333,466
Augusta	1,333,139,444	73,181,571	48,514,063	271,298,822	940,144,989	68,419,509
Bath	81,652,912	4,834,928	3,178,691	17,308,864	56,330,428	4,186,018
Bedford	1,658,884,775	75,158,683	49,843,021	278,698,376	1,255,184,695	86,890,748
Bland	88,643,329	5,200,225	3,448,637	19,326,022	60,668,445	4,519,214
Botetourt	715,235,269	31,933,906	21,183,504	119,833,881	542,283,979	37,434,992
Brunswick	182,593,543	13,814,691	9,052,170	47,579,897	112,146,785	9,158,457
Buchanan	224,440,650	13,422,926	8,883,456	48,866,497	153,267,771	11,488,978
Buckingham	179,877,539	12,375,138	8,188,972	44,472,419	114,841,010	9,070,145
Campbell	836,654,583	50,333,567	33,398,951	184,178,120	568,743,945	42,628,396
Caroline	520,625,133	29,896,436	19,792,045	109,221,382	361,715,270	26,788,587
Carroll	333,908,240	23,716,615	15,664,440	85,918,705	208,608,480	16,620,329
Charles City	130,541,128	7,555,934	4,985,965	27,585,834	90,413,395	6,725,576
Charlotte	161,605,931	10,285,653	6,742,972	36,261,947	108,315,359	8,233,399
Chesterfield	8,534,059,083	355,798,854	235,869,569	1,321,002,195	6,621,388,466	451,489,545
Clarke	438,323,399	15,505,230	10,248,171	57,919,740	354,650,258	23,477,858
Craig	71,929,379	4,382,315	2,899,965	16,125,507	48,521,592	3,647,080
Culpeper	985,218,301	48,259,323	31,981,601	177,658,736	727,318,641	51,424,074
Cumberland	117,817,413	8,382,795	5,527,587	29,656,520	74,250,512	5,922,823
Dickenson	140,358,712	9,093,491	6,032,991	33,199,601	92,032,629	7,078,858
Dinwiddie	438,376,256	26,834,175	17,765,607	97,380,550	296,395,924	22,407,311
Essex	178,168,230	10,903,683	7,186,987	38,881,101	121,196,459	9,139,066
Fairfax	51,381,558,234	1,284,742,245	849,805,770	4,818,964,226	44,428,045,993	2,812,289,029
Fauquier	2,631,960,639	76,056,089	50,441,210	286,451,310	2,219,012,030	142,774,960

Table 1.7, continued

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

Taxable Year 2015

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Floyd	\$221,233,149	\$13,345,551	\$8,851,068	\$49,047,906	\$149,988,624	\$11,235,297
Fluvanna	496,142,823	25,197,165	16,682,720	93,883,806	360,379,133	25,681,835
Franklin	849,988,162	47,396,396	31,417,641	174,252,774	596,921,350	43,684,704
Frederick	1,936,058,915	88,630,931	58,713,342	328,993,510	1,459,721,132	101,529,023
Giles	246,084,157	14,870,440	9,869,106	55,070,472	166,274,139	12,509,020
Gloucester	726,122,518	37,812,677	25,023,755	139,260,229	524,025,857	37,588,953
Goochland	1,227,478,235	24,149,590	16,028,806	91,343,201	1,095,956,638	67,747,956
Grayson	196,566,712	12,535,375	8,277,327	45,017,947	130,736,063	9,954,740
Greene	352,665,248	19,002,018	12,602,725	70,491,216	250,569,289	18,173,710
Greensville	157,004,205	11,286,086	7,306,311	37,464,716	100,947,093	7,976,680
Halifax	467,045,480	30,873,087	20,374,414	109,295,202	306,502,777	23,717,833
Hanover	2,921,397,729	111,476,894	73,937,118	418,521,682	2,317,462,035	155,003,521
Henrico	8,696,346,442	349,136,445	231,262,560	1,285,244,909	6,830,702,528	463,187,849
Henry	627,953,913	45,251,489	29,875,982	159,463,736	393,362,705	31,462,637
Highland	35,525,016	1,992,434	1,316,849	7,197,084	25,018,649	1,826,499
Isle of Wight	839,136,781	37,480,638	24,832,835	138,565,910	638,257,398	44,107,471
James City	2,289,499,548	78,481,724	51,919,866	290,494,706	1,868,603,252	122,765,809
King and Queen	106,658,963	6,647,374	4,390,400	24,152,279	71,468,910	5,439,471
King George	617,167,647	26,696,020	17,639,945	98,576,538	474,255,144	32,583,825
King William	330,767,635	17,625,074	11,637,926	65,166,561	236,338,074	17,061,983
Lancaster	233,090,528	11,018,967	7,245,137	39,029,012	175,797,411	12,239,129
Lee	210,766,092	14,691,871	9,690,966	52,474,412	133,908,844	10,556,359
Loudoun	15,923,753,979	413,501,908	274,052,196	1,572,451,663	13,663,748,212	867,679,539
Louisa	650,707,101	33,827,196	22,406,749	124,744,611	469,728,546	33,737,774
Lunenburg	126,863,206	9,364,795	6,209,343	33,366,437	77,922,632	6,332,572
Madison	236,273,188	11,906,620	7,880,267	43,962,133	172,524,168	12,255,033
Mathews	173,810,771	8,254,037	5,469,980	30,232,647	129,854,107	9,081,878
Mecklenburg	427,062,208	28,051,342	18,400,452	97,763,333	282,847,081	21,730,426
Middlesex	198,373,096	9,871,345	6,527,160	35,755,835	146,218,756	10,338,902
Montgomery	1,634,394,118	78,747,364	51,967,760	287,885,951	1,215,793,042	85,464,211

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2015

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
•						•
Nelson	\$295,868,542	\$14,994,419	\$9,912,187	\$54,665,652	\$216,296,284	\$15,381,761
New Kent	505,438,323	21,824,235	14,473,992	82,033,808	387,106,288	26,525,993
Northampton	190,389,425	11,360,521	7,463,151	39,678,070	131,887,683	9,816,750
Northumberland	244,623,918	11,531,272	7,623,154	41,661,081	183,808,411	12,817,215
Nottoway	172,009,154	12,161,065	8,046,609	43,049,465	108,752,015	8,657,678
Orange	683,026,022	35,181,517	23,283,106	129,989,853	494,571,545	35,483,927
Page	328,746,926	21,561,279	14,316,929	78,641,430	214,227,287	16,595,957
Patrick	194,425,747	13,687,815	9,024,966	49,094,579	122,618,388	9,716,159
Pittsylvania	868,007,634	54,873,586	36,314,163	198,575,442	578,244,443	44,056,889
Powhatan	749,192,274	28,560,571	18,935,075	107,315,738	594,380,890	39,728,056
Prince Edward	241,182,462	15,720,524	10,397,945	55,890,868	159,173,125	12,253,298
Prince George	581,089,943	30,738,089	20,206,408	111,191,959	418,953,486	30,115,049
Prince William	11,882,413,557	483,271,223	320,144,743	1,792,906,447	9,286,091,145	631,139,441
Pulaski	484,036,177	29,979,780	19,898,125	110,436,704	323,721,568	24,590,977
Rappahannock	208,689,997	7,531,701	4,972,261	27,786,899	168,399,136	11,178,208
Richmond	203,786,642	12,702,835	7,681,352	38,364,465	145,037,990	10,576,792
Roanoke	2,217,626,463	97,269,134	64,323,571	360,294,478	1,695,739,280	116,581,858
Rockbridge	368,209,737	20,137,257	13,330,148	73,519,910	261,222,422	18,956,310
Rockingham	1,507,234,058	78,403,094	51,948,352	289,752,331	1,087,130,282	77,896,888
Russell	319,871,111	19,845,603	13,151,711	72,708,254	214,165,543	16,221,049
Scott	255,941,331	17,169,666	11,244,116	61,479,199	166,048,351	12,881,867
Shenandoah	734,039,349	42,868,338	28,418,335	157,504,363	505,248,313	37,599,636
Smyth	361,408,110	25,039,119	16,612,777	91,084,071	228,672,144	18,069,733
Southampton	278,644,370	17,062,288	11,249,370	61,745,122	188,587,590	14,209,919
Spotsylvania	2,988,059,113	132,120,874	87,643,885	489,523,814	2,278,770,540	157,381,550
Stafford	3,610,207,539	138,878,539	92,031,280	519,511,664	2,859,786,055	192,196,026
Surry	112,112,456	7,142,729	4,702,198	24,991,945	75,275,584	5,723,167
Sussex	118,916,386	8,480,617	5,589,578	29,790,983	75,055,208	6,002,177
Tazewell	585,982,709	31,999,829	21,158,363	116,857,760	415,966,756	30,224,721
Warren	765,795,488	39,659,676	26,256,070	145,945,980	553,933,761	39,837,456

Table 1.7, continued
Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2015

County	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Washington	\$952,373,480	\$52,178,228	\$34,195,976	\$186,694,973	\$679,304,304	\$49,250,813
Westmoreland	287,498,254	16,657,392	11,015,223	59,128,551	200,697,088	14,829,011
Wise	419,726,863	26,171,018	17,320,197	94,540,500	281,695,149	21,349,960
Wythe	389,431,026	24,819,801	16,430,204	90,728,444	257,452,577	19,684,551
York	1,656,519,976	62,941,790	41,632,576	234,206,349	1,317,739,261	88,097,014
Total Counties	\$168,439,278,140	\$6,020,676,157	\$3,982,666,043	\$22,316,452,755	\$136,119,483,185	\$9,027,260,593

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$7,019,587,891	\$212,395,593	\$139,872,891	\$785,825,260	\$5,881,494,147	\$382,290,118
Bristol	290,387,871	23,294,423	14,862,907	75,383,577	176,846,964	14,563,836
Buena Vista	70,028,293	5,393,806	3,573,245	19,472,914	41,588,328	3,462,124
Charlottesville	1,234,371,895	45,905,424	29,942,964	163,890,467	994,633,040	66,387,066
Chesapeake	4,766,706,419	234,175,024	154,619,854	850,195,720	3,527,715,821	249,117,202
Colonial Heights	286,096,428	18,247,673	12,080,733	66,075,544	189,692,477	14,570,578
Covington	73,563,921	5,465,048	3,584,551	19,248,363	45,265,959	3,685,093
Danville	570,873,904	39,768,698	26,078,438	134,646,495	370,380,273	29,103,837
Emporia	68,708,782	5,318,897	3,401,575	16,498,303	43,490,007	3,488,992
Fairfax	952,598,331	33,348,431	21,714,013	120,479,346	777,056,542	51,260,655
Falls Church	779,659,151	17,988,442	11,788,105	67,121,872	682,760,731	42,846,614
Franklin	100,373,186	7,590,066	4,960,102	25,567,513	62,255,506	5,050,522
Fredericksburg	663,157,239	29,196,418	19,218,129	104,830,603	509,912,089	35,253,663
Galax	83,539,053	6,088,709	3,984,265	21,026,499	52,439,580	4,189,082
Hampton	1,904,364,285	123,529,918	81,604,453	439,119,558	1,260,110,356	97,226,755
Harrisonburg	549,245,879	36,505,839	24,104,435	129,708,359	358,927,245	27,915,625
Hopewell	252,963,468	20,935,511	13,742,834	71,756,572	146,528,552	12,586,638
Lexington	127,835,597	5,338,391	3,483,094	19,067,308	99,946,803	6,790,770
Lynchburg	1,177,289,147	64,931,576	42,817,984	230,139,999	839,399,588	61,055,748
Manassas	884,018,071	47,094,357	31,102,169	171,042,090	634,779,454	46,025,949

Table 1.7, continued

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

Taxable Year 2015

	Total Net	Amount Taxed	Amount Taxed	Amount Taxed	Amount Taxed	Total Income
City	Taxable Income	at 2% Rate	at 3% Rate	at 5% Rate	at 5.75% Rate	Tax Liability
Manassas Park	\$303,177,323	\$17,553,980	\$11,625,736	\$64,005,440	\$209,992,167	\$15,652,892
Martinsville	177,078,330	12,600,853	8,271,038	42,703,106	113,503,333	8,998,955
Newport News	2,700,362,078	169,084,011	111,753,473	600,350,372	1,819,174,222	138,654,437
Norfolk	3,215,347,368	191,890,400	126,368,872	662,957,590	2,234,130,506	166,598,033
Norton	58,649,047	4,067,115	2,679,778	14,362,838	37,539,316	2,950,878
Petersburg	317,266,002	29,714,524	19,594,545	99,219,244	168,737,689	15,638,680
Poquoson	339,052,867	12,489,976	8,277,332	47,088,057	271,197,502	18,041,259
Portsmouth	1,221,533,701	87,921,306	58,025,305	305,970,085	769,617,005	61,827,470
Radford	181,411,092	10,443,214	6,911,021	37,326,835	126,730,022	9,326,782
Richmond	5,247,761,087	219,479,482	144,379,672	767,970,834	4,115,931,099	281,136,715
Roanoke	1,609,932,256	94,695,859	62,627,453	334,353,761	1,118,255,183	83,319,439
Salem	507,866,834	25,000,264	16,542,744	91,679,262	374,644,565	26,477,375
Staunton	392,518,798	24,160,510	16,003,550	87,831,352	264,523,386	20,037,792
Suffolk	1,732,587,090	84,298,089	55,668,353	303,684,453	1,288,936,195	90,694,774
Virginia Beach	10,273,183,267	447,566,943	295,541,324	1,628,700,665	7,901,374,335	543,817,452
Waynesboro	328,822,734	21,334,762	14,156,826	77,200,954	216,130,192	16,727,402
Williamsburg	269,717,751	12,299,688	7,925,406	41,722,376	207,770,281	14,294,229
Winchester	571,376,331	28,341,003	18,655,816	101,042,664	423,336,848	30,063,450
Total Cities	\$51,303,012,767	\$2,475,454,225	\$1,631,544,985	\$8,839,266,250	\$38,356,747,308	\$2,701,128,881
Total Counties	\$168,439,278,140	\$6,020,676,157	\$3,982,666,043	\$22,316,452,755	\$136,119,483,185	\$9,027,260,593
Unassigned*	\$6,346,428,284	\$265,282,819	\$163,002,026	\$842,441,441	\$5,075,701,999	\$342,669,490
Aggregate	\$226,088,719,191	\$8,761,413,201	\$5,777,213,053	\$31,998,160,445	\$179,551,932,492	\$12,071,058,964

^{1.} Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in rounding.

^{2.} Tax liability is before any tax credits but after the spouse tax adjustment.

