

Virginia Department of Taxation



ANNUAL REPORT

**FISCAL YEAR
2006**

VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2006

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

The Honorable Timothy M. Kaine, Governor

The Honorable Jody M. Wagner, Secretary of Finance

Janie E. Bowen, Tax Commissioner

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

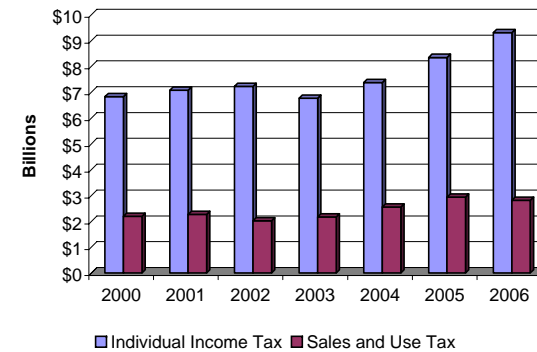
Revenues	FY 2005	FY 2006	2006/2005 Yr/Yr % Chg
General Fund (GF) Revenues			
Bank franchise (state share)	\$10,217,000	\$12,699,000	24.29%
Corporation income	616,690,000	871,554,000	41.33%
Individual income	8,352,366,000	9,308,570,000	11.45%
Estate (inheritance, gift, and estate)	149,962,000	160,407,000	6.97%
Recordation and deeds of conveyance	572,140,000	669,810,000	17.07%
Suits, wills and administration	5,481,000	5,851,000	6.75%
State sales, use, and vending (GF part)	2,946,217,000	2,812,877,000	-4.53%
Tobacco products*	6,329,000	0	-100.00%
Watercraft sales and use	7,101,000	7,693,000	8.34%
Railroad companies	4,511,000	4,217,000	-6.52%
Car line companies	697,000	750,000	7.60%
Total Department GF Revenues	\$12,671,711,000	\$13,854,428,000	9.33%
Other Funds Revenues			
Aircraft sales and use	\$6,944,000	\$6,540,000	-5.82%
Cigarette Tax	103,164,000	172,109,000	66.83%
Other Tobacco Products	3,627,000	14,975,000	312.88%
Egg excise	182,000	149,000	-18.13%
Forest products	1,715,000	1,773,000	3.38%
Peanut excise	169,000	129,000	-23.67%
Soybeans	240,000	212,000	-11.67%
State Sales and Use Tax (TTF part)	449,867,000	476,259,000	5.87%
Misc. Revenues (Transp. District)	126,000	146,000	15.87%
Tire tax	5,224,000	5,042,000	-3.48%
Sales tax on fuel	41,950,000	54,200,000	29.20%
Corn excise	306,000	304,000	-0.65%
Small grains tax	136,000	148,000	8.82%
Sheep	12,000	12,000	0.00%
Litter tax	1,290,000	885,000	-31.40%
Soft drink excise	202,000	181,000	-10.40%
Cotton	121,000	150,000	23.97%
Total Department Other Fund Revenues	\$615,275,000	\$733,214,000	19.17%
Aggregate (All Funds)	\$13,286,986,000	\$14,587,642,000	9.79%

Notes:

- As reported in these tables, individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.
- Portions of the recordation tax revenues are earmarked to fund a distribution to localities and to rebuild Route 58.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.

* The tobacco products revenue deposited in the General Fund in FY 2005 represents collections from July and August 2004 under the cigarette tax effective prior to September 1, 2004.

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



**Collection of Revenues Administered by the
Department, FY 2006**

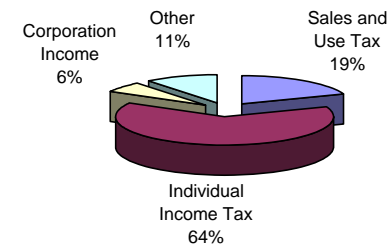


Table 1.1
Individual Income Tax Liability

Taxable Year	Amount
1994	\$3,661,494,210
1995	3,896,868,148
1996	4,252,362,798
1997	4,743,518,353
1998	5,414,155,539
1999	6,091,217,783
2000	6,552,218,036
2001	6,371,012,545
2002	6,437,586,719
2003	6,816,462,132
2004	7,358,048,877

Note:

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

Individual Income Tax Liability

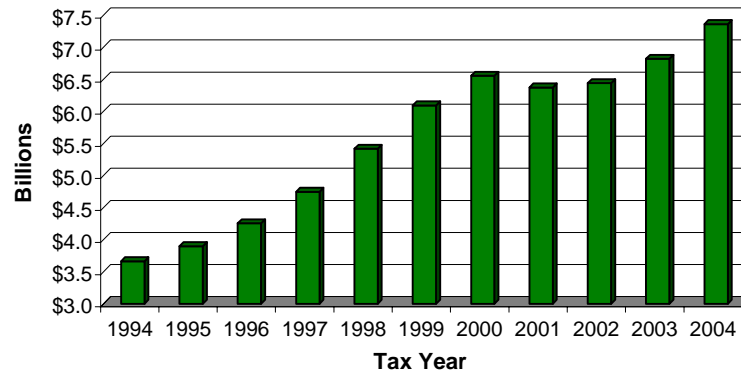


Table 1.2**Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rate
Taxable Year 2004**

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	\$24,477,427	\$352,747,465	\$2,162,675,987	\$450,259,236	\$2,612,935,223	\$3,394,594	\$71,130	2.10%
\$1,000	to	\$1,999	92,710,544	75,061,600	170,978,995	110,785,496	281,764,491	11,811,075	237,107	2.01%
\$2,000	to	\$2,999	166,249,551	80,701,720	176,128,610	127,065,550	303,194,160	19,621,825	393,185	2.00%
\$3,000	to	\$3,999	233,092,803	81,534,400	133,907,551	168,309,068	302,216,619	26,377,357	537,815	2.04%
\$4,000	to	\$4,999	293,576,312	81,580,571	126,806,029	169,362,804	296,168,833	54,948,642	1,152,809	2.10%
\$5,000	to	\$5,999	349,051,672	80,485,584	117,639,216	169,972,857	287,612,073	101,563,711	2,131,441	2.10%
\$6,000	to	\$6,999	394,710,210	79,465,600	111,192,315	163,232,442	274,424,757	142,957,756	3,058,351	2.14%
\$7,000	to	\$7,999	442,943,759	79,750,400	95,297,938	160,587,237	255,885,175	183,780,328	4,193,466	2.28%
\$8,000	to	\$8,999	469,844,286	77,088,800	107,523,106	150,746,584	258,269,690	215,252,024	5,249,942	2.44%
\$9,000	to	\$9,999	504,934,183	76,147,200	107,958,788	144,920,164	252,878,952	250,679,209	6,736,396	2.69%
\$10,000	to	\$10,999	545,249,663	76,524,000	102,205,168	141,247,272	243,452,440	287,964,441	8,487,165	2.95%
\$11,000	to	\$11,999	584,331,925	76,001,600	105,770,407	138,240,747	244,011,153	325,265,494	10,297,114	3.17%
\$12,000	to	\$12,999	628,939,396	75,467,200	113,319,005	136,462,667	249,781,672	365,272,896	12,226,141	3.35%
\$13,000	to	\$13,999	666,554,818	75,188,707	117,407,976	133,652,474	251,060,451	399,549,111	13,965,589	3.50%
\$14,000	to	\$14,999	709,981,279	75,130,167	112,657,934	132,715,917	245,373,851	438,646,414	15,887,556	3.62%
\$15,000	to	\$19,999	4,154,394,494	367,298,818	595,893,121	635,479,876	1,231,372,997	2,748,832,373	107,138,586	3.90%
\$20,000	to	\$24,999	4,891,023,354	341,663,899	675,894,771	556,322,069	1,232,216,840	3,448,774,582	144,986,351	4.20%
\$25,000	to	\$29,999	5,316,899,890	308,640,000	738,402,095	463,812,167	1,202,214,262	3,883,799,497	173,028,316	4.46%
\$30,000	to	\$34,999	5,597,718,862	278,704,000	873,408,318	382,020,068	1,255,428,386	4,176,165,236	193,238,023	4.63%
\$35,000	to	\$39,999	5,693,620,969	251,510,400	874,826,348	315,309,186	1,190,135,533	4,326,732,195	205,295,270	4.74%
\$40,000	to	\$44,999	5,684,878,703	231,814,400	863,602,301	260,239,986	1,123,842,287	4,363,413,944	210,306,952	4.82%
\$45,000	to	\$49,999	5,595,767,262	213,540,936	859,287,110	216,724,204	1,076,011,313	4,341,067,441	211,914,176	4.88%
\$50,000	to	\$74,999	26,508,352,086	859,257,603	4,145,652,147	616,613,511	4,762,265,658	20,992,811,888	1,051,466,611	5.01%
\$75,000	to	\$99,999	22,531,527,465	579,420,800	3,566,141,682	181,096,324	3,747,238,006	18,252,579,841	944,241,547	5.17%
\$100,000	and	Over	83,515,000,975	958,018,000	10,351,140,959	78,802,273	10,429,943,232	73,090,406,925	4,031,807,838	5.52%
Total			\$175,595,831,890	\$5,832,743,870	\$27,405,717,877	\$6,203,980,176	\$33,609,698,053	\$142,451,668,799	\$7,358,048,877	5.17%

Notes:

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

Table 1.3
Number and Class of Returns by Virginia Adjusted Gross Income Class
Taxable Year 2004

Adjusted Gross Income Classes		Single Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns*	Total Number of Returns
\$999 and	Below	105,829	71,666	9,600	368	187,463
\$1,000 to	\$1,999	50,804	7,689	2,757	111	61,361
\$2,000 to	\$2,999	55,827	7,755	2,782	98	66,462
\$3,000 to	\$3,999	56,372	7,376	2,833	121	66,702
\$4,000 to	\$4,999	54,784	7,679	2,713	114	65,290
\$5,000 to	\$5,999	53,124	7,619	2,637	143	63,523
\$6,000 to	\$6,999	50,393	7,671	2,573	144	60,781
\$7,000 to	\$7,999	48,518	7,894	2,493	151	59,056
\$8,000 to	\$8,999	44,622	8,202	2,317	181	55,322
\$9,000 to	\$9,999	42,427	8,233	2,354	186	53,200
\$10,000 to	\$10,999	41,078	8,358	2,333	163	51,932
\$11,000 to	\$11,999	39,954	8,385	2,284	200	50,823
\$12,000 to	\$12,999	39,272	8,561	2,292	219	50,344
\$13,000 to	\$13,999	38,161	8,756	2,267	201	49,385
\$14,000 to	\$14,999	37,413	9,041	2,305	197	48,956
\$15,000 to	\$19,999	179,259	46,204	11,202	1,142	237,807
\$20,000 to	\$24,999	158,242	47,721	10,731	1,155	217,849
\$25,000 to	\$29,999	133,332	49,284	9,946	1,128	193,690
\$30,000 to	\$34,999	111,238	51,082	9,059	1,119	172,498
\$35,000 to	\$39,999	90,963	52,448	7,602	1,065	152,078
\$40,000 to	\$44,999	72,703	54,214	6,047	967	133,931
\$45,000 to	\$49,999	57,482	54,816	4,712	927	117,937
\$50,000 to	\$74,999	153,314	261,504	12,717	3,625	431,160
\$75,000 to	\$99,999	56,655	197,380	4,606	2,169	260,810
\$100,000 and	Over	50,403	341,326	4,686	3,284	399,699
Total		1,822,169	1,340,864	125,848	19,178	3,308,059

Note:

* Refers to Filing Status 4, Part-Year returns only.

