

Virginia Tax



ANNUAL REPORT

**FISCAL YEAR
2019**

VIRGINIA TAX
ANNUAL REPORT
FISCAL YEAR 2019

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

The Honorable Ralph S. Northam, Governor

The Honorable Aubrey L. Layne, Secretary of Finance

Craig M. Burns, Tax Commissioner

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Net Revenue Collections

	Fiscal Year 2018	Fiscal Year 2019	2019/2018 Yr/Yr % Chg
By the Commonwealth of Virginia			
General Fund	\$20,024,020,000	\$21,467,094,000	7.21%
Non-General Fund	27,608,806,000	29,225,445,000	5.86%
Total Commonwealth Collections	\$47,632,826,000	\$50,692,539,000	6.42%
By the Department of Taxation*			
General Fund	\$19,188,948,000	\$20,553,037,000	7.11%
Non-General Fund	800,144,000	822,241,000	2.76%
Total Department Collections	\$19,989,092,000	\$21,375,278,000	6.93%
By Other Agencies			
General Fund	\$835,072,000	\$914,057,000	9.46%
Non-General Fund	26,808,662,000	28,403,204,000	5.95%
Total from Other Agencies	\$27,643,734,000	\$29,317,261,000	6.05%

Notes:

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

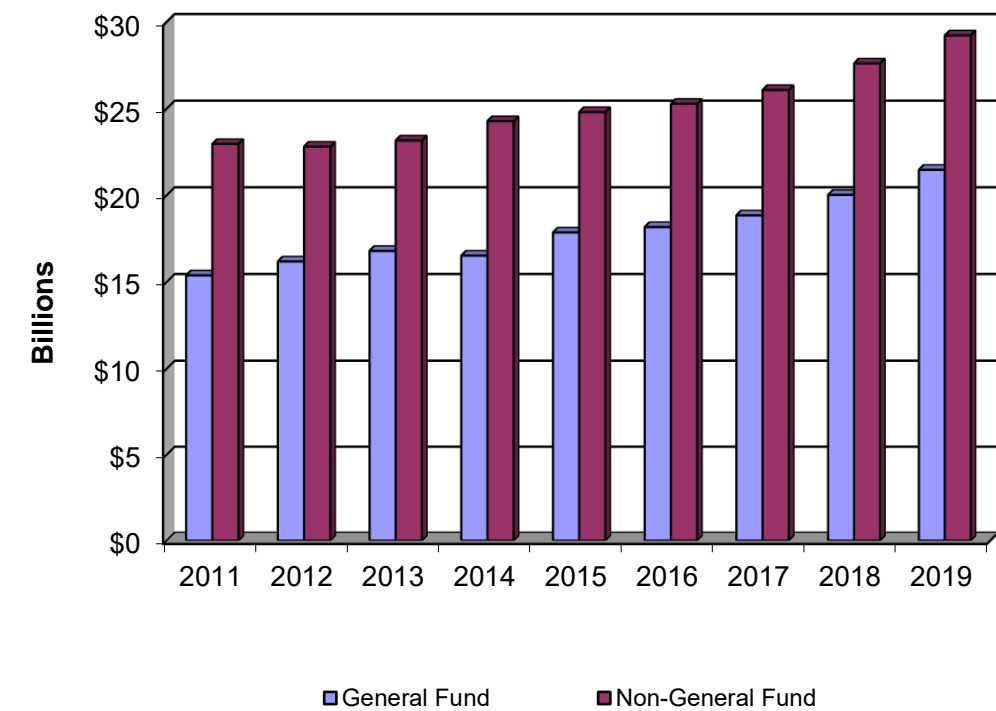
Department of Taxation General Fund Expenditures

Budget Programs	Fiscal Year 2018 Expenditures	Fiscal Year 2019 Expenditures
Revenue Administrative Services	\$48,905,578	\$47,419,427
Research Services	4,486,222	4,387,603
Tax Value Assistance to Localities [#]	529,327	565,898
Administrative and Support Services	44,170,493	54,180,385
Total	\$98,091,619	\$106,553,313
Cost per \$100 of collections	\$0.49	\$0.50

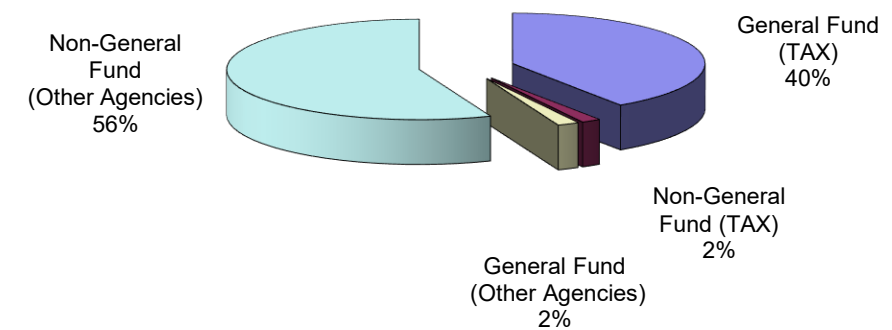
Note:

[#] The Department of Taxation is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. Expenditures on behalf of SLEAC were \$107,390 in FY 2018 and were \$104,629 in FY 2019.

Commonwealth of Virginia Net Revenue Collections by Fiscal Year



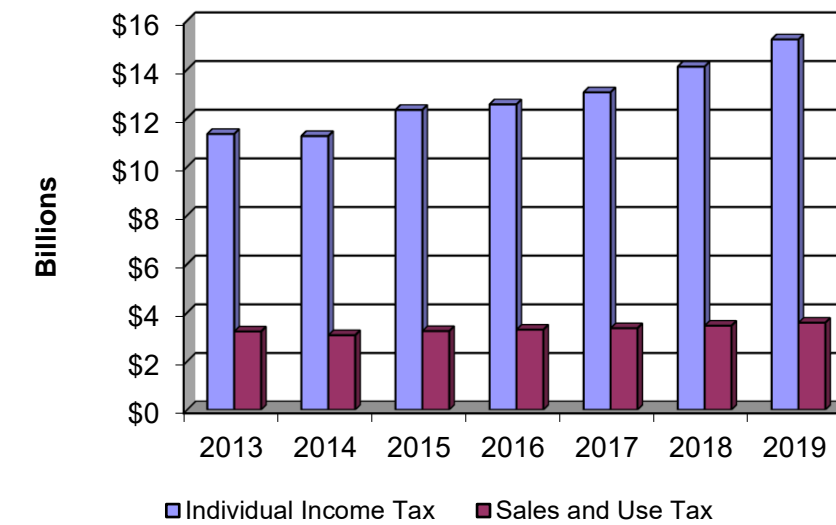
Revenue Collections by the Commonwealth of Virginia, FY 2019



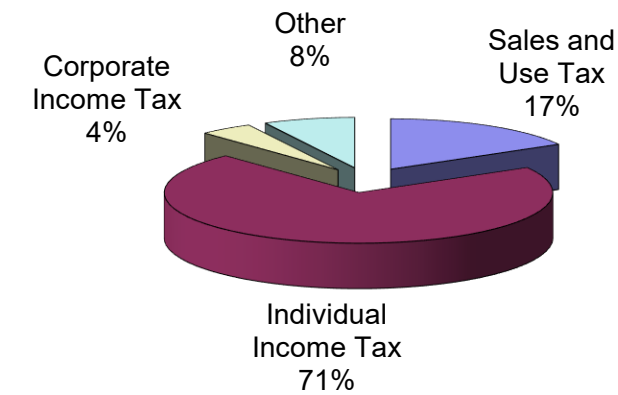
**Net Revenue Collections After Refunds by Tax Type
Taxes Administered by the Department of Taxation**

Revenues	Fiscal Year 2018	Fiscal Year 2019	2019/2018 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank Franchise (state share)	\$23,725,000	\$29,641,000	24.94%
Corporate Income Tax	861,897,000	943,391,000	9.46%
Individual Income	14,105,766,000	15,226,471,000	7.95%
Estate Tax	932,000	191,000	-79.51%
Recordation and deeds of conveyance	380,183,000	372,107,000	-2.12%
Suits, wills and administration	6,415,000	6,738,000	5.04%
State sales, use, and vending (GF part)	3,458,249,000	3,580,355,000	3.53%
Watercraft sales and use	7,365,000	5,681,000	-22.86%
Rolling Stock Tax	6,469,000	6,444,000	-0.39%
Insurance Premiums License Tax	337,947,000	382,018,000	13.04%
Total Department GF Revenues	\$19,188,948,000	\$20,553,037,000	7.11%
Non-General Fund (Non-GF) Revenues			
Aircraft sales and use	\$12,015,000	\$12,577,000	4.68%
Cigarette Tax	139,202,000	129,451,000	-7.00%
Other Tobacco Products	21,181,000	21,838,000	3.10%
Egg excise	201,000	205,000	1.99%
Forest products	2,695,000	2,604,000	-3.38%
Peanut excise	357,000	309,000	-13.45%
Soybeans	1,159,000	1,050,000	-9.40%
State Sales and Use Tax (TTF)	618,387,000	649,451,000	5.02%
Tire tax	2,795,000	3,060,000	9.48%
Corn excise	395,000	398,000	0.76%
Small grains tax	173,000	179,000	3.47%
Sheep	12,000	12,000	0.00%
Litter tax	1,109,000	664,000	-40.13%
Soft drink excise	169,000	175,000	3.55%
Cotton	173,000	178,000	2.89%
Apple	121,000	90,000	-25.62%
Total Department Non-GF Revenues	\$800,144,000	\$822,241,000	2.76%
Aggregate (All Funds)	\$19,989,092,000	\$21,375,278,000	6.93%

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



**Collection of Revenues Administered by the
Department, FY 2019**



Notes:

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. Rolling Stock Tax includes Railroad and Car line company taxes.
5. Cardinal, Revenue Status Report is the data source for net revenue collections.

Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
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
2016	11,800,977,145
2017	12,342,418,241

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

Individual Income Tax Liability

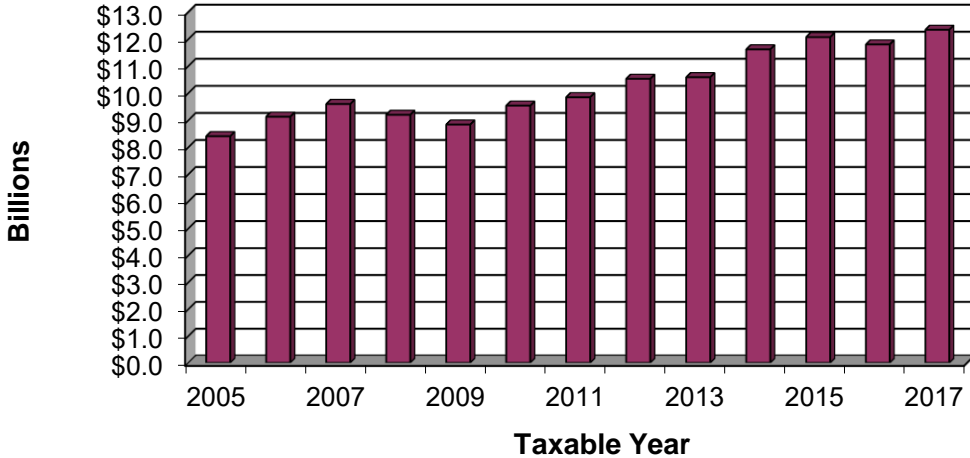


Table 1.2

Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates Taxable Year 2017

Adjusted Gross Income Classes		Total Adjusted Gross Income	Exemptions Claimed (\$)	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate	
\$0	to	\$999	\$23,843,153	\$259,825,263	\$10,272,592,364	\$255,688,276	\$10,528,280,640	\$5,312,482	\$122,179	2.30 %
\$1,000	to	\$1,999	83,159,203	70,340,669	211,660,709	111,210,676	322,871,385	11,614,679	237,064	2.04 %
\$2,000	to	\$2,999	144,655,269	71,511,375	183,688,735	139,687,280	323,376,015	14,714,574	294,361	2.00 %
\$3,000	to	\$3,999	202,886,597	71,660,157	183,014,533	152,897,591	335,912,124	17,419,928	357,352	2.05 %
\$4,000	to	\$4,999	255,696,381	71,516,964	167,428,312	153,171,689	320,600,001	19,874,634	438,541	2.21 %
\$5,000	to	\$5,999	300,839,115	69,837,198	162,495,616	149,854,217	312,349,833	20,402,953	487,023	2.39 %
\$6,000	to	\$6,999	351,522,194	70,741,338	150,327,075	150,341,381	300,668,456	21,724,716	576,379	2.65 %
\$7,000	to	\$7,999	392,283,338	70,816,590	138,405,071	147,591,271	285,996,342	22,648,597	661,250	2.92 %
\$8,000	to	\$8,999	442,403,108	72,344,155	144,327,642	147,475,450	291,803,092	23,768,043	748,224	3.15 %
\$9,000	to	\$9,999	519,300,652	79,159,284	157,522,221	157,365,420	314,887,641	24,467,146	816,408	3.34 %
\$10,000	to	\$10,999	573,273,297	81,794,159	213,402,499	158,866,932	372,269,431	24,666,599	861,295	3.49 %
\$11,000	to	\$11,999	594,847,129	77,889,578	129,708,464	150,220,543	279,929,007	38,642,465	1,354,021	3.50 %
\$12,000	to	\$12,999	644,078,486	80,045,210	160,459,263	149,593,871	310,053,135	328,643,198	11,322,979	3.45 %
\$13,000	to	\$13,999	689,430,291	82,797,956	146,586,529	148,121,597	294,708,126	356,686,102	12,816,186	3.59 %
\$14,000	to	\$14,999	774,844,674	93,200,309	154,445,149	157,978,097	312,423,246	403,284,695	14,936,014	3.70 %
\$15,000	to	\$19,999	4,322,903,342	425,708,470	692,632,808	733,777,514	1,426,410,322	2,333,303,088	93,099,730	3.99 %
\$20,000	to	\$24,999	5,217,251,253	410,026,337	727,280,999	687,084,327	1,414,365,326	2,987,626,515	128,178,277	4.29 %
\$25,000	to	\$29,999	5,906,376,984	389,424,420	792,104,334	622,845,143	1,414,949,477	3,895,328,522	175,152,319	4.50 %
\$30,000	to	\$34,999	6,356,261,082	361,667,737	807,128,358	553,411,882	1,360,540,240	4,309,118,300	201,691,144	4.68 %
\$35,000	to	\$39,999	6,563,691,808	327,540,782	861,964,661	480,949,980	1,342,914,641	4,572,306,857	219,838,334	4.81 %
\$40,000	to	\$44,999	6,637,087,252	293,823,523	1,063,695,748	413,165,309	1,476,861,057	4,715,957,846	231,391,656	4.91 %
\$45,000	to	\$49,999	6,699,814,358	267,612,252	917,873,844	360,755,293	1,278,629,137	4,873,876,120	242,495,757	4.98 %
\$50,000	to	\$74,999	31,446,691,192	1,044,911,798	4,187,437,026	1,209,872,926	5,397,309,953	24,083,465,327	1,227,684,208	5.10 %
\$75,000	to	\$99,999	29,043,562,576	770,984,983	3,879,724,669	632,067,411	4,511,792,080	23,553,300,607	1,234,018,541	5.24 %
\$100,000	and	Over	176,416,951,600	2,171,214,073	23,796,863,910	477,321,399	24,274,185,309	154,394,163,894	8,542,838,999	5.53 %
Total			\$284,603,654,333	\$7,786,394,579	\$50,302,770,541	\$8,501,315,473	\$58,804,086,014	\$231,052,317,889	\$12,342,418,241	5.34 %

Notes:

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

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2017

Adjusted Gross Income Classes		Single Returns	Married Filing Joint	Married Filing Separately	Total Number of Returns
\$999 and	Below	88,408	49,020	12,016	149,444
\$1,000 to	\$1,999	46,447	6,771	2,069	55,287
\$2,000 to	\$2,999	49,991	5,994	1,935	57,920
\$3,000 to	\$3,999	50,548	5,639	1,832	58,019
\$4,000 to	\$4,999	49,449	5,575	1,857	56,881
\$5,000 to	\$5,999	47,540	5,381	1,822	54,743
\$6,000 to	\$6,999	47,064	5,340	1,739	54,143
\$7,000 to	\$7,999	45,044	5,523	1,751	52,318
\$8,000 to	\$8,999	44,709	5,647	1,723	52,079
\$9,000 to	\$9,999	46,789	6,132	1,698	54,619
\$10,000 to	\$10,999	46,647	6,286	1,765	54,698
\$11,000 to	\$11,999	43,806	6,165	1,760	51,731
\$12,000 to	\$12,999	43,308	6,514	1,744	51,566
\$13,000 to	\$13,999	42,801	6,574	1,693	51,068
\$14,000 to	\$14,999	44,211	7,521	1,737	53,469
\$15,000 to	\$19,999	199,603	39,164	8,735	247,502
\$20,000 to	\$24,999	179,667	43,627	8,889	232,183
\$25,000 to	\$29,999	161,638	44,606	8,830	215,074
\$30,000 to	\$34,999	141,695	45,312	8,920	195,927
\$35,000 to	\$39,999	121,163	45,766	8,365	175,294
\$40,000 to	\$44,999	103,184	44,984	8,185	156,353
\$45,000 to	\$49,999	89,417	44,120	7,672	141,209
\$50,000 to	\$74,999	272,206	214,313	25,259	511,778
\$75,000 to	\$99,999	125,610	196,026	13,219	334,855
\$100,000 and	Over	149,394	630,318	19,887	799,599
Total:		2,280,339	1,482,318	155,102	3,917,759

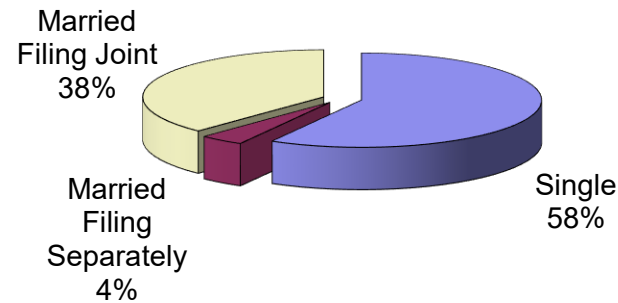


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2017

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	149,444	197,064	61,550	44,723	432	303,769
\$1,000 to	\$1,999	55,287	61,829	12,235	6,880	94	81,038
\$2,000 to	\$2,999	57,920	63,781	11,804	6,570	108	82,263
\$3,000 to	\$3,999	58,019	63,577	12,144	6,753	107	82,581
\$4,000 to	\$4,999	56,881	62,392	12,496	7,163	102	82,153
\$5,000 to	\$5,999	54,743	60,109	12,511	7,447	107	80,174
\$6,000 to	\$6,999	54,143	59,487	13,782	7,673	115	81,057
\$7,000 to	\$7,999	52,318	57,861	14,618	8,112	136	80,727
\$8,000 to	\$8,999	52,079	57,760	16,160	8,543	113	82,576
\$9,000 to	\$9,999	54,619	60,776	19,747	9,044	126	89,693
\$10,000 to	\$10,999	54,698	61,034	21,603	9,574	108	92,319
\$11,000 to	\$11,999	51,731	57,974	19,836	10,079	143	88,032
\$12,000 to	\$12,999	51,566	58,157	21,609	10,523	111	90,400
\$13,000 to	\$13,999	51,068	57,692	24,842	10,529	135	93,198
\$14,000 to	\$14,999	53,469	61,088	32,186	10,858	152	104,284
\$15,000 to	\$19,999	247,502	287,147	133,846	55,219	660	476,872
\$20,000 to	\$24,999	232,183	276,411	126,673	54,546	584	458,214
\$25,000 to	\$29,999	215,074	260,329	121,209	51,871	525	433,934
\$30,000 to	\$34,999	195,927	241,971	111,823	47,804	529	402,127
\$35,000 to	\$39,999	175,294	221,748	97,895	43,891	449	363,983
\$40,000 to	\$44,999	156,353	201,982	84,184	39,577	415	326,158
\$45,000 to	\$49,999	141,209	186,005	74,599	36,103	357	297,064
\$50,000 to	\$74,999	511,778	728,971	287,719	139,252	1,224	1,157,166
\$75,000 to	\$99,999	334,855	533,065	225,506	90,204	723	849,498
\$100,000 and	Over	799,599	1,434,619	731,825	209,518	1,441	2,377,403
Total:		3,917,759	5,412,829	2,302,402	932,456	8,996	8,656,683