^{3.} Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

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

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

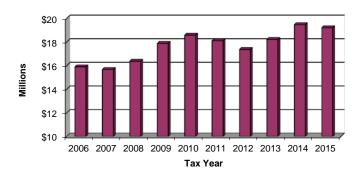
	201	12	201	13	20	14	201	15
	Number of		Number of	<u> </u>	Number of	<u>.</u>	Number of	
Type of Participants	Payments	Amount	Payments	Amount	Payments	Amount	Payments	Amount
State Agencies	137,809	\$24,508,643	139,779	\$25,136,622	134,876	\$24,801,436	133,216	\$24,983,019
Circuit Courts	4,647	1,084,986	4,863	1,066,566	4,586	948,131	4,192	846,013
District Courts	16,356	2,123,535	18,528	2,482,728	18,681	2,521,543	16,087	2,207,738
Juvenile and Domestic Courts	1,184	152,453	1,509	217,473	1,711	248,880	1,450	200,917
Combined Courts	1,309	167,305	1,844	236,165	1,711	237,589	1,527	197,453
IRS	10,103	4,223,627	15,073	6,495,334	15,748	6,848,216	16,788	7,521,529
Counties	119,392	17,701,045	119,727	18,614,047	121,345	18,875,294	123,600	19,502,432
Cities	86,413	12,655,386	92,262	13,633,864	90,625	13,232,782	100,289	15,395,173
Towns	4,417	374,389	4,306	381,848	3,953	353,071	6,378	542,254
Social Services	1,581	375,210	1,487	360,164	1,459	367,107	1,587	415,288
TOTAL	383,211	\$63,366,579	399,378	\$68,624,811	394,695	\$68,434,048	405,114	\$71,811,817

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

Table 1.9Refund Match Totals

Tax Year	Total
2006	\$15,896,469
2007	15,673,201
2008	16,366,547
2009	17,876,423
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020
2015	19,206,044

Refund Match Totals



Note:

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

Table 1.10
Voluntary Contributions by Taxable Year

	201	13	201	4	201	5
Program/ Fund	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,427	\$29,421	491	\$9,627	415	\$9,005
Virginia Republican Party*	571	11,781	208	4,857	148	3,529
Virginia Nongame Wildlife Program	3,820	99,824	1,413	40,206	1,098	37,791
Virginia Housing Program	1,544	37,795	513	14,738	448	12,310
Virginia Open Space Recreation and Conservation Fund	1,705	40,864	782	21,636	613	16,124
Virginia Family and Children's Trust Fund (FACT)	813	28,020	392	10,614	347	10,690
Virginia Elderly and Disabled Transportation Fund	1,891	44,705	732	20,205	669	18,463
United States Olympic Committee	931	20,836	322	9,827	276	7,712
Community Policing Fund	539	10,105	225	4,124	201	4,055
Virginia Arts Foundation	1,293	24,548	549	12,726	428	12,645
Chesapeake Bay Restoration	3,245	86,876	1,464	41,805	1,206	37,858
Historic Resources Fund	775	13,348	312	6,894	275	6,070
State Forests Fund	1,402	27,334	724	15,925	605	13,895
Uninsured Medical Catastrophe Fund	676	13,520	378	8,591	326	8,067
Children of America Finding Hope	737	17,420	337	8,033	277	7,033
Public School Foundations	940	31,488	552	20,833	497	19,274
Home Energy Assistance	910	20,185	445	10,245	358	7,628
War Memorial & National D-Day Memorial	647	13,040	272	7,791	218	5,561
Spay and Neuter Fund	1,823	42,138	796	22,380	640	17,470
Tuition Assistance Grant Fund	797	16,484	325	7,529	286	10,421
Virginia Federation of Humane Societies	1,195	27,800	560	14,399	474	12,311
Cancer Centers	1,332	33,457	591	20,052	455	12,814
Martin Luther King, Jr. Living History Public Policy Center Fund	575	10,800	227	4,956	175	3,636
Virginia Military Family Relief Fund	1,821	46,939	783	26,596	650	19,916
Public Libraries Foundations	1,027	32,169	808	24,616	785	24,837
Celebrating Special Children, Inc.	1,009	21,948	388	9,497	284	6,282
Virginia College Saving Plan (Virginia 529)			775	452,077	975	586,283
Total	33,445	\$802,844	15,364	\$850,779	13,129	\$931,681

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

^{2.} Contributions are reported by taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2015 are from all returns processed in calendar year 2016. The majority of returns processed in calendar year 2016 are for TY 2015; however, some returns from previous taxable years maybe included.

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

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

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
2007	\$879,575,371
2008	807,851,584
2009	648,032,537
2010	806,472,760
2011	822,258,803
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887
2016	764,948,014
2017	826,960,822

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

Corporate Income Tax Collections

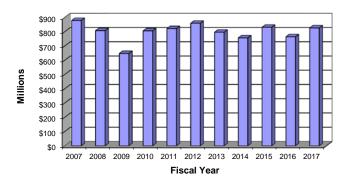


Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Liability

Based on Corporate Income Tax returns filed for Taxable Year 2015*

Reported Taxable Income	Corporate Returns	Percent of	Taxable	Percent of	Tax	Percent of
From Virginia Sources	· 	Total	Income	Total	Assessed	Total
\$0 or less	43,292	64.5%	\$0	0.0%	\$20,225,700	1.9%
\$1 to \$24,999	13,679	20.4%	87,037,007	0.5%	5,238,427	0.5%
\$25,000 to \$49,999	2,748	4.1%	99,067,494	0.6%	5,950,316	0.6%
\$50,000 to \$99,999	2,305	3.4%	163,614,732	0.9%	10,330,160	1.0%
\$100,000 to \$499,999	2,935	4.4%	668,544,741	3.9%	40,120,721	3.8%
\$500,000 to \$999,999	768	1.1%	544,697,195	3.2%	32,681,837	3.1%
\$1,000,000 to \$1,999,999	513	0.8%	715,784,440	4.1%	43,266,987	4.1%
\$2,000,000 to \$9,999,999	641	1.0%	2,766,269,502	16.0%	167,329,763	15.8%
\$10,000,000 and Over	207	0.3%	12,434,155,278	72.1%	746,355,869	70.6%
Total before adjustments	67,088	100.0%	\$17,479,170,388	101.3%	\$1,071,499,780	101.4%
Departmental adjustments			-224,886,867	-1.3%	-14,745,629	-1.4%
Total Tax Assessment			\$17,254,283,521	100.0%	\$1,056,754,151	100.0%

- 1. The tax rate is 6% of the corporation's Virginia taxable income, except in the case of certain energy suppliers and telecommunication companies that are subject to a Minimum Tax.
- 2. Tax assessed shown is before any credits.
- 3. Some columns may not match totals due to rounding.
- 4. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.
- 5. Pass-through entities such as S corporations, partnerships and limited liability companies generally file Form 502. Any income flows through to owners of each pass-through entity and they report all taxable income on their tax returns. During Taxable Year 2015, there were 234,120 pass-through entity returns filed.
- * This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2015. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

Table 3.1
Fiscal Year Individual and Corporate Income Tax, Insurance Premiums License Tax and Bank Franchise Tax Credits
Returns Processed During Fiscal Year 2017

			-	Number of	
Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Returns	Amount
				4 400	044074505
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,462	\$14,374,525
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank		164,823
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	141	220,153
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	*	1,462
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	90	134,734
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and				
3 00.1 400.1	Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	32	13,839
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	17	6,766,397
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	25	18,876,702
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	106	153,814
§ 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	899	87,762,096
0				0	07,702,090
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate		-
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	306	687,381
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank		234,045
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	72	1,659,152
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	316	364,274
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	247	2,183,736
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual Only Individual and Corporate	46	120,696
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to	,	individual and Corporate		120,696
8 30.1-439.9	Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	3371	53,552,533
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	22,816	773.483
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	269	694,857
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	6	3,705,189
•	. ,	,	Individual Only	355,880	133,649,656
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)		110	, ,
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	110	251,001
§ 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	717	1,035,844
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	1.182
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	8	2,724
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	12	71,500
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	*	6,585,337
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	56	142,724
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	9	315,330
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	293	4,236,720
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	0	0
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	22	2,234,213
§ 58.1-439.12:10	Telework Expenses Tax Credit	2011 (effective 2011) 2011 (effective 2012)	Individual and Corporate	7	14,734
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2011 (effective 2012) 2012 (effective 2013)	Individual and Corporate Individual, Corporate, Insurance and Bank	948	6,511,653
8 20.1-438.20	Luucation improvement scholaiships Tax Credits	2012 (BIRCLIVE 2013)	mumuuai, Corporate, msurance and bank	940	0,011,003

^{1.} Number of returns and amounts are for income tax returns processed during FY 2017, 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.

^{*} Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2017.

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

		State Sales and Use Tax								Local	
			Highway	Intercity	Commonwealth					Public Education SOQ /	
	General	Transportation	Maintenance	Passenger Rail	Mass	Northern Virginia	Hampton Roads	Subtotal	Local	Real Estate Property	Total
Fiscal Year	Fund	Trust Fund	Operating Fund	Operating Fund	Transit Fund	Region	Region	State	Option	Tax Relief	State and Local
2008	\$3,075,762,000	\$524,901,000	-	-	-	-	-	\$3,600,663,000	\$1,052,364,000	\$226,654,000	\$4,879,681,000
2009	2,904,142,000	499,366,000	-	-	-	-	-	3,403,508,000	1,010,937,000	213,388,000	4,627,833,000
2010	3,082,532,000	490,714,000	-	-	-	-	-	3,573,246,000	979,589,000	209,426,000	4,762,261,000
2011	3,012,379,000	477,329,000	-	-	-	-	-	3,489,708,000	1,010,205,000	204,027,000	4,703,940,000
2012	3,121,503,000	503,070,000	-	-	-	-	-	3,624,573,000	1,052,522,000	214,098,000	4,891,193,000
2013	3,219,798,000	521,180,000	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000	526,570,000	\$146,680,000	\$41,908,000	\$62,864,000	\$203,933,000	\$107,424,000	4,155,835,000	1,094,794,000	334,030,000	5,584,659,000
2015	3,235,444,000	590,709,000	176,786,000	50,520,000	75,746,000	246,324,000	129,918,000	4,505,447,000	1,143,330,000	352,406,000	6,001,183,000
2016	3,295,853,000	599,055,000	174,535,000	49,877,000	74,782,000	237,314,000	126,537,000	4,557,953,000	1,188,704,000	355,547,000	6,102,204,000
2017	3,354,561,000	615,572,000	178,770,000	51,043,000	76,683,000	251,601,000	131,472,000	4,659,702,000	1,213,929,000	365,878,000	6,239,509,000

- 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 above the threshold of \$1 million or more are required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. For the payment due June 2017, the threshold was \$2.5 million of annual taxable sales.
- 11. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections.

State and Local Retail Sales & Use Tax Collections

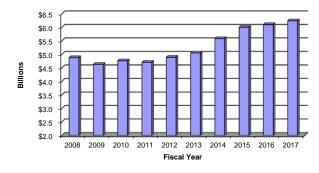


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2012	2013	2014	2015	2016
11 Agriculture	\$179,005,706	\$191,943,212	\$211,126,834	\$224,112,526	\$236,428,402
21-22 Mining and Utilities	784,526,507	606,119,498	757,318,750	741,902,421	716,489,992
23 Construction	1,396,042,696	1,375,867,364	1,407,552,277	1,494,043,122	3,090,199,390
31-33 Manufacturing	3,643,715,887	3,589,034,064	3,660,045,725	3,860,487,544	4,270,364,566
42 Wholesale Trade	5,831,522,487	6,001,826,458	6,081,056,184	6,109,462,004	6,447,657,391
44-45 Retail Trade	58,726,642,678	59,937,006,235	60,429,547,135	61,970,141,616	60,885,515,374
442 Furniture and Home Furnishings Stores	2,090,437,265	2,116,289,275	2,131,166,733	2,190,603,196	2,216,264,489
444 Building Material and Garden Equipment and Supplies Dealers	5,338,458,946	5,666,567,275	5,724,507,043	5,949,039,176	4,552,185,948
445 Food and Beverage Stores	15,477,040,877	15,956,586,691	16,539,340,090	17,345,526,543	17,610,607,151
448 Clothing and Clothing Accessories Stores	4,870,162,514	4,941,367,641	4,871,834,531	4,965,141,779	5,017,295,547
452 General Merchandise Stores	16,731,182,089	16,892,810,948	17,271,802,933	17,463,362,939	17,163,435,010
48-49 Transportation and Warehousing	215,065,046	249,975,123	241,695,639	221,805,862	217,522,848
51 Information	1,118,193,739	843,727,654	906,839,232	1,556,586,008	1,066,385,652
52 Finance and Insurance	43,402,270	64,373,166	77,493,867	113,853,808	125,527,340
53 Real Estate, Rental, and Leasing	1,386,763,637	1,335,018,098	1,401,938,869	1,487,050,977	1,542,849,074
54 Professional, Scientific, and Technical Services	988,613,220	996,870,402	1,023,825,481	1,150,882,544	1,110,720,704
55 Management of Companies and Enterprises	197,433,447	227,225,342	148,761,969	134,318,380	107,488,543
56 Administrative, Support, Waste Management, and Remediation Services	276,301,106	294,396,018	309,278,136	317,225,570	313,510,223
61 Educational Services	120,514,207	126,341,733	117,422,107	119,147,258	121,809,793
62 Health Care and Social Assistance	321,708,589	326,392,063	348,321,487	352,818,312	346,898,800
71 Arts, Entertainment, and Recreation	545,941,473	555,531,806	580,172,000	608,180,662	577,465,570
72 Accommodation And Food Services	14,961,458,883	15,303,560,469	15,872,607,901	16,934,725,968	17,601,356,777
722 Food Services and Drinking Places	11,858,541,763	12,209,723,380	12,638,606,118	13,486,627,199	14,015,309,950
81 Other Services	1,998,346,389	2,036,684,872	2,096,979,345	2,296,889,468	2,375,808,522
92 Public Administration	21,473,014	21,506,109	19,745,471	19,148,564	18,787,903
Not Categorized	578,989,156	514,494,232	552,098,264	507,174,089	567,981,977
Total	\$93,335,660,137	\$94,597,893,918	\$96,243,826,673	\$100,219,956,703	\$101,740,768,841

^{1.} The current classifications are based on NAICS codes. Prior to 2005, different business classification codes were used. Historic taxable sales cannot be converted to the new classification system.

^{2.} NAICS codes are self-reported and based on the primary business activity of the taxpayer.

^{3.} The taxable sales figures presented are based on Virginia sales tax revenue reported on the dealers' returns. However, the period covered by the report reflects all deposits received during the timeframe noted on the report, regardless of the taxpayer's filing period. Late filing of returns and audits may result in year-over-year increases in taxable sales which do not reflect growth in retail activity during the period covered by the table.

^{4.} Not all sales are subject to the Retail Sales and Use Tax. Numerous sales are excluded or exempted.