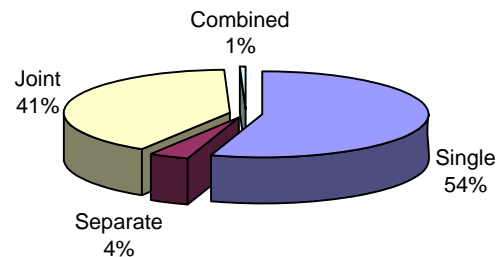


Table 1.4
Number and Class of Exemptions by Virginia Adjusted Gross Income Class
Taxable Year 2004

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and	Below	187,463	259,497	42,125	137,315	1,700	440,637
\$1,000 to	\$1,999	61,361	69,161	13,659	10,755	175	93,750
\$2,000 to	\$2,999	66,462	74,315	15,364	10,924	191	100,794
\$3,000 to	\$3,999	66,702	74,199	17,009	10,440	185	101,833
\$4,000 to	\$4,999	65,290	73,083	18,225	10,378	196	101,882
\$5,000 to	\$5,999	63,523	71,285	18,897	10,189	196	100,567
\$6,000 to	\$6,999	60,781	68,596	20,562	9,960	177	99,295
\$7,000 to	\$7,999	59,056	67,101	22,748	9,604	196	99,649
\$8,000 to	\$8,999	55,322	63,705	22,926	9,501	200	96,332
\$9,000 to	\$9,999	53,200	61,619	24,112	9,253	183	95,167
\$10,000 to	\$10,999	51,932	60,453	26,228	8,809	150	95,640
\$11,000 to	\$11,999	50,823	59,408	27,289	8,129	144	94,970
\$12,000 to	\$12,999	50,344	59,124	27,160	7,879	159	94,322
\$13,000 to	\$13,999	49,385	58,342	27,574	7,881	171	93,968
\$14,000 to	\$14,999	48,956	58,194	28,163	7,408	135	93,900
\$15,000 to	\$19,999	237,807	285,153	139,947	33,223	728	459,051
\$20,000 to	\$24,999	217,849	266,725	131,770	27,971	568	427,034
\$25,000 to	\$29,999	193,690	244,102	117,502	23,702	440	385,746
\$30,000 to	\$34,999	172,498	224,699	103,003	20,231	416	348,349
\$35,000 to	\$39,999	152,078	205,591	90,987	17,440	330	314,348
\$40,000 to	\$44,999	133,931	189,112	85,673	14,656	279	289,720
\$45,000 to	\$49,999	117,937	173,680	80,570	12,408	223	266,881
\$50,000 to	\$74,999	431,160	696,289	338,079	38,530	888	1,073,786
\$75,000 to	\$99,999	260,810	460,358	243,807	19,389	442	723,996
\$100,000 and	Over	399,699	744,309	413,643	38,348	731	1,197,031
Total:		3,308,059	4,668,100	2,097,022	514,323	9,203	7,288,648

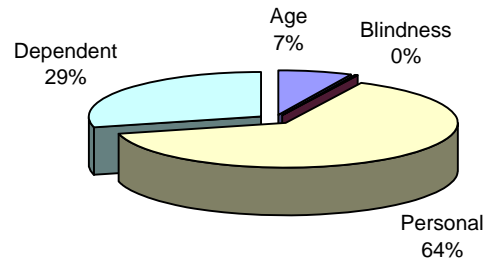


Table 1.5
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2004

County	Adjusted Gross Income:											Total Adjusted Gross Income
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	
Accomack	\$4,309,720	\$12,810,396	\$19,057,043	\$29,372,547	\$28,509,798	\$25,959,895	\$44,666,130	\$40,784,689	\$80,180,749	\$50,385,394	\$122,797,892	\$458,834,253
Albemarle	8,475,872	20,298,233	28,229,647	39,579,495	51,480,009	55,406,761	120,784,254	118,662,603	291,059,861	263,555,392	1,360,493,315	2,358,025,441
Alleghany	1,963,715	4,840,131	7,063,578	9,338,341	11,362,062	10,546,070	21,991,269	27,306,376	65,453,963	42,822,168	44,861,285	247,548,957
Amelia	1,246,729	3,493,481	5,165,620	7,286,155	8,944,788	11,102,444	22,766,314	20,310,205	48,263,411	34,786,011	44,561,307	207,926,464
Amherst	2,919,558	8,789,629	13,409,845	21,044,040	22,419,408	23,742,112	46,796,153	47,712,965	108,947,684	73,025,212	71,682,303	440,488,908
Appomattox	1,639,455	4,062,111	5,816,225	8,122,552	10,117,204	11,608,548	20,354,293	20,044,298	46,362,441	31,002,538	36,790,659	195,920,324
Arlington	17,165,758	50,934,139	75,746,880	110,506,430	135,577,799	153,427,807	403,343,715	432,945,144	965,284,414	824,352,050	4,437,580,001	7,606,864,139
Augusta	6,979,051	18,863,593	27,101,550	37,203,139	48,930,921	55,452,570	120,100,189	119,530,669	306,358,853	196,670,551	281,912,569	1,219,103,654
Bath	680,203	1,820,376	2,266,997	3,683,460	4,404,022	5,020,267	7,941,276	7,884,969	16,786,601	9,782,468	22,747,031	83,017,670
Bedford	6,072,342	16,562,199	23,964,797	34,553,957	42,701,437	43,786,604	95,004,928	103,302,584	259,212,139	212,122,688	420,266,321	1,257,549,995
Bland	611,691	1,687,069	2,975,950	3,555,555	4,254,331	5,289,655	9,389,543	9,687,568	21,326,928	12,014,447	15,961,941	86,754,679
Botetourt	2,961,447	7,026,929	10,746,851	14,050,056	18,574,493	20,365,110	41,848,973	46,826,579	139,897,128	118,517,094	227,283,393	648,098,053
Brunswick	1,765,958	5,336,781	8,213,721	11,352,197	14,428,843	14,406,275	24,679,341	19,301,307	37,987,855	21,086,593	29,624,882	188,183,753
Buchanan	2,459,223	6,876,437	10,712,767	11,544,594	11,826,316	14,085,154	27,690,218	26,178,724	61,247,436	27,730,817	48,954,761	249,306,448
Buckingham	1,285,097	3,593,147	5,928,609	8,991,206	11,902,798	14,548,607	19,832,703	17,580,905	35,865,392	16,337,423	25,378,821	161,244,708
Campbell	5,198,865	14,573,784	22,546,499	31,251,794	37,945,491	40,012,484	81,089,689	79,822,889	182,286,231	119,725,883	143,579,510	758,033,120
Caroline	2,373,163	7,027,936	11,284,105	15,006,025	19,697,678	21,162,043	45,593,367	46,242,067	105,591,703	72,843,608	103,694,359	450,516,053
Carroll	2,893,893	8,867,633	13,393,967	17,804,400	22,273,379	21,921,504	44,621,793	43,716,320	79,934,479	34,224,775	37,051,825	326,703,966
Charles City	747,165	2,155,786	3,143,654	4,693,438	6,320,837	5,923,284	14,052,727	11,873,387	25,412,497	18,641,680	37,997,706	130,962,161
Charlotte	1,388,571	4,282,853	6,324,831	8,589,201	10,904,668	10,061,905	17,572,142	15,442,242	29,335,272	15,685,694	21,174,659	140,762,038
Chesterfield	29,020,900	68,744,734	98,159,289	125,003,094	158,377,518	188,220,697	448,372,954	459,029,342	1,216,185,095	1,170,668,006	3,062,827,869	7,024,609,498
Clarke	1,162,999	3,346,311	5,069,343	5,646,673	8,371,524	8,363,055	19,890,031	20,778,568	56,071,872	54,075,929	203,177,078	385,953,384
Craig	492,535	1,317,655	1,766,623	3,169,891	3,681,069	3,964,797	7,604,819	8,340,002	18,268,340	10,370,166	10,875,519	69,851,417
Culpeper	3,841,721	10,796,486	16,443,133	21,105,515	27,247,380	27,994,955	63,615,983	62,480,966	162,807,217	145,742,990	329,775,942	871,852,287
Cumberland	888,975	2,766,372	4,539,601	6,378,033	7,690,584	8,804,770	13,906,422	13,368,849	25,362,567	14,002,275	19,250,256	116,958,704
Dickenson	1,682,914	4,274,923	6,356,607	7,659,191	8,606,692	9,544,134	18,493,253	19,122,117	39,388,145	18,383,967	18,849,937	152,361,880
Dinwiddie	2,056,349	6,644,073	10,028,166	13,822,527	18,691,786	22,604,504	45,098,170	41,160,658	99,159,495	68,639,320	80,172,177	408,077,227
Essex	1,187,115	3,570,700	5,328,945	7,220,180	8,947,377	9,585,990	17,325,243	15,851,021	30,954,663	20,943,054	41,000,199	161,914,488
Fairfax	91,137,076	221,688,840	313,926,451	414,084,371	511,540,445	592,976,651	1,397,659,532	1,530,930,395	3,835,274,998	3,885,944,838	25,841,700,123	38,636,863,720
Fauquier	5,704,528	13,983,306	19,334,149	24,855,637	29,757,264	36,237,834	85,172,965	91,525,457	250,006,051	281,057,207	1,400,116,805	2,237,751,204