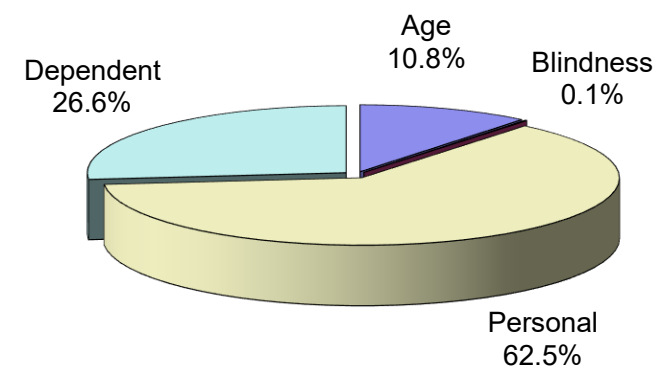


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2017

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	\$4,388,071	\$11,393,784	\$19,147,124	\$25,768,482	\$34,340,768	\$37,473,362	\$69,903,071	\$54,664,201	\$113,874,638	\$87,678,824	\$252,334,772	\$710,967,097
Albemarle	8,025,177	20,421,257	32,396,347	44,061,806	57,597,486	71,752,032	156,159,519	158,842,100	386,498,658	360,743,167	3,409,157,064	4,705,654,613
Alleghany	1,508,504	4,058,374	7,324,485	9,666,896	11,099,971	12,513,177	24,938,033	26,061,347	59,584,046	50,466,558	107,578,209	314,799,601
Amelia	982,747	3,119,090	4,972,751	7,199,567	9,864,033	10,176,258	26,346,791	23,751,368	54,007,017	48,668,111	112,342,593	301,430,326
Amherst	2,209,769	7,404,320	13,071,712	18,690,554	22,940,012	27,696,982	52,104,332	53,506,633	118,206,778	107,877,309	197,232,301	620,940,702
Appomattox	1,117,642	3,931,408	6,845,969	9,640,973	11,342,348	11,608,617	27,291,589	24,791,811	60,323,481	51,182,739	108,575,573	316,652,150
Arlington	14,812,871	39,100,429	61,810,082	85,113,371	105,774,180	123,552,797	286,775,554	393,811,154	1,247,303,849	1,245,526,609	10,830,114,360	14,433,695,257
Augusta	5,338,411	16,540,106	29,587,455	40,511,663	48,976,843	60,637,868	137,552,614	146,498,408	327,151,736	289,990,389	737,259,395	1,840,044,888
Bath	581,795	1,834,788	2,552,353	2,896,227	4,197,184	5,136,296	8,538,212	9,552,914	17,851,338	14,261,032	38,508,878	105,911,017
Bedford County	6,138,937	17,919,216	30,135,036	41,216,860	50,872,620	58,226,603	123,540,161	126,783,361	308,863,254	277,808,830	1,112,570,514	2,154,075,391
Bland	451,333	1,267,151	2,294,795	3,158,895	3,590,762	4,981,715	9,705,899	9,769,902	24,154,845	17,721,939	34,529,749	111,626,986
Botetourt	2,548,610	7,279,422	11,078,318	15,275,303	17,584,552	22,221,436	51,940,489	52,282,982	128,678,648	133,186,818	496,371,947	938,448,527
Brunswick	1,111,332	3,916,823	7,198,452	10,706,212	12,132,933	12,562,418	27,580,672	26,110,399	46,355,993	32,967,370	74,226,842	254,869,444
Buchanan	1,500,022	4,886,855	8,269,356	10,776,707	12,359,851	12,730,546	24,231,955	22,881,080	53,223,874	48,719,040	83,563,065	283,142,351
Buckingham	911,157	3,419,067	6,322,001	9,346,613	11,176,299	12,249,477	30,318,742	25,257,599	42,666,887	35,821,602	67,768,967	245,258,412
Campbell	4,349,046	14,023,483	24,035,622	31,178,733	41,467,190	45,260,925	98,738,769	87,321,255	207,669,428	172,989,869	390,702,390	1,117,736,709
Caroline	2,186,412	6,834,911	12,216,668	16,378,318	21,288,685	22,826,262	53,011,339	54,667,822	129,533,454	118,434,983	277,213,314	714,592,169
Carroll	2,475,168	7,376,947	13,195,937	19,019,295	22,257,380	26,201,068	50,838,385	44,274,572	102,929,320	67,801,257	116,598,241	472,967,570
Charles City	509,676	1,610,624	2,952,498	4,305,388	5,629,857	7,100,961	15,934,489	13,461,764	31,475,133	24,511,163	72,780,637	180,272,189
Charlotte	905,082	3,177,286	5,839,935	8,096,161	9,366,900	10,399,201	22,620,206	19,023,379	36,614,264	29,274,185	60,814,126	206,130,725
Chesterfield	24,889,569	71,418,949	115,748,160	156,385,893	190,340,339	226,293,575	536,411,888	588,310,998	1,379,943,148	1,344,348,114	6,453,589,433	11,087,680,066
Clarke	1,168,528	2,983,019	4,472,616	6,677,554	7,936,023	9,096,215	22,232,385	22,806,155	57,626,810	58,084,229	404,982,607	598,066,141
Craig	399,542	1,118,187	2,046,433	2,729,598	4,023,091	4,048,843	9,403,296	7,502,691	19,946,048	15,912,177	33,162,742	100,292,647
Culpeper	3,347,328	10,361,653	17,858,239	25,451,760	31,105,825	32,407,009	77,628,980	83,059,342	188,490,433	185,468,860	711,004,984	1,366,184,411
Cumberland	693,629	2,437,667	4,344,970	5,754,817	7,342,177	8,833,296	20,248,052	16,727,598	28,891,264	22,723,682	52,135,200	170,132,350
Dickenson	1,013,860	3,359,503	5,510,434	8,298,766	7,157,573	9,081,869	19,168,872	15,639,606	39,302,485	31,150,214	43,753,728	183,436,909
Dinwiddie	1,799,968	6,203,500	11,054,674	15,710,391	19,093,953	24,203,888	51,754,236	48,214,155	112,187,278	94,106,512	212,438,886	596,767,440
Essex	848,414	3,014,432	5,392,923	7,826,092	9,620,597	9,222,077	19,921,104	20,158,816	42,298,863	34,150,724	85,724,069	238,178,111
Fairfax County	79,531,743	207,298,674	317,801,255	406,163,502	497,761,347	558,164,748	1,273,653,786	1,456,096,342	4,017,039,933	4,287,097,976	46,603,661,526	59,704,270,834
Fauquier	5,081,736	13,964,930	21,627,274	26,449,728	33,560,661	39,077,749	93,391,060	101,787,001	269,520,783	266,728,067	2,093,090,254	2,964,279,243

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2017

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Floyd	\$1,182,214	\$3,523,898	\$6,180,371	\$9,178,337	\$10,137,998	\$12,725,058	\$25,782,971	\$24,639,798	\$59,386,080	\$48,793,881	\$101,280,872	\$302,811,477
Fluvanna	1,763,452	5,033,145	8,406,429	12,245,976	14,959,336	17,979,858	44,792,522	45,262,958	111,401,991	109,298,010	321,979,382	693,123,059
Franklin	4,200,354	12,770,263	21,621,663	28,246,137	37,751,966	44,687,477	93,337,027	88,151,068	193,202,221	166,364,410	475,528,292	1,165,860,878
Frederick	7,221,036	19,608,931	32,665,709	42,028,165	52,900,500	62,901,389	143,333,774	150,018,525	365,190,813	356,528,286	1,384,720,988	2,617,118,113
Giles	1,347,296	4,169,389	6,942,150	10,213,830	11,287,306	13,683,076	27,253,621	27,918,780	68,530,283	56,278,276	95,223,132	322,847,138
Gloucester	2,692,298	8,282,710	14,541,171	20,119,582	25,698,625	28,536,660	61,359,303	64,453,883	163,113,074	153,845,512	444,854,451	987,497,270
Goochland	1,824,181	4,213,309	6,522,316	9,437,448	11,386,836	13,640,188	30,240,951	33,167,276	80,494,613	87,638,800	1,177,391,148	1,455,957,066
Grayson	1,333,320	4,147,085	7,693,980	9,738,731	13,427,182	13,932,074	28,026,876	24,032,175	50,453,091	31,125,630	59,299,698	243,209,842
Greene	1,260,419	4,016,330	6,845,469	10,003,139	12,608,505	14,708,103	34,665,355	33,129,899	74,966,528	78,746,685	214,467,531	485,417,962
Greensville	1,081,423	3,776,453	6,214,849	8,775,472	8,290,379	11,312,943	28,139,096	22,446,889	38,308,608	24,582,127	53,720,873	206,649,112
Halifax	2,819,395	9,392,993	16,928,236	21,839,679	26,109,104	29,617,869	65,086,513	60,018,256	106,848,749	83,114,915	195,927,924	617,703,634
Hanover	8,817,730	22,602,633	34,050,408	45,144,585	52,765,182	64,401,695	150,989,298	170,645,956	413,653,934	451,935,217	2,430,681,927	3,845,688,564
Henrico	23,659,675	71,480,773	123,044,633	169,593,424	207,623,641	249,645,521	573,518,944	607,234,861	1,300,179,681	1,116,818,560	6,582,742,921	11,025,542,634
Henry	4,430,649	14,242,474	26,370,264	38,671,841	48,929,477	49,351,261	99,280,651	81,458,988	158,930,109	114,721,997	260,652,970	897,040,682
Highland	194,475	519,394	908,798	1,281,732	1,561,445	2,136,151	4,121,699	3,855,752	8,043,168	7,332,169	18,673,726	48,628,508
Isle of Wight	2,610,731	8,203,996	13,317,388	18,306,640	20,436,664	24,086,423	54,755,605	58,426,737	146,368,848	153,479,449	597,867,731	1,097,860,214
James City	6,200,372	15,671,655	23,948,162	32,650,981	41,846,874	46,285,786	96,473,452	104,093,897	283,461,792	309,036,369	2,054,665,501	3,014,334,842
King and Queen	455,976	1,639,312	2,802,131	4,210,337	5,079,270	5,565,121	14,603,879	13,184,529	27,933,064	21,551,322	53,768,971	150,793,914
King George	2,032,739	5,623,734	8,084,012	10,433,115	12,963,978	13,102,343	31,126,336	33,418,670	86,602,967	104,405,025	495,211,371	803,004,290
King William	1,288,142	3,608,186	5,660,289	8,314,016	10,356,871	13,720,335	29,280,669	32,533,260	80,081,889	76,133,866	185,951,518	446,929,039
Lancaster	814,661	2,629,890	4,991,418	6,897,684	9,474,385	9,470,272	19,297,383	18,912,741	39,041,919	35,246,497	184,724,179	331,501,029
Lee	1,709,148	5,373,446	10,212,512	11,739,026	13,408,326	16,133,929	30,825,182	26,512,081	63,124,839	41,321,809	60,162,739	280,523,037
Loudoun	29,037,721	65,462,149	91,080,514	116,478,577	142,794,550	165,220,662	373,904,187	425,730,592	1,190,686,084	1,343,869,622	16,932,751,345	20,877,016,004
Louisa	2,359,258	6,827,958	12,587,446	17,806,876	22,786,219	28,506,730	62,743,888	61,394,932	143,441,029	125,366,474	425,908,282	909,729,092
Lunenburg	795,717	2,813,135	4,965,410	7,381,593	8,362,671	9,588,366	21,060,666	18,377,417	37,065,352	24,552,880	54,085,678	189,048,883
Madison	1,118,043	2,614,808	4,965,624	6,761,541	8,832,757	8,696,941	21,900,426	23,013,653	51,865,521	43,578,705	153,934,694	327,282,713
Mathews	672,304	1,926,588	3,595,653	5,059,601	5,913,618	7,047,625	14,581,351	15,163,623	34,734,471	32,273,891	111,176,411	232,145,137
Mecklenburg	2,899,862	8,685,196	15,017,157	22,407,474	26,169,845	27,620,386	60,155,736	49,120,095	97,355,442	77,483,357	199,776,401	586,690,949
Middlesex	883,699	2,406,285	4,948,137	6,102,865	7,296,955	8,892,612	17,714,421	17,693,887	39,683,877	35,923,647	128,328,261	269,874,646
Montgomery	8,361,998	23,196,328	32,219,175	47,411,584	62,072,144	58,934,269	124,089,091	119,255,354	273,102,949	265,919,182	1,139,239,278	2,153,801,352

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2017

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Nelson	\$1,259,005	\$3,652,375	\$6,338,378	\$8,590,781	\$10,764,638	\$14,491,504	\$27,626,717	\$28,850,191	\$56,446,214	\$47,590,613	\$192,445,638	\$398,056,053
New Kent	1,396,644	4,027,529	6,243,444	9,050,031	10,624,859	12,574,689	32,273,608	36,072,516	92,604,061	101,801,751	390,489,408	697,158,538
Northampton	1,195,358	3,576,564	6,731,051	8,219,419	10,125,016	12,586,833	23,281,986	19,658,686	35,670,493	24,452,139	123,721,915	269,219,460
Northumberland	868,723	2,934,571	5,278,936	7,273,149	9,341,918	9,606,886	21,200,626	19,907,322	47,960,285	42,232,725	158,976,961	325,582,101
Nottoway	1,032,545	3,578,522	6,874,625	8,694,773	10,907,432	12,994,526	24,565,111	23,398,063	43,913,799	31,065,334	77,960,804	244,985,533
Orange	2,423,107	7,622,539	13,434,929	18,355,975	22,934,865	28,199,975	63,404,256	65,114,901	152,126,253	142,661,502	458,352,614	974,630,916
Page	2,042,139	6,689,839	10,672,382	14,726,639	17,825,519	21,579,745	44,039,144	43,448,822	89,112,278	74,817,384	137,619,126	462,573,018
Patrick	1,345,270	4,047,774	7,336,509	11,756,603	14,347,300	14,820,174	30,179,534	26,147,347	55,071,823	39,202,625	76,965,894	281,220,853
Pittsylvania	4,732,871	15,151,074	28,807,472	35,726,918	45,562,560	53,625,253	114,713,821	104,971,434	224,850,109	187,585,066	365,241,219	1,180,967,797
Powhatan	2,009,614	5,343,290	8,379,546	11,478,602	13,880,934	17,529,444	40,019,501	45,930,560	110,684,909	124,050,193	639,034,459	1,018,341,052
Prince Edward	1,501,695	4,808,275	8,445,721	12,407,265	13,465,256	16,053,599	33,956,157	28,805,715	54,953,450	44,748,951	112,254,036	331,400,119
Prince George	2,435,350	6,928,836	12,262,228	16,053,627	19,278,340	21,563,124	49,614,314	53,104,530	121,870,064	114,755,956	352,974,303	770,840,675
Prince William	31,491,120	89,919,232	146,114,298	194,604,543	234,546,243	261,836,400	615,420,703	691,203,992	1,776,296,840	1,735,927,329	9,934,924,016	15,712,284,717
Pulaski	2,483,117	8,258,012	13,544,491	20,146,659	23,966,648	27,307,687	55,637,373	58,604,425	125,056,265	102,911,602	197,445,265	635,361,544
Rappahannock	503,722	1,641,726	2,738,071	3,808,955	3,968,059	5,055,539	11,690,296	11,084,225	30,737,979	27,512,651	166,359,696	265,100,920
Richmond	1,900,071	4,317,109	5,873,476	6,143,782	7,814,648	8,977,803	20,156,932	16,384,394	36,712,028	27,778,785	94,858,364	230,917,392
Roanoke	8,621,856	22,569,792	35,034,092	47,641,932	60,336,875	74,389,561	163,546,190	167,505,465	399,721,231	386,052,739	1,537,160,743	2,902,580,475
Rockbridge	1,791,057	5,391,565	8,989,204	12,609,041	15,983,399	18,730,929	38,080,337	37,325,571	77,987,732	67,711,172	202,005,724	486,605,732
Rockingham	6,479,737	18,649,456	30,425,494	41,782,124	55,236,753	68,243,983	150,968,196	142,694,482	336,520,459	286,902,719	911,805,797	2,049,709,199
Russell	1,827,017	5,745,564	10,616,260	14,762,321	14,854,886	17,985,797	39,484,302	35,594,045	79,683,025	63,387,113	119,592,853	403,533,182
Scott	2,338,580	6,335,509	9,816,099	12,847,882	15,145,808	16,428,956	36,093,728	30,161,805	70,075,113	51,439,167	89,797,690	340,480,335
Shenandoah	3,252,720	10,025,012	18,083,682	25,722,233	31,880,421	39,720,919	82,293,826	86,434,568	177,952,929	152,180,603	401,791,235	1,029,338,148
Smyth	2,495,080	8,173,687	14,159,380	18,783,845	22,074,065	23,308,806	56,454,428	48,540,976	102,143,063	70,262,171	133,095,343	499,490,842
Southampton	1,283,821	4,216,949	7,418,564	10,440,311	11,555,568	14,070,462	31,998,417	33,090,574	68,381,409	61,222,297	141,494,164	385,172,536
Spotsylvania	9,424,036	28,034,839	47,553,726	61,541,483	75,126,149	80,011,931	184,537,996	196,408,200	506,899,753	530,850,622	2,337,578,179	4,057,966,914
Stafford	10,964,435	28,201,228	43,469,129	56,320,581	66,114,015	71,527,920	160,313,524	179,324,595	483,144,163	523,451,876	3,191,643,439	4,814,474,903
Surry	521,783	1,854,445	3,288,482	4,224,108	4,789,927	5,642,145	12,196,617	11,943,240	26,804,595	21,233,158	50,568,010	143,066,510
Sussex	747,563	2,840,547	4,297,864	5,036,645	6,921,226	8,680,450	16,990,064	14,223,388	30,017,996	24,721,847	49,400,050	163,877,639
Tazewell	3,054,124	9,567,506	16,518,951	23,147,340	26,864,770	30,663,501	60,347,589	56,957,408	121,402,691	103,100,890	250,071,119	701,695,889
Warren	2,872,262	9,183,205	14,863,808	21,926,406	26,418,976	27,042,079	63,862,444	66,446,263	162,621,563	156,408,424	489,577,424	1,041,222,853

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2017

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	\$5,179,203	\$14,931,099	\$26,060,438	\$34,109,110	\$42,541,343	\$43,354,699	\$101,049,217	\$98,499,259	\$200,128,753	\$150,764,352	\$488,720,432	\$1,205,337,906
Westmoreland	1,329,262	4,090,449	8,387,072	11,564,424	13,884,585	14,250,084	30,836,117	29,502,758	66,165,273	56,346,076	163,270,364	399,626,465
Wise	3,130,134	9,676,089	15,160,441	20,135,928	23,772,165	23,346,213	48,935,156	44,698,379	103,929,235	82,607,484	153,355,964	528,747,189
Wythe	2,350,663	7,266,436	12,571,323	16,856,601	19,823,044	24,616,659	49,648,315	46,602,042	105,919,696	78,978,436	158,339,346	522,972,561
York	5,506,527	13,507,669	19,788,296	25,334,513	31,314,952	34,968,411	77,510,143	87,660,467	227,038,408	243,794,466	1,343,679,303	2,110,103,154
Total Counties	\$437,684,578	\$1,228,896,613	\$2,000,013,205	\$2,684,760,660	\$3,289,027,210	\$3,763,655,072	\$8,417,252,035	\$8,873,183,898	\$21,840,070,608	\$21,113,179,138	\$137,561,055,461	\$211,208,778,478

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total
												Adjusted Gross Income
Alexandria	\$11,263,189	\$32,165,647	\$53,825,860	\$70,430,239	\$86,836,499	\$95,515,176	\$222,186,644	\$274,629,989	\$755,093,777	\$790,756,723	\$6,124,443,412	\$8,517,147,154
Bristol	3,339,682	8,352,639	12,771,250	15,846,689	19,407,395	21,206,578	42,711,121	37,544,756	62,342,743	40,107,982	98,734,165	362,364,999
Buena Vista	654,022	2,066,531	3,281,574	4,275,950	4,544,353	5,258,834	11,723,078	12,472,628	19,547,553	14,609,614	19,477,341	97,911,477
Charlottesville	5,095,255	12,030,651	18,119,811	25,671,878	31,119,605	37,378,060	72,671,643	71,226,356	155,118,224	120,362,021	874,781,830	1,423,575,334
Chesapeake	17,962,425	53,225,296	88,548,533	119,026,738	141,114,471	159,478,999	359,610,402	381,937,809	900,151,344	837,478,886	3,221,618,603	6,280,153,506
Colonial Heights	1,346,133	4,739,839	7,997,549	11,558,279	13,669,435	15,241,131	37,689,914	35,806,171	75,234,328	59,402,862	135,973,535	398,659,176
Covington	678,150	1,943,408	3,030,736	5,015,710	5,838,708	5,758,769	10,881,658	10,136,726	20,181,047	15,522,319	19,830,543	98,817,773
Danville	4,338,917	15,184,391	27,142,836	34,769,209	39,741,075	40,071,048	79,584,712	67,124,067	123,019,870	78,391,651	261,600,480	770,968,256
Emporia	769,914	2,251,232	4,066,723	5,278,618	4,931,616	5,317,551	10,510,616	9,012,030	12,700,761	8,204,676	20,947,342	83,991,080
Fairfax	3,240,696	7,503,356	10,333,987	12,352,916	14,826,374	16,041,072	37,170,653	41,572,669	102,972,883	106,364,314	898,073,821	1,250,452,741
Falls Church	1,297,315	2,709,072	3,945,936	4,483,748	5,051,211	5,962,191	14,820,457	17,366,160	53,121,310	59,448,048	862,114,527	1,030,319,974
Franklin	731,490	2,765,159	4,578,073	6,250,231	6,641,863	7,713,682	15,314,261	11,802,622	25,232,672	16,081,100	43,550,024	140,661,178
Fredericksburg	2,395,611	6,965,105	12,182,836	17,510,624	19,943,513	21,846,822	46,636,474	49,494,254	95,946,045	78,994,693	467,401,340	819,317,317
Galax	803,576	2,310,373	4,211,847	5,947,458	6,499,684	7,035,795	11,344,077	9,754,467	19,407,232	14,043,706	33,333,011	114,691,227
Hampton	9,810,600	33,006,994	60,272,315	78,650,259	95,452,516	104,825,490	227,569,312	219,072,837	487,320,360	373,169,950	846,226,330	2,535,376,962
Harrisonburg	3,896,317	11,705,103	19,597,835	25,647,742	32,982,804	40,835,137	78,259,222	69,109,262	127,651,804	90,334,283	260,783,386	760,802,893
Hopewell	1,808,623	6,671,115	12,804,705	17,495,058	20,134,349	21,366,840	45,090,975	38,909,190	68,815,597	47,165,889	74,910,158	355,172,500
Lexington	665,722	1,411,436	2,043,073	2,425,565	3,155,001	3,833,461	7,932,335	7,633,079	18,555,667	17,587,517	90,784,543	156,027,400
Lynchburg	7,611,681	22,476,763	37,950,513	47,992,678	55,099,380	59,322,896	127,339,947	108,058,625	225,636,565	170,883,251	685,669,962	1,548,042,262
Manassas	2,981,702	9,830,793	17,163,562	23,322,530	27,984,656	31,949,780	73,470,141	77,770,513	189,044,916	152,562,991	561,951,755	1,168,033,340