Table 4.3 Local Sales Tax Distribution - Fiscal Year 2017

	Share of	Local	Total	·	Share of	Local	
County	State Tax	Option	Amount	County	State Tax	Option	
omack	\$4,471,457	\$4,197,934	\$8,669,391	Gloucester	\$5,267,860	\$4,298,223	
bemarle	14,540,933	16,023,611	30,564,545	Goochland	2,963,703	2,775,452	
leghany	2,151,835	884,142	3,035,978	Grayson	2,011,885	469,042	
melia	1,823,222	754,407	2,577,630	Greene	3,087,416	1,921,499	
mherst	4,432,023	2,715,752	7,147,776	Greensville	1,322,957	2,931,006	
pomattox	2,232,249	1,336,141	3,568,390	Halifax	5,256,262	3,480,294	
lington	22,134,601	40,986,850	63,121,450	Hanover	16,989,680	20,903,968	
igusta	10,408,141	5,546,195	15,954,337	Henrico	49,020,559	64,483,624	
ith	542,018	884,696	1,426,714	Henry	7,161,444	4,293,112	
edford	11,802,234	5,981,019	17,783,253	Highland	218,044	127,361	
and	804,909	337,136	1,142,044	Isle of Wight	5,435,646	2,911,805	
otetourt	5,011,155	2,970,008	7,981,164	James City	10,343,192	10,880,867	
unswick	2,112,402	951,124	3,063,526	King and Queen	941,766	167,359	
ıchanan	2,877,877	1,629,495	4,507,372	King George	4,265,784	2,323,063	
ckingham	2,087,659	697,387	2,785,046	King William	2,540,759	1,224,032	
mpbell	8,014,292	5,315,493	13,329,785	Lancaster	1,176,821	1,771,452	
roline	4,421,198	2,044,036	6,465,234	Lee	3,297,728	1,354,248	
rroll	4,005,986	1,984,248	5,990,234	Loudoun	68,919,818	79,264,498	
arles City	822,692	783,376	1,606,068	Louisa	4,791,565	3,752,162	
arlotte	1,862,656	654,846	2,517,502	Lunenburg	1,629,921	467,108	
esterfield	55,878,133	48,222,714	104,100,847	Madison	1,951,575	1,016,147	
arke	2,099,257	1,124,954	3,224,211	Mathews	1,102,593	482,552	
aig	733,000	155,895	888,895	Mecklenburg	4,150,576	6,079,718	
lpeper	8,161,201	8,103,376	16,264,578	Middlesex	1,155,945	1,064,488	
mberland	1,445,124	431,635	1,876,759	Montgomery	10,140,612	12,344,700	
kenson	2,165,753	753,755	2,919,508	Nelson	1,934,564	1,191,606	
nwiddie	4,147,483	1,688,827	5,836,310	New Kent	2,962,930	1,528,302	
sex	1,510,847	1,995,196	3,506,042	Northampton	1,530,177	1,375,802	
irfax	172,903,807	179,437,484	352,341,291	Northumberland	1,350,793	706,763	
uquier	11,202,998	9,869,424	21,072,422	Nottoway	2,067,556	1,503,475	
oyd	2,188,949	906,179	3,095,129	Orange	4,989,506	3,428,006	
uvanna	3,796,447	1,680,960	5,477,407	Page	3,390,513	1,971,392	
anklin	7,657,070	4,693,487	12,350,557	Patrick	2,441,015	1,175,319	
ederick	13,117,459	13,708,803	26,826,262	Pittsylvania	8,910,439	2,449,260	
iles	2,457,252	1,595,667	4,052,919	Powhatan	4,070,936	2,971,665	

	Share of	Local	Total
County	State Tax	Option	Amount
Prince Edward	\$2,614,213	\$3,119,038	\$5,733,251
Prince George	5,161,931	2,367,085	7,529,016
Prince William	78,322,017	63,204,821	141,526,838
Pulaski	4,250,320	4,096,900	8,347,220
Rappahannock	941,766	517,033	1,458,799
Richmond	1,068,572	1,386,259	2,454,832
Roanoke	13,661,024	11,580,243	25,241,267
Rockbridge	2,793,597	2,778,681	5,572,278
Rockingham	12,103,011	7,041,340	19,144,351
Russell	3,726,085	2,026,508	5,752,593
Scott	2,963,703	1,529,088	4,492,791
Shenandoah	6,233,596	4,459,935	10,693,531
Smyth	4,384,084	2,431,022	6,815,107
Southampton	2,488,181	642,145	3,130,325
Spotsylvania	22,383,573	17,617,699	40,001,272
Stafford	25,780,272	13,483,960	39,264,232
Surry	902,333	379,900	1,282,232
Sussex	1,245,637	1,048,461	2,294,098
Tazewell	5,917,354	5,658,186	11,575,540
Warren	5,876,374	4,580,682	10,457,057
Washington	7,071,752	7,503,385	14,575,137
Westmoreland	2,136,371	990,999	3,127,370
Wise	5,307,294	3,285,923	8,593,217
Wythe	3,994,388	4,260,243	8,254,631
York	11,549,395	10,255,389	21,804,784
Total Counties	\$877,693,710	\$796,380,547	\$1,674,074,257

	Share of	Local	Total	
City	State Tax	Option	Amount	
Alexandria	\$14,370,055	\$27,403,322	\$41,773,377	
Bristol	2,423,231	3,840,379	6,263,610	
Buena Vista	952,591	379,245	1,331,836	
Charlottesville	4,261,145	11,683,368	15,944,513	
Chesapeake	38,874,535	39,001,776	77,876,311	

	Share of	Local	Total	
City	State Tax	Option	Amount	
Colonial Heights	\$2,520,655	\$7,573,095	\$10,093,751	
Covington	889,188	1,244,130	2,133,318	
Danville	5,927,406	8,732,028	14,659,434	
Emporia	1,063,160	1,840,300	2,903,459	
Fairfax	3,239,738	11,335,770	14,575,508	
Falls Church	2,383,798	4,684,026	7,067,823	
Franklin	1,294,349	1,785,435	3,079,784	
Fredericksburg	3,236,645	11,316,464	14,553,109	
Galax	1,055,428	2,204,228	3,259,656	
Hampton	19,522,707	15,114,156	34,636,863	
Harrisonburg	5,078,424	13,133,341	18,211,766	
Hopewell	3,610,104	2,085,326	5,695,430	
Lexington	569,854	1,021,302	1,591,156	
Lynchburg	9,551,428	15,279,329	24,830,756	
Manassas	6,862,987	8,430,438	15,293,424	
Manassas Park	2,662,152	2,042,307	4,704,459	
Martinsville	1,961,626	2,033,039	3,994,665	
Newport News	26,524,098	24,126,161	50,650,258	
Norfolk	29,271,303	30,751,818	60,023,120	
Norton	644,855	1,548,394	2,193,249	
Petersburg	3,991,295	3,623,419	7,614,715	
Poquoson	2,055,958	633,924	2,689,882	
Portsmouth	13,657,931	7,102,036	20,759,967	
Radford	1,474,506	892,248	2,366,754	
Richmond	23,032,294	33,589,241	56,621,535	
Roanoke	13,164,625	20,053,993	33,218,617	
Salem	3,371,956	7,078,284	10,450,240	
Staunton	3,024,013	4,031,790	7,055,803	
Suffolk	14,799,185	10,340,044	25,139,228	
Virginia Beach	65,874,155	62,396,150	128,270,305	
Waynesboro	3,102,107	5,390,101	8,492,208	
Williamsburg	1,021,407	4,464,105	5,485,512	
Winchester	3,838,200	9,363,587	13,201,787	

Total Cities	\$341,159,092	\$417,548,096	\$758,707,188
Total Counties	\$877,693,710	\$796,380,547	\$1,674,074,257
Aggregate	\$1,218,852,801	\$1,213,928,644	\$2,432,781,445

^{1.} Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Estate Tax	Watercraft Tax	Rolling Stock Tax	Insurance Premiums License Tax
2007	\$561,046,000	\$6,181,000	\$152,864,000	\$7,084,000	\$5,284,000	-
2008	438,009,000	6,187,000	153,378,000	5,872,000	5,646,000	-
2009	298,398,000	5,862,000	6,006,000	4,612,000	6,151,000	-
2010	275,338,000	5,635,000	5,671,000	3,618,000	6,223,000	-
2011	276,572,000	6,176,000	2,713,000	3,477,000	5,985,000	-
2012	307,149,000	6,254,000	298,000	3,676,000	6,880,000	-
2013	360,109,000	6,181,000	-268,000	5,514,000	7,327,000	-
2014	296,103,000	6,425,000	196,000	4,222,000	6,979,000	\$320,421,000
2015	331,713,000	6,419,000	98,000	4,493,000	7,089,000	300,641,000
2016	354,104,000	6,364,000	222,000	4,688,000	6,538,000	339,081,000
2017	378,757,000	6,521,000	8,202,000	3,597,000	6,346,000	340,910,000

- 1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. Effective July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. The figures stated above are net of refunds.
- 2. The tax on suits is \$5 for debts under \$50,000, \$15 for debts greater than \$50,000 but not exceeding \$100,000, and \$25 for debts in excess of \$100,000. The tax on wills and administrations is imposed at the rate of 10 cents on every \$100 of value on all estates that exceed \$15,000 in value.

 3. The estate tax was equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978. The significant decrease in revenue generated from the Estate Tax from Fiscal Year 2008 to Fiscal Year 2009 is due to the fact that it no longer applies to estates of individuals who died on or after July 1, 2007. In general, estates owing the tax have nine months to file a return. Therefore, the last returns were due on March 30, 2008. However, revenue from this tax may continue to be generated by delinquent filers or returns filed on extension. The estate tax includes inheritance, estate and gift.
- 4. The watercraft sales and use tax is imposed at a rate of 2 percent of the purchase price, up to a maximum of \$2,000.
- 5. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.
- 6. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation, effective for taxable years beginning on or after January, 2013. Prior to Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates were 2.25%, 1.00%, and 0.75% for insurance companies. After Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. The figures above represent the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 Acts of Assembly.

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

	Tire	Egg	Peanut	Soybean	Cigarette	Other Tobacco	
Fiscal Year	Recycling	Excise	Excise	Excise	Tax	Products	Aircraft
2007	\$5,109,000	\$183,000	\$59,000	\$286,000	\$171,992,000	\$14,928,000	\$7,886,000
2008	5,028,000	156,000	133,000	353,000	168,035,000	15,911,000	5,303,000
2009	4,668,000	151,000	80,000	388,000	167,497,000	16,253,000	3,565,000
2010	5,107,000	146,000	99,000	549,000	158,389,000	17,668,000	8,309,000
2011	5,143,000	151,000	102,000	424,000	155,719,000	18,012,000	6,449,000
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000
2016	2,871,000	183,000	320,000	1,036,000	159,286,000	19,455,000	6,056,000
2017	2,769,000	207,000	265,000	1,058,000	151,117,000	20,081,000	4,273,000

- 1. Prior to July 1, 2003, the Virginia Tire Recycling Fee was imposed at a rate of 50 cents per tire. Effective July 1, 2003, the fee was imposed at a rate of \$1 per tire. Effective July 1, 2011, the fee reverted back to 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.
- 2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.
- 3. Prior to July 1, 2010, the peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax was imposed at the rate of 30 cents per 100 pounds. Beginning July 1, 2016, the rate reverted 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, the tax on cigarette was imposed at a rate of 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 a rate of 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.

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

	Corn	Cotton	Small	Forest	Soft Drink	Litter	Sheep	Apple
Fiscal Year	Tax	Tax	Grains	Products	Excise	Tax	Tax	Tax
2007	\$302,000	\$134,000	\$173,000	\$1,978,000	\$219,000	\$884,000	\$12,000	\$130,000
2008	251,000	93,000	250,000	2,048,000	208,000	893,000	12,000	123,000
2009	214,000	100,000	536,000	1,971,000	199,000	896,000	12,000	126,000
2010	287,000	117,000	272,000	1,875,000	200,000	994,000	11,000	115,000
2011	240,000	103,000	192,000	1,849,000	174,000	888,000	9,000	94,000
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000
2016	401,000	126,000	291,000	2,221,000	219,000	906,000	11,000	116,000
2017	451,000	88,000	167,000	2,583,000	174,000	1,004,000	12,000	99,000

- 8. The corn assessment is imposed at the rate of 1 cent per bushel. All revenues from the tax are deposited into the Virginia Corn Fund.
- 9. Effective September 1, 2006, the cotton assessment is imposed at the rate of 95 cents per bale. Prior to September 1, 2006, the cotton assessment was imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund.
- 10. The small grains assessment is imposed at the rate of one-half of one percent (.005) of the net selling price per bushel. All revenues from the tax are deposited into the Virginia Small Grains Fund.
- 11. The forest products tax is imposed at different rates based on the type of product. Revenues from the tax are deposited into the Reforestation of Timberlands State Fund and the Protection and Development of Forest Resources State Fund.
- 12. The soft drink excise tax is imposed on wholesalers or distributors of carbonated soft drinks on a sliding scale based on gross receipts. Revenues from the tax are deposited into the Litter Control and Recycling Fund.
- 13. The litter tax is imposed on manufacturers, wholesalers, distributors and retailers of certain enumerated products at the rate \$25 per establishment. Revenues from the tax are deposited into the Litter Control and Recycling Fund.
- 14. The sheep assessment is imposed at the rate of 50 cents per head. All revenues from the tax are deposited into the Virginia Sheep Industry Promotion and Development Fund.
- 15. The apple excise tax is 2.5 cents per tree run bushel of ungraded apples grown in the Commonwealth. Revenues from the tax are deposited into the Apple Fund.

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2017

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$296,534,859,382	\$688,415,482,328	\$984,950,341,710
Addition for reserve for loan losses	7,428,470,649	12,393,189,201	19,821,659,850
Other additions	215,264,655	0	215,264,655
a. U.S. obligations	17,701,351,565	15,285,270,983	32,986,622,548
b. Retained earnings and surplus of subsidiaries included in gross capital	141,333,463,541	234,108,574,443	375,442,037,984
c. Goodwill	36,259,324,922	109,580,458,379	145,839,783,301
d. Other deductions (total)	0	0	0
Capital before Virginia modifications	108,884,454,658	341,834,367,724	450,718,822,382
Capital attributable to Virginia	7,738,669,570	12,303,514,630	20,042,184,200
Deductions of assessed value of real estate otherwise taxed in this state	1,512,547,785	1,790,074,081	3,302,621,866
Deductions of book value of tangible personal property otherwise taxed in this state	26,442,488	889,412,419	915,854,907
Net taxable capital	\$6,199,679,297	\$9,624,028,130	\$15,823,707,428
Total Tax Assessment	\$54,222,959	\$94,909,749	\$149,132,708
Local Tax Credit (local Tax Assessment)	43,378,368	75,927,800	119,306,168
State Tax Credits:		, ,	
Neighborhood Assistance Act Tax Credit	4,125	227,395	231,520
Enterprise Zone Tax Credit	0	0	0
Major Business Facility Job Tax Credit	707,318	0	707,318
Historic Rehabilitation Tax Credit	3,600,000	2,220,080	5,820,080
Worker Retraining Tax Credit	0	0	0
Low Income Housing Tax Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	0	0
Total State Tax Assessment	\$6,533,148	\$16,534,474	\$23,067,622

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2013	\$20,202,000
2014	22,149,000
2015	22,539,000
2016	21,142,000
2017	23.068.000