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2004

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	\$1,345,628	\$3,616,978	\$6,724,010	\$8,427,679	\$10,431,418	\$10,525,147	\$22,989,229	\$21,485,231	\$52,590,076	\$25,971,053	\$28,367,950	\$192,474,400
Fluvanna	1,691,709	5,095,678	7,438,278	12,180,452	14,850,326	18,013,438	39,623,162	40,424,869	101,554,475	74,904,338	119,037,984	434,814,710
Franklin	5,324,038	14,520,160	21,499,266	32,558,396	41,656,878	42,835,084	75,231,995	74,596,533	166,714,677	106,197,073	235,940,047	817,074,147
Frederick	6,909,456	18,544,608	26,426,992	34,284,155	44,155,292	52,402,461	114,514,754	117,111,502	311,816,164	261,518,473	702,608,638	1,690,292,495
Giles	1,841,667	5,107,174	7,697,796	9,965,522	11,592,898	11,867,107	28,826,726	29,239,049	61,692,144	32,541,512	35,311,046	235,682,641
Gloucester	3,839,019	11,015,549	15,715,463	21,174,725	23,154,076	25,220,304	52,870,547	58,747,616	144,322,764	112,030,624	181,414,028	649,504,716
Goochland	1,778,304	3,988,960	5,835,676	7,995,971	10,822,285	10,883,481	26,035,997	26,091,655	68,134,741	69,908,559	659,533,032	891,008,661
Grayson	1,873,656	5,144,463	8,247,438	11,577,722	12,603,332	12,864,844	24,952,391	23,303,160	41,012,152	13,235,958	22,118,650	176,933,765
Greene	1,437,111	4,080,950	6,317,997	8,649,814	11,803,855	13,074,945	26,348,858	26,959,115	75,531,781	50,680,666	60,002,800	284,887,892
Greensville	1,348,416	3,787,740	5,912,980	8,806,868	10,953,233	14,790,412	19,312,145	16,341,091	33,260,028	15,613,100	20,219,388	150,345,399
Halifax	4,150,895	12,058,622	17,235,941	22,706,104	28,699,496	29,629,167	49,643,509	44,050,075	97,002,776	54,153,561	80,209,922	439,540,067
Hanover	9,187,487	22,331,512	29,774,515	39,596,097	46,102,040	53,617,172	126,364,355	132,999,457	397,893,615	457,910,512	1,125,938,527	2,441,715,290
Henrico	27,742,578	74,204,769	108,265,310	148,626,836	185,798,230	222,430,669	499,993,218	471,155,704	1,046,018,844	894,380,338	3,191,135,129	6,869,751,625
Henry	7,032,158	20,251,094	31,417,450	46,355,570	53,236,889	45,381,905	80,259,597	74,881,242	145,112,564	73,180,781	159,112,189	736,221,440
Highland	297,820	1,037,565	1,125,723	1,483,860	1,610,600	1,850,944	4,157,135	4,101,884	5,479,473	3,422,403	15,419,434	39,986,841
Isle of Wight	3,531,906	8,863,645	12,951,510	17,435,324	22,664,094	22,924,643	44,800,838	45,668,752	133,686,956	131,333,945	280,935,201	724,796,814
James City	6,308,338	14,826,750	21,491,020	28,328,687	30,941,136	33,199,490	71,371,189	74,219,727	201,030,728	205,427,182	825,712,931	1,512,857,178
King and Queen	739,598	1,948,781	2,871,481	4,894,643	4,557,303	5,851,061	11,693,495	10,895,068	21,368,748	16,111,774	21,548,094	102,480,047
King George	1,677,003	4,721,946	6,822,552	9,097,474	10,522,578	12,149,535	27,142,097	27,632,341	83,076,242	88,718,716	202,473,799	474,034,283
King William	1,180,545	3,657,225	5,318,421	7,374,323	9,068,774	9,895,384	24,869,500	25,018,144	71,171,491	51,987,010	71,381,282	280,922,098
Lancaster	1,364,458	4,220,893	6,691,166	9,167,994	9,319,001	9,292,344	17,106,734	13,849,430	31,919,445	23,358,681	136,047,663	262,337,808
Lee	2,391,236	7,164,106	10,772,001	12,506,073	13,162,794	13,642,683	27,490,216	26,710,476	51,167,288	22,727,830	30,414,392	218,149,096
Loudoun	18,476,193	43,104,150	60,486,606	82,683,779	103,538,271	125,075,494	299,665,626	355,516,881	964,397,485	1,187,305,505	5,974,640,202	9,214,890,192
Louisa	2,755,133	7,615,219	11,080,306	16,099,014	20,873,925	23,442,849	51,169,923	48,257,614	116,935,526	81,668,925	139,555,117	519,453,551
Lunenburg	1,296,207	3,695,805	5,974,669	7,773,299	9,231,184	9,625,098	15,362,510	13,422,764	28,065,484	17,057,594	40,092,391	151,597,005
Madison	1,235,767	3,614,697	5,191,375	7,182,402	8,780,839	9,600,032	21,149,785	19,241,624	46,927,513	32,405,766	86,223,207	241,553,005
Mathews	878,353	2,599,156	4,032,317	4,951,618	5,611,207	5,290,024	12,968,841	12,044,224	34,202,436	24,444,379	68,505,316	175,527,872
Mecklenburg	3,754,920	10,950,928	17,470,702	24,149,524	26,273,095	26,660,244	41,705,952	37,579,919	74,847,566	47,582,762	85,095,229	396,070,843
Middlesex	1,164,824	3,204,135	4,696,024	6,515,099	6,748,047	7,288,473	13,514,640	15,306,008	32,382,467	26,539,708	76,481,314	193,840,738
Montgomery	9,376,403	24,900,603	32,550,285	50,410,088	48,764,344	48,598,240	100,294,054	102,283,506	245,346,772	180,108,218	404,372,954	1,247,005,468

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2004

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Nelson	\$1,569,512	\$4,323,041	\$6,206,498	\$10,149,918	\$11,572,773	\$12,647,427	\$23,833,047	\$23,449,013	\$50,850,259	\$33,486,732	\$78,243,539	\$256,331,759
New Kent	1,390,671	3,523,258	4,903,451	7,656,062	7,679,573	9,655,972	23,668,250	24,879,825	77,523,107	70,567,409	127,653,596	359,101,175
Northampton	1,823,147	4,604,045	7,171,994	9,777,482	10,209,853	9,823,721	18,026,525	14,840,960	26,954,395	16,868,731	71,132,656	191,233,508
Northumberland	1,455,149	4,139,304	6,297,704	8,371,182	8,440,375	9,753,972	17,782,684	16,221,519	37,885,462	25,014,132	92,593,483	227,954,968
Nottoway	1,593,763	4,991,786	7,661,408	10,427,317	10,623,729	11,338,493	21,591,746	19,415,361	36,590,198	24,943,431	33,702,622	182,879,854
Orange	2,855,573	8,011,031	11,916,492	17,228,470	22,131,309	24,460,425	51,304,675	51,854,295	123,790,655	96,936,159	181,569,843	592,058,925
Page	2,709,525	7,752,553	10,859,160	17,383,957	20,487,568	20,469,961	38,874,948	39,764,485	81,803,144	40,328,923	48,093,296	328,527,521
Patrick	1,967,417	5,302,719	8,045,526	11,894,031	13,506,001	16,206,646	25,437,931	23,964,867	44,790,702	19,325,139	32,965,995	203,406,975
Pittsylvania	6,541,271	19,208,111	28,876,302	42,843,524	47,752,871	50,109,061	91,550,323	92,496,844	209,915,246	120,251,889	148,811,530	858,356,972
Powhatan	2,138,314	5,330,442	6,459,401	9,277,778	11,882,166	14,471,848	33,074,737	38,072,358	114,246,654	109,300,944	250,028,929	594,283,571
Prince Edward	1,868,646	5,531,508	9,088,301	11,575,618	12,053,072	14,785,635	22,849,936	19,348,645	41,070,020	24,177,087	44,289,866	206,638,333
Prince George	2,909,029	7,835,393	11,499,591	13,594,642	17,396,193	18,649,335	37,632,898	40,757,666	113,637,555	112,144,618	157,929,621	533,986,541
Prince William	29,897,110	77,857,335	114,463,649	154,127,134	186,197,768	223,720,964	529,933,663	566,059,881	1,379,315,911	1,370,062,313	4,145,049,931	8,776,685,660
Pulaski	3,779,958	10,931,033	15,586,339	22,080,148	25,241,000	23,762,886	50,601,555	57,535,909	124,631,202	72,922,393	81,195,196	488,267,620
Rappahannock	577,167	1,822,416	2,770,146	3,806,645	5,023,724	5,796,388	11,166,153	11,751,713	30,353,090	26,450,090	91,299,811	190,817,341
Richmond	1,800,607	4,496,960	5,717,175	6,460,703	7,584,575	7,986,417	15,253,943	14,586,943	28,576,535	17,968,683	49,022,227	159,454,768
Roanoke	10,158,992	24,078,015	32,690,611	43,373,023	57,017,496	62,603,629	131,432,162	144,670,664	392,340,098	319,097,564	794,195,266	2,011,657,520
Rockbridge	2,164,895	6,039,729	8,764,318	12,936,054	15,572,374	16,861,060	33,277,920	31,643,464	69,798,270	44,767,939	103,757,230	345,583,253
Rockingham	7,124,049	20,091,257	29,672,285	43,650,452	60,228,196	56,989,340	125,088,864	124,474,803	276,093,933	177,109,217	333,324,838	1,253,847,234
Russell	2,887,946	7,614,448	12,445,491	14,506,948	17,357,581	20,388,717	37,420,569	35,902,975	73,156,572	39,206,979	41,964,545	302,852,771
Scott	2,282,528	7,390,840	9,984,512	12,315,359	14,045,453	16,752,530	34,709,390	34,511,012	64,367,634	28,318,769	47,155,747	271,833,774
Shenandoah	4,050,428	10,898,211	16,770,611	23,049,854	29,550,491	33,879,411	70,888,088	70,313,260	152,302,222	97,459,148	152,559,937	661,721,661
Smyth	3,886,055	10,156,787	14,975,590	21,298,926	23,862,671	28,956,882	53,278,483	45,329,249	93,269,252	43,915,054	54,129,923	393,058,872
Southampton	1,799,035	4,849,414	8,053,720	10,294,607	11,843,338	14,171,520	25,461,961	23,794,941	60,705,497	48,180,940	53,727,107	262,882,080
Spotsylvania	10,422,974	27,275,034	38,293,745	49,030,952	59,434,105	65,732,791	158,792,923	170,226,530	479,234,956	471,522,881	1,014,403,566	2,544,370,456
Stafford	10,861,625	25,799,886	33,200,598	42,747,029	49,315,818	53,854,568	136,460,588	149,009,474	411,420,317	484,380,587	1,359,364,350	2,756,414,841
Surry	794,862	2,156,953	3,090,627	4,798,092	5,154,932	5,227,744	9,577,912	9,975,214	24,303,000	17,350,910	18,879,097	101,309,342
Sussex	1,118,786	3,073,385	5,084,898	7,035,007	8,536,828	10,348,893	14,746,732	11,977,312	26,257,720	13,959,440	23,692,423	125,831,425
Tazewell	4,749,116	13,495,800	21,264,971	25,080,156	27,532,790	28,337,222	56,764,610	59,971,881	117,568,461	69,721,324	170,547,395	595,033,728
Warren	3,592,447	9,585,769	13,968,334	18,210,602	21,564,778	24,971,102	57,273,257	63,195,536	154,774,254	129,751,928	216,796,593	713,684,601