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2017

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Manassas Park	\$1,104,097	\$3,568,171	\$6,519,253	\$9,417,898	\$12,185,043	\$15,210,865	\$31,787,479	\$34,088,355	\$84,426,362	\$68,369,456	\$184,651,446	\$451,328,425
Martinsville	1,497,710	4,762,799	8,471,077	11,412,807	14,558,824	14,109,117	24,453,792	20,346,364	34,688,980	23,078,117	84,371,381	241,750,969
Newport News	13,508,473	46,886,933	86,477,854	109,738,238	131,376,089	148,628,239	300,273,993	285,159,684	644,227,869	492,396,938	1,300,086,216	3,558,760,525
Norfolk	16,162,258	58,174,115	108,537,234	142,273,969	164,474,601	172,254,441	339,438,633	318,077,861	632,499,453	468,201,524	1,910,551,614	4,330,645,703
Norton	461,839	1,422,098	2,630,895	2,596,095	3,266,079	3,323,739	6,657,981	7,120,608	12,459,706	8,559,801	17,755,259	66,254,098
Petersburg	2,723,118	11,244,196	21,005,451	27,163,928	32,078,317	33,277,303	64,601,077	49,753,843	80,280,220	44,959,972	78,652,639	445,740,065
Poquoson	1,022,711	2,259,329	3,414,018	4,326,653	4,968,404	6,046,039	14,923,046	17,989,774	46,484,192	51,410,200	283,016,223	435,860,589
Portsmouth	5,919,492	22,535,380	47,835,947	61,022,237	72,236,729	79,003,347	164,938,905	161,110,418	344,543,424	248,211,923	465,790,436	1,673,148,239
Radford	1,493,187	4,321,848	6,621,230	7,483,745	7,931,198	8,923,815	19,193,935	18,250,052	36,212,687	35,697,285	96,615,327	242,744,309
Richmond	17,959,081	62,198,840	111,675,944	146,855,350	169,465,242	196,206,203	398,792,256	394,221,678	698,009,557	467,296,530	3,506,900,201	6,169,580,882
Roanoke	8,402,998	28,360,248	53,770,397	70,288,771	88,075,403	101,512,671	194,771,690	162,995,962	306,427,717	201,665,769	777,131,589	1,993,403,216
Salem	2,126,268	5,966,139	9,834,443	14,277,436	18,362,436	21,274,161	46,296,330	44,590,263	93,502,217	87,125,934	319,069,891	662,425,519
Staunton	1,917,723	6,753,524	11,319,836	15,498,769	20,062,254	22,368,519	49,831,096	49,933,317	97,430,466	74,819,070	201,119,334	551,053,907
Suffolk	6,302,319	19,789,972	33,296,987	45,253,417	51,124,219	62,291,210	126,349,892	131,683,527	320,993,899	309,482,029	1,224,001,212	2,330,568,683
Virginia Beach	35,143,636	100,210,142	167,487,225	227,269,217	270,935,682	308,816,443	705,453,996	759,895,362	1,689,340,245	1,517,338,847	7,323,013,744	13,104,904,539
Waynesboro	1,580,877	5,609,638	9,959,770	13,507,782	18,238,864	20,579,497	46,007,946	46,007,913	83,521,708	62,916,098	148,868,208	456,798,300
Williamsburg	2,388,495	4,248,022	6,352,738	7,250,194	8,305,744	9,029,739	18,403,342	19,108,189	38,484,414	33,211,378	186,217,544	332,999,798
Winchester	2,470,641	7,845,473	12,992,012	17,732,397	22,525,922	24,833,913	53,789,563	51,557,901	99,844,116	69,260,129	365,436,810	728,288,877
Total Cities	\$202,875,941	\$635,471,771	\$1,112,071,864	\$1,467,321,024	\$1,745,145,558	\$1,953,648,576	\$4,138,482,595	\$4,122,325,279	\$8,880,471,929	\$7,355,473,476	\$34,075,455,179	\$65,688,743,191
Total Counties	\$437,684,578	\$1,228,896,613	\$2,000,013,205	\$2,684,760,660	\$3,289,027,210	\$3,763,655,072	\$8,417,252,035	\$8,873,183,898	\$21,840,070,608	\$21,113,179,138	\$137,561,055,461	\$211,208,778,478
Unassigned*	\$69,680,083	\$141,980,023	\$164,388,808	\$170,821,658	\$183,078,486	\$189,073,336	\$364,218,259	\$341,392,433	\$726,148,656	\$574,909,963	\$4,780,440,960	\$7,706,132,664
Aggregate	\$710,240,603	\$2,006,348,406	\$3,276,473,877	\$4,322,903,342	\$5,217,251,253	\$5,906,376,984	\$12,919,952,889	\$13,336,901,610	\$31,446,691,192	\$29,043,562,576	\$176,416,951,600	\$284,603,654,333

Note:

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

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

Table 1.6
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2017

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Accomack	40,105	\$36,378,404	12,595	5,028	\$224,190,099	17,623	10,579	6,365	679
Albemarle	110,606	99,485,713	27,489	20,537	641,041,350	48,026	26,753	19,758	1,515
Alleghany	16,093	14,614,108	5,611	1,333	49,511,930	6,944	3,660	3,124	160
Amelia	13,916	12,668,467	4,092	1,886	55,800,065	5,978	3,255	2,574	149
Amherst	30,523	27,735,100	10,059	3,300	93,836,602	13,359	7,405	5,591	363
Appomattox	15,933	14,493,517	4,969	1,753	50,665,041	6,722	3,524	3,015	183
Arlington	231,307	207,057,468	69,731	57,595	1,615,117,031	127,326	86,410	35,908	5,008
Augusta	79,278	71,928,942	23,885	10,138	269,810,445	34,023	17,602	15,619	802
Bath	5,225	4,724,110	1,958	459	19,056,162	2,417	1,372	982	63
Bedford	83,717	75,716,311	23,564	11,511	309,833,481	35,075	17,104	17,098	873
Bland	5,668	5,138,124	2,038	399	17,632,505	2,437	1,192	1,165	80
Botetourt	35,410	32,039,128	9,197	5,469	134,931,003	14,666	6,881	7,440	345
Brunswick	14,010	12,757,348	4,741	1,493	46,602,941	6,234	4,093	1,959	182
Buchanan	16,409	14,976,824	6,145	675	42,186,016	6,820	3,244	3,454	122
Buckingham	13,358	12,156,864	4,605	1,278	38,931,706	5,883	3,551	2,138	194
Campbell	53,987	49,114,929	18,302	5,386	165,739,410	23,688	13,159	9,931	598
Caroline	30,306	27,593,211	8,773	4,876	119,828,791	13,649	8,130	5,066	453
Carroll	27,440	24,913,837	10,082	1,850	83,857,248	11,932	6,121	5,449	362
Charles City	7,177	6,519,769	2,354	1,045	26,819,172	3,399	2,074	1,191	134
Charlotte	11,759	10,698,573	4,059	973	34,742,408	5,032	2,870	2,027	135
Chesterfield	362,154	328,967,608	87,368	68,707	1,563,652,364	156,075	88,006	63,631	4,438
Clarke	15,889	14,377,893	3,860	3,121	78,908,978	6,981	3,723	3,033	225
Craig	5,012	4,552,337	1,667	476	16,727,251	2,143	1,048	1,044	51
Culpeper	51,877	47,263,579	12,946	8,922	211,651,459	21,868	12,035	9,250	583
Cumberland	9,098	8,274,414	2,993	999	30,268,066	3,992	2,351	1,512	129
Dickenson	11,366	10,394,391	4,249	411	42,087,250	4,660	2,262	2,315	83
Dinwiddie	26,820	24,458,326	8,043	4,026	97,757,097	12,069	7,261	4,395	413
Essex	11,295	10,256,456	3,504	1,548	43,839,931	5,052	3,138	1,733	181
Fairfax	1,183,295	1,072,292,821	246,812	279,636	8,018,332,131	526,448	289,901	217,572	18,975
Fauquier	76,520	69,567,339	16,276	16,350	467,303,349	32,626	17,061	14,613	952

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2017

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Floyd	15,426	\$13,980,019	5,091	1,374	\$43,777,092	6,465	3,157	3,155	153
Fluvanna	27,164	24,556,386	7,039	4,514	103,796,893	11,553	5,930	5,239	384
Franklin	54,006	48,902,956	16,782	5,960	181,746,184	22,742	11,615	10,514	613
Frederick	95,147	86,185,856	25,195	16,032	392,692,935	41,227	22,330	17,781	1,116
Giles	16,497	14,947,013	5,863	1,247	43,862,285	7,110	3,774	3,168	168
Gloucester	38,810	35,197,720	11,009	6,201	149,360,666	17,210	9,127	7,589	494
Goochland	25,756	23,299,180	5,475	5,293	174,388,592	10,768	5,088	5,372	308
Grayson	14,698	13,315,573	5,511	884	41,002,607	6,395	3,233	2,989	173
Greene	20,011	18,163,710	5,586	2,961	69,909,333	8,547	4,530	3,739	278
Greensville	11,806	10,800,687	3,935	1,429	45,044,110	5,364	3,617	1,494	253
Halifax	33,156	30,171,712	11,590	2,930	97,638,978	14,520	8,781	5,225	514
Hanover	117,217	106,557,658	26,616	23,267	520,019,905	49,883	25,717	22,924	1,242
Henrico	331,415	300,777,365	91,188	60,454	1,497,303,835	151,642	94,446	52,656	4,540
Henry	50,171	45,664,101	18,508	3,663	137,729,299	22,171	13,260	8,266	645
Highland	2,512	2,261,120	743	276	11,018,388	1,019	444	547	28
Isle of Wight	38,889	35,254,578	9,508	7,286	171,580,422	16,794	8,804	7,418	572
James City	85,605	76,481,705	17,945	17,088	463,248,776	35,033	17,588	16,341	1,104
King and Queen	6,844	6,208,187	2,182	879	23,149,793	3,061	1,776	1,203	82
King George	26,648	24,171,233	6,188	5,217	116,042,097	11,405	5,997	4,884	524
King William	18,119	16,544,648	4,904	3,022	67,815,657	7,926	4,223	3,442	261
Lancaster	12,484	11,184,108	3,167	2,070	85,767,439	5,237	3,002	2,087	148
Lee	18,142	16,520,355	6,679	924	45,959,030	7,603	3,879	3,465	259
Loudoun	430,486	392,307,238	74,506	101,939	2,797,510,668	176,445	85,878	85,134	5,433
Louisa	35,732	32,432,230	9,996	5,621	142,883,089	15,617	8,394	6,752	471
Lunenburg	10,438	9,481,629	3,623	884	40,168,567	4,507	2,703	1,673	131
Madison	13,385	12,135,978	3,895	1,835	49,918,821	5,730	2,978	2,622	130
Mathews	9,576	8,601,172	2,616	1,388	37,958,070	4,004	2,026	1,882	96
Mecklenburg	31,324	28,376,836	10,498	3,199	100,126,219	13,697	8,288	4,952	457
Middlesex	11,116	10,012,515	3,208	1,590	45,846,107	4,798	2,636	2,041	121
Montgomery	77,019	69,666,246	25,497	11,402	295,065,466	36,899	21,903	13,925	1,071

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2017

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Nelson	16,218	\$14,634,801	4,889	2,116	\$64,629,634	7,005	3,809	3,026	170
New Kent	23,414	21,211,244	5,146	4,771	111,548,589	9,917	4,687	4,897	333
Northampton	12,588	11,379,158	3,975	1,523	46,673,945	5,498	3,455	1,904	139
Northumberland	14,025	12,530,056	3,517	2,120	62,399,385	5,637	2,994	2,472	171
Nottoway	13,379	12,178,263	4,434	1,303	43,429,394	5,737	3,541	2,031	165
Orange	38,134	34,486,535	10,178	6,239	154,540,597	16,417	8,954	6,952	511
Page	23,728	21,591,481	8,213	2,326	84,730,014	10,539	5,967	4,373	199
Patrick	15,976	14,479,302	5,738	1,155	43,527,120	6,893	3,555	3,131	207
Pittsylvania	60,593	55,147,048	20,582	5,719	196,522,522	26,301	14,616	10,894	791
Powhatan	31,350	28,431,745	6,712	6,284	142,030,249	12,996	6,073	6,559	364
Prince Edward	16,847	15,280,082	5,768	1,849	60,459,292	7,617	4,778	2,604	235
Prince George	31,836	28,852,798	8,779	5,165	136,142,307	13,944	7,775	5,553	616
Prince William	472,573	431,335,048	101,916	104,052	2,805,224,811	205,968	118,102	80,650	7,216
Pulaski	30,904	28,066,978	11,154	2,745	87,258,337	13,899	7,732	5,862	305
Rappahannock	7,985	7,206,176	2,027	1,413	44,221,715	3,440	1,815	1,539	86
Richmond	13,541	12,338,171	3,529	2,398	129,614,190	5,927	3,256	2,294	377
Roanoke	104,353	94,364,981	28,439	16,532	403,447,987	44,971	24,083	19,755	1,133
Rockbridge	22,110	19,955,075	6,964	2,569	77,806,072	9,533	5,092	4,231	210
Rockingham	85,283	77,441,442	25,788	10,703	297,683,270	36,491	19,421	16,261	809
Russell	21,974	20,081,901	8,106	1,306	60,697,467	9,412	4,550	4,688	174
Scott	20,108	18,276,885	7,543	1,171	52,237,975	8,714	4,317	3,991	406
Shenandoah	45,487	41,252,399	14,170	5,883	155,066,534	20,053	11,432	8,161	460
Smyth	27,768	25,287,563	10,481	1,682	73,406,404	12,163	6,606	5,244	313
Southampton	17,771	16,174,791	5,219	2,552	63,736,572	7,771	4,387	3,091	293
Spotsylvania	137,126	124,730,605	33,015	26,036	633,932,508	59,051	32,689	24,529	1,833
Stafford	146,466	132,972,325	31,480	30,573	728,278,649	62,053	32,971	26,821	2,261
Surry	6,763	6,148,608	2,021	1,046	26,719,069	3,067	1,732	1,220	115
Sussex	8,413	7,669,885	2,797	1,092	28,814,855	3,889	2,540	1,219	130
Tazewell	36,291	32,989,097	12,895	2,444	99,483,600	15,339	7,660	7,263	416
Warren	39,959	36,301,243	11,352	6,639	154,428,599	17,991	10,450	7,034	507

Table 1.6, continued**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2017**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Washington	56,481	\$51,251,760	19,419	5,307	\$178,942,097	24,726	12,528	11,005	1,193
Westmoreland	18,246	16,441,690	5,235	2,658	78,916,990	7,893	4,678	2,946	269
Wise	30,419	27,753,542	11,249	1,756	77,159,798	13,005	6,758	5,865	382
Wythe	26,839	24,389,334	9,795	2,082	77,479,366	11,877	6,430	5,150	297
York	67,212	60,540,403	15,625	12,684	310,191,586	28,309	14,137	13,068	1,104
Total Counties	6,017,312	\$5,458,448,043	1,534,660	1,107,902	\$30,394,374,104	2,642,562	1,464,459	1,093,714	84,389

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Alexandria	159,965	\$143,782,838	44,228	41,428	\$1,163,679,397	85,656	57,436	24,256	3,964
Bristol	22,262	20,244,231	8,719	1,808	72,447,295	10,527	5,950	3,389	1,188
Buena Vista	6,040	5,473,006	2,275	457	16,132,872	2,732	1,617	1,040	75
Charlottesville	39,496	35,581,679	14,313	6,481	258,585,902	20,794	14,320	5,738	736
Chesapeake	231,813	210,563,102	59,539	44,051	1,022,857,980	103,590	59,291	39,427	4,872
Colonial Heights	18,478	16,743,772	5,953	2,441	63,003,253	8,394	5,432	2,766	196
Covington	5,941	5,413,415	2,439	290	18,078,974	2,729	1,746	909	74
Danville	41,464	37,725,853	15,492	3,904	146,513,721	19,396	13,404	5,076	916
Emporia	5,701	5,233,449	2,046	584	18,861,462	2,630	1,961	549	120
Fairfax	31,163	28,306,203	7,377	7,234	221,894,793	14,611	8,490	5,511	610
Falls Church	16,917	15,168,439	3,412	4,095	135,205,686	7,507	4,106	3,040	361
Franklin	7,924	7,208,035	2,597	968	28,750,384	3,565	2,481	939	145
Fredericksburg	26,215	23,784,539	8,770	4,163	122,013,710	12,933	8,842	3,608	483
Galax	7,016	6,404,642	2,615	497	20,440,393	3,112	1,936	1,096	80
Hampton	116,342	105,493,886	38,018	17,740	433,807,983	55,758	37,442	16,020	2,296
Harrisonburg	36,715	33,404,321	13,604	4,047	130,645,648	17,651	12,092	5,208	351
Hopewell	20,678	18,815,842	7,669	2,063	58,502,297	9,732	7,107	2,368	257
Lexington	5,612	4,969,772	1,559	939	27,914,049	2,498	1,497	928	73
Lynchburg	66,642	60,279,937	24,304	7,542	242,194,161	31,846	20,912	10,069	865
Manassas	43,640	39,926,680	11,490	8,321	204,835,117	19,811	12,516	6,667	628

Table 1.6, continued
Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2017

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Manassas Park	17,531	\$16,041,135	4,905	3,261	\$75,940,166	8,166	5,292	2,620	254
Martinsville	13,388	12,189,831	4,956	1,244	45,715,632	6,200	4,334	1,641	225
Newport News	156,968	142,598,893	53,260	22,342	603,229,768	75,602	51,461	21,044	3,097
Norfolk	176,431	160,173,967	62,638	25,240	818,290,836	87,878	61,294	22,279	4,305
Norton	3,920	3,574,728	1,567	231	10,364,094	1,798	1,064	681	53
Petersburg	27,294	24,803,218	10,804	3,092	92,204,441	13,896	11,290	2,132	474
Poquoson	13,016	11,754,255	2,811	2,580	61,805,576	5,391	2,580	2,642	169
Portsmouth	82,298	74,920,015	26,560	12,599	308,125,094	39,159	27,450	10,129	1,580
Radford	10,584	9,608,802	4,231	1,105	33,807,247	5,336	3,501	1,698	137
Richmond	181,831	165,178,185	69,438	29,347	1,423,501,820	98,785	75,622	20,174	2,989
Roanoke	88,794	80,704,462	33,423	10,176	318,777,842	43,599	30,982	11,482	1,135
Salem	25,812	23,347,701	7,856	3,621	97,402,719	11,477	6,622	4,550	305
Staunton	24,232	21,858,922	8,534	2,859	79,605,275	11,393	7,146	3,921	326
Suffolk	84,867	77,191,218	21,197	16,358	422,264,838	37,555	21,636	14,150	1,769
Virginia Beach	422,299	382,220,111	119,475	77,771	2,035,683,458	197,246	117,720	70,303	9,223
Waynesboro	21,244	19,265,472	7,538	2,289	65,758,904	9,827	6,364	3,200	263
Williamsburg	12,491	11,176,010	4,017	2,192	72,537,143	6,209	4,056	1,876	277
Winchester	27,282	24,675,466	9,378	3,575	104,320,463	12,953	8,796	3,784	373
Total Cities	2,300,306	2,085,806,032	729,007	378,935	11,075,700,393	1,107,942	725,788	336,910	45,244
Total Counties	6,017,312	\$5,458,448,043	1,534,660	1,107,902	\$30,394,374,104	2,642,562	1,464,459	1,093,714	84,389
Unassigned*	339,065	\$242,140,504	91,523	75,732	\$17,334,011,517	167,255	90,092	51,694	25,469
Aggregate	8,656,683	\$7,786,394,579	2,355,190	1,562,569	\$58,804,086,014	3,917,759	2,280,339	1,482,318	155,102

Notes:

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

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

Table 1.7**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2017**

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	\$532,021,147	\$35,961,865	\$23,128,758	\$120,712,250	\$352,218,274	\$27,131,246
Albemarle	3,895,832,804	112,015,871	74,021,614	418,474,337	3,291,320,981	211,587,750
Alleghany	240,481,559	13,971,475	9,207,110	50,824,642	166,478,332	12,324,096
Amelia	226,847,485	13,161,835	8,681,418	48,145,549	156,858,683	11,635,236
Amherst	470,342,233	28,948,648	19,177,846	106,392,098	315,823,641	23,905,539
Appomattox	238,556,127	14,123,319	9,369,598	51,890,465	163,172,745	12,165,663
Arlington	12,649,176,702	327,402,404	216,377,079	1,244,064,079	10,861,333,139	693,852,525
Augusta	1,419,241,185	75,113,345	49,835,325	280,026,283	1,014,266,232	73,192,733
Bath	80,831,448	4,732,117	3,117,280	17,023,877	55,958,174	4,143,098
Bedford	1,692,420,619	76,069,416	50,393,363	282,825,980	1,283,131,860	88,741,435
Bland	84,753,771	5,048,478	3,341,331	18,686,152	57,677,810	4,308,839
Botetourt	734,183,758	31,931,281	21,158,471	119,989,256	561,104,749	38,519,199
Brunswick	186,420,227	13,030,473	8,547,688	45,270,798	119,571,268	9,450,271
Buchanan	215,983,989	12,986,828	8,580,844	47,222,414	147,193,903	11,050,476
Buckingham	182,248,152	12,662,654	8,372,662	45,495,033	115,717,803	9,188,604
Campbell	855,871,117	50,677,885	33,618,537	186,451,655	585,123,040	43,705,399
Caroline	545,485,510	30,981,961	20,530,489	113,825,247	380,147,813	28,101,600
Carroll	345,278,799	23,723,545	15,671,415	85,998,174	219,885,665	17,294,343
Charles City	139,869,888	7,591,579	5,003,346	27,705,103	99,569,861	7,262,063
Charlotte	153,130,231	10,130,189	6,682,975	36,349,827	99,967,239	7,754,158
Chesterfield	8,900,724,858	365,453,285	242,191,531	1,360,654,475	6,932,425,566	471,586,489
Clarke	492,683,154	16,120,433	10,653,260	60,483,756	405,425,704	26,540,907
Craig	75,739,754	4,448,871	2,947,925	16,469,347	51,873,612	3,858,735
Culpeper	1,068,391,462	50,241,840	33,296,339	185,744,548	799,108,735	55,979,645
Cumberland	124,860,268	8,418,632	5,560,658	30,158,803	80,722,175	6,320,615
Dickenson	138,778,459	9,120,956	6,048,482	33,227,620	90,381,401	6,991,679
Dinwiddie	451,232,498	27,008,192	17,877,937	98,428,952	307,917,417	23,137,676
Essex	174,356,025	10,953,806	7,210,369	38,628,687	117,563,163	8,928,092
Fairfax	50,299,072,427	1,282,217,802	848,520,919	4,822,451,493	43,345,882,212	2,750,109,045
Fauquier	2,409,325,345	77,566,033	51,450,909	292,663,926	1,987,644,477	129,781,875

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality****Taxable Year 2017**

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	\$229,655,824	\$13,416,327	\$8,900,173	\$49,694,451	\$157,644,874	\$11,706,873
Fluvanna	538,147,088	26,142,477	17,318,974	97,754,786	396,930,851	28,006,234
Franklin	883,015,788	47,880,918	31,728,268	176,327,747	627,078,855	45,527,429
Frederick	2,076,704,828	93,911,926	62,197,217	350,579,366	1,570,016,319	109,045,530
Giles	246,590,715	14,759,888	9,779,961	54,752,256	167,298,610	12,547,873
Gloucester	762,361,573	39,052,773	25,868,950	144,196,696	553,243,154	39,533,023
Goochland	1,238,772,001	24,990,893	16,573,600	94,413,137	1,102,794,371	68,304,840
Grayson	177,644,576	12,338,328	8,157,482	44,671,051	112,477,714	8,896,026
Greene	379,649,495	19,589,119	12,980,392	72,878,070	274,201,913	19,661,690
Greensville	150,680,845	11,668,593	7,534,581	38,691,445	92,786,226	7,582,573
Halifax	463,236,660	30,346,628	19,990,199	108,043,132	304,856,701	23,562,635
Hanover	3,115,232,297	115,259,745	76,428,323	433,098,792	2,490,445,437	165,744,465
Henrico	8,979,927,556	353,205,630	233,913,855	1,306,777,918	7,086,030,153	479,090,023
Henry	663,741,997	45,195,263	29,865,151	161,307,857	427,373,726	33,520,618
Highland	35,112,108	1,954,233	1,280,653	7,014,535	24,862,687	1,808,698
Isle of Wight	857,094,443	38,204,785	25,248,196	140,908,402	652,733,060	45,060,055
James City	2,381,152,588	80,428,766	53,230,638	299,296,886	1,948,196,299	127,775,658
King and Queen	114,822,095	6,675,186	4,430,181	24,635,727	79,081,001	5,915,335
King George	649,162,190	26,823,256	17,730,866	99,784,190	504,823,878	34,388,991
King William	348,722,619	18,363,589	12,143,811	68,535,199	249,680,020	18,014,622
Lancaster	240,607,891	10,958,977	7,202,961	39,167,803	183,278,150	12,684,328
Lee	205,023,213	14,686,618	9,690,819	52,490,392	128,155,384	10,234,070
Loudoun	17,558,983,909	434,237,531	287,925,469	1,654,129,804	15,182,691,105	959,111,821
Louisa	709,328,925	35,906,411	23,788,646	133,066,989	516,566,879	36,893,098
Lunenburg	137,789,001	9,512,450	6,300,990	34,020,891	87,954,670	6,956,130
Madison	254,379,413	12,454,410	8,236,537	46,006,084	187,682,382	13,252,897
Mathews	172,472,329	8,486,247	5,626,676	31,179,898	127,179,508	8,978,539
Mecklenburg	433,061,524	28,063,224	18,427,935	98,271,953	288,298,412	22,078,754
Middlesex	203,020,611	9,992,511	6,610,395	36,345,966	150,071,738	10,595,573
Montgomery	1,736,259,998	80,647,050	53,238,456	295,543,225	1,306,831,266	91,117,182