Bank Franchise Tax Collections

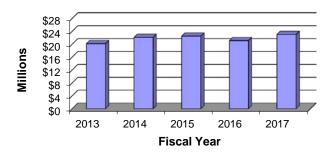


Table 5.5Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

	Fiscal Year				
County	2013	2014	2015	2016	2017
Accomack	\$659,160	\$723,770	\$715,579	\$831,479	\$936,339
Albemarle	5,668,591	6,072,264	5,636,019	5,661,988	7,023,476
Alleghany	186,608	210,613	173,642	208,396	215,504
Amelia	279,559	325,416	293,040	328,833	319,417
Amherst	562,841	481,640	491,793	531,758	613,572
Appomattox	293,225	376,906	263,110	322,942	271,537
Arlington	23,397,459	17,596,592	19,215,056	21,478,309	23,803,234
Augusta	1,802,163	1,588,465	1,818,727	1,949,753	2,058,251
Bath	253,309	115,045	143,126	101,604	106,983
Bedford	2,543,125	2,277,361	2,509,143	2,843,847	2,872,650
Bland	92,540	89,734	61,097	78,500	84,151
Botetourt	1,049,751	840,598	910,621	993,601	1,155,290
Brunswick	318,905	183,324	234,703	181,178	219,097
Buchanan	99,386	415,573	94,683	342,364	110,529
Buckingham	222,708	475,821	207,865	193,136	238,958
Campbell	1,263,383	1,014,079	1,065,386	1,115,839	1,271,165
Caroline	1,116,109	829,089	777,180	894,974	1,152,437
Carroll	415,348	404,735	411,216	406,987	462,427
Charles City	113,555	150,990	129,926	131,366	123,237
Charlotte	148,517	159,653	182,054	138,211	171,114
Chesterfield	13,056,987	11,475,377	13,135,162	15,255,284	15,675,317
Clarke	722,644	631,417	662,618	779,401	826,079
Craig	95,934	73,575	86,047	96,579	106,270
Culpeper	1,820,779	1,556,786	1,740,203	2,014,069	2,317,758
Cumberland	158,993	218,152	159,316	186,154	171,445
Dickenson	79,649	89,826	60,973	411,986	422,395
Dinwiddie	498,055	405,864	697,439	497,116	545,299
Essex	299,918	213,770	323,813	257,345	305,796
Fairfax	95,196,585	68,669,029	82,589,528	82,816,460	87,579,693
Fauquier	4,294,454	3,998,573	3,978,343	4,480,666	4,614,538

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

	Fiscal Year				
County	2013	2014	2015	2016	2017
Floyd	\$270,196	\$252,888	\$297,951	\$291,709	\$307,361
Fluvanna	925,255	708,058	760,596	792,201	949,367
Franklin	1,709,043	1,557,212	1,568,051	1,583,805	1,819,747
Frederick	3,526,474	3,010,222	3,273,403	3,882,647	4,368,271
Giles	254,946	269,241	190,414	225,469	235,698
Gloucester	1,274,663	1,151,493	1,092,707	1,296,975	1,490,108
Goochland	1,332,969	1,084,978	1,336,890	1,333,510	1,548,905
Grayson	245,988	226,611	272,694	266,107	280,191
Greene	711,978	486,638	564,161	638,655	621,946
Greensville	158,206	86,514	96,799	113,650	94,248
Halifax	466,991	507,607	407,697	430,010	544,528
Hanover	5,394,234	3,883,159	4,495,607	5,149,754	5,113,773
Henrico	13,899,013	11,309,322	13,232,686	14,617,094	15,806,853
Henry	511,487	436,871	502,723	534,409	503,635
Highland	59,674	64,971	81,479	63,930	82,588
Isle of Wight	1,482,398	1,221,834	1,445,981	1,470,451	1,759,876
James City	4,849,505	4,123,321	4,341,834	4,664,289	5,294,812
King and Queen	139,843	131,512	143,254	127,850	150,748
King George	1,029,133	919,464	911,560	968,809	1,053,012
King William	473,920	392,463	455,929	542,136	526,427
Lancaster	632,198	484,347	518,585	543,121	616,006
Lee	185,941	142,914	286,931	232,486	184,101
Loudoun	38,598,914	32,278,212	36,676,372	37,107,836	42,303,257
Louisa	1,459,468	1,167,881	1,305,521	1,497,423	1,604,545
Lunenburg	162,142	144,352	170,305	139,678	141,928
Madison	443,728	374,194	355,937	391,010	415,868
Mathews	387,233	299,706	335,015	326,166	393,440
Mecklenburg	681,547	583,349	507,253	654,070	651,825
Middlesex	364,840	439,066	435,674	423,012	522,960
Montgomery	2,649,269	2,695,109	2,223,491	3,048,034	2,670,079

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

	Fiscal Year				
County	2013	2014	2015	2016	2017
Nelson	\$609,368	\$777,674	\$589,365	\$557,731	\$638,986
New Kent	1,086,004	738,517	924,327	991,205	1,148,124
Northampton	447,687	399,583	363,216	423,632	573,100
Northumberland	586,304	508,010	546,425	547,312	573,511
Nottoway	166,364	185,813	244,870	172,142	182,101
Orange	1,281,457	975,942	1,014,710	1,171,455	1,436,476
Page	418,596	436,050	366,329	404,234	466,990
Patrick	221,532	197,863	227,312	186,953	225,055
Pittsylvania	754,512	802,342	699,713	785,785	790,561
Powhatan	1,053,733	1,030,980	1,074,586	1,213,744	1,386,980
Prince Edward	459,878	357,990	594,110	387,064	564,586
Prince George	756,029	786,969	862,335	1,132,218	780,150
Prince William	28,358,975	21,506,574	24,404,877	28,726,098	30,064,841
Pulaski	558,805	662,075	710,597	583,383	677,949
Rappahannock	399,826	378,681	367,139	307,336	449,471
Richmond	134,694	130,973	153,029	152,344	175,842
Roanoke	2,957,850	2,458,055	2,831,038	3,033,546	3,043,688
Rockbridge	547,679	561,740	500,334	514,088	549,987
Rockingham	3,366,259	2,243,456	2,583,481	2,518,274	3,054,562
Russell	235,449	237,370	260,677	263,643	247,016
Scott	253,988	200,718	182,885	243,299	269,821
Shenandoah	1,147,811	1,066,655	999,625	1,200,152	1,401,800
Smyth	336,690	281,587	376,653	375,899	334,189
Southampton	420,465	278,138	402,635	477,103	327,896
Spotsylvania	6,169,277	5,194,805	5,751,107	5,918,116	7,774,489
Stafford	8,179,064	7,147,372	8,039,866	8,421,940	9,966,543
Surry	220,697	127,244	149,617	170,806	157,536
Sussex	146,108	108,805	167,440	210,424	172,600
Tazewell	626,129	609,574	467,861	517,189	538,806
Warren	1,566,582	1,236,747	1,278,354	1,540,857	1,605,335

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

	Fiscal Year				
County	2013	2014	2015	2016	2017
Washington	\$1,284,357	\$1,123,183	\$946,818	\$1,255,123	\$1,381,462
Westmoreland	594,508	583,473	540,335	593,518	642,968
Wise	302,794	427,086	390,160	556,866	301,693
Wythe	652,788	531,197	556,012	497,428	627,436
York	3,467,556	3,155,061	2,968,623	3,140,243	3,137,749
Total Counties	\$310,761,253	\$249,545,839	\$279,591,367	\$298,077,573	\$323,500,359
City	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
<u> </u>	20.0			20.0	
Alexandria	\$16,230,296	\$12,232,182	\$14,296,370	\$14,059,920	\$13,615,231
Bedford	101,154				
Bristol	349,881	342,931	486,663	464,720	410,393
Buena Vista	82,156	61,169	64,621	66,234	73,487
Charlottesville	2,001,913	1,898,135	1,807,993	2,037,681	3,091,006
Chesapeake	10,204,743	8,753,200	9,669,365	11,339,349	11,232,453
Colonial Heights	470,882	377,461	359,276	479,930	435,121
Covington	56,803	58,384	35,986	77,056	53,365
Danville	577,585	519,298	730,615	589,602	743,505
Emporia	60,479	107,202	34,705	53,779	62,314
Fairfax	1,385,399	1,412,619	1,501,267	1,799,311	1,472,104
Falls Church	1,668,772	1,306,842	1,348,266	1,105,968	1,306,833
Franklin	105,146	153,716	184,176	127,209	178,872
Fredericksburg	1,141,994	1,499,275	1,374,776	1,803,523	1,483,768
Galax	163,305	98,514	96,053	127,588	105,377
Hampton	4,067,226	3,041,671	3,681,209	4,344,688	3,529,583
Harrisonburg	1,039,173	1,264,310	1,561,093	1,111,425	1,329,470
Hopewell	396,518	363,859	303,095	476,495	610,358
Lexington	158,618	124,497	87,708	143,326	159,042
Lynchburg	1,805,321	1,614,445	1,848,802	1,929,334	1,776,285

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

	Fiscal Year				
City	2013	2014	2015	2016	2017
Manassas	\$1,369,941	\$1,401,178	\$1,359,096	\$1,799,521	\$2,332,360
Manassas Park	389,204	850,636	659,455	547,440	638,463
Martinsville	146,203	120,425	132,605	171,840	278,063
Newport News	4,499,646	4,061,049	4,368,348	4,930,331	5,310,605
Norfolk	6,387,875	6,270,530	7,377,382	8,256,361	7,540,899
Norton	44,207	93,617	45,048	84,399	80,174
Petersburg	465,212	507,480	647,165	456,022	583,024
Poquoson	489,774	390,709	469,903	479,096	556,923
Portsmouth	2,351,970	2,180,078	3,039,476	2,381,920	2,757,642
Radford	374,178	259,176	216,974	251,802	272,996
Richmond	7,473,610	7,365,733	7,921,882	9,425,440	10,032,564
Roanoke	2,342,414	2,126,490	2,340,576	2,596,750	2,528,440
Salem	602,189	556,158	622,395	710,954	686,610
Staunton	527,428	537,896	579,084	560,474	634,553
Suffolk	3,870,430	3,318,991	3,843,033	3,676,014	3,757,204
Virginia Beach	21,127,812	17,212,616	19,119,081	19,903,922	21,344,156
Waynesboro	552,569	481,150	581,027	537,979	619,224
Williamsburg	501,531	459,232	684,125	543,354	710,085
Winchester	826,336	859,400	1,129,097	969,940	1,250,329
Total Cities	\$96,409,892	\$84,282,250	\$94,607,794	\$100,420,698	\$103,582,882
Total Counties	\$310,761,253	\$249,545,839	\$279,591,367	\$298,077,573	\$323,500,359
Aggregate	\$407,171,145	\$333,828,089	\$374,199,161	\$398,498,271	\$427,083,241

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

^{2.} Bedford County data now includes data from the City of Bedford.

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2017

County	Distribution	County	Distribution	County	Distribution
Accomack	\$973,340	Halifax	\$1,100,051	Scott	\$733,994
Albemarle	4,384,460	Hanover	4,713,451	Shenandoah	1,129,281
Alleghany	392,070	Henrico	12,448,186	Smyth	557,221
Amelia	240,388	Henry	2,198,232	Southampton	527,503
Amherst	1,198,307	Highland	71,446	Spotsylvania	4,461,579
Appomattox	533,350	Isle Of Wight	1,261,359	Stafford	5,485,648
Arlington	7,114,814	James City	1,613,856	Surry	48,649
Augusta	2,366,508	King And Queen	166,248	Sussex	165,939
Bath	109,277	King George	366,322	Tazewell	569,711
Bedford County	1,813,030	King William	339,333	Warren	843,196
Bland	98,934	Lancaster	313,569	Washington	1,530,197
Botetourt	677,316	Lee	398,531	Westmoreland	602,487
Brunswick	396,384	Loudoun	11,011,020	Wise	950,587
Buchanan	799,451	Louisa	329,093	Wythe	721,972
Buckingham	400,888	Lunenburg	195,368	York	1,245,007
				Total Counties	\$223,492,059
Campbell	1,318,180	Madison	549,885	· ·	
Caroline	742,800	Mathews	424,632		
Carroll	957,562	Mecklenburg	546,098		
Charles City	146,418	Middlesex	415,640		
Charlotte	121,620	Montgomery	964,083		
				City	Distribution
Chesterfield	13,783,617	Nelson	448,531	Alexandria	\$10,231,891
Clarke	406,541	New Kent	564,395	Bristol	573,954
Craig	109,277	Northampton	480,835	Buena Vista	298,405
Culpeper	1,926,193	Northumberland	362,024	Charlottesville	3,031,516
Cumberland	362,273	Nottoway	328,828	Chesapeake	11,259,465
Dickenson	467,129	Orange	1,355,377	Colonial Heights	658,801
Dinwiddie	872,862	Page	463,342	Covington	293,972
Essex	333,364	Patrick	462,629	Danville	3,047,963
Fairfax County	74,846,517	Pittsylvania	2,149,698	Emporia	252,644
Fauquier	2,740,752	Powhatan	815,253	Fairfax City	2,151,765
Floyd	587,264	Prince Edward	294,741	Falls Church	813,993
Fluvanna	793,212	Prince George	1,206,499	Franklin City	525,891
Franklin County	2,101,691	Prince William	18,339,923	Fredericksburg	1,685,037
Frederick	1,278,325	Pulaski	779,858	Galax	221,168
Giles	239,544	Rappahannock	328,376	Hampton	8,661,431
Gloucester	1,446,871	Richmond County	291,112	Harrisonburg	1,531,869
Goochland	809,564	Roanoke County	3,730,338	Hopewell	798,453
Grayson	360,368	Rockbridge	882,912	Lexington	304,363
Greene	466,428	Rockingham	1,508,239	Lynchburg	3,211,866
Greensville	167,785	Russell	815,102	Manassas	2,732,822

City	Distribution
Manassas Park	\$692,357
Martinsville	860,562
Newport News	11,028,481
Norfolk	20,729,914
Norton	199,856
Petersburg	1,740,863
Poquoson	390,399
Portsmouth	7,859,429
Radford	706,400
Richmond City	19,419,106
Roanoke City	6,582,518
Salem	1,011,706
Staunton	1,323,690
Suffolk	3,316,120
/irginia Beach	24,726,788
Vaynesboro	1,228,456
Williamsburg	680,493
Vinchester	2,022,940
Total Cities	\$156,807,345