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2004

County												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Washington	\$6,074,337	\$16,749,350	\$26,243,037	\$32,589,765	\$39,696,378	\$42,809,063	\$85,824,228	\$80,021,455	\$161,134,357	\$98,094,250	\$254,172,284	\$843,408,503
Westmoreland	1,934,835	5,328,031	8,160,297	10,668,363	11,795,347	12,846,850	25,954,458	21,527,057	50,183,995	35,906,882	72,809,907	257,116,020
Wise	4,316,693	11,679,744	16,826,501	20,903,909	21,904,529	25,152,240	50,538,612	53,172,229	110,170,716	58,922,181	100,305,754	473,893,109
Wythe	3,298,455	9,401,258	14,967,512	17,833,014	20,204,308	22,569,046	44,290,092	47,721,448	92,887,574	45,080,890	76,476,092	394,729,690
York	7,269,831	16,280,315	21,840,313	25,145,440	30,607,435	32,873,767	74,258,447	76,856,455	217,475,947	233,572,514	662,144,657	1,398,325,121
Total Counties	\$495,908,162	\$1,298,515,066	\$1,885,901,822	\$2,551,554,970	\$3,086,022,760	\$3,449,014,685	\$7,557,309,714	\$7,816,173,773	\$19,074,314,808	\$16,884,635,254	\$64,805,977,153	\$128,905,328,168

City												Total
	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Adjusted Gross Income
Alexandria	\$11,908,865	\$36,854,573	\$58,518,382	\$83,618,495	\$102,168,836	\$114,320,800	\$279,109,239	\$298,627,630	\$662,703,292	\$539,956,551	\$2,815,507,225	\$5,003,293,889
Bedford	891,487	2,000,020	3,197,103	4,254,660	4,803,394	4,356,677	9,208,441	8,404,174	16,715,512	10,103,527	19,394,398	83,329,392
Bristol	4,455,960	12,591,282	18,441,183	22,815,902	23,358,181	26,549,975	44,513,568	37,631,440	62,003,193	32,578,312	95,242,667	380,181,662
Buena Vista	871,564	2,076,820	3,180,140	4,293,425	5,250,725	6,385,458	12,388,829	9,070,744	22,881,520	9,286,730	8,487,746	84,173,701
Charlottesville	6,271,888	15,786,771	21,818,395	31,599,175	36,041,835	34,991,025	67,299,092	54,485,034	105,643,612	74,575,290	333,586,918	782,099,036
Chesapeake	22,539,676	60,682,314	89,093,568	111,838,325	125,899,438	135,247,350	293,715,836	296,318,909	761,197,102	710,811,177	1,420,367,779	4,027,711,472
Colonial Heights	2,095,197	5,901,526	8,148,159	10,790,590	12,868,656	13,895,133	32,307,563	29,961,465	66,378,302	50,027,224	78,829,237	311,203,051
Covington	798,829	2,475,770	3,368,309	4,352,869	5,242,524	5,136,602	10,070,769	8,863,545	20,449,948	11,907,513	6,111,140	78,777,818
Danville	6,836,708	20,760,937	29,199,572	38,628,504	39,838,985	34,754,102	59,859,337	52,772,684	114,148,156	69,985,391	190,337,272	657,121,649
Emporia	972,826	2,586,667	3,753,513	4,640,061	5,962,990	6,290,644	8,765,391	6,535,240	10,211,367	5,494,090	16,122,505	71,335,295
Fairfax	2,691,613	7,132,366	10,334,524	12,721,405	15,184,810	18,049,915	41,042,608	41,080,364	98,546,743	99,808,958	463,885,538	810,478,844
Falls Church	1,403,764	3,559,776	4,418,554	6,053,030	7,442,859	7,723,583	20,500,000	22,778,451	57,423,762	48,835,911	364,659,191	544,798,880
Franklin	1,157,298	3,689,277	5,103,594	6,887,240	6,500,461	6,862,962	11,210,350	10,327,587	22,350,749	14,974,768	36,206,775	125,271,062
Fredericksburg	2,865,941	7,726,950	11,945,424	15,759,878	17,912,286	20,447,909	38,246,737	30,402,005	67,410,801	52,718,366	235,948,733	501,385,030
Galax	1,047,523	2,654,911	4,586,850	5,915,950	6,019,569	4,664,956	8,883,751	8,863,692	14,895,125	8,387,306	30,508,281	96,427,915
Hampton	15,222,804	44,093,353	64,671,076	79,392,812	94,188,977	99,925,243	200,035,942	186,997,584	407,998,170	296,524,748	405,182,942	1,894,233,650
Harrisonburg	4,267,529	11,803,154	17,149,400	23,639,852	30,888,075	25,555,228	45,966,620	41,573,780	79,233,493	46,783,213	128,126,192	454,986,536
Hopewell	2,679,331	7,970,277	12,052,969	15,897,175	17,718,690	19,549,179	37,517,085	33,901,267	59,506,010	33,487,109	33,006,811	273,285,905
Lexington	725,770	1,836,430	2,631,923	3,471,319	3,589,570	3,719,932	6,027,246	5,502,678	14,517,017	12,735,403	38,337,582	93,094,871
Lynchburg	7,993,623	23,192,030	33,148,565	41,189,603	44,629,865	47,606,104	85,269,156	79,674,824	165,268,401	113,182,563	371,057,191	1,012,211,924

Table 1.5, continued
Virginia Adjusted Gross Income by Locality/Income Level
Taxable Year 2004

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total
												Adjusted Gross Income
Manassas	\$3,616,746	\$10,085,803	\$14,226,110	\$19,208,746	\$24,737,325	\$30,264,812	\$66,637,131	\$70,882,472	\$138,466,842	\$125,140,742	\$346,526,315	\$849,793,043
Manassas Park	1,019,171	3,062,143	5,000,337	7,123,351	9,346,224	11,119,515	24,224,505	26,484,975	52,872,099	39,866,691	75,839,930	255,958,941
Martinsville	2,352,811	6,661,266	9,810,632	12,673,337	13,564,011	11,511,213	18,750,128	15,430,824	32,084,787	18,545,860	68,662,803	210,047,673
Newport News	20,723,044	61,315,937	91,703,119	119,170,689	131,439,448	127,258,255	255,811,482	239,325,135	522,610,127	357,641,695	586,992,825	2,513,991,754
Norfolk	24,949,934	80,535,171	121,644,544	149,152,490	157,043,392	155,061,377	285,211,670	243,469,193	479,259,722	295,556,654	962,096,375	2,953,980,521
Norton	673,231	1,805,919	2,246,721	2,697,386	2,917,218	3,145,836	5,443,011	5,656,634	11,910,083	6,667,372	12,627,464	55,790,875
Petersburg	3,986,189	12,921,390	20,510,488	29,498,507	31,794,213	32,399,319	50,938,304	39,023,963	65,875,565	33,562,659	52,533,383	373,043,980
Poquoson	1,273,502	2,786,673	3,712,882	4,311,935	5,533,376	6,132,976	13,345,664	17,382,599	43,955,213	51,859,355	151,024,081	301,318,256
Portsmouth	10,424,846	35,668,562	56,006,206	66,869,260	72,976,589	76,214,582	149,647,244	136,696,450	269,158,111	168,440,416	228,416,835	1,270,519,101
Radford	1,890,883	4,091,257	5,422,448	7,056,361	6,636,213	6,815,958	14,042,326	14,908,384	33,710,262	22,440,548	47,678,313	164,692,952
Richmond	23,067,654	70,108,285	107,011,226	142,567,833	158,662,451	162,831,477	314,667,482	240,926,645	434,720,258	301,195,025	1,881,003,046	3,836,761,381
Roanoke	11,512,459	33,092,217	50,539,720	74,932,802	90,384,171	86,988,665	151,295,330	130,178,493	246,357,195	129,979,955	434,795,089	1,440,056,095
Salem	2,745,193	7,511,310	10,977,351	14,582,550	18,648,066	19,494,512	36,425,884	32,204,441	87,988,413	65,217,503	148,476,387	444,271,611
Staunton	2,522,056	7,395,115	10,557,515	14,952,783	19,683,420	19,388,868	36,015,147	32,838,154	67,232,034	41,971,329	87,678,362	340,234,784
Suffolk	7,534,876	23,069,715	33,993,961	40,656,641	46,436,900	49,337,640	99,677,111	103,895,789	269,890,766	238,417,298	516,551,148	1,429,461,844
Virginia Beach	46,935,902	128,532,390	186,995,420	239,461,514	272,908,358	295,069,522	637,537,566	611,375,204	1,396,390,663	1,193,556,671	3,643,200,402	8,651,963,612
Waynesboro	2,276,199	6,756,533	11,045,638	14,618,174	18,914,920	18,687,411	35,790,864	33,538,642	61,601,122	35,693,625	71,072,474	309,995,602
Williamsburg	2,296,484	4,699,778	5,729,083	8,183,662	7,687,118	8,336,225	15,225,859	15,990,133	34,285,245	30,975,301	166,948,805	300,357,692
Winchester	3,165,979	8,864,185	13,553,090	19,659,213	21,721,419	22,468,154	46,179,654	40,706,129	76,821,504	51,842,641	219,379,938	524,361,906
Total Cities	\$270,665,358	\$784,338,851	\$1,165,447,691	\$1,515,137,503	\$1,716,545,560	\$1,778,559,093	\$3,568,803,924	\$3,314,687,352	\$7,154,672,285	\$5,450,735,489	\$16,792,410,097	\$43,512,003,203
Total Counties	\$495,908,162	\$1,298,515,066	\$1,885,901,822	\$2,551,554,970	\$3,086,022,760	\$3,449,014,685	\$7,557,309,714	\$7,816,173,773	\$19,074,314,808	\$16,884,635,254	\$64,805,977,153	\$128,905,328,168
Unassigned*	\$43,533,118	\$78,630,193	\$83,707,568	\$87,702,022	\$88,455,034	\$89,326,112	\$165,226,193	\$149,784,839	\$279,364,993	\$196,156,722	\$1,916,613,724	3,178,500,519
Aggregate	\$810,106,638	\$2,161,484,110	\$3,135,057,081	\$4,154,394,494	\$4,891,023,354	\$5,316,899,890	\$11,291,339,831	\$11,280,645,964	\$26,508,352,086	\$22,531,527,465	\$83,515,000,975	\$175,595,831,890