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality****Taxable Year 2017**

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	\$303,917,994	\$14,932,082	\$9,864,042	\$54,945,391	\$224,176,479	\$15,856,645
New Kent	549,691,155	23,145,625	15,356,982	87,365,914	423,822,634	28,913,323
Northampton	201,584,456	11,219,444	7,377,370	39,126,017	143,861,625	10,476,887
Northumberland	235,600,518	11,730,751	7,723,708	41,986,273	174,159,786	12,296,220
Nottoway	181,162,459	12,160,946	8,012,662	42,941,475	118,047,376	9,191,580
Orange	754,920,750	37,258,974	24,648,405	138,057,063	554,956,308	39,409,854
Page	345,784,887	22,184,941	14,703,143	81,059,232	227,837,571	17,511,365
Patrick	207,559,473	13,816,210	9,121,251	49,921,340	134,700,673	10,458,578
Pittsylvania	886,755,994	55,414,550	36,665,290	201,210,918	593,465,236	45,109,979
Powhatan	817,186,770	30,203,918	20,028,842	113,562,886	653,391,123	43,466,467
Prince Edward	246,071,467	15,924,635	10,540,996	56,863,010	162,742,826	12,523,987
Prince George	594,033,642	31,158,511	20,542,578	113,057,447	429,275,105	30,839,418
Prince William	12,497,194,553	499,185,078	330,677,867	1,857,181,747	9,810,149,861	664,823,957
Pulaski	485,101,071	29,480,177	19,578,560	109,004,662	327,037,672	24,692,963
Rappahannock	207,788,824	7,664,933	5,053,407	28,330,065	166,740,419	11,110,614
Richmond	176,586,413	11,581,824	7,138,552	36,412,685	121,453,351	9,080,946
Roanoke	2,299,894,374	98,218,858	64,975,000	365,173,095	1,771,527,420	121,233,980
Rockbridge	367,747,832	20,148,929	13,327,720	73,839,425	260,431,758	18,939,610
Rockingham	1,593,065,875	80,766,431	53,576,437	300,901,530	1,157,821,477	82,567,698
Russell	308,489,959	19,397,838	12,853,926	71,302,736	204,935,459	15,620,097
Scott	255,195,010	17,058,920	11,149,235	60,573,717	166,413,138	12,881,485
Shenandoah	789,399,564	44,235,781	29,300,785	163,052,245	552,810,752	40,642,946
Smyth	375,448,065	24,627,149	16,321,189	89,801,136	244,698,591	18,928,292
Southampton	288,971,774	17,112,050	11,292,196	61,648,397	198,919,131	14,800,709
Spotsylvania	3,225,710,945	137,783,066	91,444,461	513,362,428	2,483,120,990	170,499,924
Stafford	3,875,857,449	147,440,462	97,664,655	552,011,238	3,078,741,094	206,591,822
Surry	106,164,979	6,711,337	4,401,591	23,570,000	71,482,052	5,425,438
Sussex	120,413,919	8,192,206	5,380,970	28,921,467	77,919,276	6,116,229
Tazewell	539,549,298	31,294,464	20,704,413	114,433,711	373,116,711	27,648,737
Warren	822,933,216	41,143,687	27,255,978	152,441,910	602,091,641	42,972,941

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2017**

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	\$937,453,278	\$52,083,999	\$34,150,478	\$186,592,584	\$664,626,217	\$48,415,258
Westmoreland	296,433,474	16,785,448	11,092,086	60,210,457	208,345,483	15,330,581
Wise	401,847,123	25,675,732	16,974,041	93,118,205	266,079,144	20,365,264
Wythe	397,817,548	24,817,189	16,420,072	90,664,560	265,915,728	20,194,164
York	1,699,049,601	64,594,942	42,735,715	240,569,054	1,351,149,891	90,402,699
Total Counties	\$172,358,878,806	\$6,122,119,862	\$4,050,980,439	\$22,773,083,488	\$139,412,695,017	\$9,241,485,275

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	\$7,267,018,643	\$212,211,551	\$139,723,128	\$787,588,395	\$6,127,495,568	\$396,499,217
Bristol	274,232,371	21,587,267	13,762,428	70,776,090	168,106,587	13,775,988
Buena Vista	70,667,376	5,360,244	3,543,195	19,273,309	42,490,629	3,499,720
Charlottesville	1,177,606,102	46,699,077	30,505,107	168,164,932	932,236,985	63,026,205
Chesapeake	4,884,299,925	237,906,169	156,965,902	866,922,816	3,622,505,039	255,560,728
Colonial Heights	297,696,530	18,550,576	12,270,331	67,437,003	199,438,620	15,230,909
Covington	72,739,465	5,403,200	3,554,440	19,102,915	44,678,909	3,644,734
Danville	577,843,020	39,674,557	26,012,696	134,841,734	377,314,033	29,541,710
Emporia	60,105,556	5,406,217	3,472,593	16,942,479	34,284,268	2,988,133
Fairfax	1,029,404,840	33,484,602	21,793,304	121,584,951	852,541,982	55,629,273
Falls Church	881,461,925	18,440,743	12,113,891	69,031,646	781,875,645	48,654,263
Franklin	99,880,601	7,516,984	4,916,176	25,551,135	61,896,306	5,030,074
Fredericksburg	669,230,458	29,612,150	19,529,109	107,310,951	512,778,249	35,566,311
Galax	84,221,538	6,132,243	4,029,354	21,399,945	52,659,996	4,226,831
Hampton	1,888,111,363	122,479,291	80,797,507	436,379,992	1,248,454,573	96,493,377
Harrisonburg	577,838,149	38,284,408	25,293,705	136,910,289	377,349,746	29,375,197
Hopewell	258,596,049	20,690,513	13,698,837	72,251,754	151,954,946	12,933,339
Lexington	118,209,611	5,164,584	3,389,278	18,787,904	90,867,846	6,241,690
Lynchburg	1,192,749,645	65,940,362	43,465,559	234,602,144	848,741,579	61,878,041
Manassas	913,139,177	47,640,989	31,491,034	173,831,072	660,176,082	47,669,749

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2017**

City	Total Net Taxable Income	Amount Taxed at 2% Rate	Amount Taxed at 3% Rate	Amount Taxed at 5% Rate	Amount Taxed at 5.75% Rate	Total Income Tax Liability
Manassas Park	\$351,721,014	\$19,901,868	\$13,199,606	\$73,538,864	\$245,080,677	\$18,216,093
Martinsville	176,014,973	12,504,786	8,207,852	42,783,490	112,518,845	8,951,773
Newport News	2,718,644,949	168,254,465	111,085,247	598,381,137	1,840,924,100	139,815,916
Norfolk	3,331,424,342	191,735,608	126,157,462	668,065,430	2,345,465,841	173,301,631
Norton	49,873,424	3,599,873	2,365,730	12,565,450	31,342,372	2,498,064
Petersburg	308,757,439	28,675,085	18,874,414	95,977,966	165,229,974	15,243,849
Poquoson	348,526,117	12,584,613	8,357,584	47,545,115	280,038,804	18,564,552
Portsmouth	1,226,424,079	87,667,891	57,865,769	307,906,546	772,983,873	62,152,710
Radford	189,884,935	11,018,746	7,268,157	39,466,152	132,131,880	9,762,428
Richmond	5,039,716,103	224,040,195	147,415,796	794,355,688	3,873,904,425	268,605,055
Roanoke	1,532,007,153	93,826,930	62,021,002	332,820,621	1,043,338,600	78,943,932
Salem	518,473,598	25,200,080	16,673,961	92,851,231	383,748,327	27,064,456
Staunton	419,937,848	24,629,228	16,315,271	90,437,432	288,555,917	21,563,402
Suffolk	1,794,573,693	86,241,479	56,924,440	312,336,692	1,339,071,082	94,060,195
Virginia Beach	10,446,172,264	450,581,695	297,577,888	1,648,200,289	8,049,812,393	553,449,316
Waynesboro	351,203,308	21,882,662	14,501,315	79,819,610	234,999,721	17,960,146
Williamsburg	258,459,535	12,061,619	7,790,871	41,491,335	197,115,710	13,670,355
Winchester	584,347,371	28,432,968	18,768,062	102,974,218	434,172,122	30,775,979
Total Cities	\$52,041,214,486	\$2,491,025,518	\$1,641,698,001	\$8,950,208,718	\$38,958,282,249	\$2,742,065,340
Total Counties	\$172,358,878,806	\$6,122,119,862	\$4,050,980,439	\$22,773,083,488	\$139,412,695,017	\$9,241,485,275
Unassigned*	\$6,652,224,597	\$285,029,431	\$174,256,948	\$889,773,277	\$5,303,164,941	\$358,867,626
Aggregate	\$231,052,317,889	\$8,898,174,811	\$5,866,935,388	\$32,613,065,483	\$183,674,142,207	\$12,342,418,241

Notes:

1. Totals in Table 1.7 may not agree with totals in previous tables due to minor variations in rounding.
2. Tax liability is before any tax credits but after the spouse tax adjustment.
3. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.

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

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

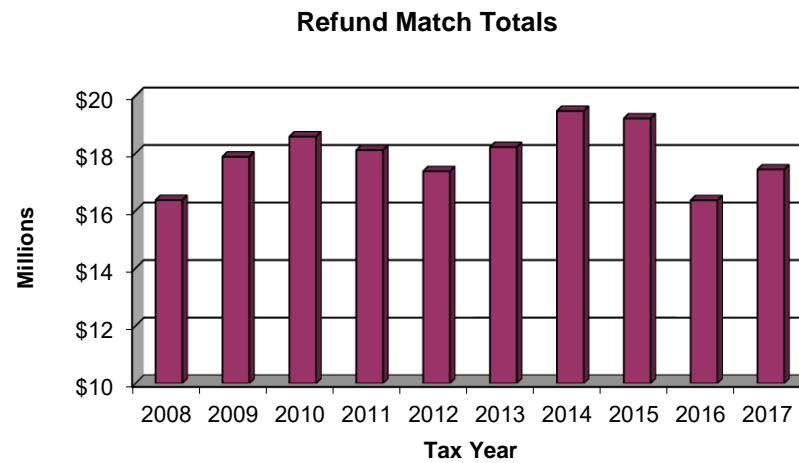
Type of Participants	2014		2015		2016		2017	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	134,876	\$24,801,436	133,216	\$24,983,019	121,162	\$24,280,577	120,722	\$24,645,554
Circuit Courts	4,586	948,131	4,192	846,013	5,100	1,051,244	4,335	912,678
District Courts	18,681	2,521,543	16,087	2,207,738	19,576	2,767,049	16,294	2,252,685
Juvenile and Domestic Courts	1,711	248,880	1,450	200,917	2,004	301,750	1,698	258,734
Combined Courts	1,711	237,589	1,527	197,453	2,397	330,057	2,005	279,659
IRS	15,748	6,848,216	16,788	7,521,529	17,344	7,908,810	16,476	8,252,959
Counties	121,345	18,875,294	123,600	19,502,432	123,561	20,367,294	129,680	22,036,179
Cities	90,625	13,232,782	100,289	15,395,173	95,201	15,480,482	113,498	18,806,390
Towns	3,953	353,071	6,378	542,254	7,120	657,878	6,767	608,096
Social Services	1,459	367,107	1,587	415,288	1,404	388,093	1,282	352,987
US Treasury							3,275	1,213,098
TOTAL	394,695	\$68,434,048	405,114	\$71,811,817	394,869	\$73,533,234	416,032	\$79,619,019

Note:

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

Table 1.9
Refund Match Totals

Tax Year	Total
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
2016	16,359,793
2017	17,431,562



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

Program/ Fund	2015		2016		2017	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	415	\$9,005	589	\$13,567	2,226	\$48,940
Virginia Republican Party*	148	3,529	182	4,422	646	13,399
Virginia Nongame Wildlife Program	1,098	37,791	1,097	39,819	3,601	87,144
Virginia Housing Program	448	12,310	446	14,867	1,808	43,610
Virginia Open Space Recreation and Conservation Fund	613	16,124	688	17,674	2,105	45,028
Virginia Family and Children's Trust Fund (FACT)	347	10,690	368	15,366	1,230	28,944
Virginia Elderly and Disabled Transportation Fund	669	18,463	700	18,800	3,077	68,659
United States Olympic Committee#	276	7,712	7	200	2	70
Community Policing Fund#	201	4,055	6	165	1	20
Virginia Arts Foundation	428	12,645	609	17,325	2,458	49,534
Chesapeake Bay Restoration	1,206	37,858	1,261	39,014	3,164	83,670
Historic Resources Fund#	275	6,070	5	124	3	120
State Forests Fund	605	13,895	637	15,130	1,942	36,737
Uninsured Medical Catastrophe Fund#	326	8,067	7	252	7	82
Children of America Finding Hope#	277	7,033			1	50
Public School Foundations	497	19,274	541	31,980	1,334	43,953
Home Energy Assistance#	358	7,628	323	7,442	20	304
War Memorial & National D-Day Memorial#	218	5,561	6	220	1	25
Spay and Neuter Fund	640	17,470	678	18,474	2,170	46,050
Tuition Assistance Grant Fund#	286	10,421	4	170	4	155
Virginia Federation of Humane Societies	474	12,311	471	13,318	1,600	33,485
Cancer Centers	455	12,814	465	11,606	1,902	42,383
Martin Luther King, Jr. Living History Public Policy Center Fund#	175	3,636	10	218	5	295
Virginia Military Family Relief Fund	650	19,916	601	17,964	1,804	44,190
Public Libraries Foundations	785	24,837	789	22,895	1,635	43,002
Celebrating Special Children, Inc.#	284	6,282	7	152	2	36
Virginia College Saving Plan (Virginia 529)	975	586,283	1,110	712,691	983	648,929
VDA Medicare Part D Counseling Fund^			72	1,387	384	5,535
Community Foundations^			69	2,147	144	3,641
Virginia Foundation of Community College Education^			197	4,975	678	13,667
Middle Peninsula Chesapeake Bay Public Access Authority^			80	1,247	297	3,809
Breast and Cervical Cancer Prevention Treatment Fund^			320	8,591	1,149	21,961
Virginia Aquarium and Marine Science Center^			239	4,318	953	15,759
Virginia Capitol Preservation Foundation^			77	1,045	136	1,481
Office of the Secretary of Veteran Affairs and Homeland Security^			196	3,715	1,604	31,516
Federation of Virginia Food Banks^			657	19,802	2,789	72,060
Total	13,129	\$931,681	13,514	\$1,081,082	41,865	\$1,578,245

Notes:

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

2. Contributions are reported by taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2017 are from all returns processed in calendar year 2018. The majority of returns processed in calendar year 2018 are for TY 2017; however, some returns from previous taxable years may be included.

3. Effective January 1, 2014, the General Assembly enacted legislation that allowed an individual to designate their individual income tax refund, or a portion thereof, to be deposited into one or more Virginia College Savings Plan accounts (Virginia 529).

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

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

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

Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
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
2018	861,897,138
2019	943,390,661

Notes:

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

Corporate Income Tax Collections

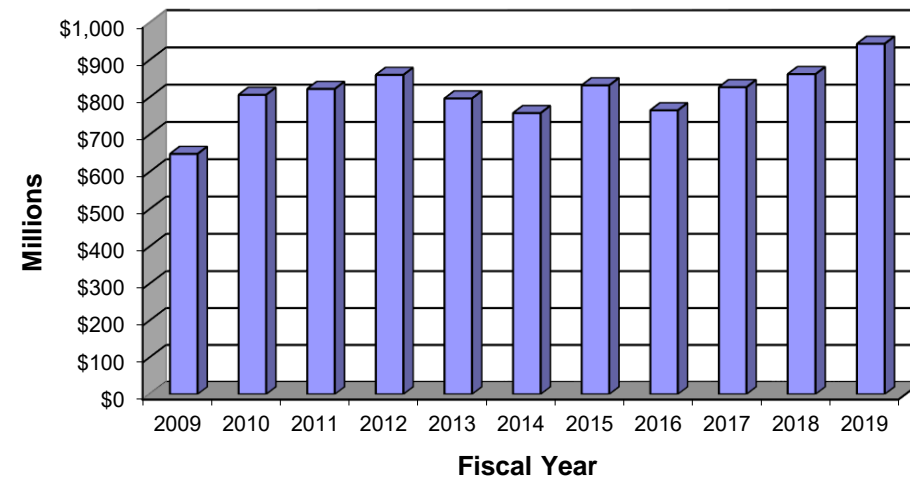


Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Liability

Based on Corporate Income Tax returns filed for Taxable Year 2017*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
\$0 or less	43,586	64.5%	\$0	0.0%	\$18,818,461	2.2%
\$1 to \$24,999	13,852	20.5%	88,567,209	0.7%	5,322,445	0.6%
\$25,000 to \$49,999	2,738	4.1%	98,602,447	0.7%	5,940,031	0.7%
\$50,000 to \$99,999	2,297	3.4%	161,768,565	1.2%	9,709,686	1.1%
\$100,000 to \$499,999	3,082	4.6%	697,708,680	5.1%	41,868,066	4.9%
\$500,000 to \$999,999	766	1.1%	537,154,025	4.0%	32,637,323	3.8%
\$1,000,000 to \$1,999,999	529	0.8%	749,846,523	5.5%	48,643,753	5.7%
\$2,000,000 to \$9,999,999	575	0.9%	2,424,765,752	17.9%	145,711,991	17.0%
\$10,000,000 and Over	177	0.3%	9,115,691,292	67.2%	564,641,826	66.1%
Total before adjustments	67,602	100.0%	\$13,874,104,493	102.3%	\$873,293,582	102.2%
Departmental adjustments			-308,307,973	-2.3%	-18,485,182	-2.2%
Total Tax Assessment			\$13,565,796,520	100.0%	\$854,808,400	100.0%

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income, except in the case of certain energy suppliers and telecommunication companies that are subject to a Minimum Tax.
2. Tax assessed shown is before any credits.
3. Some columns may not match totals due to rounding.
4. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.
5. Pass-through entities such as S corporations, partnerships and limited liability companies generally file Form 502. Any income flows through to owners of each pass-through entity and they report all taxable income on their tax returns. During Taxable Year 2017, there were 247,770 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 2017. 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 2019

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	4,210	\$15,025,343
§ 59.1-280	Enterprise Zone Business Tax Credit	1982 (effective July 1, 1982)	Individual, Corporate, Insurance and Bank	*	172,898
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	131	244,172
§ 58.1-435	Low-Income Housing Credit	1989 (effective 1990)	Individual, Corporate, Insurance and Bank	0	0
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide and Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	78	140,097
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	43	28,466
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	9	1,258,321
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	16	16,146,142
§ 58.1-439.1	Clean Fuel Vehicle and Advanced Cellulosic Biofuels Job Creation Tax Credit	1995 (effective 1996)	Individual and Corporate	113	182,171
§ 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	811	76,560,799
§ 58.1-439.4	Day-Care Facility Investment Credit	1996 (effective 1997)	Individual and Corporate	0	0
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	364	1,101,781
§ 58.1-439.6	Worker Retraining Tax Credit	1997 (effective 1999)	Individual, Corporate, Insurance and Bank	0	0
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	110	1,501,855
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	321	656,876
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	272	3,184,603
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	42	102,660
§ 58.1-439.9	Tax Credit for Certain Employers Hiring Recipients of Temporary Assistance to Needy Families (TANF)	1998 (effective 1999)	Individual and Corporate	0	0
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	4,762	60,424,732
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	467	16,273
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	328	918,967
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	5	481,274
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	346,817	135,826,748
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	134	399,665
§ 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	569	1,003,260
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	0	0
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	9	47,952
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	*	8,737
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	0	0
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	51	199,143
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	7	917,637
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (Refundable)	2011 (effective 2011)	Individual and Corporate	446	4,149,789
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	*	484
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	24	1,840,341
§ 58.1-439.12:07	Telework Expenses Tax Credit	2011 (effective 2012)	Individual and Corporate	4	5,328
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	1,399	10,959,188
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	24	4,812,582
§ 58.1-439.12:12	Food Crop Donation Tax Credit	2016 (effective 2017)	Individual and Corporate	0	0

Notes:

- Number of returns and amounts are for income tax returns processed during FY 2019, 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.
- If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
- 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.
- 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 2019.

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

Fiscal Year	State Sales and Use Tax								Local			Total State and Local
	General Fund	Transportation Trust Fund	Highway Maintenance Operating Fund	Intercity Passenger Rail Operating Fund	Commonwealth Mass Transit Fund	Northern Virginia Region	Hampton Roads Region	Historic Triangle	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
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
2018	3,458,249,000	618,387,000	186,059,000	53,159,000	79,742,000	256,443,000	137,059,000	-	4,789,098,000	1,243,480,000	376,561,000	6,409,139,000
2019	3,580,355,000	649,451,000	191,759,000	54,797,000	82,165,000	263,031,000	139,640,000	\$20,358,000	4,981,556,000	1,292,804,000	392,605,000	6,666,965,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.
4. Revenues of a 1/2% tax of the 4.3% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. Revenues of a 3/8% tax of the 4.3% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 4% to 4.3% on July 1, 2013. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.
8. The state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% on January 1, 2000, and to 1.5% on July 1, 2005.
9. A new state tax of 0.7% was effective July 1, 2013 for localities in Northern Virginia region and Hampton Roads region.
10. A new state tax of 1.0% was effective July 1, 2018 for sales made in the Historic Triangle Region in the City of Williamsburg and the counties of James City and York, with the exception of food purchased for human consumption.
11. Effective beginning FY 2010, dealers with annual taxable sales above the threshold of \$1 million or more are required to make a June payment equal to 90 percent of their sales and use tax liability for the previous June. For the payment due June 2019, the threshold was \$4 million of annual taxable sales.
12. Prior to FY 2017, the Commonwealth Accounting and Reporting System was the data source for net revenue collections. Effective with FY 2017, Cardinal, Revenue Status Report is the data source for net revenue collections.