Table 5.6, Continued Communications Sales Tax Distributions, Fiscal Year 2017

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$114,680	Courtland	\$5,629	La Crosse	\$11,571	Round Hill	\$13,227
Accomac	5,090	Crewe	40,144	Lawrenceville	49,017	Rural Retreat	37,779
Alberta	11,539	Culpeper	116,276	Lebanon	76,667	Saint Charles	1,323
Altavista	38,476	Damascus	23,530	Leesburg	2,048,185	Saint Paul	22,825
Amherst	96,830	Dayton	24,136	Louisa	6,786	Saltville	45,575
Appalachia	37,482	Dillwyn	3,692	Lovettsville	12,641	Scottsville	16,748
Appomattox	5,986	Drakes Branch	1,339	Luray	73,142	Shenandoah	26,370
Ashland	258,503	Dublin	87,866	Marion	123,355	Smithfield	224,103
Bedford	133,445	Dumfries	177,177	McKenney	8,624	South Boston	740,344
Berryville	88,412	Edinburg	9,277	Melfa	3,886	South Hill	167,967
Big Stone Gap	181,032	Elkton	49,897	Middleburg	42,909	Stanardsville	3,553
Blacksburg	1,169,449	Farmville	494,783	Middletown	13,575	Stanley	15,738
Blackstone	16,871	Fincastle	2,686	Mineral	1,703	Stephens City	25,867
Bloxom	5,063	Floyd	440	Monterey	6,520	Strasburg	78,874
Bluefield	41,301	Fries	12,094	Montross	13,199	Stuart	3,003
Boones Mill	3,169	Front Royal	161,221	Mount Jackson	21,229	Tappahannock	59,998
Bowling Green	38,607	Gate City	37,411	Narrows	42,077	Tazewell	26,077
Boyce	2,353	Glade Spring	27,503	New Castle	2,202	Timberville	31,013
Boydton	14,205	Glasgow	19,818	New Market	48,597	Troutville	2,107
Boykins	3,450	Gordonsville	28,834	Newsoms	1,216	Urbanna	3,431
Bridgewater	86,364	Goshen	7,162	Nickelsville	1,462	Victoria	48,546
Broadnax	9,824	Gretna	24,881	Occoguan	43,891	Vienna	1,010,747
Broadway	45,159	Grottoes	32,764	Onancock	92,944	Vinton	321,777
Brookneal	17,572	Grundy	18,749	Onley	3,969	Wachapreague	2,401
Buchanan	2,714	Halifax	96,822	Orange	167,258	Wakefield	16,804
Burkeville	1,680	Hamilton	15,584	Painter	2,309	Warrenton	509,990
Cape Charles	44,628	Haymarket	119,081	Parksley	20,369	Warsaw	44,592
Cedar Bluff	35,755	Haysi	14,035	Pearisburg	23,356	Washington	4,412
Charlotte Court House	2,373	Herndon	1,631,278	Pembroke	7,384	Waverly	30,245
Chase City	50,043	Hillsville	17,422	Pennington Gap	44,573	Weber City	21,514
Chatham	70,428	Honaker	14,692	Phenix	1,315	West Point	81,876
Chilhowie	40,393	Hurt	22,508	Pocahontas	17,073	White Stone	3,129
Chincoteague	161,075	Independence	32,510	Port Royal	3,652	Windsor	63,195
Christiansburg	839,737	Iron Gate	15,223	Pound	31,073	Wise	102,012
Clarksville	33,263	Irvington	2,345	Pulaski	429,719	Woodstock	89,015
Cleveland	1,588	lvor	1,763	Purcellville	152,467	Wytheville	404,180
Clifton	5,530	Jarratt	4,381	Quantico	26,842	Total Towns	\$15,832,119
Clifton Forge	88,963	Jonesville	18,994	Remington	17,897	Total Counties	\$223,492,059
Clintwood	69,109	Kenbridge	29,777	Rich Creek	7,416	Total Cities	\$156,807,345
Coeburn	43,697	Kenbridge Keysville	29,777 2,242	Ridgeway	7,416 18,281	I Utai Cities	φ100,0U1,345
Colonial Beach	192,262	Kilmarnock	72,135	Ridgeway Rocky Mount	185,207	Aggragata	\$396,131,523
Colonial Deach	192,202	MIIIIdifiock	12,135	NOCKY WOUTH	100,207	Aggregate	Ф390, 131,523

^{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 is responsible for paying a communications use tax.

2. The distributions for FY 2017 were based on collections for May 2016 through April 2017.

Table 5.7

Number of Insurance Returns, Taxable Premium Income, and Tax Liability

Based on tax returns filed for Taxable Year 2016

Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)				
Taxable Premium Income Reported for Virginia	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999 \$25,000 to \$49,999	505 35	\$772,931 1,266,072	\$1,398,279 28,489	0.27% 0.01%	1,760 58	\$1,804,227 2.053.828	\$52,183 46,215	0.34% 0.30%
\$50,000 to \$99,999	40	2,825,581	63,578	0.01%	83	5,963,488	134,175	0.88%
\$100,000 to \$499,999 \$500,000 to \$999,999	154 75	44,190,679 53,593,971	1,025,735 1,723,656	0.20% 0.33%	158 43	39,594,646 30,639,774	890,913 689,395	5.83% 4.51%
\$1,000,000 to \$1,999,999 \$2,000,000 to \$9,999,999	120 305	175,137,627 1,520,829,496	4,274,396 33.991.341	0.82% 6.51%	36 39	51,595,375 180.041.651	1,160,898 4,050,939	7.60% 26.51%
\$10,000,000 and Over	316	23,763,680,590	533,437,415	102.11%	17	394,470,241	8,875,583	58.08%
Total before adjustments	1,550	\$25,562,296,947	\$575,942,889	110.25%	2,194	\$706,163,230	\$15,900,301	104.04%
Departmental adjustments	-11	-2,263,085,025	-53,538,243	-10.25%	-19	-26,944,509	-617,873	-4.04%
Total After Adjustments	1,539	\$23,299,211,922	\$522,404,646	100.0%	2,175	\$679,218,721	\$15,282,428	100.0%

Insurance Tax Credits Claimed on Returns Processed during Fiscal Year 2017

Credit	Amount
Historic Rehabilitation Tax Credit	\$43,850,834
Retaliatory Cost Tax Credit (Refundable)	12,115,380
Major Business Facility Job	598,000

- 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 for taxable year 2016 were 2.25% and 1.00%. Surplus lines brokers are required to pay the tax on each policy of insurance they produce during the preceding calendar year with an insurer that is not licensed to conduct business in Virginia. Surplus lines brokers are subject to a rate of 2.25%.
- 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. The amount of insurance tax credits reported is for returns processed during FY 2017, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2017 that were greater than zero.

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

Tax Year	Taxable Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
ı caı	Near Estate	Troperty	and roots	Capital	Corporations	Taxable 1 Toperty
Assessed	Values					
2012	\$954,082,225,088	\$76,551,011,940	\$9,960,729,549	\$1,127,437,244	\$40,142,313,094	\$1,081,863,716,916
2013	968,744,700,482	73,286,019,303	10,781,639,116	1,176,127,344	41,415,115,231	1,095,403,601,477
2014	1,001,173,297,581	81,234,501,278	10,663,708,359	1,212,838,746	42,105,842,848	1,136,390,188,812
2015	1,031,975,708,795	84,093,951,056	10,873,635,298	1,266,956,460	44,154,961,529	1,172,365,213,137
2016	1,060,436,113,127	88,866,533,959	10,916,098,010	1,349,538,948	46,266,995,318	1,207,835,279,362
Levies Ass	sessed					
2012	\$9,026,723,920	\$2,715,569,603	\$204,875,154	\$12,053,117	\$341,667,055	\$12,300,888,849
2013	9,259,549,672	2,624,241,057	226,116,101	12,371,699	345,116,084	12,467,394,613
2014	9,617,061,449	2,895,258,977	210,473,150	12,909,197	343,978,668	13,079,681,441
2015	10,010,243,679	3,012,973,186	215,708,234	13,274,974	364,855,303	13,617,055,376
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
Average Ta	ax Rates per \$100 of A	Assessed Value				
2012	\$0.95	\$3.55	\$2.06	\$1.07	\$0.85	\$1.14
2013	0.96	3.58	2.10	1.05	0.83	1.14
2014	0.96	3.56	1.97	1.06	0.82	1.15
2015	0.97	3.58	1.98	1.05	0.83	1.16
2016	0.99	3.50	2.02	1.04	0.88	1.18

^{1.} Average tax rate is computed as the aggregate levy for all counties and cities divided by the aggregate assessed value for all counties and cities.

Table 6.2
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2016

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,653,660,300	\$1,560,170,100	\$1,945,748,000	\$3,599,408,300	\$3,505,918,100	\$20,348,205	2016
Albemarle	7,816,295,700	5,924,358,000	10,397,059,900	18,213,355,600	16,321,417,900	136,936,696	2016
Alleghany	322,329,300	240,567,200	781,833,400	1,104,162,700	1,022,400,600	7,259,044	2016
Amelia	474,989,300	398,440,330	665,703,000	1,140,692,300	1,064,143,330	5,427,131	2016
Amherst	1,094,234,600	805,747,900	1,523,880,800	2,618,115,400	2,329,628,700	14,210,735	2016
Appomattox	600,792,100	547,016,833	741,943,419	1,342,735,519	1,288,960,252	8,378,242	2016
Arlington	27,535,312,400	27,535,312,400	43,739,850,880	71,275,163,280	71,275,163,280	739,263,281	2016
Augusta	3,660,372,200	2,372,264,710	4,470,140,500	8,130,512,700	6,842,405,210	39,685,950	2016
Bath	465,222,800	399,171,400	516,735,600	981,958,400	915,907,000	4,396,354	2016 - 2017
Bedford	4,053,958,100	2,839,230,900	5,485,690,403	9,539,648,503	8,324,921,303	43,289,591	2016
Bland	348,209,800	195,551,800	245,386,600	593,596,400	440,938,400	2,645,630	2016
Botetourt	1,270,617,100	981,759,100	2,369,515,800	3,640,132,900	3,351,274,900	26,475,072	2016
Brunswick	717,405,600	717,405,600	580,601,165	1,298,006,765	1,298,006,765	6,100,632	2016
Buchanan	693,697,038	693,697,038	1,803,494,656	2,497,191,694	2,497,191,694	9,739,048	2016
Buckingham	759,999,700	759,999,700	654,576,900	1,414,576,600	1,414,576,600	7,780,171	2016
Campbell	1,286,761,829	1,026,979,407	2,748,581,100	4,035,342,929	3,775,560,507	19,632,915	2016
Caroline	1,165,941,484	975,408,848	1,624,849,400	2,790,790,884	2,600,258,248	21,322,118	2016
Carroll	1,058,519,700	867,687,093	1,309,436,934	2,367,956,634	2,177,124,027	14,804,443	2016
Charles City	415,746,378	415,746,378	397,579,432	813,325,810	813,325,810	6,181,276	2016 - 2017
Charlotte	472,705,574	472,705,574	448,835,909	921,541,483	921,541,483	4,884,170	2016 - 2017
Chesterfield	9,307,456,700	9,131,388,140	24,322,708,300	33,630,165,000	33,454,096,440	321,159,326	2016
Clarke	1,093,087,900	768,491,824	1,269,383,800	2,362,471,700	2,037,875,624	14,672,704	2016
Craig	219,649,000	219,649,000	272,977,800	492,626,800	492,626,800	2,758,710	2016
Culpeper	2,071,869,473	1,572,641,541	3,037,122,300	5,108,991,773	4,609,763,841	33,651,276	2016
Cumberland	410,187,795	325,628,025	432,838,255	843,026,050	758,466,280	5,916,037	2016
Dickenson	400,702,200	400,702,200	976,592,900	1,377,295,100	1,377,295,100	7,712,853	2016
Dinwiddie	1,014,647,189	688,733,179	1,498,167,800	2,512,814,989	2,186,900,979	17,276,518	2016
Essex	724,951,700	589,062,732	674,963,454	1,399,915,154	1,264,026,186	11,123,430	2016
Fairfax	82,564,820,642	82,403,356,530	150,969,784,740	233,534,605,382	233,373,141,270	2,637,116,496	2016
Fauquier	6,053,768,000	4,512,387,900	5,814,905,500	11,868,673,500	10,327,293,400	107,300,578	2016

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2016

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$896,754,700	\$713,035,200	\$850,244,400	\$1,746,999,100	\$1,563,279,600	\$8,598,038	2016
Fluvanna	1,021,324,200	719,211,300	1,685,623,900	2,706,948,100	2,404,835,200	22,052,339	2016
Franklin	3,048,418,600	2,621,858,047	3,949,028,300	6,997,446,900	6,570,886,347	36,139,875	2016
Frederick	3,338,446,600	2,868,828,283	5,647,634,000	8,986,080,600	8,516,462,283	51,098,774	2016
Giles	450,206,200	317,017,300	742,116,100	1,192,322,300	1,059,133,400	6,672,540	2016
Gloucester	1,778,225,514	1,689,549,664	2,545,629,509	4,323,855,023	4,235,179,173	29,580,067	2016
Goochland	2,442,057,684	1,870,259,619	2,792,127,004	5,234,184,688	4,662,386,623	24,710,649	2016
Grayson	1,046,491,900	1,046,491,900	614,759,000	1,661,250,900	1,661,250,900	8,140,129	2016
Greene	951,350,602	662,699,752	1,157,635,263	2,108,985,865	1,820,335,015	14,107,596	2016
Greensville	323,715,700	308,116,400	307,095,500	630,811,200	615,211,900	4,121,920	2016
Halifax	1,100,696,353	1,100,696,353	1,521,882,910	2,622,579,263	2,622,579,263	12,588,380	2016
Hanover	4,732,478,400	4,077,208,000	8,914,498,700	13,646,977,100	12,991,706,700	105,232,824	2016
Henrico	9,019,501,100	8,830,594,600	25,344,928,800	34,364,429,900	34,175,523,400	297,327,054	2016
Henry	782,929,700	750,111,500	2,168,886,100	2,951,815,800	2,918,997,600	14,244,708	2016
Highland	456,475,477	456,475,477	233,540,300	690,015,777	690,015,777	2,898,066	2016
Isle of Wight	1,696,603,200	1,387,233,700	2,898,800,000	4,595,403,200	4,286,033,700	36,431,286	2016 - 2017
James City	3,306,461,500	3,171,261,333	8,437,540,100	11,744,001,600	11,608,801,433	97,513,932	2016 - 2017
King and Queen	456,631,500	456,631,500	395,422,700	852,054,200	852,054,200	4,686,298	2016
King George	1,149,616,205	968,278,737	1,597,657,800	2,747,274,005	2,565,936,537	17,448,368	2016
King William	716,019,100	594,562,700	928,054,197	1,644,073,297	1,522,616,897	12,424,412	2016
Lancaster	1,199,745,600	1,166,562,700	1,349,007,500	2,548,753,100	2,515,570,200	13,584,079	2016
Lee	324,401,900	324,401,900	618,744,432	943,146,332	943,146,332	5,835,246	2016
Loudoun	25,609,611,761	23,637,752,331	45,564,053,760	71,173,665,521	69,201,806,091	792,360,680	2016
Louisa	2,223,856,300	1,670,810,500	2,715,572,800	4,939,429,100	4,386,383,300	31,581,960	2016
Lunenburg	435,942,300	435,942,300	425,265,200	861,207,500	861,207,500	3,272,589	2016
Madison	1,401,907,700	748,910,100	894,021,800	2,295,929,500	1,642,931,900	11,171,937	2016
Mathews	788,490,350	788,490,350	897,709,910	1,686,200,260	1,686,200,260	9,105,481	2016
Mecklenburg	1,539,401,900	1,539,401,900	2,456,530,200	3,995,932,100	3,995,932,100	16,782,915	2016 - 2017
Middlesex	1,129,455,000	1,051,884,000	1,127,443,400	2,256,898,400	2,179,327,400	12,204,233	2016
Montgomery	2,207,295,800	2,018,096,000	5,540,038,300	7,747,334,100	7,558,134,300	67,267,395	2016