Note:

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

Table 1.6
Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2004

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Accomack	32,231	\$25,793,600	10,686	3,649	\$90,289,596	14,335	8,466	5,369	500
Albemarle	81,986	65,622,735	18,858	17,121	384,799,796	35,979	18,947	15,996	1,036
Alleghany	16,081	12,868,000	5,377	1,552	38,617,237	6,929	3,265	3,520	144
Amelia	12,624	10,104,800	3,519	1,919	36,498,070	5,438	2,751	2,535	152
Amherst	28,603	22,886,400	8,817	3,808	82,484,774	12,626	6,627	5,720	279
Appomattox	13,425	10,744,000	4,140	1,599	34,638,945	5,739	2,824	2,770	145
Arlington	181,463	145,254,398	57,887	48,740	1,058,187,106	106,628	75,803	26,446	4,379
Augusta	69,752	55,818,400	19,605	10,606	200,873,855	30,211	14,023	15,508	680
Bath	5,160	4,128,800	1,829	511	15,354,748	2,340	1,210	1,086	44
Bedford	65,245	52,208,000	16,226	11,294	210,026,008	27,520	11,873	14,961	686
Bland	5,705	4,567,200	2,020	468	18,806,513	2,488	1,050	1,360	78
Botetourt	31,331	25,071,200	7,261	5,956	107,375,995	13,217	5,534	7,378	305
Brunswick	14,542	11,635,200	4,819	1,555	37,902,705	6,374	3,938	2,229	207
Buchanan	18,075	14,461,600	6,872	889	39,466,825	7,761	3,368	4,277	116
Buckingham	11,632	9,308,000	3,929	1,250	28,869,538	5,179	2,890	2,117	172
Campbell	48,578	38,868,800	14,959	6,192	125,682,596	21,151	10,708	9,894	549
Caroline	24,750	19,804,800	6,698	4,465	85,908,369	11,163	6,210	4,572	381
Carroll	25,737	20,592,000	8,928	2,236	59,473,563	11,164	4,902	5,869	393
Charles City	6,791	5,432,800	2,081	1,151	23,278,166	3,232	1,855	1,271	106
Charlotte	11,572	9,258,400	3,825	1,104	29,350,026	4,929	2,635	2,118	176
Chesterfield	295,846	236,743,200	57,516	69,109	1,180,253,030	126,625	64,539	58,300	3,786
Clarke	13,894	11,120,000	3,124	2,991	59,585,599	6,115	3,013	2,897	205
Craig	4,610	3,688,800	1,434	558	12,376,358	1,992	902	1,054	36
Culpeper	41,855	33,494,400	9,681	8,034	158,985,073	17,715	8,933	8,293	489
Cumberland	8,486	6,790,400	2,604	1,102	22,643,498	3,706	2,000	1,551	155
Dickenson	12,197	9,757,600	4,639	529	24,455,130	5,168	2,179	2,919	70
Dinwiddie	23,912	19,133,600	6,539	4,032	71,825,881	10,571	5,788	4,439	344
Essex	10,133	8,108,800	3,140	1,465	30,089,382	4,605	2,749	1,724	132
Fairfax	1,015,394	812,668,793	188,204	274,769	6,231,916,697	462,973	251,535	193,257	18,181
Fauquier	65,496	52,416,000	12,396	15,375	387,029,185	27,771	13,266	13,637	868

Table 1.6, continued**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2004**

County	Exemptions		Deductions			Total Returns	Filing Status		
	Number	Amount	Standard	Itemized	Amount		Individual	Married Joint	Married Nonjoint
Floyd	13,361	\$10,690,400	4,309	1,403	\$35,054,882	5,712	2,520	3,066	126
Fluvanna	22,686	18,154,400	5,185	4,383	76,402,920	9,568	4,353	4,888	327
Franklin	47,966	38,384,800	14,642	6,438	144,633,070	21,080	9,940	10,533	607
Frederick	72,714	58,192,800	17,440	13,872	256,055,026	31,312	15,373	15,098	841
Giles	16,343	13,076,800	5,673	1,453	38,055,833	7,126	3,370	3,582	174
Gloucester	35,076	28,072,000	9,039	6,398	114,412,830	15,437	7,534	7,318	585
Goochland	19,595	15,681,600	3,875	4,634	107,702,600	8,509	3,806	4,442	261
Grayson	14,757	11,807,200	5,268	1,189	34,108,528	6,457	2,897	3,344	216
Greene	15,942	12,756,000	4,214	2,726	52,588,547	6,940	3,424	3,332	184
Greensville	11,207	8,968,800	3,405	1,605	29,257,656	5,010	3,250	1,463	297
Halifax	32,943	26,357,600	10,894	3,321	79,335,014	14,215	7,873	5,864	478
Hanover	100,668	80,545,600	18,952	22,853	391,529,939	41,805	19,013	21,726	1,066
Henrico	276,182	221,012,000	64,997	61,332	1,129,165,442	126,330	74,965	47,720	3,645
Henry	54,232	43,386,400	18,656	5,413	134,560,386	24,069	12,677	10,501	891
Highland	2,298	1,839,200	807	224	9,033,165	1,031	501	510	20
Isle of Wight	33,444	26,765,600	7,693	6,703	122,354,010	14,396	6,944	6,746	706
James City	58,679	46,977,600	11,436	13,155	262,506,101	24,591	11,482	12,218	891
King and Queen	6,277	5,024,800	1,966	873	17,400,915	2,839	1,598	1,179	62
King George	19,686	15,754,400	4,414	4,066	72,529,210	8,480	4,110	3,895	475
King William	14,413	11,531,200	3,422	2,807	46,454,424	6,229	3,047	3,001	181
Lancaster	12,652	10,130,400	3,314	2,078	50,732,102	5,392	2,894	2,332	166
Lee	18,509	14,812,800	6,446	1,309	39,889,020	7,755	3,441	4,013	301
Loudoun	264,350	211,546,003	38,673	72,817	1,643,550,285	111,490	52,579	54,782	4,129
Louisa	28,010	22,412,800	7,581	4,803	90,122,083	12,384	6,218	5,793	373
Lunenburg	10,237	8,189,600	3,535	957	24,463,367	4,492	2,509	1,876	107
Madison	12,465	9,976,000	3,550	1,830	41,265,329	5,380	2,603	2,630	147
Mathews	9,044	7,239,200	2,241	1,550	30,818,523	3,791	1,673	2,011	107
Mecklenburg	29,750	23,800,000	9,803	3,267	82,418,233	13,070	7,367	5,222	481
Middlesex	10,159	8,128,800	2,823	1,600	33,830,625	4,423	2,122	2,173	128
Montgomery	66,319	53,079,200	21,173	10,758	210,493,961	31,931	17,631	13,206	1,094

Table 1.6, continued**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2004**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Nelson	14,148	\$11,320,800	4,345	2,027	\$45,515,359	6,372	3,240	2,956	176
New Kent	15,864	12,694,400	3,288	3,646	60,419,162	6,934	3,083	3,645	206
Northampton	12,088	9,675,200	3,975	1,406	35,174,123	5,381	3,294	1,914	173
Northumberland	13,186	10,555,200	3,575	1,916	43,491,496	5,491	2,698	2,644	149
Nottoway	13,715	10,974,400	4,473	1,451	34,893,087	5,924	3,356	2,385	183
Orange	31,430	25,147,200	7,861	5,586	110,691,191	13,447	6,641	6,415	391
Page	22,791	18,233,600	7,896	2,311	59,553,930	10,207	5,297	4,670	240
Patrick	15,885	12,712,800	5,389	1,519	38,850,380	6,908	3,152	3,549	207
Pittsylvania	58,898	47,130,400	18,770	6,916	151,061,026	25,686	12,979	11,947	760
Powhatan	24,844	19,879,200	4,576	5,760	97,436,245	10,336	4,333	5,716	287
Prince Edward	15,026	12,024,000	4,876	1,727	39,007,435	6,603	3,965	2,410	228
Prince George	27,355	21,892,800	6,511	5,387	93,486,473	11,898	5,836	5,364	698
Prince William	344,813	275,933,600	61,963	88,611	1,791,565,827	150,575	80,892	63,092	6,591
Pulaski	31,491	25,191,200	10,742	3,602	88,652,386	14,344	7,285	6,691	368
Rappahannock	7,664	6,133,600	1,866	1,515	32,625,304	3,381	1,646	1,634	101
Richmond	10,723	8,581,600	3,364	1,467	50,768,059	4,831	2,738	1,783	310
Roanoke	93,488	74,807,600	21,213	19,038	336,723,398	40,251	19,224	20,033	994
Rockbridge	19,848	15,883,200	5,997	2,740	61,441,598	8,737	4,283	4,254	200
Rockingham	73,427	58,744,800	21,244	10,270	211,132,906	31,514	15,394	15,361	759
Russell	23,222	18,580,000	8,505	1,438	49,860,512	9,943	4,181	5,556	206
Scott	19,660	15,731,200	6,976	1,567	45,143,073	8,543	3,624	4,560	359
Shenandoah	39,304	31,449,600	11,494	5,831	117,326,070	17,325	8,859	8,083	383
Smyth	29,704	23,765,600	11,018	2,165	67,059,636	13,183	6,513	6,323	347
Southampton	16,716	13,373,600	4,570	2,560	47,778,838	7,130	3,734	3,131	265
Spotsylvania	113,216	90,602,400	22,240	25,322	462,859,519	47,562	23,352	22,278	1,932
Stafford	111,148	88,949,600	19,815	26,198	502,733,165	46,013	21,760	21,698	2,555
Surry	6,531	5,224,800	1,864	1,040	23,669,897	2,904	1,615	1,131	158
Sussex	9,080	7,269,600	2,853	1,193	25,038,419	4,046	2,577	1,349	120
Tazewell	38,143	30,517,700	13,332	3,077	88,986,985	16,409	7,289	8,711	409
Warren	34,977	27,990,400	8,794	6,800	124,047,437	15,594	8,225	6,931	438