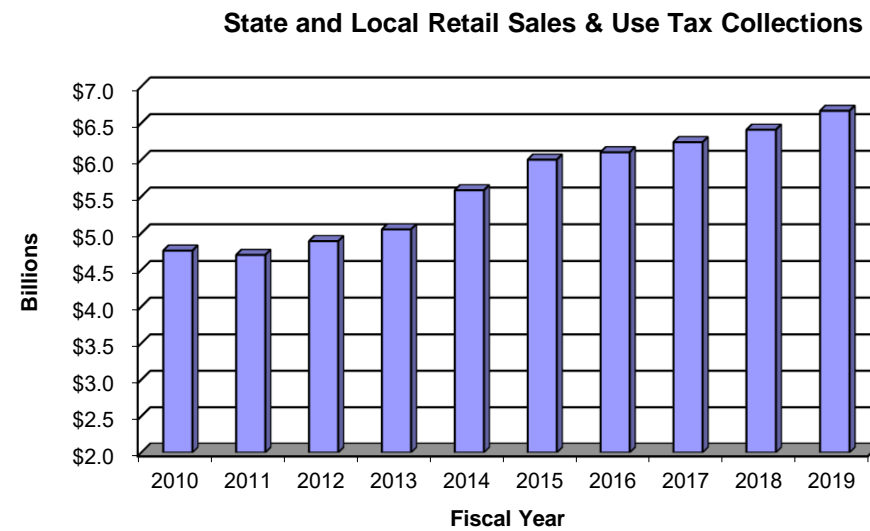


Table 4.2
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2014	2015	2016	2017	2018
11 Agriculture	\$211,126,834	\$224,112,526	\$236,428,402	\$248,072,607	\$258,214,491
21-22 Mining and Utilities	757,318,750	741,902,421	716,489,992	786,200,361	733,503,953
23 Construction	1,407,552,277	1,494,043,122	3,090,199,390	3,179,148,036	1,528,641,552
31-33 Manufacturing	3,660,045,725	3,860,487,544	4,270,364,566	4,644,849,072	4,664,340,240
42 Wholesale Trade	6,081,056,184	6,109,462,004	6,447,657,391	6,980,772,632	7,491,164,691
44-45 Retail Trade	60,429,547,135	61,970,141,616	60,885,515,374	60,933,912,762	63,650,484,515
442 Furniture and Home Furnishings Stores	2,131,166,733	2,190,603,196	2,216,264,489	2,236,965,490	2,130,068,742
444 Building Material and Garden Equipment and Supplies Dealers	5,724,507,043	5,949,039,176	4,552,185,948	4,668,220,968	6,541,106,925
445 Food and Beverage Stores	16,539,340,090	17,345,526,543	17,610,607,151	17,802,669,235	18,260,313,945
448 Clothing and Clothing Accessories Stores	4,871,834,531	4,965,141,779	5,017,295,547	4,960,521,827	5,037,699,750
452 General Merchandise Stores	17,271,802,933	17,463,362,939	17,163,435,010	17,057,160,048	17,184,985,659
48-49 Transportation and Warehousing	241,695,639	221,805,862	217,522,848	227,218,174	233,258,397
51 Information	906,839,232	1,556,586,008	1,066,385,652	1,122,804,878	1,220,788,292
52 Finance and Insurance	77,493,867	113,853,808	125,527,340	136,553,035	154,414,967
53 Real Estate, Rental, and Leasing	1,401,938,869	1,487,050,977	1,542,849,074	1,578,113,758	1,528,238,084
54 Professional, Scientific, and Technical Services	1,023,825,481	1,150,882,544	1,110,720,704	1,080,516,636	1,098,467,483
55 Management of Companies and Enterprises	148,761,969	134,318,380	107,488,543	128,612,736	132,268,769
56 Administrative, Support, Waste Management, and Remediation Services	309,278,136	317,225,570	313,510,223	318,631,326	326,602,085
61 Educational Services	117,422,107	119,147,258	121,809,793	114,432,109	93,635,761
62 Health Care and Social Assistance	348,321,487	352,818,312	346,898,800	340,921,008	347,932,775
71 Arts, Entertainment, and Recreation	580,172,000	608,180,662	577,465,570	615,427,279	625,631,010
72 Accommodation And Food Services	15,872,607,901	16,934,725,968	17,601,356,777	17,987,523,834	18,613,515,472
722 Food Services and Drinking Places	12,638,606,118	13,486,627,199	14,015,309,950	14,249,840,628	14,760,752,957
81 Other Services	2,096,979,345	2,296,889,468	2,375,808,522	2,453,829,305	2,556,759,876
92 Public Administration	19,745,471	19,148,564	18,787,903	21,157,757	21,356,590
Not Categorized	552,098,264	507,174,089	567,981,977	842,409,724	795,927,505
Total	\$96,243,826,673	\$100,219,956,703	\$101,740,768,841	\$103,741,107,029	\$106,075,146,508

Notes:

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

Table 4.3
Local Sales Tax Distribution - Fiscal Year 2019

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,678,123	\$4,721,028	\$9,399,151
Albemarle	15,252,442	17,038,808	32,291,250
Alleghany	2,224,841	958,820	3,183,661
Amelia	1,893,604	821,928	2,715,532
Amherst	4,519,031	2,895,601	7,414,632
Appomattox	2,330,903	1,385,301	3,716,203
Arlington	25,689,698	43,737,164	69,426,862
Augusta	10,569,425	6,229,458	16,798,883
Bath	528,675	822,596	1,351,271
Bedford	11,604,747	6,395,201	17,999,948
Bland	784,038	378,149	1,162,187
Botetourt	5,018,335	3,006,691	8,025,026
Brunswick	2,019,246	629,576	2,648,821
Buchanan	2,927,294	1,797,470	4,724,764
Buckingham	2,228,105	939,146	3,167,251
Campbell	8,210,783	5,696,248	13,907,030
Caroline	4,644,673	2,239,107	6,883,779
Carroll	4,013,200	2,043,840	6,057,040
Charles City	797,908	894,389	1,692,296
Charlotte	1,879,734	744,107	2,623,841
Chesterfield	58,155,087	52,253,701	110,408,788
Clarke	2,232,184	1,143,253	3,375,438
Craig	736,719	177,908	914,626
Culpeper	8,582,813	8,254,625	16,837,439
Cumberland	1,444,882	535,600	1,980,482
Dickenson	2,130,202	754,936	2,885,138
Dinwiddie	4,139,657	1,937,984	6,077,641
Essex	1,498,729	2,043,601	3,542,330
Fairfax	187,996,246	189,416,588	377,412,834
Fauquier	11,607,194	10,240,337	21,847,532
Floyd	2,233,000	958,475	3,191,475
Fluvanna	3,907,954	1,798,203	5,706,157
Franklin	7,922,785	5,811,655	13,734,440
Frederick	13,708,841	14,622,568	28,331,409
Giles	2,522,629	2,058,996	4,581,625

County	Share of State Tax	Local Option	Total Amount
Gloucester	\$5,414,841	\$4,843,283	\$10,258,124
Goochland	3,129,627	3,200,294	6,329,921
Grayson	2,029,852	493,336	2,523,188
Greene	3,321,353	2,104,027	5,425,380
Greensville	1,347,795	1,326,476	2,674,271
Halifax	5,282,673	3,653,305	8,935,978
Hanover	17,461,783	23,219,651	40,681,434
Henrico	51,850,146	68,322,852	120,172,998
Henry	7,489,565	4,453,254	11,942,819
Highland	223,545	129,610	353,155
Isle of Wight	5,605,752	3,001,635	8,607,387
James City	10,808,471	11,164,276	21,972,747
King and Queen	921,918	224,598	1,146,516
King George	4,497,818	2,588,925	7,086,743
King William	2,707,829	1,384,961	4,092,789
Lancaster	1,184,624	1,831,938	3,016,562
Lee	3,334,407	1,365,780	4,700,186
Loudoun	76,941,005	84,955,148	161,896,153
Louisa	4,932,670	3,900,439	8,833,109
Lunenburg	1,608,054	517,951	2,126,005
Madison	1,953,161	1,069,473	3,022,634
Mathews	1,063,877	512,224	1,576,101
Mecklenburg	4,317,514	5,663,852	9,981,366
Middlesex	1,230,312	1,189,385	2,419,697
Montgomery	10,819,077	13,351,507	24,170,584
Nelson	2,033,931	1,282,909	3,316,840
New Kent	3,150,839	1,913,712	5,064,551
Northampton	1,648,031	1,524,230	3,172,261
Northumberland	1,315,977	741,989	2,057,966
Nottoway	2,142,440	1,740,734	3,883,174
Orange	5,045,258	3,694,833	8,740,092
Page	3,371,120	2,129,352	5,500,472
Patrick	2,414,936	1,214,620	3,629,556
Pittsylvania	9,171,046	2,716,954	11,888,000
Powhatan	4,056,440	3,281,803	7,338,243

Table 4.3, continued
Local Sales Tax Distribution - Fiscal Year 2019

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,616,453	\$3,434,849	\$6,051,302
Prince George	5,561,696	2,693,920	8,255,615
Prince William	84,858,895	69,044,465	153,903,360
Pulaski	4,399,916	4,423,149	8,823,065
Rappahannock	951,289	591,761	1,543,050
Richmond	1,100,591	1,604,183	2,704,774
Roanoke	14,095,558	12,537,448	26,633,006
Rockbridge	2,818,785	2,904,718	5,723,503
Rockingham	12,609,882	7,473,006	20,082,889
Russell	3,843,501	1,997,255	5,840,756
Scott	3,097,808	1,725,296	4,823,104
Shenandoah	6,297,598	4,679,170	10,976,769
Smyth	4,431,734	2,512,345	6,944,079
Southampton	2,549,552	705,745	3,255,297
Spotsylvania	23,435,486	18,800,534	42,236,020
Stafford	27,174,558	14,794,109	41,968,667
Surry	866,440	526,822	1,393,262
Sussex	1,251,524	1,096,031	2,347,556
Tazewell	5,982,678	5,902,657	11,885,335
Warren	6,091,187	4,814,765	10,905,952
Washington	7,244,808	7,517,803	14,762,611
Westmoreland	2,265,634	1,062,303	3,327,937
Wise	5,611,463	3,291,784	8,903,247
Wythe	4,017,279	4,687,790	8,705,069
York	12,160,345	10,762,951	22,923,296
Total Counties	\$929,796,072	\$849,677,234	\$1,779,473,307

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$16,832,757	\$28,550,480	\$45,383,237
Bristol	2,569,133	4,429,197	6,998,330
Buena Vista	964,343	386,637	1,350,980
Charlottesville	4,784,184	11,800,880	16,585,065
Chesapeake	41,004,962	41,999,454	83,004,416

City	Share of State Tax	Local Option	Total Amount
Colonial Heights	\$2,693,959	\$8,207,347	\$10,901,306
Covington	868,887	1,427,893	2,296,781
Danville	6,263,332	8,979,737	15,243,069
Emporia	1,066,325	1,744,982	2,811,306
Fairfax	3,144,312	11,826,813	14,971,125
Falls Church	2,569,133	5,186,922	7,756,055
Franklin	1,363,297	1,894,914	3,258,211
Fredericksburg	3,530,212	12,038,059	15,568,271
Galax	1,091,616	2,302,131	3,393,748
Hampton	19,938,724	15,825,035	35,763,759
Harrisonburg	5,655,519	14,179,556	19,835,075
Hopewell	3,841,870	2,065,465	5,907,334
Lexington	593,944	1,144,316	1,738,259
Lynchburg	9,949,373	15,922,001	25,871,374
Manassas	7,182,803	7,545,198	14,728,001
Manassas Park	2,941,980	2,205,329	5,147,309
Martinsville	2,045,353	2,043,703	4,089,056
Newport News	27,425,841	25,899,935	53,325,776
Norfolk	30,743,931	32,878,088	63,622,019
Norton	683,688	1,512,233	2,195,921
Petersburg	4,107,023	4,053,112	8,160,135
Poquoson	2,042,090	670,012	2,712,102
Portsmouth	14,459,430	7,465,932	21,925,361
Radford	1,526,468	1,031,650	2,558,118
Richmond	24,792,256	36,645,609	61,437,865
Roanoke	14,247,307	22,283,941	36,531,248
Salem	3,495,946	7,337,594	10,833,541
Staunton	3,029,276	4,493,895	7,523,171
Suffolk	15,613,867	11,331,802	26,945,669
Virginia Beach	68,909,711	65,602,064	134,511,775
Waynesboro	3,342,565	5,546,073	8,888,638
Williamsburg	1,161,780	4,717,477	5,879,257
Winchester	4,037,675	9,951,036	13,988,711
Total Cities	\$360,514,872	\$443,126,502	\$803,641,374
Total Counties	\$929,796,072	\$849,677,234	\$1,779,473,307
Aggregate	\$1,290,310,945	\$1,292,803,736	\$2,583,114,681

Note:

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

Table 5.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Estate Tax	Watercraft Tax	Rolling Stock Tax	Insurance Premiums License Tax
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
2018	380,183,000	6,415,000	932,000	7,365,000	6,469,000	337,947,000
2019	372,107,000	6,738,000	191,000	5,681,000	6,444,000	382,018,000

Notes:

1. Effective September 1, 2004, the recordation taxes on deeds, deeds of trust, and leases are imposed at the rate of 25 cents per \$100 of value. Prior to September 1, 2004, these recordation taxes were imposed at a rate of 15 cents per \$100 of value. One-half of the revenues from the additional grantor's tax imposed at a rate of 50 cents on every \$500 of value are deposited into the General Fund and one-half are deposited into the treasury of the locality. Effective May 1, 2002, a ten dollar fee was imposed on deeds and certificates of satisfaction. Effective May 7, 2010, the ten dollar fee on deeds and certificates of satisfaction and deeds of trust was increased to twenty dollars. Effective July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. The figures stated above are net of refunds.

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

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

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

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

6. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation, effective for taxable years beginning on or after January, 2013. Prior to Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates were 2.25%, 1.00%, and 0.75% for insurance companies. After Taxable Year 2015, depending on the line(s) of insurance from which the premiums were derived, the tax rates are 2.25% and 1.00% for insurance companies. Surplus lines brokers are subject to a rate of 2.25%. The figures above represent the General Fund share after the required transfer to the Transportation Trust Fund per Chapter 896, 2007 *Acts of Assembly*.

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

Fiscal Year	Tire Recycling	Egg Excise	Peanut Excise	Soybean Excise	Cigarette Tax	Other Tobacco Products	Aircraft
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
2018	2,795,000	201,000	357,000	1,159,000	139,202,000	21,181,000	12,015,000
2019	3,060,000	205,000	309,000	1,050,000	129,451,000	21,838,000	12,577,000

Notes:

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

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

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax	Apple Tax
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
2018	395,000	173,000	173,000	2,695,000	169,000	1,109,000	12,000	121,000
2019	398,000	178,000	179,000	2,604,000	175,000	664,000	12,000	90,000

Notes:

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

Table 5.3
Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2019

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$323,372,332,452	\$707,187,649,855	\$1,030,559,982,307
Addition for reserve for loan losses	9,249,879,136	13,005,045,752	22,254,924,888
Other additions	363,002,937	0	363,002,937
a. U.S. obligations	17,513,662,710	16,697,302,339	34,210,965,049
b. Retained earnings and surplus of subsidiaries included in gross capital	157,748,059,390	279,673,222,152	437,421,281,542
c. Goodwill	39,854,428,549	109,455,461,196	149,309,889,745
d. Other deductions (total)	0	0	0
Capital before Virginia modifications	117,869,063,876	314,366,709,920	432,235,773,796
Capital attributable to Virginia	8,791,454,409	13,839,639,750	22,631,094,160
Deductions of assessed value of real estate otherwise taxed in this state	1,134,962,008	1,750,782,906	2,885,744,914
Deductions of book value of tangible personal property otherwise taxed in this state	31,852,222	932,024,718	963,876,940
Net taxable capital	\$7,624,640,179	\$11,156,832,126	\$18,781,472,306
Total Tax Assessment	\$57,721,513	\$104,892,708	\$162,614,221
Local Tax Credit (local Tax Assessment)	46,177,210	83,914,167	130,091,377
State Tax Credits:			
Neighborhood Assistance Act Tax Credit	12,265	330,074	342,339
Enterprise Zone Tax Credit	0	0	0
Major Business Facility Job Tax Credit	255,407	183,500	438,907
Historic Rehabilitation Tax Credit	96,772	1,990,467	2,087,239
Worker Retraining Tax Credit	0	0	0
Low Income Housing Tax Credit	0	0	0
Education Improvement Scholarships Tax Credit	0	13,000	13,000
Total State Tax Assessment	\$11,179,859	\$18,461,501	\$29,641,359

Table 5.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2015	\$22,539,000
2016	21,142,000
2017	23,068,000
2018	23,724,800
2019	29,641,360

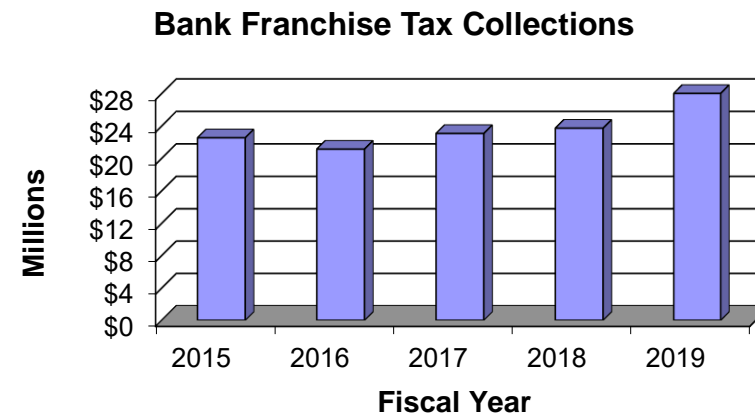


Table 5.5
Recordation Tax and Deeds of Conveyance Revenue Collections by Locality

County	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Accomack	\$715,579	\$831,479	\$936,339	\$916,005	\$1,023,735
Albemarle	5,636,019	5,661,988	7,023,476	7,310,467	6,783,831
Alleghany	173,642	208,396	215,504	184,886	203,069
Amelia	293,040	328,833	319,417	343,580	365,923
Amherst	491,793	531,758	613,572	608,205	604,216
Appomattox	263,110	322,942	271,537	329,293	312,322
Arlington	19,215,056	21,478,309	23,803,234	21,160,588	20,140,025
Augusta	1,818,727	1,949,753	2,058,251	2,055,633	2,172,761
Bath	143,126	101,604	106,983	1,219,904	114,320
Bedford	2,509,143	2,843,847	2,872,650	2,970,564	2,831,337
Bland	61,097	78,500	84,151	71,337	76,614
Botetourt	910,621	993,601	1,155,290	1,198,287	1,237,799
Brunswick	234,703	181,178	219,097	568,170	238,212
Buchanan	94,683	342,364	110,529	142,705	211,318
Buckingham	207,865	193,136	238,958	276,950	262,685
Campbell	1,065,386	1,115,839	1,271,165	1,075,193	1,193,787
Caroline	777,180	894,974	1,152,437	1,002,241	1,027,898
Carroll	411,216	406,987	462,427	513,755	504,441
Charles City	129,926	131,366	123,237	173,996	178,513
Charlotte	182,054	138,211	171,114	174,389	180,718
Chesterfield	13,135,162	15,255,284	15,675,317	17,478,977	18,302,321
Clarke	662,618	779,401	826,079	679,723	757,347
Craig	86,047	96,579	106,270	105,853	117,564
Culpeper	1,740,203	2,014,069	2,317,758	2,101,620	2,219,809
Cumberland	159,316	186,154	171,445	186,255	229,777
Dickenson	60,973	411,986	422,395	188,805	76,371
Dinwiddie	697,439	497,116	545,299	592,965	736,016
Essex	323,813	257,345	305,796	269,413	360,528
Fairfax	82,589,528	82,816,460	87,579,693	85,641,788	82,100,502
Fauquier	3,978,343	4,480,666	4,614,538	4,763,660	4,622,956

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

County	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Floyd	\$297,951	\$291,709	\$307,361	\$300,159	\$350,742
Fluvanna	760,596	792,201	949,367	971,906	851,679
Franklin	1,568,051	1,583,805	1,819,747	1,805,768	1,802,646
Frederick	3,273,403	3,882,647	4,368,271	4,827,371	4,966,022
Giles	190,414	225,469	235,698	260,574	255,777
Gloucester	1,092,707	1,296,975	1,490,108	1,442,470	1,295,330
Goochland	1,336,890	1,333,510	1,548,905	1,473,018	1,721,266
Grayson	272,694	266,107	280,191	309,880	319,890
Greene	564,161	638,655	621,946	665,860	815,347
Greensville	96,799	113,650	94,248	168,236	95,005
Halifax	407,697	430,010	544,528	513,839	420,194
Hanover	4,495,607	5,149,754	5,113,773	5,228,012	5,400,252
Henrico	13,232,686	14,617,094	15,806,853	15,008,362	15,947,562
Henry	502,723	534,409	503,635	574,025	484,790
Highland	81,479	63,930	82,588	79,330	49,290
Isle of Wight	1,445,981	1,470,451	1,759,876	1,600,881	1,547,334
James City	4,341,834	4,664,289	5,294,812	4,654,519	3,995,300
King and Queen	143,254	127,850	150,748	174,800	147,799
King George	911,560	968,809	1,053,012	1,080,524	1,015,847
King William	455,929	542,136	526,427	633,898	622,618
Lancaster	518,585	543,121	616,006	638,175	554,428
Lee	286,931	232,486	184,101	182,464	178,436
Loudoun	36,676,372	37,107,836	42,303,257	40,425,704	39,688,171
Louisa	1,305,521	1,497,423	1,604,545	1,673,683	1,757,393
Lunenburg	170,305	139,678	141,928	221,794	148,869
Madison	355,937	391,010	415,868	342,163	405,910
Mathews	335,015	326,166	393,440	357,288	312,730
Mecklenburg	507,253	654,070	651,825	782,257	913,998
Middlesex	435,674	423,012	522,960	762,687	384,710
Montgomery	2,223,491	3,048,034	2,670,079	3,455,784	3,078,167