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2016

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,344,112,900	\$803,578,250	\$1,659,229,200	\$3,003,342,100	\$2,462,807,450	\$17,732,214	2016
New Kent	1,089,616,000	1,002,995,500	1,584,253,400	2,673,869,400	2,587,248,900	21,474,166	2016
Northampton	989,140,600	874,781,500	927,825,550	1,916,966,150	1,802,607,050	14,961,639	2016
Northumberland	1,402,933,200	1,237,749,078	1,607,378,600	3,010,311,800	2,845,127,678	15,363,689	2016
Nottoway	344,097,953	319,444,602	575,122,175	919,220,128	894,566,777	4,204,464	2016
Orange	1,606,637,100	1,264,831,000	2,450,593,300	4,057,230,400	3,715,424,300	29,872,011	2016
Page	1,089,156,500	604,155,925	1,403,246,800	2,492,403,300	2,007,402,725	13,248,858	2016
Patrick	742,468,300	742,468,300	819,367,800	1,561,836,100	1,561,836,100	8,902,466	2016
Pittsylvania	1,814,481,995	1,265,200,495	2,679,680,250	4,494,162,245	3,944,880,745	23,274,796	2016
Powhatan	1,598,472,200	1,270,032,500	2,010,434,200	3,608,906,400	3,280,466,700	29,524,200	2016 - 2017
Prince Edward	549,846,100	535,499,100	952,147,340	1,501,993,440	1,487,646,440	7,586,997	2016
Prince George	935,340,700	781,758,600	1,884,552,300	2,819,893,000	2,666,310,900	22,930,274	2016 - 2017
Prince William	18,317,830,300	17,917,610,700	35,863,072,800	54,180,903,100	53,780,683,500	603,419,269	2016
Pulaski	903,467,600	750,152,900	1,781,012,550	2,684,480,150	2,531,165,450	16,199,459	2016
Rappahannock	1,208,780,800	630,892,900	925,696,700	2,134,477,500	1,556,589,600	10,117,832	2016
Richmond	422,598,668	352,113,805	445,309,349	867,908,017	797,423,154	5,581,965	2016
Roanoke	2,096,464,400	1,933,252,600	6,165,733,900	8,262,198,300	8,098,986,500	88,278,953	2016
Rockbridge	1,303,726,706	917,202,806	1,521,522,700	2,825,249,406	2,438,725,506	17,924,632	2016
Rockingham	3,219,488,100	2,205,874,320	5,290,697,900	8,510,186,000	7,496,572,220	55,474,634	2016
Russell	597,666,068	436,860,684	995,546,347	1,593,212,415	1,432,407,031	9,024,164	2016
Scott	449,751,600	449,751,600	779,380,600	1,229,132,200	1,229,132,200	9,095,578	2016
Shenandoah	2,151,468,600	1,569,152,400	2,794,994,900	4,946,463,500	4,364,147,300	26,184,884	2016
Smyth	577,223,400	400,830,841	1,000,014,000	1,577,237,400	1,400,844,841	10,366,252	2016
Southampton	849,582,200	490,420,600	879,239,100	1,728,821,300	1,369,659,700	11,231,210	2016
Spotsylvania	4,874,760,700	4,522,607,703	9,045,629,300	13,920,390,000	13,568,237,003	115,330,015	2016
Stafford	5,746,232,600	5,439,235,529	10,418,110,550	16,164,343,150	15,857,346,079	156,987,726	2016
Surry	459,225,500	459,225,500	458,718,000	917,943,500	917,943,500	6,517,399	2016
Sussex	479,142,200	479,142,200	371,327,675	850,469,875	850,469,875	4,932,725	2016
Tazewell	736,090,700	612,645,000	2,040,748,750	2,776,839,450	2,653,393,750	14,593,666	2016
Warren	1,628,081,300	1,300,044,000	2,748,797,300	4,376,878,600	4,048,841,300	25,102,816	2016

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2016

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,885,079,531	\$1,197,099,231	\$2,731,209,100	\$4,616,288,631	\$3,928,308,331	\$24,748,342	2016
Westmoreland	1,195,040,900	1,059,310,050	1,396,766,900	2,591,807,800	2,456,076,950	13,729,380	2016
Wise	480,855,066	477,617,871	1,403,419,400	1,884,274,466	1,881,037,271	11,286,224	2016
Wythe	1,061,685,100	798,896,627	1,461,199,400	2,522,884,500	2,260,096,027	11,074,471	2016
York	3,411,413,741	3,395,316,741	5,650,682,200	9,062,095,941	9,045,998,941	67,980,682	2016
Total Counties	\$302,864,383,776	\$276,831,386,286	\$520,765,040,868	\$823,629,424,644	\$797,596,427,154	\$7,590,890,457	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levv	Reporting Year
City	I WIV Land	I WIV TAXABLE LATIO	1 WV Structures	10tai i WiV	TOTAL TAXABLE I WIV	Local Levy	Reporting real
Alexandria	\$15,093,981,646	\$15,093,981,646	\$21,929,464,313	\$37,023,445,959	\$37,023,445,959	\$397,261,575	2016
Bristol	291,633,136	291,633,136	806,833,287	1,098,466,423	1,098,466,423	13,071,750	2016
Buena Vista	70,903,660	70,716,460	256,597,000	327,500,660	327,313,460	3,960,493	2016 - 2017
Charlottesville	1,614,775,200	1,614,775,200	4,339,134,800	5,953,910,000	5,953,910,000	56,562,145	2016
Chesapeake	8,699,080,100	8,518,172,827	15,742,920,100	24,442,000,200	24,261,092,927	254,741,476	2016 - 2017
Colonial Heights	552,702,600	552,702,600	1,072,736,400	1,625,439,000	1,625,439,000	18,530,005	2016
Covington	57,569,700	57,569,700	229,133,200	286,702,900	286,702,900	2,150,272	2016 - 2017
Danville	317,791,600	316,714,300	1,918,451,500	2,236,243,100	2,235,165,800	16,316,831	2016 - 2017
Emporia	63,864,800	63,864,800	280,860,400	344,725,200	344,725,200	3,102,527	2016
Fairfax	2,322,963,400	2,322,963,400	3,537,611,100	5,860,574,500	5,860,574,500	62,239,301	2016
Falls Church	1,979,855,300	1,979,855,300	2,028,348,300	4,008,203,600	4,008,203,600	53,309,108	2016
Franklin	157,906,200	152,844,346	397,288,200	555,194,400	550,132,546	5,483,432	2016 - 2017
Fredericksburg	1,495,853,600	1,462,780,800	2,460,527,900	3,956,381,500	3,923,308,700	30,209,477	2016 - 2017
Galax	88,027,200	88,027,200	355,179,550	443,206,750	443,206,750	3,346,211	2016
Hampton	3,312,540,600	3,297,017,800	7,233,751,500	10,546,292,100	10,530,769,300	130,581,539	2016 - 2017
Harrisonburg	1,338,526,300	1,338,526,300	2,708,573,273	4,047,099,573	4,047,099,573	31,567,377	2016 - 2017
Hopewell	330,535,200	330,535,200	1,005,323,600	1,335,858,800	1,335,858,800	15,095,204	2016
Lexington	159,183,600	159,183,600	361,293,000	520,476,600	520,476,600	5,673,195	2016 - 2017
Lynchburg	1,125,417,200	1,114,629,600	4,078,146,440	5,203,563,640	5,192,776,040	57,639,814	2016 - 2017
Manassas	1,695,171,000	1,695,171,000	3,112,620,500	4,807,791,500	4,807,791,500	67,453,315	2016 - 2017

Table 6.2, continued
Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2016

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$480,275,300	\$480,275,300	\$991,760,200	\$1,472,035,500	\$1,472,035,500	\$22,816,550	2016 - 2017
Martinsville	128,931,500	128,931,500	510,500,600	639,432,100	639,432,100	6,791,408	2016 - 2017
Newport News	4,464,366,400	4,464,366,400	10,177,698,800	14,642,065,200	14,642,065,200	178,633,195	2016 - 2017
Norfolk	5,900,439,500	5,900,439,500	13,026,483,600	18,926,923,100	18,926,923,100	217,659,616	2016 - 2017
Norton	60,351,200	60,351,200	173,114,500	233,465,700	233,465,700	2,101,191	2016
Petersburg*	410,041,274	401,984,174	1,475,704,915	1,885,746,189	1,877,689,089	25,348,803	2015 - 2016
Poquoson	658,312,500	658,312,500	861,915,000	1,520,227,500	1,520,227,500	16,266,434	2016 - 2017
Portsmouth	2,080,469,610	2,080,469,610	5,063,285,043	7,143,754,653	7,143,754,653	92,868,810	2016 - 2017
Radford	169,317,200	167,023,290	642,755,300	812,072,500	809,778,590	6,154,317	2016
Richmond	5,494,141,000	5,494,141,000	15,387,699,000	20,881,840,000	20,881,840,000	250,582,080	2016
Roanoke	1,499,307,700	1,499,307,700	5,443,502,000	6,942,809,700	6,942,809,700	84,702,278	2016 - 2017
Salem	508,595,700	508,595,700	1,582,131,400	2,090,727,100	2,090,727,100	24,670,580	2016 - 2017
Staunton	440,430,547	420,592,312	1,385,370,651	1,825,801,198	1,805,962,963	17,156,648	2016
Suffolk	3,331,292,700	2,937,520,500	6,260,662,800	9,591,955,500	9,198,183,300	98,420,561	2016 - 2017
Virginia Beach	22,956,163,800	22,672,480,100	31,134,065,500	54,090,229,300	53,806,545,600	532,684,801	2016 - 2017
Waynesboro	603,332,600	590,838,200	1,119,743,600	1,723,076,200	1,710,581,800	13,684,654	2016
Williamsburg	627,142,400	627,142,400	1,202,189,400	1,829,331,800	1,829,331,800	10,427,191	2016 - 2017
Winchester	1,039,856,300	1,038,150,300	1,893,722,400	2,933,578,700	2,931,872,700	26,680,042	2016
Total Cities	\$91,621,049,273	\$90,652,586,901	\$172,187,099,072	\$263,808,148,345	\$262,839,685,973	\$2,855,944,208	
Total Counties	\$302,864,383,776	\$276,831,386,286	\$520,765,040,868	\$823,629,424,644	\$797,596,427,154	\$7,590,890,457	
Aggregate	\$394.485.433.049	\$367,483,973,187	\$692,952,139,940	\$1,087,437,572,989	\$1,060,436,113,127	\$10.446.834.665	

- 1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
- 2. Levies shown do not include penalties and interest collected.
- 3. Taxable fair market value is the total fair market of real estate minus the special assessment for land preservation (Va. Code § 58.1-3230).
- 4. The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.
- 5. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.
- 6. For a few counties, the data may also include the data for towns that have their own school divisions.
- * Locality did not submit data for Tax Year 2016 and as such the locality's Tax Year 2015 data is being reported.

Table 6.3
Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2016

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Accomack	\$3,599,408,300	\$499,208,300	\$180,645,700	\$679,854,000	\$4,279,262,300	15.89%	\$4,050,807
Albemarle	18,213,355,600	3,061,573,800	1,098,984,800	4,160,558,600	22,373,914,200	18.60%	34,907,087
Alleghany	1,104,162,700	194,048,500	106,642,100	300,690,600	1,404,853,300	21.40%	2,134,903
Amelia	1,140,692,300	25,870,800	54,802,700	80,673,500	1,221,365,800	6.61%	411,435
Amherst	2,618,115,400	158,592,800	348,903,400	507,496,200	3,125,611,600	16.24%	3,095,727
Appomattox	1,342,735,519	90,665,300	87,404,700	178,070,000	1,520,805,519	11.71%	1,157,455
Arlington	71,275,163,280	7,290,981,100	1,063,704,600	8,354,685,700	79,629,848,980	10.49%	82,794,935
Augusta	8,130,512,700	572,884,600	699,519,400	1,272,404,000	9,402,916,700	13.53%	7,379,943
Bath	981,958,400	246,622,000	54,092,200	300,714,200	1,282,672,600	23.44%	1,443,428
Bedford	9,539,648,503	312,383,100	405,622,200	718,005,300	10,257,653,803	7.00%	3,733,628
Bland	593,596,400	139,184,100	29,199,400	168,383,500	761,979,900	22.10%	1,010,301
Botetourt	3,640,132,900	204,397,600	174,537,600	378,935,200	4,019,068,100	9.43%	2,993,588
Brunswick	1,298,006,765	212,776,000	58,639,500	271,415,500	1,569,422,265	17.29%	1,275,653
Buchanan	2,497,191,694	422,818,529	93,071,249	515,889,778	3,013,081,472	17.12%	2,011,970
Buckingham	1,414,576,600	228,711,300	105,275,400	333,986,700	1,748,563,300	19.10%	1,836,927
Campbell	4,035,342,929	112,210,091	308,424,000	420,634,091	4,455,977,020	9.44%	2,187,297
Caroline	2,790,790,884	447,536,200	179,373,600	626,909,800	3,417,700,684	18.34%	5,140,660
Carroll	2,367,956,634	153,819,300	67,030,800	220,850,100	2,588,806,734	8.53%	1,501,781
Charles City	813,325,810	62,709,500	14,912,700	77,622,200	890,948,010	8.71%	589,929
Charlotte	921,541,483	14,386,740	60,244,525	74,631,265	996,172,748	7.49%	395,546
Chesterfield	33,630,165,000	2,002,266,300	497,073,900	2,499,340,200	36,129,505,200	6.92%	23,993,666
Clarke	2,362,471,700	76,793,200	110,167,200	186,960,400	2,549,432,100	7.33%	1,346,115
Craig	492,626,800	95,426,500	33,148,200	128,574,700	621,201,500	20.70%	720,018
Culpeper	5,108,991,773	223,136,420	282,133,624	505,270,044	5,614,261,817	9.00%	3,688,471
Cumberland	843,026,050	45,749,640	75,735,200	121,484,840	964,510,890	12.60%	947,582
Dickenson	1,377,295,100	153,900,560	63,797,500	217,698,060	1,594,993,160	13.65%	1,219,109
Dinwiddie	2,512,814,989	226,418,700	189,234,500	415,653,200	2,928,468,189	14.19%	3,283,660
Essex	1,399,915,154	27,282,700	69,796,200	97,078,900	1,496,994,054	6.48%	854,294
Fairfax	233,534,605,382	13,794,496,450	3,690,601,040	17,485,097,490	251,019,702,872	6.97%	197,581,602
Fauquier	11,868,673,500	662,994,800	256,668,400	919,663,200	12,788,336,700	7.19%	9,555,301