Table 1.6, continued

**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2004**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Washington	50,110	\$40,103,200	16,204	6,126	\$135,621,002	22,330	10,066	11,067	1,197
Westmoreland	15,963	12,778,400	4,526	2,501	49,492,705	7,027	3,989	2,810	228
Wise	32,330	25,869,600	11,810	2,243	77,392,489	14,053	6,510	7,112	431
Wythe	26,493	21,198,400	9,483	2,432	72,600,911	11,915	5,894	5,719	302
York	60,080	48,079,200	12,413	13,336	234,615,687	25,749	11,965	12,236	1,548
Total Counties	5,000,431	\$4,001,643,629	1,180,860	1,040,570	\$21,794,484,014	2,221,434	1,160,986	982,689	77,739

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Alexandria	126,257	\$101,050,696	37,726	35,558	\$777,033,183	73,285	52,135	17,799	3,351
Bedford	5,708	4,566,400	1,871	705	17,807,166	2,576	1,497	989	90
Bristol	25,701	20,563,200	6,642	6,188	73,409,537	12,830	6,190	4,001	2,639
Buena Vista	6,170	4,936,800	2,141	681	15,095,391	2,822	1,527	1,227	68
Charlottesville	36,145	28,931,200	12,843	6,291	143,560,088	19,134	13,169	5,202	763
Chesapeake	200,813	160,694,400	44,510	43,407	778,017,751	87,918	45,867	36,369	5,682
Colonial Heights	18,248	14,604,936	5,073	3,094	56,615,880	8,167	4,666	3,270	231
Covington	5,933	4,747,200	2,337	420	12,981,970	2,757	1,597	1,076	84
Danville	45,075	36,065,700	15,030	5,682	132,656,530	20,712	13,152	6,334	1,226
Emporia	5,819	4,656,000	1,884	729	14,958,041	2,613	1,872	613	128
Fairfax	25,394	20,322,400	5,869	6,558	170,735,546	12,427	7,188	4,605	634
Falls Church	14,131	11,310,400	3,126	3,664	87,605,149	6,790	3,916	2,553	321
Franklin	8,512	6,808,800	2,519	1,242	24,262,618	3,761	2,354	1,216	191
Fredericksburg	20,797	16,645,994	6,767	3,649	85,273,748	10,416	6,949	2,983	484
Galax	6,916	5,534,400	2,312	708	17,312,991	3,020	1,675	1,226	119
Hampton	115,171	92,163,200	33,580	20,203	375,067,632	53,783	32,656	17,807	3,320
Harrisonburg	28,590	22,877,600	9,509	4,060	87,141,253	13,569	8,900	4,347	322
Hopewell	20,244	16,197,600	6,818	2,453	51,083,106	9,271	6,048	2,938	285
Lexington	4,912	3,931,200	1,435	888	17,911,809	2,323	1,391	852	80
Lynchburg	57,139	45,724,800	17,719	8,464	184,295,160	26,183	16,179	9,251	753

Table 1.6, continued**Total Exemptions, Total Deductions, and Number of Returns by Filing Status/Locality
Taxable Year 2004**

Exemptions			Deductions				Filing Status		
City	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Joint	Married Nonjoint
Manassas	37,610	\$30,095,200	8,074	8,717	\$168,675,739	16,791	9,998	6,248	545
Manassas Park	12,705	10,168,800	2,681	2,981	58,054,923	5,662	3,324	2,156	182
Martinsville	14,512	11,612,000	4,932	1,768	42,020,784	6,700	4,303	2,073	324
Newport News	153,238	122,617,589	46,761	24,905	477,093,769	71,666	44,528	22,683	4,455
Norfolk	172,339	137,893,600	57,639	25,580	585,032,988	83,219	56,181	21,762	5,276
Norton	3,805	3,044,800	1,513	262	8,400,624	1,775	1,008	715	52
Petersburg	28,869	23,096,000	9,714	4,068	84,759,923	13,782	10,529	2,796	457
Poquoson	12,567	10,055,200	2,284	2,768	49,232,207	5,052	2,122	2,744	186
Portsmouth	85,413	68,345,600	26,158	13,387	256,130,416	39,545	26,028	11,539	1,978
Radford	9,590	7,672,800	3,289	1,394	29,501,966	4,683	2,800	1,772	111
Richmond	160,185	128,180,800	53,995	28,569	948,993,411	82,564	62,066	17,657	2,841
Roanoke	82,911	66,345,267	28,263	12,535	259,966,490	40,798	26,967	12,607	1,224
Salem	23,657	18,927,200	6,599	4,046	77,600,621	10,645	5,817	4,578	250
Staunton	20,286	16,236,000	6,667	2,921	72,343,956	9,588	5,693	3,646	249
Suffolk	71,700	57,366,400	16,597	14,561	268,981,101	31,158	16,265	12,674	2,219
Virginia Beach	382,025	305,704,800	94,205	83,439	1,554,905,609	177,644	99,410	65,742	12,492
Waynesboro	20,010	16,012,800	6,491	2,561	54,579,691	9,052	5,211	3,596	245
Williamsburg	12,241	9,798,400	3,243	2,702	56,895,805	5,945	3,418	2,234	293
Winchester	25,226	20,190,400	8,190	3,832	84,850,681	12,022	7,595	4,010	417
Total Cities	2,106,564	\$1,685,696,582	607,006	395,640	\$8,260,845,253	1,002,648	622,191	325,890	54,567
Total Counties	5,000,431	\$4,001,643,629	1,180,860	1,040,570	\$21,794,484,014	2,221,434	1,160,986	982,689	77,759
Unassigned*	181,653	\$145,403,659	57,212	26,765	\$3,554,368,786	83,977	38,992	32,285	12,700
Aggregate	7,288,648	\$5,832,743,870	1,845,078	1,462,975	\$33,609,698,053	3,308,059	1,822,169	1,340,864	145,026

Note:

* 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 2004

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	\$360,871,222	\$34,009,909	\$20,592,652	\$93,829,735	\$212,438,926	\$17,628,539
Albemarle	1,950,865,367	90,398,938	56,970,961	298,775,539	1,504,719,929	102,677,221
Alleghany	202,689,703	16,633,320	10,390,139	52,276,645	123,389,599	9,938,660
Amelia	165,269,245	13,449,402	8,421,877	42,835,512	100,562,454	8,124,266
Amherst	349,454,936	31,305,413	19,585,108	97,213,070	201,351,345	16,891,489
Appomattox	155,904,858	13,550,711	8,416,363	41,851,109	92,086,675	7,569,229
Arlington	6,503,105,328	289,248,836	184,665,754	984,408,466	5,044,782,273	346,580,212
Augusta	983,955,701	75,600,260	47,470,716	245,635,381	615,249,345	48,425,403
Bath	66,079,340	5,513,335	3,430,397	16,942,449	40,193,159	3,236,399
Bedford	1,015,851,527	68,585,386	43,156,476	222,896,522	681,213,143	50,998,654
Bland	68,064,159	6,098,959	3,777,484	18,991,847	39,195,868	3,281,083
Botetourt	525,068,235	32,875,803	20,808,156	109,457,395	361,926,881	26,531,187
Brunswick	144,076,375	15,360,495	9,422,935	44,452,083	74,840,862	6,853,043
Buchanan	201,527,215	18,397,243	11,228,778	53,099,447	118,801,746	9,834,551
Buckingham	126,864,706	12,740,310	7,932,046	39,044,806	67,147,544	6,059,226
Campbell	606,782,882	52,370,092	32,753,991	164,013,287	357,645,512	29,513,407
Caroline	354,776,275	28,596,795	17,974,846	90,926,964	217,277,670	17,524,525
Carroll	256,570,547	26,821,589	16,539,186	80,031,131	133,178,641	11,991,573
Charles City	105,137,320	8,166,012	5,122,298	25,916,644	65,932,366	5,231,130
Charlotte	108,151,942	11,550,099	7,040,298	33,054,912	56,506,632	5,114,214
Chesterfield	5,675,827,423	325,139,487	205,083,712	1,080,085,868	4,065,518,356	291,777,121
Clarke	320,577,425	15,501,499	9,825,150	51,912,223	243,338,552	16,790,655
Craig	55,779,746	4,882,485	3,095,845	15,559,986	32,241,430	2,693,233
Culpeper	693,223,597	44,939,359	28,272,805	145,499,440	474,511,993	35,191,138
Cumberland	90,274,644	9,066,943	5,594,407	26,886,218	48,727,076	4,317,461
Dickenson	122,908,270	11,948,708	7,329,189	35,455,047	68,175,326	5,894,733
Dinwiddie	322,575,195	26,839,395	16,948,383	86,465,699	192,321,719	15,826,122
Essex	127,610,000	11,245,638	6,952,990	33,921,019	75,490,353	6,256,177
Fairfax	32,031,604,886	1,218,537,100	773,448,356	4,123,973,662	25,915,645,769	1,715,051,133
Fauquier	1,823,712,661	71,771,918	45,597,539	244,080,058	1,462,263,145	97,070,074

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2004**

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	\$153,077,505	\$13,912,905	\$8,748,295	\$43,365,580	\$87,050,725	\$7,344,522
Fluvanna	347,913,524	24,721,902	15,738,416	82,685,578	224,767,628	17,326,954
Franklin	652,652,661	51,476,365	32,104,498	160,487,985	408,583,813	32,213,180
Frederick	1,396,151,544	79,720,532	50,305,711	262,564,575	1,003,560,725	71,820,224
Giles	190,544,737	17,053,429	10,641,718	53,097,540	109,752,051	9,194,562
Gloucester	517,748,596	38,384,060	23,927,840	120,616,443	334,820,253	25,805,189
Goochland	775,579,642	21,355,975	13,585,200	72,642,123	667,996,344	42,216,332
Grayson	137,539,169	15,214,652	9,320,348	43,970,491	69,033,677	6,395,627
Greene	226,840,945	17,743,079	11,185,552	57,898,158	140,014,156	11,165,573
Greensville	115,699,668	12,448,244	7,644,332	36,596,966	59,010,127	5,529,088
Halifax	346,738,479	33,566,706	20,515,148	98,475,519	194,181,106	16,696,222
Hanover	1,993,599,225	106,081,191	67,081,236	358,507,383	1,461,929,415	102,720,328
Henrico	5,599,334,374	321,040,165	202,470,992	1,050,214,943	4,025,608,275	289,548,502
Henry	579,615,366	56,834,408	34,739,882	162,518,196	325,522,880	27,848,831
Highland	30,263,847	2,368,637	1,445,138	6,921,532	19,528,540	1,504,823
Isle of Wight	584,402,339	36,316,094	22,790,557	117,414,574	407,881,114	29,796,797
James City	1,227,880,551	60,504,803	37,918,731	196,020,265	933,436,752	64,207,044
King and Queen	81,839,209	7,070,695	4,416,424	22,046,322	48,305,768	4,003,951
King George	389,543,015	22,191,299	14,092,967	74,242,816	279,015,934	20,052,788
King William	225,847,687	16,131,818	10,202,309	53,113,733	146,399,827	11,262,294
Lancaster	210,409,798	12,500,171	7,728,265	36,763,547	153,417,815	10,878,215
Lee	171,165,098	17,977,321	10,862,498	50,700,645	91,624,634	8,113,255
Loudoun	7,435,111,164	299,755,907	192,120,232	1,051,417,764	5,891,817,261	394,754,161
Louisa	415,050,217	31,407,733	19,784,082	101,642,509	262,215,893	20,610,731
Lunenburg	122,706,298	10,623,433	6,530,807	30,895,609	74,656,449	6,027,705
Madison	198,112,548	13,310,942	8,347,628	42,215,156	134,238,822	10,002,882
Mathews	141,900,673	8,974,554	5,619,052	27,962,754	99,344,313	7,222,182
Mecklenburg	309,635,267	30,476,632	18,645,798	87,078,289	173,434,549	14,923,081
Middlesex	157,163,994	10,301,541	6,377,724	31,759,886	108,724,843	7,979,124
Montgomery	1,008,424,015	76,690,295	47,333,245	233,056,373	651,344,102	50,297,331