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

County	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Nelson	\$589,365	\$557,731	\$638,986	\$623,466	\$629,995
New Kent	924,327	991,205	1,148,124	1,302,927	1,189,610
Northampton	363,216	423,632	573,100	453,247	496,580
Northumberland	546,425	547,312	573,511	574,087	555,922
Nottoway	244,870	172,142	182,101	247,151	280,243
Orange	1,014,710	1,171,455	1,436,476	1,429,921	1,441,702
Page	366,329	404,234	466,990	496,463	457,028
Patrick	227,312	186,953	225,055	274,494	241,252
Pittsylvania	699,713	785,785	790,561	779,737	892,836
Powhatan	1,074,586	1,213,744	1,386,980	1,362,940	1,487,228
Prince Edward	594,110	387,064	564,586	569,396	402,026
Prince George	862,335	1,132,218	780,150	959,713	1,006,179
Prince William	24,404,877	28,726,098	30,064,841	26,344,210	26,801,685
Pulaski	710,597	583,383	677,949	818,605	679,120
Rappahannock	367,139	307,336	449,471	381,833	363,968
Richmond	153,029	152,344	175,842	176,704	205,168
Roanoke	2,831,038	3,033,546	3,043,688	3,169,185	3,502,788
Rockbridge	500,334	514,088	549,987	615,900	546,409
Rockingham	2,583,481	2,518,274	3,054,562	2,948,389	2,677,531
Russell	260,677	263,643	247,016	368,312	260,063
Scott	182,885	243,299	269,821	273,739	218,241
Shenandoah	999,625	1,200,152	1,401,800	1,278,803	1,402,358
Smyth	376,653	375,899	334,189	389,768	371,162
Southampton	402,635	477,103	327,896	416,032	323,211
Spotsylvania	5,751,107	5,918,116	7,774,489	7,300,266	6,988,282
Stafford	8,039,866	8,421,940	9,966,543	9,275,204	9,093,559
Surry	149,617	170,806	157,536	220,286	240,997
Sussex	167,440	210,424	172,600	157,686	169,532
Tazewell	467,861	517,189	538,806	529,413	551,970
Warren	1,278,354	1,540,857	1,605,335	1,642,992	1,584,618

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

County	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Washington	\$946,818	\$1,255,123	\$1,381,462	\$1,202,235	\$1,231,828
Westmoreland	540,335	593,518	642,968	687,189	748,661
Wise	390,160	556,866	301,693	313,486	292,391
Wythe	556,012	497,428	627,436	594,265	510,931
York	2,968,623	3,140,243	3,137,749	3,912,805	3,426,231
Total Counties	\$279,591,367	\$298,077,573	\$323,500,359	\$317,011,492	\$309,985,516

City	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Alexandria	\$14,296,370	\$14,059,920	\$13,615,231	\$19,189,002	\$15,829,536
Bristol	486,663	464,720	410,393	671,446	436,366
Buena Vista	64,621	66,234	73,487	86,015	103,927
Charlottesville	1,807,993	2,037,681	3,091,006	2,044,432	2,448,301
Chesapeake	9,669,365	11,339,349	11,232,453	11,431,326	11,711,128
Colonial Heights	359,276	479,930	435,121	542,973	504,463
Covington	35,986	77,056	53,365	76,409	88,998
Danville	730,615	589,602	743,505	673,806	510,856
Emporia	34,705	53,779	62,314	59,788	159,811
Fairfax	1,501,267	1,799,311	1,472,104	1,544,945	1,652,559
Falls Church	1,348,266	1,105,968	1,306,833	1,342,992	1,369,851
Franklin	184,176	127,209	178,872	142,076	158,255
Fredericksburg	1,374,776	1,803,523	1,483,768	1,230,424	1,696,546
Galax	96,053	127,588	105,377	88,562	99,133
Hampton	3,681,209	4,344,688	3,529,583	3,898,628	4,137,073
Harrisonburg	1,561,093	1,111,425	1,329,470	1,208,333	1,442,392
Hopewell	303,095	476,495	610,358	491,436	630,404
Lexington	87,708	143,326	159,042	147,326	132,509
Lynchburg	1,848,802	1,929,334	1,776,285	2,192,495	2,123,539

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

City	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Manassas	\$1,359,096	\$1,799,521	\$2,332,360	\$2,688,583	\$2,586,803
Manassas Park	659,455	547,440	638,463	1,102,933	764,771
Martinsville	132,605	171,840	278,063	126,147	171,913
Newport News	4,368,348	4,930,331	5,310,605	4,697,436	4,623,860
Norfolk	7,377,382	8,256,361	7,540,899	8,101,584	8,958,525
Norton	45,048	84,399	80,174	47,697	33,539
Petersburg	647,165	456,022	583,024	724,052	689,506
Poquoson	469,903	479,096	556,923	517,640	481,023
Portsmouth	3,039,476	2,381,920	2,757,642	2,768,361	2,715,464
Radford	216,974	251,802	272,996	393,002	208,553
Richmond	7,921,882	9,425,440	10,032,564	10,745,575	11,089,877
Roanoke	2,340,576	2,596,750	2,528,440	2,728,056	2,734,247
Salem	622,395	710,954	686,610	877,401	714,536
Staunton	579,084	560,474	634,553	789,629	753,257
Suffolk	3,843,033	3,676,014	3,757,204	4,846,509	4,677,408
Virginia Beach	19,119,081	19,903,922	21,344,156	20,224,603	20,763,271
Waynesboro	581,027	537,979	619,224	633,189	619,963
Williamsburg	684,125	543,354	710,085	1,118,442	583,809
Winchester	1,129,097	969,940	1,250,329	990,756	1,054,097
Total Cities	\$94,607,794	\$100,420,698	\$103,582,882	\$111,184,008	\$109,460,070
Total Counties	\$279,591,367	\$298,077,573	\$323,500,359	\$317,011,492	\$309,985,516
Aggregate	\$374,199,161	\$398,498,271	\$427,083,241	\$428,195,500	\$419,445,586

Notes:

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

Table 5.6
Communications Sales Tax Distributions, Fiscal Year 2019

County	Distribution	County	Distribution	County	Distribution	City	Distribution
Accomack	\$883,842	Halifax	\$998,901	Scott	\$666,503	Manassas Park	\$628,695
Albemarle	3,981,308	Hanover	4,280,048	Shenandoah	1,025,443	Martinsville	781,433
Alleghany	356,019	Henrico	11,303,572	Smyth	505,984	Newport News	10,014,410
Amelia	218,284	Henry	1,996,104	Southampton	478,999	Norfolk	18,823,793
Amherst	1,088,122	Highland	64,877	Spotsylvania	4,051,336	Norton	181,479
Appomattox	484,309	Isle Of Wight	1,145,377	Stafford	4,981,241	Petersburg	1,580,790
Arlington	6,460,605	James City	1,465,461	Surry	44,176	Poquoson	354,501
Augusta	2,148,907	King And Queen	150,962	Sussex	150,681	Portsmouth	7,136,752
Bath	99,229	King George	332,638	Tazewell	517,326	Radford	641,446
Bedford County	1,646,322	King William	308,132	Warren	765,664	Richmond City	17,633,514
Bland	89,837	Lancaster	284,736	Washington	1,389,495	Roanoke City	5,977,254
Botetourt	615,037	Lee	361,886	Westmoreland	547,088	Salem	918,679
Brunswick	359,937	Loudoun	9,998,554	Wise	863,180	Staunton	1,201,976
Buchanan	725,941	Louisa	298,833	Wythe	655,586	Suffolk	3,011,202
Buckingham	364,026	Lunenburg	177,404	York	1,130,528	Virginia Beach	22,453,153
Campbell	1,196,973	Madison	499,323	Total Counties	\$202,941,906	Waynesboro	1,115,500
Caroline	674,500	Mathews	385,587			Williamsburg	617,921
Carroll	869,514	Mecklenburg	495,884			Winchester	1,836,930
Charles City	132,955	Middlesex	377,422			Total Cities	\$142,388,869
Charlotte	110,437	Montgomery	875,435	City	Distribution		
Chesterfield	12,516,210	Nelson	407,288	Alexandria	\$9,291,066		
Clarke	369,159	New Kent	512,499	Bristol	521,178		
Craig	99,229	Northampton	436,622	Buena Vista	270,967		
Culpeper	1,749,079	Northumberland	328,736	Charlottesville	2,752,767		
Cumberland	328,962	Nottoway	298,592	Chesapeake	10,224,154		
Dickenson	424,176	Orange	1,230,749	Colonial Heights	598,224		
Dinwiddie	792,602	Page	420,738	Covington	266,942		
Essex	302,711	Patrick	420,090	Danville	2,767,702		
Fairfax County	67,964,360	Pittsylvania	1,952,032	Emporia	229,413		
Fauquier	2,488,739	Powhatan	740,290	Fairfax City	1,953,910		
Floyd	533,265	Prince Edward	267,639	Falls Church	739,146		
Fluvanna	720,276	Prince George	1,095,561	Franklin City	477,535		
Franklin County	1,908,440	Prince William	16,653,562	Fredericksburg	1,530,097		
Frederick	1,160,783	Pulaski	708,150	Galax	200,831		
Giles	217,518	Rappahannock	298,182	Hampton	7,865,010		
Gloucester	1,313,831	Richmond County	264,345	Harrisonburg	1,391,013		
Goochland	735,125	Roanoke County	3,387,332	Hopewell	725,035		
Grayson	327,232	Rockbridge	801,728	Lexington	276,377		
Greene	423,540	Rockingham	1,369,556	Lynchburg	2,916,534		
Greensville	152,357	Russell	740,153	Manassas	2,481,538		

Table 5.6, Continued
Communications Sales Tax Distributions, Fiscal Year 2019

Town	Distribution	Town	Distribution	Town	Distribution	Town	Distribution
Abingdon	\$104,135	Courtland	\$5,111	La Crosse	\$10,507	Round Hill	\$12,011
Accomac	4,622	Crewe	36,453	Lawrenceville	44,510	Rural Retreat	34,305
Alberta	10,478	Culpeper	105,585	Lebanon	69,618	Saint Charles	1,201
Altavista	34,938	Damascus	21,367	Leesburg	1,859,854	Saint Paul	20,726
Amherst	87,927	Dayton	21,917	Louisa	6,162	Saltville	41,384
Appalachia	34,035	Dillwyn	3,352	Lovettsville	11,478	Scottsville	15,208
Appomattox	5,435	Drakes Branch	1,216	Luray	66,416	Shenandoah	23,946
Ashland	234,733	Dublin	79,786	Marion	112,013	Smithfield	203,497
Bedford	121,174	Dumfries	160,886	McKenney	7,831	South Boston	672,269
Berryville	80,283	Edinburg	8,424	Melfa	3,529	South Hill	152,523
Big Stone Gap	164,386	Elkton	45,309	Middleburg	38,963	Stanardsville	3,227
Blacksburg	1,061,918	Farmville	449,288	Middletown	12,327	Stanley	14,291
Blackstone	15,320	Fincastle	2,439	Mineral	1,547	Stephens City	23,489
Bloxom	4,597	Floyd	399	Monterey	5,921	Strasburg	71,621
Bluefield	37,503	Fries	10,982	Montross	11,985	Stuart	2,727
Boones Mill	2,878	Front Royal	146,397	Mount Jackson	19,277	Tappahannock	54,481
Bowling Green	35,057	Gate City	33,971	Narrows	38,208	Tazewell	23,679
Boyce	2,137	Glade Spring	24,974	New Castle	2,000	Timberville	28,161
Boydton	12,899	Glasgow	17,996	New Market	44,129	Troutville	1,914
Boykins	3,133	Gordonsville	26,183	Newsoms	1,104	Urbanna	3,115
Bridgewater	78,423	Goshen	6,504	Nickelsville	1,327	Victoria	44,082
Broadnax	8,921	Gretna	22,593	Occoquan	39,855	Vienna	917,809
Broadway	41,007	Grottoes	29,751	Onancock	84,398	Vinton	292,189
Brookneal	15,957	Grundy	17,025	Onley	3,604	Wachapreague	2,180
Buchanan	2,464	Halifax	87,919	Orange	151,879	Wakefield	15,259
Burkeville	1,525	Hamilton	14,151	Painter	2,097	Warrenton	463,097
Cape Charles	40,525	Haymarket	108,131	Parksley	18,496	Warsaw	40,492
Cedar Bluff	32,467	Haysi	12,744	Pearisburg	21,208	Washington	3,155
Charlotte Court House	2,155	Herndon	1,481,281	Pembroke	6,705	Waverly	27,464
Chase City	45,442	Hillsville	15,820	Pennington Gap	40,474	Weber City	19,536
Chatham	63,952	Honaker	13,342	Phenix	1,194	West Point	74,348
Chilhowie	36,679	Hurt	20,439	Pocahontas	15,503	White Stone	2,842
Chincoteague	146,264	Independence	29,521	Port Royal	3,317	Windsor	57,384
Christiansburg	762,523	Iron Gate	13,824	Pound	28,215	Wise	92,632
Clarksville	30,205	Irvington	2,129	Pulaski	390,206	Woodstock	80,830
Cleveland	1,442	Ivor	1,601	Purcellville	138,447	Wytheville	367,016
Clifton	5,021	Jarratt	3,978	Quantico	24,374	Total Towns	\$14,375,499
Clifton Forge	80,783	Jonesville	17,248	Remington	16,252	Total Counties	\$202,941,906
Clintwood	62,754	Kenbridge	27,039	Rich Creek	6,734	Total Cities	\$142,388,869
Coeburn	39,679	Keysville	2,036	Ridgeway	16,600	Aggregate	\$359,706,274
Colonial Beach	174,583	Kilmarnock	65,503	Rocky Mount	168,177		

Notes:

1. Communications taxes in Virginia include: 5% Communications Sales tax on telecommunications services, 75¢ State E-911 tax for landline and Voice Over Internet Protocol (VOiP) phones, 50¢ Prepaid Wireless E-911 tax for mobile phones and \$1.20 Landline telephone and cable TV franchise right of way fees.
2. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. Collections began in January 2007. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer is responsible for paying a communications use tax.
3. The distributions for FY 2019 were based on collections for May 2018 through April 2019.

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

Based on tax returns filed for Taxable Year 2018

Taxable Premium Income Reported for Virginia	Insurance Premiums License Tax Imposed on Insurance Companies (Form 800)				Insurance Premiums License Tax Imposed on Surplus Lines Brokers (Form 802)			
	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	499	\$956,881	\$122,169	0.02%	1,871	\$1,731,442	\$37,914	0.20%
\$25,000 to \$49,999	25	918,675	21,130	0.00%	80	2,860,312	64,356	0.34%
\$50,000 to \$99,999	39	2,745,889	60,301	0.01%	85	6,119,223	137,685	0.73%
\$100,000 to \$499,999	163	44,790,145	1,012,252	0.18%	169	40,780,410	917,561	4.85%
\$500,000 to \$999,999	88	63,150,791	1,408,667	0.25%	52	36,639,959	824,399	4.35%
\$1,000,000 to \$1,999,999	115	164,776,822	3,707,491	0.67%	27	37,491,568	843,561	4.45%
\$2,000,000 to \$9,999,999	280	1,447,503,963	32,059,662	5.76%	47	207,513,636	4,669,057	24.66%
\$10,000,000 and Over	315	23,801,036,370	533,663,815	95.80%	19	601,602,177	13,536,050	71.48%
Total before adjustments	1,524	\$25,525,879,536	\$572,055,487	102.69%	2,350	\$934,738,726	\$21,030,583	111.06%
Departmental adjustments	-12	-676,609,250	-15,001,226	-2.69%	-30	-93,071,465	-2,094,358	-11.06%
Total After Adjustments	1,512	\$24,849,270,286	\$557,054,261	100.0%	2,320	\$841,667,261	\$18,936,225	100.0%

Insurance Tax Credits Claimed on Returns Processed during Fiscal Year 2019

Credit	Amount
Historic Rehabilitation Tax Credit	\$37,176,276
Major Business Facility Job	154,500
Retaliatory Cost Tax Credit (Refundable)	6,434,094

Notes:

1. The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January, 2013.
2. For insurance companies, taxable premium income means direct premium income allocated to Virginia after taking into account any adjustments (Line 5 of Form 800). For surplus lines brokers, taxable premium income is premium income from policies for insureds whose home state is Virginia after taking into account any additional or returned premiums (Line 5 of Form 802).
3. Insurance companies are subject to tax on their gross premium income. Depending on the line(s) of insurance from which the premiums were derived, the tax rates for taxable year 2018 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 2019, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2019 that were greater than zero.

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

Tax Year	Taxable Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
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
2017	1,091,729,146,412	92,876,379,259	10,937,094,637	1,412,648,166	48,006,343,392	1,244,961,611,867
2018	1,130,944,150,752	97,202,215,738	11,207,635,106	1,360,441,391	50,028,306,681	1,290,742,749,669
Levies Assessed						
2014	\$9,617,061,449	\$2,895,258,977	\$210,473,150	\$12,909,197	\$343,978,668	\$13,079,681,441
2015	10,007,871,603	3,012,973,186	215,708,234	13,274,974	364,855,303	13,614,683,299
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
2017	10,820,224,511	3,279,499,566	232,207,934	14,034,595	404,358,032	14,750,324,638
2018	11,239,557,027	3,464,493,882	281,779,148	13,905,356	427,590,254	15,427,325,667
Average Tax Rates per \$100 of Assessed Value						
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
2017	0.99	3.53	2.12	0.99	0.84	1.18
2018	0.99	3.56	2.51	1.02	0.85	1.20

Note:

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

Table 6.2**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2018**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$1,634,142,400	\$1,549,909,900	\$1,951,865,100	\$3,586,007,500	\$3,501,775,000	\$20,236,632	2018
Albemarle	7,797,263,400	6,229,346,600	11,739,530,500	19,536,793,900	17,968,877,100	150,758,879	2018
Alleghany	321,670,500	240,287,800	789,973,900	1,111,644,400	1,030,261,700	7,314,858	2018
Amelia	514,177,088	440,369,188	759,409,000	1,273,586,088	1,199,778,188	5,638,957	2018
Amherst	1,090,687,300	801,967,400	1,550,215,700	2,640,903,000	2,352,183,100	14,348,317	2018
Appomattox	600,675,600	546,404,697	774,897,819	1,375,573,419	1,321,302,516	8,588,466	2018
Arlington	30,299,633,700	30,299,633,700	47,290,504,500	77,590,138,200	77,590,138,200	785,988,100	2018
Augusta	3,678,358,000	2,393,071,590	4,572,341,700	8,250,699,700	6,965,413,290	43,882,104	2018
Bath	384,512,800	355,947,900	496,545,200	881,058,000	852,493,100	4,262,466	2018 - 2019
Bedford	4,060,697,500	2,853,814,200	5,625,846,405	9,686,543,905	8,479,660,605	44,094,235	2018
Bland	349,316,400	197,512,800	253,457,000	602,773,400	450,969,800	2,705,819	2018
Botetourt	1,278,142,200	952,811,800	2,428,855,150	3,706,997,350	3,381,666,950	26,715,169	2018
Brunswick	700,019,900	700,019,900	599,821,970	1,299,841,870	1,299,841,870	6,889,162	2018
Buchanan	658,311,319	658,311,319	1,726,954,414	2,385,265,733	2,385,265,733	9,302,536	2018
Buckingham	757,964,500	757,964,500	670,419,300	1,428,383,800	1,428,383,800	7,856,111	2018
Campbell	1,287,588,911	1,031,296,123	2,861,483,566	4,149,072,477	3,892,779,689	20,242,454	2018
Caroline	1,172,068,296	988,188,037	1,665,065,600	2,837,133,896	2,653,253,637	22,022,005	2018
Carroll	1,016,828,500	833,729,304	1,319,179,500	2,336,008,000	2,152,908,804	14,962,716	2018
Charles City	419,572,356	419,572,356	426,457,554	846,029,910	846,029,910	6,429,827	2018 - 2019
Charlotte	473,001,247	473,001,247	458,049,973	931,051,220	931,051,220	4,934,571	2018 - 2019
Chesterfield	9,736,368,800	9,562,383,519	27,327,837,900	37,064,206,700	36,890,221,419	350,457,103	2018
Clarke	1,085,336,200	761,714,561	1,304,003,700	2,389,339,900	2,065,718,261	14,666,600	2018
Craig	229,602,700	229,602,700	282,767,400	512,370,100	512,370,100	3,022,984	2018
Culpeper	2,240,387,820	1,732,717,320	3,361,466,400	5,601,854,220	5,094,183,720	34,131,031	2018
Cumberland	410,838,022	323,545,562	443,884,202	854,722,224	767,429,764	5,985,952	2018
Dickenson	388,719,975	388,719,975	955,523,400	1,344,243,375	1,344,243,375	8,065,460	2018
Dinwiddie	1,013,771,771	687,778,716	1,532,153,500	2,545,925,271	2,219,932,216	17,537,465	2018
Essex	714,019,900	620,921,142	674,961,000	1,388,980,900	1,295,882,142	11,403,763	2018
Fairfax	87,084,469,571	86,924,706,460	159,409,625,690	246,494,095,261	246,334,332,150	2,832,844,820	2018
Fauquier	6,108,347,400	4,721,374,800	7,214,013,200	13,322,360,600	11,935,388,000	117,205,510	2018

Table 6.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2018**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$897,752,200	\$709,495,100	\$879,061,600	\$1,776,813,800	\$1,588,556,700	\$9,531,340	2018
Fluvanna	1,280,738,842	743,659,000	1,779,170,205	3,059,909,047	2,522,829,205	23,689,366	2018
Franklin	3,070,291,600	2,638,471,940	4,041,444,000	7,111,735,600	6,679,915,940	40,747,487	2018
Frederick	3,790,195,100	3,293,114,200	6,388,243,058	10,178,438,158	9,681,357,258	59,056,279	2018
Giles	451,092,500	316,821,800	751,333,300	1,202,425,800	1,068,155,100	6,729,377	2018
Gloucester	1,777,638,824	1,681,641,934	2,661,717,432	4,439,356,256	4,343,359,366	30,186,348	2018
Goochland	2,508,448,100	1,929,633,449	2,941,332,900	5,449,781,000	4,870,966,349	25,816,122	2018
Grayson	1,044,153,200	1,044,153,200	620,833,400	1,664,986,600	1,664,986,600	8,158,434	2018
Greene	946,171,702	665,613,552	1,302,264,463	2,248,436,165	1,967,878,015	15,251,055	2018
Greensville	313,056,250	296,723,250	319,660,600	632,716,850	616,383,850	4,129,772	2018
Halifax	1,144,017,405	1,098,049,476	1,523,073,981	2,667,091,386	2,621,123,457	12,581,393	2018
Hanover	5,036,329,646	4,383,914,682	10,098,895,286	15,135,224,932	14,482,809,968	117,310,761	2018
Henrico	9,758,871,200	9,570,096,500	28,323,657,200	38,082,528,400	37,893,753,700	329,675,657	2018
Henry	795,723,600	760,579,200	2,147,262,400	2,942,986,000	2,907,841,600	16,138,521	2018
Highland	437,354,160	437,297,860	233,154,730	670,508,890	670,452,590	2,949,991	2018
Isle of Wight	1,707,706,220	1,402,431,520	3,058,569,399	4,766,275,619	4,461,000,919	37,918,508	2018 - 2019
James City	3,312,260,100	3,182,804,467	8,906,498,600	12,218,758,700	12,089,303,067	101,550,146	2018 - 2019
King and Queen	493,579,700	493,579,700	404,822,100	898,401,800	898,401,800	4,761,530	2018
King George	1,157,213,895	978,121,583	1,778,326,943	2,935,540,838	2,756,448,526	19,295,140	2018
King William	635,954,400	508,447,900	748,100,644	1,384,055,044	1,256,548,544	11,057,627	2018
Lancaster	1,199,245,100	1,165,255,400	1,373,624,100	2,572,869,200	2,538,879,500	14,979,389	2018
Lee	325,066,000	325,066,000	635,459,782	960,525,782	960,525,782	5,942,773	2018
Loudoun	26,504,661,948	24,691,730,648	53,749,865,730	80,254,527,678	78,441,596,378	851,091,321	2018
Louisa	2,234,974,300	1,701,270,000	3,066,035,100	5,301,009,400	4,767,305,100	34,324,597	2018
Lunenburg	470,184,100	470,184,100	454,393,200	924,577,300	924,577,300	3,513,394	2018
Madison	1,402,874,900	749,129,300	907,536,600	2,310,411,500	1,656,665,900	11,265,328	2018
Mathews	731,949,000	731,949,000	964,492,500	1,696,441,500	1,696,441,500	9,363,213	2018
Mecklenburg	1,550,229,200	1,550,229,200	2,734,254,100	4,284,483,300	4,284,483,300	17,994,830	2018 - 2019
Middlesex	1,124,997,700	928,533,700	1,148,923,100	2,273,920,800	2,077,456,800	12,880,232	2018
Montgomery	2,215,767,800	2,026,086,700	5,702,982,700	7,918,750,500	7,729,069,400	68,788,718	2018