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2016

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt I	Real Estate	(Real Estate and	Tax Exempt to	Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Floyd	\$1,746,999,100	\$93,162,700	\$30,079,300	\$123,242,000	\$1,870,241,100	6.59%	\$677,831
Fluvanna	2,706,948,100	155,144,100	172,603,500	327,747,600	3,034,695,700	10.80%	3,005,445
Franklin	6,997,446,900	95,241,700	394,784,100	490,025,800	7,487,472,700	6.54%	2,695,142
Frederick	8,986,080,600	179,185,900	740,251,400	919,437,300	9,905,517,900	9.28%	5,516,624
Giles	1,192,322,300	64,744,000	72,949,300	137,693,300	1,330,015,600	10.35%	867,468
Gloucester	4,323,855,023	217,136,088	141,447,760	358,583,848	4,682,438,871	7.66%	2,492,158
Goochland	5,234,184,688	89,304,800	169,109,800	258,414,600	5,492,599,288	4.70%	1,369,597
Grayson	1,661,250,900	126,863,200	103,227,000	230,090,200	1,891,341,100	12.17%	1,127,442
Greene	2,108,985,865	127,050,600	122,080,300	249,130,900	2,358,116,765	10.56%	1,930,764
Greensville	630,811,200	159,267,500	30,430,000	189,697,500	820,508,700	23.12%	1,270,973
Halifax	2,622,579,263	219,103,048	261,740,432	480,843,480	3,103,422,743	15.49%	2,308,049
Hanover	13,646,977,100	1,086,673,900	384,047,200	1,470,721,100	15,117,698,200	9.73%	11,912,841
Henrico	34,364,429,900	2,227,137,800	1,494,543,400	3,721,681,200	38,086,111,100	9.77%	32,378,626
Henry	2,951,815,800	193,227,900	352,435,700	545,663,600	3,497,479,400	15.60%	2,662,838
Highland	690,015,777	56,999,600	22,941,700	79,941,300	769,957,077	10.38%	335,753
Isle of Wight	4,595,403,200	107,268,000	216,072,000	323,340,000	4,918,743,200	6.57%	2,748,390
James City	11,744,001,600	598,363,900	154,594,400	752,958,300	12,496,959,900	6.03%	6,324,850
King and Queen	852,054,200	20,535,900	24,436,300	44,972,200	897,026,400	5.01%	247,347
King George	2,747,274,005	1,228,327,200	55,250,800	1,283,578,000	4,030,852,005	31.84%	8,728,330
King William	1,644,073,297	47,857,914	67,287,190	115,145,104	1,759,218,401	6.55%	893,974
Lancaster	2,548,753,100	45,626,700	70,387,300	116,014,000	2,664,767,100	4.35%	626,476
Lee	943,146,332	162,288,678	81,347,600	243,636,278	1,186,782,610	20.53%	1,507,378
Loudoun	71,173,665,521	4,730,324,740	1,520,645,940	6,250,970,680	77,424,636,201	8.07%	71,573,614
Louisa	4,939,429,100	59,414,600	124,460,900	183,875,500	5,123,304,600	3.59%	1,323,904
Lunenburg	861,207,500	40,826,000	48,464,000	89,290,000	950,497,500	9.39%	339,302
Madison	2,295,929,500	220,937,600	182,723,800	403,661,400	2,699,590,900	14.95%	2,744,898
Mathews	1,686,200,260	13,181,000	58,381,100	71,562,100	1,757,762,360	4.07%	386,435
Mecklenburg	3,995,932,100	234,278,900	189,680,300	423,959,200	4,419,891,300	9.59%	1,780,629
Middlesex	2,256,898,400	32,661,200	80,974,100	113,635,300	2,370,533,700	4.79%	636,358
Montgomery	7,747,334,100	878,923,700	2,475,484,700	3,354,408,400	11,101,742,500	30.22%	29,854,235
ogomory	7,7 17,00 7,100	0,0,020,700	2, 170, 10 1,700	0,001,100,400	11,101,712,000	00.22/0	20,001,200

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2016

	Fair Market Value	Ento Mantes	V-l T F (31 F-1-1-	Total FMV	T	Taxes Lost
County	Real Estate	<u>Fair Market</u> Government	Value Tax Exempt F Non-Government	Real Estate Total Tax Exempt	(Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Due to Exemptions
Nelson	\$3,003,342,100	\$85,833,000	\$123,761,700	\$209,594,700	\$3,212,936,800	6.52%	\$1,509,082
New Kent	2,673,869,400	182,367,000	199,735,100	382,102,100	3,055,971,500	12.50%	3,171,447
Northampton	1,916,966,150	181,316,200	362,963,500	544,279,700	2,461,245,850	22.11%	4,517,522
Northumberland	3,010,311,800	14,136,500	82,373,700	96,510,200	3,106,822,000	3.11%	521,155
Nottoway	919,220,128	152,775,916	70,469,901	223,245,817	1,142,465,945	19.54%	1,049,255
Orange	4,057,230,400	294,861,500	91,962,850	386,824,350	4,444,054,750	8.70%	3,110,068
Page	2,492,403,300	255,834,400	200,099,100	455,933,500	2,948,336,800	15.46%	3,009,161
Patrick	1,561,836,100	45,126,900	106,650,100	151,777,000	1,713,613,100	8.86%	865,129
Pittsylvania	4,494,162,245	160,019,200	402,096,300	562,115,500	5,056,277,745	11.12%	3,316,481
Powhatan	3,608,906,400	131,905,300	175,227,100	307,132,400	3,916,038,800	7.84%	2,764,192
Prince Edward	1,501,993,440	88,055,600	342,829,100	430,884,700	1,932,878,140	22.29%	2,197,512
Prince George	2,819,893,000	1,779,850,300	114,134,500	1,893,984,800	4,713,877,800	40.18%	16,288,269
Prince William	54,180,903,100	2,293,577,800	1,608,352,300	3,901,930,100	58,082,833,200	6.72%	43,779,656
Pulaski	2,684,480,150	525,541,300	95,710,300	621,251,600	3,305,731,750	18.79%	3,976,010
Rappahannock	2,134,477,500	110,875,100	32,442,700	143,317,800	2,277,795,300	6.29%	931,566
Richmond	867,908,017	68,401,569	55,102,725	123,504,294	991,412,311	12.46%	864,530
Roanoke	8,262,198,300	625,156,100	423,262,500	1,048,418,600	9,310,616,900	11.26%	11,427,763
Rockbridge	2,825,249,406	163,736,600	170,519,200	334,255,800	3,159,505,206	10.58%	2,456,780
Rockingham	8,510,186,000	332,716,200	836,279,100	1,168,995,300	9,679,181,300	12.08%	8,650,565
Russell	1,593,212,415	122,482,300	94,661,000	217,143,300	1,810,355,715	11.99%	1,368,003
Scott	1,229,132,200	121,449,600	166,330,300	287,779,900	1,516,912,100	18.97%	2,129,571
Shenandoah	4,946,463,500	573,091,900	225,107,900	798,199,800	5,744,663,300	13.89%	4,789,199
Smyth	1,577,237,400	141,447,400	201,723,400	343,170,800	1,920,408,200	17.87%	2,539,464
Southampton	1,728,821,300	154,304,900	143,115,500	297,420,400	2,026,241,700	14.68%	2,438,847
Spotsylvania	13,920,390,000	643,169,200	173,515,800	816,685,000	14,737,075,000	5.54%	6,941,823
Stafford	16,164,343,150	895,834,500	863,735,600	1,759,570,100	17,923,913,250	9.82%	17,419,744
Surry	917,943,500	52,553,300	61,795,200	114,348,500	1,032,292,000	11.08%	811,874
Sussex	850,469,875	203,651,300	66,796,900	270,448,200	1,120,918,075	24.13%	1,568,600
Tazewell	2,776,839,450	321,382,400	179,625,100	501,007,500	3,277,846,950	15.28%	2,755,541
Warren	4,376,878,600	358,134,900	380,990,600	739,125,500	5,116,004,100	14.45%	4,582,578

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2016

	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	Total FMV (Real Estate and	Tax Exempt to	Taxes Lost Due to
County	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Washington	\$4,616,288,631	\$260,155,300	\$491,789,600	\$751,944,900	\$5,368,233,531	14.01%	\$4,737,253
Westmoreland	2,591,807,800	65,400,400	77,427,900	142,828,300	2,734,636,100	5.22%	792,864
Wise	1,884,274,466	443,419,615	527,279,880	970,699,495	2,854,973,961	34.00%	5,824,197
Wythe	2,522,884,500	212,150,900	152,285,000	364,435,900	2,887,320,400	12.62%	1,785,736
York	9,062,095,941	5,405,072,300	504,575,600	5,909,647,900	14,971,743,841	39.47%	44,411,004
Total Counties	\$823,629,424,644	\$62,736,690,498	\$30,106,974,716	\$92,843,665,214	\$916,473,089,858	10.13%	\$822,812,929

					Total FMV		Taxes Lost
	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	(Real Estate and	Tax Exempt to	Due to
City	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Alexandria	\$37,023,445,959	\$4,142,512,274	\$1,256,146,453	\$5,398,658,727	\$42,422,104,686	12.73%	\$57,927,608
Bristol	1,098,466,423	116,507,600	94,672,900	211,180,500	1,309,646,923	16.12%	2,513,051
Buena Vista	327,500,660	43,420,800	84,119,700	127,540,500	455,041,160	28.03%	1,543,240
Charlottesville	5,953,910,000	855,664,200	891,288,400	1,746,952,600	7,700,862,600	22.69%	16,596,050
Chesapeake	24,442,000,200	1,497,562,200	945,601,700	2,443,163,900	26,885,164,100	9.09%	25,653,221
Colonial Heights	1,625,439,000	55,901,200	60,937,500	116,838,700	1,742,277,700	6.71%	1,331,961
Covington	286,702,900	52,432,600	61,383,000	113,815,600	400,518,500	28.42%	853,617
Danville	2,236,243,100	343,326,700	193,602,100	536,928,800	2,773,171,900	19.36%	3,919,580
Emporia	344,725,200	34,899,000	32,609,200	67,508,200	412,233,400	16.38%	607,574
Fairfax	5,860,574,500	210,269,400	283,038,600	493,308,000	6,353,882,500	7.76%	5,238,931
Falls Church	4,008,203,600	160,142,300	140,260,100	300,402,400	4,308,606,000	6.97%	3,995,352
Franklin	555,194,400	45,181,600	66,026,000	111,207,600	666,402,000	16.69%	1,100,955
Fredericksburg	3,956,381,500	789,430,200	416,536,600	1,205,966,800	5,162,348,300	23.36%	9,285,944
Galax	443,206,750	41,000,000	24,777,800	65,777,800	508,984,550	12.92%	496,622
Hampton	10,546,292,100	3,021,088,000	554,320,900	3,575,408,900	14,121,701,000	25.32%	44,335,070
Harrisonburg	4,047,099,573	1,080,545,300	305,318,200	1,385,863,500	5,432,963,073	25.51%	10,809,735
Hopewell	1,335,858,800	151,504,400	41,377,200	192,881,600	1,528,740,400	12.62%	2,179,562
Lexington	520,476,600	390,539,000	537,419,400	927,958,400	1,448,435,000	64.07%	10,114,747
Lynchburg	5,203,563,640	448,034,700	1,141,055,300	1,589,090,000	6,792,653,640	23.39%	17,638,899
Manassas	4,807,791,500	600,439,200	200,865,800	801,305,000	5,609,096,500	14.29%	11,242,309

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2016

	Fair Market Value	Fair Market	Value Tax Exempt F	Real Estate	Total FMV (Real Estate and	Tax Exempt to	Taxes Lost Due to
City	Real Estate	Government	Non-Government	Total Tax Exempt	Tax Exempt)	Total FMV	Exemptions
Manassas Park	\$1,472,035,500	\$131,520,000	\$2,666,400	\$134,186,400	\$1,606,221,900	8.35%	\$2,079,889
Martinsville	639,432,100	44,377,500	107,706,900	152,084,400	791,516,500	19.21%	1,615,288
Newport News	14,642,065,200	3,279,691,500	776,466,100	4,056,157,600	18,698,222,800	21.69%	49,485,123
Norfolk	18,926,923,100	9,743,649,700	1,519,132,500	11,262,782,200	30,189,705,300	37.31%	129,521,995
Norton	233,465,700	33,087,000	36,691,200	69,778,200	303,243,900	23.01%	628,004
Petersburg*	1,885,746,189	169,139,670	223,448,628	392,588,298	2,278,334,487	17.23%	5,299,942
Poquoson	1,520,227,500	41,041,600	63,147,200	104,188,800	1,624,416,300	6.41%	1,114,820
Portsmouth	7,143,754,653	4,908,011,492	543,071,770	5,451,083,262	12,594,837,915	43.28%	70,864,082
Radford	812,072,500	576,929,300	27,809,600	604,738,900	1,416,811,400	42.68%	4,596,016
Richmond	20,881,840,000	5,294,070,000	1,614,260,000	6,908,330,000	27,790,170,000	24.86%	82,899,960
Roanoke	6,942,809,700	963,944,400	948,937,500	1,912,881,900	8,855,691,600	21.60%	23,337,159
Salem	2,090,727,100	298,359,700	209,704,600	508,064,300	2,598,791,400	19.55%	5,995,159
Staunton	1,825,801,198	256,140,505	153,739,292	409,879,797	2,235,680,995	18.33%	3,893,858
Suffolk	9,591,955,500	723,330,100	354,400,600	1,077,730,700	10,669,686,200	10.10%	11,531,718
Virginia Beach	54,090,229,300	9,446,656,300	1,643,258,100	11,089,914,400	65,180,143,700	17.01%	109,790,153
Waynesboro	1,723,076,200	115,545,700	201,233,100	316,778,800	2,039,855,000	15.53%	2,534,230
Williamsburg	1,829,331,800	114,129,800	857,133,200	971,263,000	2,800,594,800	34.68%	5,536,199
Winchester	2,933,578,700	137,376,500	777,704,900	915,081,400	3,848,660,100	23.78%	8,327,241
Total Cities	\$263,808,148,345	\$50,357,401,441	\$17,391,868,443	\$67,749,269,884	\$331,557,418,229	20.43%	\$746,434,866
Total Counties	\$823,629,424,644	\$62,736,690,498	\$30,106,974,716	\$92,843,665,214	\$916,473,089,858	10.13%	\$822,812,929
Aggregate	\$1,087,437,572,989	\$113,094,091,939	\$47,498,843,159	\$160,592,935,098	\$1,248,030,508,087	12.87%	\$1,569,247,794

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

^{2.} Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

^{3.} For a few counties, the data may also include the data for towns that have their own school divisions.

^{*} Locality did not submit data for Tax Year 2016 and as such the locality's Tax Year 2015 data is being reported.

Table 6.4
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2016

	Tangible Persona	I Property	Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$392,927,440	\$13,085,971	\$23,426,468	\$871,465	\$0	\$0	\$297,839,069	\$1,854,702
Albemarle	659,405,652	27,867,569	16,888,008	722,807	0	0	394,549,108	3,336,429
Alleghany	69,950,263	3,974,153	87,848,224	5,226,969	0	0	170,806,258	1,218,084
Amelia	91,966,564	3,645,472	3,962,550	39,626	0	0	42,892,434	224,319
Amherst	249,213,875	8,302,875	109,064,626	2,181,293	6,792,875	268,319	127,427,771	777,816
Appomattox	92,230,052	4,365,482	1,091,429	50,206	13,682,048	136,820	114,120,924	765,575
Arlington	2,230,662,427	111,533,121	2,749,800	137,490	0	0	951,527,996	9,451,015
Augusta	685,423,150	15,942,020	199,672,770	3,993,455	0	0	427,258,850	2,495,674
Bath	58,051,100	203,437	368,100	1,288	0	0	1,459,194,817	7,002,626
Bedford	949,840,857	21,068,989	310,057,290	3,720,687	0	0	331,613,150	1,727,397
Bland	65,418,882	1,434,544	22,589,810	201,049	40,886,880	298,474	68,192,057	409,159
Botetourt	368,622,090	9,872,132	192,175,546	3,459,159	0	0	285,856,059	2,262,415
Brunswick	124,326,260	4,174,867	18,163,830	617,570	7,802,300	93,628	975,481,233	4,585,040
Buchanan	288,130,603	5,379,042	227,776,565	4,441,643	5,453,555	109,071	134,739,845	526,701
Buckingham	109,421,393	4,097,989	7,425,880	215,351	19,487,757	194,878	641,595,141	3,530,317
Campbell	368,892,520	14,927,782	186,943,782	6,075,673	0	0	354,102,476	1,863,655
Caroline	294,097,398	10,685,598	7,842,570	274,490	0	0	450,539,996	3,774,501
Carroll	269,839,875	5,075,804	53,794,835	941,410	29,157,025	201,183	125,696,739	857,810
Charles City	78,838,122	2,901,545	3,696,329	110,890	1,230,421	34,452	134,975,217	1,025,812
Charlotte	99,918,412	3,543,424	11,119,083	333,572	958,375	30,668	89,162,041	472,559
Chesterfield	3,809,986,441	117,733,028	467,467,060	4,716,113	0	0	1,409,385,158	13,544,699
Clarke	144,309,022	6,590,841	13,196,968	164,962	0	0	67,718,041	487,570
Craig	37,514,075	1,039,432	1,951,604	42,935	410,566	14,370	18,319,870	111,825
Culpeper	816,655,578	25,168,232	83,033,036	1,660,661	0	0	206,779,011	1,577,652
Cumberland	68,988,203	2,858,901	4,289,336	160,850	0	0	106,052,005	831,835
Dickenson	136,088,656	2,312,280	151,109,249	2,750,188	774,644	81,338	113,434,820	637,704
Dinwiddie-here	261,895,241	11,783,303	97,103,279	3,204,416	0	0	183,649,625	1,464,237
Essex	105,426,801	4,027,902	1,165,900	46,636	2,247,210	84,272	45,476,749	402,722
Fairfax	14,571,353,923	570,130,695	31,699,538	1,451,601	0	0	3,741,633,083	42,506,661
Fauquier	918,848,396	35,544,015	10,924,204	251,256	0	0	657,629,104	6,837,159

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2016

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$118,056,438	\$3,269,599	\$12,309,978	\$190,805	\$1,854,500	\$64,908	\$58,852,393	\$336,192
Fluvanna	211,682,404	9,141,097	495,288	9,906	7,920,322	344,534	523,791,381	4,843,738
Franklin	599,409,596	13,260,927	121,998,334	853,988	68,274,969	737,370	183,953,800	1,018,602
Frederick	1,209,503,356	48,515,583	347,098,424	6,941,969	0	0	409,404,690	2,558,851
Giles	187,101,102	3,593,371	225,237,446	4,865,129	25,021,646	207,680	107,143,331	680,142
Gloucester	452,012,340	11,923,425	8,258,417	243,623	0	0	139,468,774	974,608
Goochland	386,184,797	15,405,006	38,642,603	386,426	0	0	132,909,868	718,669
Grayson	113,636,349	1,917,176	11,169,205	195,461	458,676	30,731	49,120,441	240,690
Greene	135,084,223	6,452,122	7,624,771	190,619	0	0	63,325,599	490,773
Greensville	66,807,490	3,114,400	24,816,710	992,668	0	0	59,317,977	433,472
Halifax	268,938,100	9,519,881	108,262,200	1,364,104	0	0	1,110,019,744	5,361,060
Hanover	1,566,148,850	49,003,410	52,737,640	1,882,734	75,223,280	1,429,245	608,953,177	4,940,022
Henrico	4,016,687,779	122,589,412	256,969,375	770,908	0	0	1,006,274,785	8,813,027
Henry	450,298,937	6,423,754	313,291,841	4,636,719	0	0	175,152,514	856,303
Highland	22,824,811	559,831	126,145	1,261	442,744	4,428	20,313,300	88,294
Isle of Wight	302,062,528	12,540,552	655,039,468	6,135,077	0	0	171,357,723	1,483,961
James City	816,031,971	32,345,407	147,942,350	5,917,700	0	0	245,349,999	2,063,445
King and Queen	95,556,010	2,877,427	9,686,342	106,550	8,166,404	53,082	29,634,827	162,992
King George	227,882,632	7,976,188	10,948,338	273,708	0	0	255,778,982	1,743,603
King William	133,189,184	4,348,906	134,139,236	1,548,466	0	0	57,265,883	442,468
Lancaster	116,097,410	2,199,384	256,150	3,893	11,405,489	114,055	59,378,306	322,149
Lee	162,526,640	3,020,733	24,656,658	493,133	4,974,615	70,142	88,010,662	547,125
Loudoun	7,189,136,860	286,970,427	94,000,101	3,196,761	0	0	2,049,927,984	22,712,019
Louisa	401,987,315	9,054,032	17,240,925	327,578	78,489,865	510,184	2,449,442,640	17,643,864
Lunenburg	90,445,609	3,049,079	17,533,797	315,609	6,278,956	75,347	65,248,333	247,944
Madison	119,956,010	4,205,998	4,469,521	74,641	26,384,953	226,911	45,692,313	310,708
Mathews	130,793,185	3,576,270	0	0	0	0	25,476,712	137,613
Mecklenburg	1,085,230,924	35,932,827	107,559,794	709,897	63,779,472	459,214	333,162,146	1,446,638
Middlesex	170,488,488	3,196,833	0	0	0	0	50,115,575	265,613
Montgomery	742,542,315	18,515,290	155,412,004	2,828,499	42,995,087	1,311,351	248,496,706	2,216,525

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2016

	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
County	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$160,121,612	\$5,263,575	\$4,918,659	\$61,483	\$0	\$0	\$109,287,296	\$833,530
New Kent	202,411,025	7,380,726	660,701	9,911	0	0	134,966,269	1,120,411
Northampton	125,789,900	4,494,531	14,528,300	248,162	0	0	51,661,827	429,061
Northumberland	111,555,916	3,845,563	5,763,066	207,470	4,899,716	48,997	50,513,573	272,773
Nottoway	86,710,576	3,117,650	8,389,427	113,257	0	0	96,731,381	472,399
Orange	337,446,749	15,436,365	37,843,645	692,917	47,096,280	188,385	169,835,147	1,369,299
Page	219,518,805	8,383,524	22,702,330	454,047	0	0	90,881,165	631,186
Patrick	173,386,314	2,791,707	38,492,368	658,219	0	0	55,992,878	319,935
Pittsylvania	179,052,210	11,906,555	40,052,680	1,802,371	24,439,290	672,081	426,950,518	2,639,440
Powhatan	363,600,912	11,093,294	9,113,115	328,072	0	0	100,109,095	902,998
Prince Edward	127,383,113	5,434,592	1,067,695	44,843	58,950,650	412,655	103,798,120	554,617
Prince George	293,547,084	8,243,050	68,004,116	1,020,062	0	0	180,949,838	1,522,521
Prince William	5,551,812,406	185,995,321	16,346,860	326,937	0	0	1,785,683,014	20,113,559
Pulaski	305,193,934	7,172,057	236,896,594	3,553,449	0	0	118,513,287	758,485
Rappahannock	65,237,583	2,768,730	0	0	0	0	53,894,064	350,311
Richmond	64,919,210	2,372,795	4,049,620	16,198	1,827,220	63,953	64,746,436	502,460
Roanoke	809,724,071	28,325,411	89,507,990	2,595,732	0	0	275,690,397	3,021,602
Rockbridge	208,015,815	7,899,644	15,378,673	392,156	0	0	184,195,145	1,353,834
Rockingham	867,012,066	21,863,343	321,925,395	8,209,098	162,988,450	1,418,000	320,581,067	2,279,660
Russell	361,397,466	6,766,544	54,399,602	897,597	5,701,488	37,060	247,340,473	1,570,200
Scott	156,237,321	1,984,566	22,287,617	160,471	15,391,744	110,821	127,349,589	946,383
Shenandoah	437,115,193	15,370,270	96,057,176	3,025,801	53,281,290	319,688	254,718,911	1,554,172
Smyth	228,968,492	5,142,124	95,624,226	1,482,176	63,733,189	254,933	155,091,399	1,117,676
Southampton	216,516,855	7,813,209	80,972,940	1,943,351	16,135,365	80,677	187,560,305	1,539,886
Spotsylvania	974,800,443	60,536,044	31,701,532	699,046	0	0	390,160,998	3,375,182
Stafford	1,004,715,120	50,342,019	0	0	197,787,140	1,001,369	436,757,658	4,344,733
Surry	53,695,544	2,030,794	2,876,946	28,769	0	0	1,937,479,967	13,780,522
Sussex	77,161,193	3,553,575	46,950,225	1,140,890	7,382,323	73,823	116,094,670	724,151
Tazewell	434,951,196	8,239,099	85,434,736	1,708,695	22,026,809	837,019	186,984,542	1,030,484
Warren	499,546,120	17,162,770	74,535,325	1,419,438	0	0	1,053,130,419	6,623,142

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2016

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$594,478,614	\$9,859,302	\$189,916,150	\$2,943,700	\$0	\$0	\$199,815,383	\$1,265,612
Westmoreland	176,199,960	4,698,445	5,053,880	75,808	10,540,750	42,059	62,498,530	365,690
Wise	440,749,289	6,544,619	75,302,775	1,061,769	29,800,336	849,310	1,451,946,890	8,712,731
Wythe	281,243,000	5,982,908	138,926,929	2,083,903	77,002,274	431,212	260,499,067	1,282,452
York	732,663,670	25,524,533	3,176,405	127,056	0	0	459,855,108	3,458,502
Total Counties	\$66,929,425,701	\$2,359,108,046	\$7,195,378,428	\$133,056,400	\$1,349,538,948	\$14,028,692	\$36,852,253,638	\$291,804,380

	Tangible Persona	l Property	Machinery and Tools		Merchants' C	apital	Public Service Co	orporations
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,769,158,883	\$72,551,090	\$11,199,630	\$503,983	\$0	\$0	\$610,165,989	\$6,579,541
Bristol	115,527,660	3,695,193	12,757,030	892,992	0	0	19,717,482	234,013
Buena Vista	33,475,681	1,929,073	7,911,660	336,246	0	0	23,005,034	254,796
Charlottesville	300,390,024	12,585,940	7,416,266	311,483	0	0	141,325,914	1,355,658
Chesapeake	2,108,846,728	82,292,362	87,615,940	2,812,940	0	0	913,940,395	9,609,836
Colonial Heights	125,739,324	4,351,020	3,628,351	72,567	0	0	35,283,357	423,400
Covington	29,203,410	1,590,371	51,441,310	2,839,560	0	0	281,871,526	2,114,645
Danville	354,480,710	10,349,430	89,693,624	1,345,404	0	0	95,092,504	699,504
Emporia	45,504,238	2,242,084	7,930,425	396,521	0	0	21,786,885	200,744
Fairfax	378,880,449	8,708,956	1,078,454	44,540	0	0	114,769,962	1,374,713
Falls Church	154,294,645	7,714,745	0	0	0	0	23,619,500	310,596
Franklin	68,995,362	2,670,112	994,840	19,897	0	0	6,895,716	68,614
Fredericksburg	398,386,604	11,746,492	16,462,185	128,270	0	0	103,541,921	797,839
Galax	39,577,270	876,369	78,641,105	1,179,617	0	0	14,114,928	111,861
Hampton	1,083,927,385	44,740,260	86,826,756	2,418,400	0	0	336,010,464	4,191,023
Harrisonburg	383,053,640	10,938,360	102,466,936	2,172,299	0	0	55,901,251	223,020
Hopewell	139,721,828	4,883,038	242,698,070	7,402,291	0	0	383,685,396	4,346,613
Lexington	42,578,343	1,600,997	74,244	3,155	0	0	18,624,440	208,181
Lynchburg	631,826,834	20,348,251	160,985,771	4,843,206	0	0	215,456,618	2,406,212
Manassas	352,664,077	11,588,515	711,304,770	4,854,413	0	0	122,124,893	1,721,522

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2016

	Tangible Personal Property		Machinery a	Machinery and Tools		Capital	Public Service Corporations	
City	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park	\$144,009,505	\$5,037,823	\$1,103,282	\$38,615	\$0	\$0	\$25,220,185	\$390,913
Martinsville	108,364,102	2,492,044	5,833,549	107,921	0	0	22,953,579	250,794
Newport News	1,402,772,475	59,451,807	545,010,791	20,437,905	0	0	524,377,801	6,505,819
Norfolk	2,038,395,966	46,393,341	147,414,711	6,211,268	0	0	851,285,281	9,816,224
Norton	31,141,119	622,376	5,509,064	112,936	0	0	26,824,021	241,416
Petersburg	171,736,086	8,361,933	39,645,179	1,506,516	0	0	130,972,292	1,773,492
Poquoson	143,703,860	4,665,406	0	0	0	0	20,438,607	218,693
Portsmouth	588,827,281	29,078,843	29,995,885	899,877	0	0	243,691,456	3,219,009
Radford	60,105,318	1,459,580	14,661,900	258,049	0	0	25,072,541	190,596
Richmond	1,445,932,290	39,744,338	588,822,269	13,542,912	0	0	983,291,258	11,853,260
Roanoke	890,269,998	30,130,149	89,108,875	3,074,256	0	0	444,465,352	28,860,478
Salem	349,541,604	11,337,226	89,308,699	2,857,878	0	0	44,507,648	525,151
Staunton	245,590,852	6,753,203	34,587,550	428,886	0	0	78,362,153	747,727
Suffolk	923,142,365	31,255,156	62,666,790	1,956,776	0	0	383,419,273	4,115,122
Virginia Beach	4,347,886,973	134,087,184	206,144,414	2	0	0	1,840,574,325	9,169,589
Waynesboro	117,498,507	5,807,961	36,363,434	1,090,903	0	0	110,184,926	888,158
Williamsburg	84,508,792	2,943,146	35,850	1,255	0	0	53,879,080	307,406
Winchester	287,448,070	12,592,381	143,379,973	1,863,939	0	0	68,287,727	622,147
Total Cities	\$21,937,108,258	\$749,616,554	\$3,720,719,582	\$86,967,680	\$0	\$0	\$9,414,741,680	\$116,928,326
Total Counties	\$66,929,425,701	\$2,359,108,046	\$7,195,378,428	\$133,056,400	\$1,349,538,948	\$14,028,692	\$36,852,253,638	\$291,804,380
Aggregate	\$88,866,533,959	\$3,108,724,601	\$10,916,098,010	\$220,024,080	\$1,349,538,948	\$14,028,692	\$46,266,995,318	\$408,732,706

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

Table 7.1
Nonprofit Organization Tax Exemption Annual Report
Fiscal Year 2017

State and Local Retail Sales & Use
Tax Expenditure Resulting From Purchases
Made by Nonprofit Organizations

_
Amount (\$)
\$143,332,331
213,829,116
175,364,335
143,554,117
150,273,915
156,945,693
161,434,468
208,366,102
210,994,603
223,074,820
244,370,076

*Prior to 2003, nonprofit entities needed to obtain legislation granting them an exemption from the General Assembly, unless they qualified under an existing exemption. The Department's estimate of annual revenue impact of the nonprofit entity exemption is based on the amounts of exempt purchases reported to the Department by nonprofit entities on their applications for a new or renewed exemption under *Va. Code* § 58.1-609.11. As many medical related nonprofit organizations enjoyed a grandfathered exemption under *Va. Code* § 58.1-609.7 until July 1, 2008, the 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 *Va. Code* 58.1-609.11 prior to July 1, 2007.

**Effective July 1, 2013, the Retail Sales and Use Tax was increased to 5.3% and a new state tax of 0.7% was effective for localities in the Northern Virginia region and Hampton Roads region. Starting with Fiscal Year 2014, the blended Sales and Use Tax rate of 5.67% was used to calculate the revenue impact for non-profit organizations.

Directory

Virginia Department of Taxation General Mailing Address

Virginia Department of Taxation Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115

Other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for

Public Service (CPS) website at

http://www.coopercenter.org, or contact

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

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

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