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2018

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,289,056,900	\$776,490,270	\$1,676,014,550	\$2,965,071,450	\$2,452,504,820	\$17,658,035	2018
New Kent	1,108,163,878	1,019,733,400	1,915,539,437	3,023,703,315	2,935,272,837	24,069,237	2018
Northampton	977,991,200	866,340,000	1,004,361,500	1,982,352,700	1,870,701,500	15,526,822	2018
Northumberland	1,396,587,300	1,234,179,285	1,635,350,900	3,031,938,200	2,869,530,185	16,069,369	2018
Nottoway	366,475,600	336,636,050	608,248,864	974,724,464	944,884,914	4,535,448	2018
Orange	1,606,007,800	1,274,261,300	2,520,534,000	4,126,541,800	3,794,795,300	30,510,154	2018
Page	1,087,085,400	604,333,450	1,422,255,200	2,509,340,600	2,026,588,650	14,186,121	2018
Patrick	742,675,600	742,675,600	830,298,600	1,572,974,200	1,572,974,200	8,965,953	2018
Pittsylvania	1,921,362,000	1,354,376,600	2,865,652,300	4,787,014,300	4,220,028,900	26,164,179	2018
Powhatan	1,628,218,300	1,295,709,750	2,190,103,149	3,818,321,449	3,485,812,899	30,675,154	2018 - 2019
Prince Edward	552,630,400	538,559,900	992,654,000	1,545,284,400	1,531,213,900	7,809,191	2018
Prince George	934,923,800	787,455,300	1,946,334,600	2,881,258,400	2,733,789,900	23,510,593	2018 - 2019
Prince William	19,737,709,000	19,351,524,100	40,058,608,500	59,796,317,500	59,410,132,600	668,363,992	2018
Pulaski	901,704,100	748,413,000	1,808,586,450	2,710,290,550	2,556,999,450	19,688,896	2018
Rappahannock	1,207,830,800	629,173,500	952,465,600	2,160,296,400	1,581,639,100	10,596,982	2018
Richmond	421,267,967	349,555,087	454,663,901	875,931,868	804,218,988	5,629,533	2018
Roanoke	2,142,779,000	1,978,778,900	6,469,950,600	8,612,729,600	8,448,729,500	92,091,152	2018
Rockbridge	1,355,770,671	607,492,400	1,726,140,600	3,081,911,271	2,333,633,000	16,335,431	2018
Rockingham	3,271,243,400	2,242,501,510	5,698,188,300	8,969,431,700	7,940,689,810	58,761,105	2018
Russell	599,056,013	437,572,629	996,315,363	1,595,371,376	1,433,887,992	9,033,494	2018
Scott	447,420,200	447,420,200	779,725,300	1,227,145,500	1,227,145,500	9,080,877	2018
Shenandoah	2,151,552,240	1,563,562,040	2,843,549,225	4,995,101,465	4,407,111,265	28,205,512	2018
Smyth	578,544,300	400,410,360	1,012,102,300	1,590,646,600	1,412,512,660	10,452,593	2018
Southampton	914,358,800	607,782,100	906,470,400	1,820,829,200	1,514,252,500	12,871,146	2018
Spotsylvania	5,541,154,400	5,171,825,507	9,816,909,300	15,358,063,700	14,988,734,807	124,856,161	2018
Stafford	6,043,881,298	5,753,182,428	11,454,414,853	17,498,296,151	17,207,597,281	170,355,213	2018
Surry	458,038,400	458,038,400	469,696,700	927,735,100	927,735,100	6,586,919	2018
Sussex	509,240,400	509,240,400	391,382,822	900,623,222	900,623,222	5,223,615	2018
Tazewell	743,939,200	617,019,300	2,009,344,675	2,753,283,875	2,626,363,975	15,232,911	2018
Warren	1,633,313,200	1,310,115,100	2,854,471,100	4,487,784,300	4,164,586,200	27,486,269	2018

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2018

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Washington	\$1,952,114,145	\$1,245,496,245	\$2,856,316,300	\$4,808,430,445	\$4,101,812,545	\$25,841,419	2018
Westmoreland	1,194,744,500	1,061,523,510	1,431,507,900	2,626,252,400	2,493,031,410	14,632,614	2018
Wise	485,605,852	482,287,659	1,409,034,600	1,894,640,452	1,891,322,259	11,726,198	2018
Wythe	1,057,987,000	797,402,242	1,531,723,300	2,589,710,300	2,329,125,542	12,577,278	2018
York	3,539,738,457	3,529,932,957	5,601,470,600	9,141,209,057	9,131,403,557	72,594,658	2018
Total Counties	\$316,325,164,289	\$290,281,709,956	\$563,252,485,185	\$879,577,649,474	\$853,534,195,141	\$8,157,076,943	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$16,084,330,526	\$16,084,330,526	\$22,700,651,642	\$38,784,982,168	\$38,784,982,168	\$438,270,298	2018
Bristol	293,661,070	293,661,070	865,688,600	1,159,349,670	1,159,349,670	13,564,391	2018
Buena Vista	70,847,160	70,668,260	257,134,720	327,981,880	327,802,980	3,966,416	2018 - 2019
Charlottesville	2,125,220,600	2,125,220,600	4,934,919,100	7,060,139,700	7,060,139,700	67,071,327	2018
Chesapeake	9,335,742,700	9,145,600,700	17,494,266,000	26,830,008,700	26,639,866,700	279,718,600	2018 - 2019
Colonial Heights*	555,544,900	555,544,900	1,081,158,900	1,636,703,800	1,636,703,800	19,640,446	2017
Covington	57,385,000	57,385,000	229,519,100	286,904,100	286,904,100	2,295,233	2018 - 2019
Danville	313,389,900	312,175,300	1,949,253,200	2,262,643,100	2,261,428,500	18,091,428	2018 - 2019
Emporia	64,226,500	64,226,500	282,751,100	346,977,600	346,977,600	3,122,798	2018
Fairfax	2,374,098,400	2,374,098,400	3,717,910,600	6,092,009,000	6,092,009,000	64,575,295	2018
Falls Church*	1,985,851,500	1,985,851,500	2,158,668,300	4,144,519,800	4,144,519,800	55,329,339	2017
Franklin	153,767,900	148,875,605	416,929,540	570,697,440	565,805,145	5,653,638	2018 - 2019
Fredericksburg	1,501,349,100	1,471,251,400	2,531,659,700	4,033,008,800	4,002,911,100	32,023,289	2018 - 2019
Galax	88,522,200	88,522,200	357,186,050	445,708,250	445,708,250	3,565,666	2018
Hampton	3,343,234,000	3,327,904,300	7,527,322,100	10,870,556,100	10,855,226,400	134,604,807	2018 - 2019
Harrisonburg	1,380,644,765	1,325,008,065	2,871,193,861	4,251,838,626	4,196,201,926	35,667,716	2018 - 2019
Hopewell	338,433,900	338,433,900	993,231,150	1,331,665,050	1,331,665,050	15,047,815	2018
Lexington	170,398,700	170,398,700	396,235,300	566,634,000	566,634,000	5,864,662	2018 - 2019
Lynchburg	1,134,125,600	625,298,000	4,193,209,300	5,327,334,900	4,818,507,300	53,485,431	2018 - 2019
Manassas	1,696,372,600	1,696,372,600	3,192,647,800	4,889,020,400	4,889,020,400	71,379,698	2018 - 2019

Table 6.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2018

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Manassas Park	\$489,772,400	\$489,772,400	\$1,135,913,300	\$1,625,685,700	\$1,625,685,700	\$25,198,128	2018 - 2019
Martinsville	126,432,700	126,432,700	505,190,200	631,622,900	631,622,900	6,708,009	2018 - 2019
Newport News	4,641,726,800	4,641,726,800	10,723,067,000	15,364,793,800	15,364,793,800	187,450,484	2018 - 2019
Norfolk	5,943,379,700	5,943,379,700	13,494,348,900	19,437,728,600	19,437,728,600	242,971,608	2018 - 2019
Norton	60,112,300	60,112,300	173,914,300	234,026,600	234,026,600	2,106,239	2018
Petersburg	417,381,397	410,790,697	1,504,699,352	1,922,080,749	1,915,490,049	25,859,116	2018 - 2019
Poquoson	665,040,100	665,040,100	937,009,225	1,602,049,325	1,602,049,325	18,263,362	2018 - 2019
Portsmouth	2,117,952,670	2,117,952,670	5,376,818,732	7,494,771,402	7,494,771,402	97,432,028	2018 - 2019
Radford	169,942,900	167,648,990	648,180,900	818,123,800	815,829,890	6,200,307	2018
Richmond	6,033,262,000	6,033,262,000	16,677,621,000	22,710,883,000	22,710,883,000	272,530,596	2018
Roanoke	1,531,927,700	1,531,927,700	5,796,963,900	7,328,891,600	7,328,891,600	89,412,478	2018 - 2019
Salem	532,554,700	532,554,700	1,674,996,900	2,207,551,600	2,207,551,600	26,490,619	2018 - 2019
Staunton*	443,262,658	428,399,375	1,437,926,372	1,881,189,030	1,866,325,747	18,103,360	2017
Suffolk	3,404,013,000	2,964,861,700	6,807,166,800	10,211,179,800	9,772,028,500	108,469,516	2018 - 2019
Virginia Beach	24,049,473,200	23,776,037,400	33,460,858,200	57,510,331,400	57,236,895,600	576,906,784	2018 - 2019
Waynesboro	605,236,100	592,115,300	1,165,286,300	1,770,522,400	1,757,401,600	15,816,614	2018
Williamsburg	629,614,500	629,614,500	1,243,076,959	1,872,691,459	1,872,691,459	11,236,149	2018 - 2019
Winchester	1,050,295,000	1,047,261,000	2,075,663,650	3,125,958,650	3,122,924,650	28,386,392	2018
Total Cities	\$95,978,526,846	\$94,419,717,558	\$182,990,238,053	\$278,968,764,899	\$277,409,955,611	\$3,082,480,084	
Total Counties	\$316,325,164,289	\$290,281,709,956	\$563,252,485,185	\$879,577,649,474	\$853,534,195,141	\$8,157,076,943	
Aggregate	\$412,303,691,135	\$384,701,427,514	\$746,242,723,238	\$1,158,546,414,373	\$1,130,944,150,752	\$11,239,557,027	

Notes:

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

* Locality did not submit requested data for Tax Year 2018 and as such the locality's Tax Year 2017 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 2018

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$3,586,007,500	\$499,537,200	\$223,522,300	\$723,059,500	\$4,309,067,000	16.78%	\$4,289,985
Albemarle	19,536,793,900	2,978,332,300	1,138,611,800	4,116,944,100	23,653,738,000	17.41%	34,541,161
Alleghany	1,111,644,400	193,555,200	106,605,200	300,160,400	1,411,804,800	21.26%	2,131,139
Amelia	1,273,586,088	28,710,900	54,002,100	82,713,000	1,356,299,088	6.10%	388,751
Amherst	2,640,903,000	159,268,200	351,773,400	511,041,600	3,151,944,600	16.21%	3,117,354
Appomattox*	1,375,573,419	90,014,400	85,335,800	175,350,200	1,550,923,619	11.31%	1,139,776
Arlington	77,590,138,200	7,666,898,700	1,153,824,400	8,820,723,100	86,410,861,300	10.21%	90,500,619
Augusta	8,250,699,700	574,330,800	725,207,900	1,299,538,700	9,550,238,400	13.61%	8,187,094
Bath	881,058,000	249,978,800	51,041,000	301,019,800	1,182,077,800	25.47%	1,505,099
Bedford	9,686,543,905	329,526,400	412,209,800	741,736,200	10,428,280,105	7.11%	3,857,028
Bland	602,773,400	138,933,500	29,483,700	168,417,200	771,190,600	21.84%	1,010,503
Botetourt	3,706,997,350	202,696,700	177,104,500	379,801,200	4,086,798,550	9.29%	3,000,429
Brunswick	1,299,841,870	190,751,500	44,577,100	235,328,600	1,535,170,470	15.33%	1,247,242
Buchanan*	2,385,265,733	420,970,798	115,121,371	536,092,169	2,921,357,902	18.35%	2,085,916
Buckingham	1,428,383,800	229,275,000	107,581,300	336,856,300	1,765,240,100	19.08%	1,852,710
Campbell	4,149,072,477	118,282,997	309,014,800	427,297,797	4,576,370,274	9.34%	2,221,949
Caroline	2,837,133,896	447,739,900	179,770,700	627,510,600	3,464,644,496	18.11%	5,208,338
Carroll	2,336,008,000	154,641,200	71,146,200	225,787,400	2,561,795,400	8.81%	1,569,222
Charles City	846,029,910	63,717,000	15,931,200	79,648,200	925,678,110	8.60%	605,326
Charlotte	931,051,220	21,508,561	59,355,477	80,864,038	1,011,915,258	7.99%	428,579
Chesterfield	37,064,206,700	2,033,548,600	581,677,700	2,615,226,300	39,679,433,000	6.59%	24,844,650
Clarke	2,389,339,900	69,034,900	114,703,800	183,738,700	2,573,078,600	7.14%	1,304,545
Craig	512,370,100	95,384,100	31,620,100	127,004,200	639,374,300	19.86%	749,325
Culpeper	5,601,854,220	227,974,500	283,481,900	511,456,400	6,113,310,620	8.37%	3,426,758
Cumberland	854,722,224	48,339,390	74,899,840	123,239,230	977,961,454	12.60%	961,266
Dickenson	1,344,243,375	164,220,300	49,379,900	213,600,200	1,557,843,575	13.71%	1,281,601
Dinwiddie	2,545,925,271	220,514,900	191,990,600	412,505,500	2,958,430,771	13.94%	3,258,793
Essex	1,388,980,900	26,751,200	70,925,600	97,676,800	1,486,657,700	6.57%	859,556
Fairfax	246,494,095,261	14,371,094,130	3,905,557,040	18,276,651,170	264,770,746,431	6.90%	210,181,488
Fauquier	13,322,360,600	663,491,700	256,668,400	920,160,100	14,242,520,700	6.46%	9,035,972

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2018

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Floyd	\$1,776,813,800	\$93,869,400	\$30,592,000	\$124,461,400	\$1,901,275,200	6.55%	\$746,768
Fluvanna	3,059,909,047	156,081,800	156,932,100	313,013,900	3,372,922,947	9.28%	2,939,201
Franklin	7,111,735,600	97,770,700	400,908,600	498,679,300	7,610,414,900	6.55%	3,041,944
Frederick	10,178,438,158	197,980,100	796,228,100	994,208,200	11,172,646,358	8.90%	6,064,670
Giles	1,202,425,800	68,884,300	72,703,200	141,587,500	1,344,013,300	10.53%	892,001
Gloucester	4,439,356,256	230,414,838	155,571,530	385,986,368	4,825,342,624	8.00%	2,682,605
Goochland	5,449,781,000	95,296,100	174,113,200	269,409,300	5,719,190,300	4.71%	1,427,869
Grayson	1,664,986,600	129,139,100	102,561,800	231,700,900	1,896,687,500	12.22%	1,135,334
Greene	2,248,436,165	126,217,600	122,037,400	248,255,000	2,496,691,165	9.94%	1,923,976
Greensville	632,716,850	159,257,000	30,445,500	189,702,500	822,419,350	23.07%	1,271,007
Halifax	2,667,091,386	157,498,700	259,852,968	417,351,668	3,084,443,054	13.53%	2,003,288
Hanover	15,135,224,932	1,130,994,200	401,481,600	1,532,475,800	16,667,700,732	9.19%	12,413,054
Henrico	38,082,528,400	2,262,746,100	1,449,023,000	3,711,769,100	41,794,297,500	8.88%	32,292,391
Henry	2,942,986,000	200,244,700	372,003,800	572,248,500	3,515,234,500	16.28%	3,175,980
Highland	670,508,890	60,714,000	21,842,100	82,556,100	753,064,990	10.96%	363,247
Isle of Wight	4,766,275,619	107,581,300	214,569,100	322,150,400	5,088,426,019	6.33%	2,738,278
James City	12,218,758,700	594,950,800	160,212,800	755,163,600	12,973,922,300	5.82%	6,343,374
King and Queen	898,401,800	25,201,700	44,806,900	70,008,600	968,410,400	7.23%	371,046
King George	2,935,540,838	1,221,723,600	62,001,900	1,283,725,500	4,219,266,338	30.43%	8,986,079
King William	1,384,055,044	37,510,914	45,623,997	83,134,911	1,467,189,955	5.67%	731,587
Lancaster	2,572,869,200	45,324,900	72,096,200	117,421,100	2,690,290,300	4.36%	692,784
Lee	960,525,782	153,323,978	83,025,600	236,349,578	1,196,875,360	19.75%	1,462,295
Loudoun	80,254,527,678	5,041,494,130	1,727,475,270	6,768,969,400	87,023,497,078	7.78%	73,443,318
Louisa	5,301,009,400	60,832,400	126,287,500	187,119,900	5,488,129,300	3.41%	1,347,263
Lunenburg	924,577,300	44,691,000	54,027,000	98,718,000	1,023,295,300	9.65%	375,128
Madison	2,310,411,500	220,945,600	185,588,200	406,533,800	2,716,945,300	14.96%	2,764,430
Mathews	1,696,441,500	13,674,200	54,386,800	68,061,000	1,764,502,500	3.86%	391,351
Mecklenburg	4,284,483,300	227,690,200	231,745,600	459,435,800	4,743,919,100	9.68%	1,929,630
Middlesex	2,273,920,800	33,591,500	78,131,200	111,722,700	2,385,643,500	4.68%	692,681
Montgomery	7,918,750,500	889,369,200	2,616,517,600	3,505,886,800	11,424,637,300	30.69%	31,202,393

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2018

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$2,965,071,450	\$86,511,700	\$93,706,100	\$180,217,800	\$3,145,289,250	5.73%	\$1,297,568
New Kent	3,023,703,315	289,920,350	158,405,300	448,325,650	3,472,028,965	12.91%	3,676,270
Northampton	1,982,352,700	180,243,200	352,055,300	532,298,500	2,514,651,200	21.17%	4,418,078
Northumberland	3,031,938,200	14,296,500	82,716,900	97,013,400	3,128,951,600	3.10%	543,275
Nottoway	974,724,464	158,120,065	78,953,962	237,074,027	1,211,798,491	19.56%	1,137,955
Orange	4,126,541,800	298,361,100	100,241,400	398,602,500	4,525,144,300	8.81%	3,204,764
Page	2,509,340,600	255,985,400	198,282,800	454,268,200	2,963,608,800	15.33%	3,179,877
Patrick	1,572,974,200	48,518,900	106,700,400	155,219,300	1,728,193,500	8.98%	884,750
Pittsylvania	4,787,014,300	167,961,800	438,569,500	606,531,300	5,393,545,600	11.25%	3,760,494
Powhatan	3,818,321,449	124,662,300	170,669,700	295,332,000	4,113,653,449	7.18%	2,598,922
Prince Edward	1,545,284,400	87,708,600	341,998,700	429,707,300	1,974,991,700	21.76%	2,191,507
Prince George	2,881,258,400	1,785,038,400	115,373,000	1,900,411,400	4,781,669,800	39.74%	16,343,538
Prince William	59,796,317,500	2,499,208,600	1,824,483,600	4,323,692,200	64,120,009,700	6.74%	48,641,537
Pulaski	2,710,290,550	531,314,700	94,738,700	626,053,400	3,336,343,950	18.76%	4,820,611
Rappahannock	2,160,296,400	111,067,200	31,475,300	142,542,500	2,302,838,900	6.19%	955,035
Richmond	875,931,868	71,341,703	54,325,925	125,667,628	1,001,599,496	12.55%	879,673
Roanoke	8,612,729,600	657,955,100	443,149,800	1,101,104,900	9,713,834,500	11.34%	12,002,043
Rockbridge	3,081,911,271	210,833,400	191,248,100	402,081,500	3,483,992,771	11.54%	2,814,571
Rockingham	8,969,431,700	325,328,700	847,695,000	1,173,023,700	10,142,455,400	11.57%	8,680,375
Russell	1,595,371,376	123,633,400	95,979,800	219,613,200	1,814,984,576	12.10%	1,383,563
Scott	1,227,145,500	125,845,800	206,944,700	332,790,500	1,559,936,000	21.33%	2,462,650
Shenandoah	4,995,101,465	601,040,900	214,426,500	815,467,400	5,810,568,865	14.03%	5,218,991
Smyth	1,590,646,600	146,524,000	205,876,000	352,400,000	1,943,046,600	18.14%	2,607,760
Southampton	1,820,829,200	163,723,900	150,571,000	314,294,900	2,135,124,100	14.72%	2,671,507
Spotsylvania	15,358,063,700	670,407,800	176,951,200	847,359,000	16,205,422,700	5.23%	7,058,500
Stafford	17,498,296,151	882,875,500	876,515,500	1,759,391,000	19,257,687,151	9.14%	17,417,971
Surry	927,735,100	54,095,700	62,176,400	116,272,100	1,044,007,200	11.14%	825,532
Sussex	900,623,222	217,301,200	71,257,500	288,558,700	1,189,181,922	24.27%	1,673,640
Tazewell	2,753,283,875	326,133,100	214,002,700	540,135,800	3,293,419,675	16.40%	3,132,788
Warren	4,487,784,300	356,603,600	413,401,600	770,005,200	5,257,789,500	14.65%	5,082,034

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2018

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Washington	\$4,808,430,445	\$274,560,300	\$514,206,500	\$788,766,800	\$5,597,197,245	14.09%	\$4,969,231
Westmoreland	2,626,252,400	66,914,800	73,745,700	140,660,500	2,766,912,900	5.08%	808,756
Wise	1,894,640,452	456,404,700	520,735,400	977,140,100	2,871,780,552	34.03%	6,058,269
Wythe	2,589,710,300	220,146,900	155,696,500	375,843,400	2,965,553,700	12.67%	2,029,554
York	9,141,209,057	4,658,772,200	508,675,200	5,167,447,400	14,308,656,457	36.11%	41,081,207
Total Counties	\$879,577,649,474	\$63,813,399,354	\$31,460,869,180	\$95,274,268,534	\$974,851,918,008	9.77%	\$857,149,946

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$38,784,982,168	\$3,901,564,574	\$1,248,654,888	\$5,150,219,462	\$43,935,201,630	11.72%	\$58,197,480
Bristol	1,159,349,670	156,401,050	85,688,500	242,089,550	1,401,439,220	17.27%	2,832,448
Buena Vista	327,981,880	43,407,000	87,989,700	131,396,700	459,378,580	28.60%	1,589,900
Charlottesville	7,060,139,700	917,042,600	1,000,640,650	1,917,683,250	8,977,822,950	21.36%	18,217,991
Chesapeake	26,830,008,700	1,847,543,500	892,266,100	2,739,809,600	29,569,818,300	9.27%	28,768,001
Colonial Heights*	1,636,703,800	69,961,600	63,985,000	133,946,600	1,770,650,400	7.56%	1,607,359
Covington	286,904,100	52,480,200	61,676,600	114,156,800	401,060,900	28.46%	913,254
Danville	2,262,643,100	339,189,800	194,132,200	533,322,000	2,795,965,100	19.07%	4,266,576
Emporia	346,977,600	37,777,500	33,255,000	71,032,500	418,010,100	16.99%	639,293
Fairfax	6,092,009,000	214,584,600	302,568,100	517,152,700	6,609,161,700	7.82%	5,481,819
Falls Church*	4,144,519,800	160,142,300	140,260,100	300,402,400	4,444,922,200	6.76%	4,010,372
Franklin	570,697,440	38,912,000	65,452,700	104,364,700	675,062,140	15.46%	1,033,211
Fredericksburg	4,033,008,800	791,545,300	428,978,100	1,220,523,400	5,253,532,200	23.23%	97,642
Galax	445,708,250	41,125,700	25,142,600	66,268,300	511,976,550	12.94%	530,146
Hampton	10,870,556,100	3,034,547,000	559,630,800	3,594,177,800	14,464,733,900	24.85%	44,567,805
Harrisonburg	4,251,838,626	1,180,093,800	326,519,100	1,506,612,900	5,758,451,526	26.16%	12,806,210
Hopewell	1,331,665,050	166,863,400	41,036,100	207,899,500	1,539,564,550	13.50%	2,349,264
Lexington	566,634,000	532,672,600	543,230,900	1,075,903,500	1,642,537,500	65.50%	11,135,601
Lynchburg	5,327,334,900	442,785,900	1,281,165,100	1,723,951,000	7,051,285,900	24.45%	19,135,856
Manassas	4,889,020,400	578,437,800	213,881,600	792,319,400	5,681,339,800	13.95%	11,567,863

Table 6.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2018

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Manassas Park	\$1,625,685,700	\$131,520,000	\$2,666,400	\$134,186,400	\$1,759,872,100	7.62%	\$2,079,889
Martinsville	631,622,900	51,953,700	102,111,600	154,065,300	785,688,200	19.61%	1,636,328
Newport News	15,364,793,800	6,347,111,100	795,152,100	7,142,263,200	22,507,057,000	31.73%	87,135,611
Norfolk	19,437,728,600	9,247,931,700	1,983,335,700	11,231,267,400	30,668,996,000	36.62%	140,390,843
Norton	234,026,600	34,645,200	38,984,000	73,629,200	307,655,800	23.93%	662,663
Petersburg	1,922,080,749	212,048,307	184,754,128	396,802,435	2,318,883,184	17.11%	5,356,833
Poquoson	1,602,049,325	40,651,900	63,077,000	103,728,900	1,705,778,225	6.08%	1,182,509
Portsmouth	7,494,771,402	4,972,003,421	563,378,830	5,535,382,251	13,030,153,653	42.48%	71,959,969
Radford	818,123,800	576,095,400	27,771,200	603,866,600	1,421,990,400	42.47%	4,589,386
Richmond	22,710,883,000	5,582,978,000	1,952,875,000	7,535,853,000	30,246,736,000	24.91%	90,430,236
Roanoke	7,328,891,600	1,012,350,700	1,003,761,900	2,016,112,600	9,345,004,200	21.57%	24,596,574
Salem	2,207,551,600	336,248,100	191,428,800	527,676,900	2,735,228,500	19.29%	6,332,123
Staunton*	1,881,189,030	256,336,765	153,955,422	410,292,187	2,291,481,217	17.91%	3,979,834
Suffolk	10,211,179,800	742,383,500	365,005,900	1,107,389,400	11,318,569,200	9.78%	12,292,022
Virginia Beach	57,510,331,400	9,552,861,700	1,670,397,900	11,223,259,600	68,733,591,000	16.33%	112,513,177
Waynesboro	1,770,522,400	115,904,900	197,830,100	313,735,000	2,084,257,400	15.05%	2,823,615
Williamsburg	1,872,691,459	113,240,800	876,215,000	989,455,800	2,862,147,259	34.57%	5,936,735
Winchester	3,125,958,650	138,103,200	810,950,850	949,054,050	4,075,012,700	23.29%	8,636,392
Total Cities	\$278,968,764,899	\$54,011,446,617	\$18,579,805,668	\$72,591,252,285	\$351,560,017,184	20.65%	\$812,282,829
Total Counties	\$879,577,649,474	\$63,813,399,354	\$31,460,869,180	\$95,274,268,534	\$974,851,918,008	9.77%	\$857,149,946
Aggregate	\$1,158,546,414,373	\$117,824,845,971	\$50,040,674,848	\$167,865,520,819	\$1,326,411,935,192	12.66%	\$1,669,432,775

Notes:

1. The data in this table are reported as certified by local Commissioners of the Revenue and Assessors.
 2. Bedford County data includes data from the City of Bedford- which reverted to a town, effective July 1, 2013.
 3. For a few counties, the data may also include the data for towns that have their own school divisions.
- * Locality did not submit requested data for Tax Year 2018 and as such the locality's Tax Year 2017 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 2018

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$328,991,004	\$11,393,906	\$20,138,897	\$749,143	\$0	\$0	\$417,845,356	\$2,600,445
Albemarle	1,152,332,075	45,933,881	16,211,948	693,871	0	0	406,403,606	3,433,638
Alleghany	142,582,580	4,172,299	180,847,337	5,389,251	0	0	173,330,864	1,231,870
Amelia	98,294,079	3,946,651	5,415,900	54,159	0	0	59,248,206	282,389
Amherst	269,320,035	8,974,648	103,614,690	2,072,294	7,458,340	294,605	127,470,500	778,594
Appomattox	147,818,288	4,717,655	2,044,322	68,485	13,128,328	131,283	117,175,237	779,396
Arlington	2,313,702,208	115,685,110	6,109,061	305,453	0	0	763,825,021	7,589,284
Augusta	726,168,020	16,887,476	216,125,380	4,322,508	0	0	453,360,670	2,870,864
Bath	60,776,540	212,878	805,600	2,820	0	0	1,411,711,020	7,056,552
Bedford	1,020,540,661	22,609,599	324,579,750	3,894,957	0	0	325,277,869	1,692,606
Bland	66,191,855	1,450,389	28,127,725	250,337	23,492,950	171,499	103,145,064	618,870
Botetourt	391,929,381	10,499,699	214,817,351	3,866,712	0	0	421,609,952	3,336,421
Brunswick	126,049,500	4,369,561	19,494,570	662,815	0	0	1,004,963,123	5,327,355
Buchanan	239,234,836	4,407,566	298,762,142	5,825,862	3,994,288	79,886	153,986,134	602,345
Buckingham	115,655,423	4,339,230	7,654,800	221,989	19,081,530	190,815	663,545,385	3,650,518
Campbell	389,811,606	15,864,497	180,874,193	5,878,411	0	0	399,205,478	2,103,776
Caroline	321,700,510	11,726,662	7,807,340	273,257	0	0	411,543,729	3,493,060
Carroll	288,356,185	5,472,904	50,846,860	889,820	34,010,310	234,671	134,970,964	943,773
Charles City	88,553,290	3,268,909	3,334,923	100,048	849,353	23,782	161,897,669	1,230,422
Charlotte	105,251,137	3,737,354	16,258,714	487,761	889,622	28,468	94,596,884	501,363
Chesterfield	4,435,513,868	105,473,668	501,558,407	5,029,110	0	0	1,581,766,320	7,514,387
Clarke	163,663,534	7,351,997	13,413,350	167,667	0	0	69,434,398	492,984
Craig	38,971,378	1,260,516	2,384,170	52,452	359,874	12,596	23,485,893	149,607
Culpeper	968,435,776	30,362,872	87,095,844	1,741,917	0	0	244,584,182	1,716,946
Cumberland	71,206,251	2,941,792	7,356,394	275,865	0	0	122,302,392	964,489
Dickenson	126,603,742	2,204,617	74,588,398	1,379,885	920,143	96,615	109,804,392	661,627
Dinwiddie	278,629,734	12,778,688	97,924,993	3,231,525	0	0	219,290,804	1,744,163
Essex	134,098,115	4,241,565	7,088,700	85,064	2,265,630	84,961	44,949,589	397,245
Fairfax	14,832,651,706	582,175,869	31,496,059	1,442,988	0	0	3,997,496,614	46,200,323
Fauquier	1,083,761,182	40,478,880	17,759,113	408,459	0	0	747,411,827	7,343,744

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2018

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd*	\$123,021,793	\$3,412,555	\$11,945,247	\$185,151	\$1,842,183	\$64,476	\$60,397,417	\$344,493
Fluvanna	220,745,350	9,533,273	499,673	9,494	11,082,990	321,406	538,074,780	5,086,460
Franklin	639,710,872	14,748,275	130,912,682	916,389	69,213,253	747,503	182,897,775	1,124,631
Frederick	1,327,329,883	53,351,587	392,998,313	7,860,240	0	0	405,888,133	2,538,512
Giles	191,478,001	3,679,973	253,406,732	5,017,453	26,009,136	215,876	114,654,302	699,895
Gloucester	477,665,944	12,457,507	9,127,041	269,248	0	0	149,856,893	1,045,678
Goochland	470,494,733	18,766,039	43,026,358	430,264	0	0	146,868,897	798,934
Grayson	134,383,650	1,847,638	14,538,723	254,428	915,481	61,337	55,107,184	270,026
Greene	142,114,885	6,802,157	7,585,324	189,633	0	0	45,196,884	350,276
Greensville	70,595,960	3,299,366	24,059,040	962,362	0	0	628,791,850	4,239,829
Halifax*	267,081,800	9,448,877	113,507,800	1,430,198	0	0	1,134,656,306	5,473,829
Hanover*	1,674,943,895	51,693,522	63,159,780	2,254,804	80,630,850	1,531,989	618,487,168	5,019,648
Henrico	4,213,909,674	128,827,390	289,496,363	868,489	0	0	1,164,433,236	10,183,007
Henry	447,891,387	6,715,835	356,333,911	5,523,176	0	0	189,647,707	1,053,514
Highland	23,948,468	584,333	672,560	1,198	372,560	3,726	22,860,543	102,617
Isle of Wight	371,684,392	15,646,517	257,406,666	4,504,617	0	0	164,825,059	1,425,249
James City	887,639,206	34,396,220	151,207,956	6,069,230	0	0	262,267,902	2,209,163
King and Queen	96,416,419	2,949,266	11,135,805	122,494	7,072,758	45,973	33,431,706	177,760
King George	270,452,926	9,208,794	6,733,900	168,348	0	0	271,163,900	1,905,309
King William	122,067,966	4,427,583	20,073,518	451,654	0	0	40,196,100	356,259
Lancaster	125,847,677	2,375,612	448,850	6,823	11,394,021	113,940	63,956,272	378,250
Lee	169,223,843	3,139,861	35,184,102	703,682	4,882,682	68,846	85,107,847	530,213
Loudoun	10,059,523,753	407,007,842	132,969,381	4,262,205	0	0	2,760,855,567	30,000,960
Louisa	440,078,075	9,909,959	16,435,030	312,266	75,266,200	489,231	2,341,235,270	16,865,424
Lunenburg	95,634,394	3,245,931	18,608,383	334,951	7,349,197	88,190	76,190,981	289,526
Madison	132,804,120	4,661,710	4,738,091	79,126	25,940,260	223,086	47,196,944	320,939
Mathews	102,423,631	3,127,606	0	0	0	0	24,266,079	139,530
Mecklenburg	1,497,897,134	49,801,697	111,271,749	734,396	72,978,518	525,447	341,051,293	1,439,304
Middlesex	411,111,355	4,842,672	0	0	0	0	54,506,634	333,516
Montgomery	783,624,291	19,558,840	157,427,985	2,865,189	46,298,438	1,412,103	266,948,238	2,380,415

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2018

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$164,732,708	\$5,556,336	\$4,649,917	\$58,124	\$0	\$0	\$122,074,091	\$925,394
New Kent	238,484,880	8,753,514	10,654,824	159,823	0	0	144,509,764	1,199,654
Northampton	133,880,400	4,817,110	14,431,000	224,595	0	0	58,245,081	483,434
Northumberland	119,888,521	4,148,398	6,792,540	244,531	4,888,150	48,881	54,583,803	305,669
Nottoway	93,853,335	3,378,072	7,544,985	101,857	0	0	118,047,593	586,031
Orange	357,211,855	12,358,092	46,296,688	847,674	51,476,767	205,907	184,723,496	1,488,304
Page	228,845,070	8,580,865	23,814,550	476,291	0	0	83,395,341	607,701
Patrick	180,371,173	2,906,534	40,999,490	701,091	0	0	61,334,116	350,291
Pittsylvania	183,710,748	12,961,319	42,470,060	1,911,153	16,029,350	440,808	463,692,825	2,975,927
Powhatan	393,498,252	14,143,280	29,627,275	1,066,582	0	0	108,294,141	954,143
Prince Edward	134,826,610	5,758,257	727,550	30,557	57,081,500	399,571	100,876,583	540,825
Prince George	307,618,374	8,843,056	81,568,057	1,223,521	0	0	178,609,008	1,536,037
Prince William	6,351,446,699	203,377,276	44,139,998	882,800	0	0	1,807,353,120	20,417,030
Pulaski *	332,759,391	7,697,013	260,827,009	3,912,405	0	0	118,049,769	2,286,299
Rappahannock	67,627,986	2,870,350	0	0	0	0	53,095,126	355,737
Richmond	70,092,820	1,765,573	4,721,940	18,888	1,947,780	68,172	77,344,241	592,859
Roanoke	859,731,540	30,032,728	68,055,300	1,939,576	0	0	305,072,700	3,342,725
Rockbridge	221,141,685	8,372,745	16,960,239	432,486	0	0	212,415,903	1,486,911
Rockingham	901,371,810	23,204,032	455,837,940	11,623,867	165,711,620	1,441,691	307,206,216	2,303,219
Russell	369,970,398	6,939,774	58,897,503	1,148,505	6,837,583	44,444	321,071,973	2,031,786
Scott	158,205,681	2,008,526	36,665,454	263,991	14,731,780	106,069	78,404,994	582,838
Shenandoah	457,760,033	17,234,561	96,265,913	3,032,376	57,060,330	342,362	289,945,877	1,883,157
Smyth	234,931,811	5,263,710	109,763,679	1,701,337	70,552,335	282,209	162,811,011	1,204,801
Southampton	218,442,052	8,071,722	64,192,765	1,540,626	16,331,882	81,660	237,309,457	2,021,357
Spotsylvania	1,001,745,342	63,293,327	31,112,327	777,804	0	0	416,737,770	3,516,836
Stafford	1,075,629,260	53,640,648	0	0	210,587,740	1,057,545	571,955	35,546
Surry	57,047,444	2,159,298	2,255,765	22,558	0	0	1,892,813,173	13,459,656
Sussex	78,991,607	3,713,009	40,170,815	976,151	7,286,525	72,865	118,097,284	727,714
Tazewell	430,905,897	8,188,589	70,123,200	1,402,464	20,868,400	792,999	231,089,717	1,342,752
Warren	519,836,150	3,813,841	117,493,980	2,383,371	0	0	992,574,530	6,647,790

Table 6.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2018**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Washington	\$631,505,920	\$10,457,857	\$189,781,360	\$2,941,611	\$0	\$0	\$260,577,420	\$1,652,602
Westmoreland	182,441,100	5,334,066	6,131,280	91,969	12,245,500	50,717	65,943,360	404,761
Wise	433,650,599	6,579,016	51,983,545	732,968	28,478,494	811,637	2,871,159,384	31,583,500
Wythe	278,290,148	6,217,541	142,092,950	2,131,394	70,626,760	395,509	322,166,940	1,747,821
York	748,046,665	25,655,688	4,058,440	162,338	0	0	453,532,786	3,607,193
Total Counties	\$74,737,033,940	\$2,586,505,492	\$7,360,556,232	\$141,777,674	\$1,360,441,391	\$13,905,356	\$40,530,388,557	\$329,580,526

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,779,120,378	\$74,296,234	\$9,818,870	\$441,849	\$0	\$0	\$642,118,336	\$7,287,088
Bristol	114,129,353	3,670,517	9,044,014	63,081	0	0	24,683,913	288,802
Buena Vista	34,859,816	2,014,979	8,119,860	345,094	0	0	22,218,021	269,878
Charlottesville	456,242,732	9,361,714	7,796,349	163,723	0	0	151,402,667	1,447,022
Chesapeake	2,280,095,480	89,252,645	89,643,688	2,884,913	0	0	985,908,417	10,364,037
Colonial Heights	26,593,151	5,083,281	4,853,841	97,077	0	0	37,185,704	446,223
Covington	29,535,380	1,609,732	57,785,850	3,189,779	0	0	251,428,671	2,011,429
Danville	350,622,643	11,950,121	112,709,350	1,690,640	0	0	120,928,855	971,843
Emporia	68,882,864	3,439,391	8,394,568	419,728	0	0	23,243,409	210,155
Fairfax	355,371,444	12,569,166	968,682	40,007	0	0	119,090,933	1,399,318
Falls Church*	154,589,456	7,729,182	0	0	0	0	26,754,744	362,527
Franklin	68,098,046	2,649,677	973,154	19,463	0	0	8,006,356	79,375
Fredericksburg	405,379,139	12,185,868	14,902,645	115,567	0	0	114,526,025	916,782
Galax	43,157,928	959,355	82,730,785	1,240,962	0	0	15,045,922	124,419
Hampton	1,086,047,373	45,718,162	81,831,658	2,716,385	0	0	352,941,597	4,392,217
Harrisonburg	414,326,526	11,950,976	109,707,956	2,325,809	0	0	57,610,258	491,451
Hopewell	150,843,627	5,273,216	287,133,116	8,757,560	0	0	362,719,625	4,106,349
Lexington	43,608,962	1,640,225	82,712	3,473	0	0	207,878	8,835
Lynchburg	643,369,162	21,358,372	169,680,373	5,136,935	0	0	232,899,514	2,596,125
Manassas	373,471,810	13,205,005	700,545,390	4,786,265	0	0	106,921,210	1,567,487

Table 6.4, continued
Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2018

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Manassas Park	\$148,861,685	\$5,208,029	\$1,001,820	\$35,064	\$0	\$0	\$29,893,474	\$463,349
Martinsville	111,388,904	2,561,516	6,813,534	126,050	0	0	24,872,834	271,246
Newport News	1,421,655,102	60,430,914	611,101,408	22,916,303	0	0	163,182,794	2,098,506
Norfolk	726,794,194	27,554,556	206,173,924	6,513,150	0	0	799,618,378	9,222,756
Norton *	27,797,256	569,847	5,024,584	103,004	0	0	26,354,653	237,192
Petersburg	179,256,015	46,608,240	38,823,776	1,475,303	0	0	311,967,873	7,372,264
Poquoson	162,722,390	4,866,799	0	0	0	0	22,895,189	261,005
Portsmouth*	742,662,811	32,730,746	34,139,299	1,024,540	0	0	249,173,089	3,281,878
Radford	61,504,384	1,492,363	15,055,719	264,981	0	0	25,766,298	195,918
Richmond	2,395,156,471	82,105,098	613,121,120	14,101,786	0	0	955,738,794	11,465,544
Roanoke	913,696,107	30,654,771	92,101,245	3,177,493	0	0	452,876,419	5,569,356
Salem	363,688,152	11,800,850	101,909,806	3,261,114	0	0	53,418,530	630,794
Staunton	260,227,013	7,509,007	39,415,891	48,875,705	0	0	93,061,390	905,126
Suffolk	1,006,206,430	33,966,855	68,567,620	2,146,407	0	0	414,007,466	4,605,519
Virginia Beach	4,564,438,531	171,690,393	221,880,258	488,137	0	0	1,965,274,152	9,951,836
Waynesboro	109,419,331	5,410,554	35,023,485	1,050,705	0	0	106,282,757	959,904
Williamsburg	86,814,015	3,023,695	35,850	1,255	0	0	54,685,977	328,116
Winchester	304,547,738	13,886,342	166,675	2,167	0	0	93,006,002	848,057
Total Cities	\$22,465,181,799	\$877,988,390	\$3,847,078,875	\$140,001,474	\$0	\$0	\$9,497,918,124	\$98,009,728
Total Counties	\$74,737,033,940	\$2,586,505,492	\$7,360,556,232	\$141,777,674	\$1,360,441,391	\$13,905,356	\$40,530,388,557	\$329,580,526
Aggregate	\$97,202,215,738	\$3,464,493,882	\$11,207,635,106	\$281,779,148	\$1,360,441,391	\$13,905,356	\$50,028,306,681	\$427,590,254

Notes:

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

* Locality did not submit requested data for Tax Year 2018 and as such the locality's Tax Year 2017 data is being reported.

Table 7.1
Nonprofit Organization Tax Exemption Annual Report
Fiscal Year 2019

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations	
Fiscal Year	Amount (\$)
*2007	\$143,332,331
2008	213,829,116
2009	175,364,335
2010	143,554,117
2011	150,273,915
2012	156,945,693
2013	161,434,468
**2014	208,366,102
2015	210,994,603
2016	223,074,820
2017	244,370,076
2018	314,543,689
***2019	352,673,576

Notes:

*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.

**Effective July 1, 2018, the Retail Sales and Use Tax was increased by 1% in the Historic Triangle Region in the City of Williamsburg and the counties of James City and York. Despite this Historic Triangle tax increase, the blended Sales and Use Tax rate of 5.67% will be used to calculate the revenue impact for non-profit organizations.

Directory

Virginia Department of Taxation

General Mailing Address

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P.O. Box 1115
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Other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at <http://www.coopercenter.org>, or contact Meredith Gunter at (434) 982-5585 or by e-mail at meredith.gunter@virginia.edu.

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

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