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2004**

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	\$205,645,668	\$15,708,807	\$9,843,638	\$49,462,679	\$130,630,544	\$10,219,528
New Kent	289,638,052	17,867,133	11,363,924	60,473,445	199,933,550	14,641,364
Northampton	152,122,760	12,477,463	7,552,295	34,878,138	97,214,865	7,601,763
Northumberland	181,876,113	12,552,471	7,742,719	37,544,516	124,036,407	9,206,526
Nottoway	142,831,031	14,022,792	8,659,459	40,896,142	79,252,637	6,861,828
Orange	469,942,421	33,498,377	21,071,567	109,070,038	306,302,439	23,565,721
Page	260,856,168	25,036,574	15,583,358	77,231,295	143,004,942	12,490,690
Patrick	159,909,596	16,182,190	9,961,709	47,913,234	85,852,463	7,575,994
Pittsylvania	678,534,605	62,700,807	38,906,953	190,284,659	386,642,186	32,701,032
Powhatan	484,195,777	26,349,379	16,737,416	89,934,405	351,174,577	24,868,482
Prince Edward	160,802,146	15,842,708	9,676,638	45,490,087	89,792,712	7,752,257
Prince George	425,655,313	30,055,835	18,741,398	95,985,653	280,872,427	21,327,513
Prince William	6,767,302,853	397,970,196	251,852,866	1,317,247,706	4,800,232,085	348,047,896
Pulaski	392,361,576	34,842,622	21,681,302	107,631,027	228,206,625	18,979,672
Rappahannock	155,421,467	8,496,042	5,358,643	27,994,135	113,572,648	8,052,275
Richmond	128,024,652	11,117,247	6,557,873	30,556,668	79,792,863	6,355,789
Roanoke	1,639,750,314	98,642,040	62,054,944	324,052,027	1,155,001,303	83,610,576
Rockbridge	277,983,280	21,328,491	13,306,751	66,831,053	176,516,986	13,770,153
Rockingham	1,009,443,612	78,203,718	49,196,281	251,506,893	630,536,720	49,765,143
Russell	242,783,119	23,505,209	14,510,225	70,212,379	134,555,306	11,602,098
Scott	219,181,681	20,546,076	12,530,916	60,879,832	125,224,857	10,571,666
Shenandoah	527,958,393	42,789,337	26,871,104	136,914,818	321,383,134	25,922,826
Smyth	314,283,735	31,151,714	19,293,727	93,972,218	169,866,076	14,938,755
Southampton	208,570,902	17,668,075	11,018,609	54,983,270	124,900,949	10,209,551
Spotsylvania	2,015,352,440	122,601,668	77,495,709	406,534,933	1,408,720,131	102,978,055
Stafford	2,184,325,898	119,125,478	75,221,275	398,192,137	1,591,787,007	112,859,528
Surry	78,497,702	7,133,256	4,389,240	21,304,405	45,670,802	3,827,578
Sussex	97,007,654	9,750,008	6,007,112	28,757,859	52,492,675	4,677,192
Tazewell	490,265,195	39,503,702	24,353,215	116,610,836	309,797,442	24,254,726
Warren	571,718,829	39,599,142	24,905,117	128,803,487	378,411,084	28,819,895

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2004**

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	\$690,600,007	\$54,288,370	\$33,595,149	\$164,652,911	\$438,063,578	\$34,260,610
Westmoreland	201,550,803	16,727,398	10,314,492	49,768,027	124,740,886	9,988,928
Wise	387,370,061	33,668,843	20,680,599	100,416,553	232,604,067	18,973,552
Wythe	311,852,927	28,806,662	17,808,202	86,231,675	179,006,387	15,003,034
York	1,132,595,549	64,070,805	40,075,747	208,510,693	819,938,303	58,311,442
Total Counties	104,913,864,185	\$5,661,131,562	\$3,564,993,635	\$18,498,115,245	\$77,189,623,743	\$5,446,926,991

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	\$4,208,869,829	\$197,581,389	\$125,583,306	\$660,149,341	\$3,225,555,794	\$223,617,051
Bedford	65,913,639	6,008,669	3,675,933	17,577,123	38,651,914	3,213,216
Bristol	312,612,922	31,352,443	18,666,972	84,452,295	178,141,212	15,306,061
Buena Vista	66,190,236	6,841,310	4,237,570	20,924,950	34,186,407	3,118,594
Charlottesville	639,408,851	46,505,745	28,344,181	136,213,067	428,345,857	32,574,058
Chesapeake	3,143,412,850	222,248,707	138,435,010	697,222,525	2,085,506,608	158,238,792
Colonial Heights	246,939,101	19,938,616	12,372,253	62,328,694	152,299,538	12,217,937
Covington	63,565,267	6,587,318	4,034,073	19,456,453	33,487,423	3,034,758
Danville	520,839,680	48,309,599	29,071,303	131,884,596	311,574,182	25,679,235
Emporia	54,889,420	6,120,750	3,663,564	16,394,918	28,710,187	2,643,946
Fairfax	666,214,973	32,069,166	20,143,577	104,535,851	509,466,379	35,143,726
Falls Church	457,850,488	17,736,489	11,229,406	59,768,506	369,116,088	24,539,913
Franklin	98,309,577	9,100,022	5,469,398	25,285,748	58,454,409	4,831,453
Fredericksburg	411,749,242	26,082,039	16,170,909	79,475,832	290,020,463	21,276,595
Galax	76,648,858	6,966,625	4,219,585	19,020,894	46,441,754	3,752,127
Hampton	1,465,482,434	133,270,993	81,943,271	397,247,375	853,020,795	71,745,424
Harrisonburg	358,101,633	33,070,083	20,202,050	95,159,445	209,670,054	17,507,909
Hopewell	211,844,693	22,737,305	13,934,833	66,310,185	108,862,370	10,121,774
Lexington	74,902,643	5,388,559	3,254,114	15,821,485	50,438,485	3,783,193
Lynchburg	814,184,231	62,541,489	38,202,166	181,420,096	532,020,480	40,926,736

Table 1.7, continued**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality
Taxable Year 2004**

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	\$663,060,964	\$44,031,684	\$27,600,855	\$141,486,688	\$449,941,738	\$33,783,325
Manassas Park	189,613,978	15,012,742	9,477,130	48,102,706	117,021,400	9,432,847
Martinsville	164,568,384	15,381,307	9,222,696	41,290,726	98,673,655	8,098,713
Newport News	1,965,095,738	178,578,005	109,559,143	522,813,902	1,154,144,689	96,493,554
Norfolk	2,327,024,237	204,711,081	124,202,504	569,699,580	1,428,411,073	115,939,744
Norton	45,909,813	4,167,669	2,518,418	11,771,301	27,452,425	2,251,060
Petersburg	274,488,768	33,597,263	20,463,720	91,815,369	128,612,416	12,968,511
Poquoson	245,194,270	12,562,797	7,966,130	42,152,335	182,513,007	12,690,447
Portsmouth	971,467,682	98,081,823	60,015,075	280,947,829	532,422,956	47,068,057
Radford	132,422,931	10,984,219	6,622,554	31,868,268	82,947,890	6,539,003
Richmond	3,096,798,575	203,108,350	124,404,960	588,467,325	2,180,817,940	160,461,923
Roanoke	1,149,483,094	99,558,771	61,517,404	294,865,720	693,541,199	56,908,236
Salem	357,380,294	25,893,282	16,160,693	81,077,089	234,249,229	17,893,068
Staunton	271,185,758	23,157,945	14,388,262	70,959,130	162,680,421	13,325,647
Suffolk	1,124,138,351	78,516,628	48,663,875	242,294,735	754,663,114	56,736,197
Virginia Beach	6,913,251,338	446,722,901	277,112,914	1,378,869,971	4,810,545,552	353,821,143
Waynesboro	246,522,969	22,326,657	13,855,134	68,004,428	142,336,750	12,017,450
Williamsburg	246,593,161	13,393,074	8,094,708	39,216,294	185,889,086	12,916,334
Winchester	432,441,523	29,699,412	18,389,535	90,207,463	294,145,114	22,083,137
Total Cities	\$34,774,572,394	\$2,499,942,924	\$1,543,089,183	\$7,526,560,237	\$23,204,980,050	\$1,764,700,893
Total Counties	\$104,913,864,185	\$5,661,131,562	\$3,564,993,635	\$18,498,115,245	\$77,189,623,743	\$5,446,926,991
Unassigned*	\$2,763,232,220	\$167,717,439	\$91,588,631	\$392,221,020	\$2,111,705,130	\$146,420,993
Aggregate	\$142,451,668,799	\$8,328,791,925	\$5,199,671,449	\$26,416,896,502	\$102,506,308,924	\$7,358,048,877

Notes:

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

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

Table 1.8
Set-Off Debt by Taxable Year

Type of Participants	2001		2002		2003		2004	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount
State Agencies	94,455	\$9,829,761	94,714	\$10,305,620	96,154	\$10,638,576	100,476	\$11,338,060
Circuit Courts	5,202	615,912	5,416	671,136	5,500	705,389	4,961	684,048
District Courts*	15,697	1,308,472	15,649	1,278,296	16,005	1,387,658	14,189	1,296,245
Juvenile and Domestic Courts	-	-	-	-	1,252	102,012	1,489	131,156
Combined Courts	-	-	-	-	1,982	166,009	1,998	183,168
Counties	66,768	6,646,957	63,756	6,352,482	59,213	5,567,030	45,449	4,006,445
Cities	40,082	3,419,333	48,321	4,518,327	53,122	4,740,625	60,367	5,596,524
Towns	2,704	135,331	2,799	150,304	3,127	147,021	1,998	108,720
Social Services	2,411	274,361	2,500	258,594	2,530	301,655	2,314	296,422
TOTAL	115,354	\$11,754,146	115,779	\$12,255,052	238,885	\$23,755,975	233,241	\$23,640,789

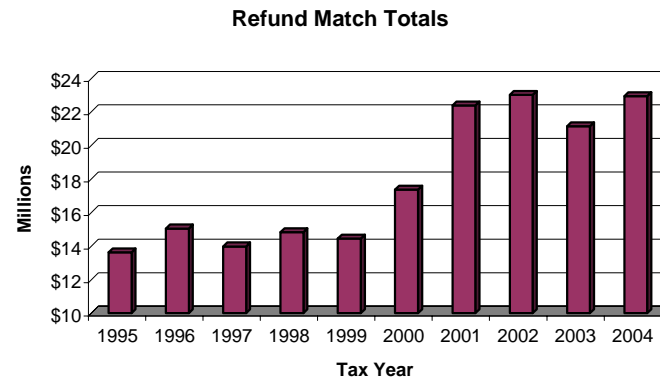
Notes:

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

* Prior to 2003, the "District Courts" category included juvenile, domestic, and combined courts collections.

Table 1.9
Refund Match Totals

Tax Year	Total
1995	\$13,626,045
1996	15,043,419
1997	13,974,064
1998	14,823,675
1999	14,444,378
2000	17,362,529
2001	22,383,550
2002	23,013,587
2003	21,137,386
2004	22,937,393



Note:

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

Table 1.10
Refund Check-offs by Taxable Year

Program/ Fund	2002		2003		2004	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,310	\$25,437	1,720	\$35,266	1,630	\$33,216
Virginia Republican Party*	989	18,973	1,002	20,192	1,025	20,141
Virginia Nongame Wildlife Program	6,542	158,685	6,219	151,065	5,795	142,694
Virginia Housing Program	1,943	43,024	1,895	44,675	1,814	45,002
Virginia Open Space Recreation and Conservation Fund	2,987	63,080	2,825	62,023	2,530	57,120
Virginia Family and Children's Trust Fund (FACT)	1,605	36,827	1,571	38,232	1,383	34,665
Virginia Elderly and Disabled Transportation Fund	2,895	60,101	2,783	63,271	2,833	64,379
United States Olympic Committee	1,325	22,402	1,413	26,821	1,209	22,369
Community Policing Fund	629	11,886	696	12,068	786	13,587
Virginia Arts Foundation	1,392	26,813	1,357	27,136	1,146	21,267
Chesapeake Bay Restoration	5,325	124,428	5,642	135,579	5,890	141,344
Historic Resources Fund	933	16,525	887	15,731	744	13,360
State Forests	2,175	40,242	2,046	41,453	1,831	34,252
Uninsured Medical Fund	1,336	30,297	1,148	27,269	1,118	24,879
Humanities & Public Policy	349	6,701	343	5,856	320	6,211
Center for Government Studies	172	2,734	157	2,461	155	2,441
Law & Economics Center	165	3,186	189	3,399	166	2,773
Jamestown-Yorktown Fund	885	16,067	915	17,699	898	18,494
Children of America Finding Hope	905	17,162	958	19,721	1,031	22,684
Public School Foundations	1,031	27,814	1,286	34,710	1,319	35,276
Virginia Transplant Council	410	6,644	391	7,393	335	5,928
Virginia 4-H	473	7,455	482	9,506	400	6,587
Home Energy Assistance			940	17,055	926	18,509
National D-Day Memorial			968	18,383	745	14,078
Spay and Neuter Fund					1,648	36,247
Tuition Assistance Grant Fund					598	11,350
Virginia Commission for the Arts					551	9,703
Virginia Federation of Humane Societies					850	16,027
Total	35,776	\$766,481	37,833	\$836,964	39,676	\$874,585

Notes:

1. Refund check-offs are voluntary contributions from taxpayer refunds made to qualifying organizations.

* Contributions are voluntary and are limited to one per person (filing a separate return) or two check-offs for a married couple filing together. Section 58.1-346 sets the limit at \$25 per individual and at \$25 for each spouse on a joint return.

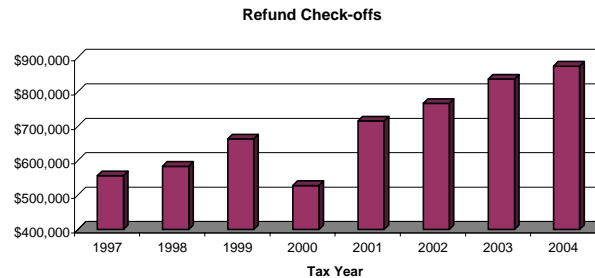


Table 2.1
Corporate Income Tax Revenue

Fiscal Year	Amount
1996	\$402,337,224
1997	432,297,934
1998	450,779,925
1999	420,421,456
2000	565,909,181
2001	363,757,398
2002	290,215,035
2003	343,318,607
2004	425,715,754
2005	616,690,263
2006	871,553,615

Notes:

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

Corporate Income Tax Collections

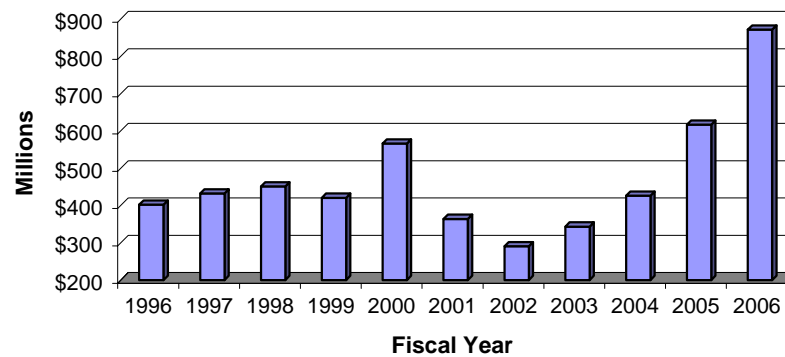


Table 2.2
Number of Corporate Returns, Taxable Income, and Tax Liability

Based on corporate tax returns filed for Taxable Year 2004*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	502 [†]	500					
\$0 or less	96,690	46,192	62.7%	\$0	0.0%	\$0	0.0%
\$1 to \$24,999	0	16,856	22.9%	105,251,016	1.0%	6,315,056	1.0%
\$25,000 to \$49,999	0	3,136	4.3%	113,131,301	1.1%	6,787,878	1.1%
\$50,000 to \$99,999	0	2,617	3.6%	184,548,817	1.8%	11,072,929	1.8%
\$100,000 to \$499,999	0	3,016	4.1%	670,812,983	6.7%	40,248,779	6.7%
\$500,000 to \$999,999	0	654	0.9%	465,582,874	4.6%	27,934,972	4.6%
\$1,000,000 to \$1,999,999	0	474	0.6%	659,643,063	6.5%	39,578,584	6.5%
\$2,000,000 to \$9,999,999	0	543	0.7%	2,282,636,956	22.6%	136,958,217	22.6%
\$10,000,000 and Over	0	177	0.2%	5,658,643,303	56.1%	339,518,598	56.1%
Total before adjustments	96,690	73,665	100.0%	\$10,140,250,313	100.5%	\$608,415,014	100.5%
Departmental adjustments	1,013	1,096	1.5%	-54,583,032	-0.5%	-22,795,552	-3.6%
Subtotal	96,690	73,665	100.0%	10,085,667,281	100.0%	605,140,032	
Minimum Tax				N/A		33,686,223	
Total Tax Assessment					100.0%	\$638,826,255	97.0%

Notes:

1. The tax rate is 6% of the corporation's Virginia taxable income.
2. Some columns may not match totals due to rounding.
3. If a corporation reports a negative taxable income, its taxable income is treated as zero in this table.

* This table is not comparable to prior year reports. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2004. Reports in prior years selected returns based on the state fiscal year in which they were received.

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

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

Fiscal Year	State Sales and Use Tax			Local		Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
1998	\$1,919,216,000	\$320,958,000	\$2,240,174,000	\$645,109,000	-	\$2,885,283,000
1999	2,065,265,000	345,101,000	2,410,366,000	695,425,000	-	3,105,791,000
2000	2,201,533,000	372,473,000	2,574,006,000	741,026,000	-	3,315,032,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	-	3,441,270,000
2002	2,028,331,000	322,139,000	2,350,470,000	764,902,000	-	3,115,372,000
2003	2,173,307,000	291,633,000	2,464,940,000	797,368,000	-	3,262,308,000
2004	2,394,488,000	327,092,000	2,721,580,000	865,678,000	-	3,587,258,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000
2006	2,812,877,000	476,259,000	3,289,136,000	998,742,000	217,200,000	4,505,078,000

Notes:

1. The sales and use tax on aircraft and on watercraft are reported separately in Tables 4.1 and 4.2.
2. The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
3. One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
4. One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
5. The local option tax of 1% is distributed to localities based on point of sale. Local tax collections are net of all adjustments and costs of collection.
6. One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
7. The state tax was increased from 3.5% to 4% on September 1, 2004.
8. The state tax on unprepared food for human consumption was reduced from 3.5 percent to 3.0 percent on January 1, 2000, and to 1.5 percent on July 1, 2005.

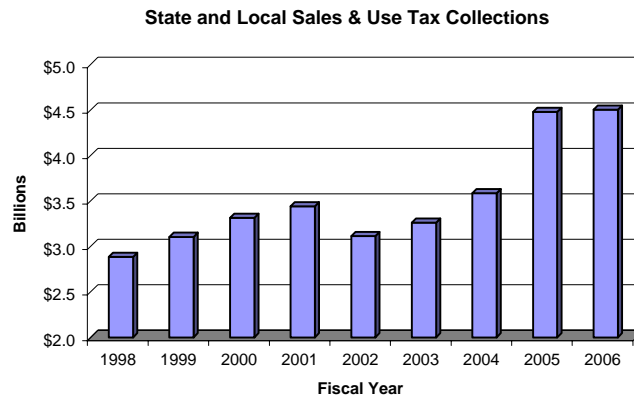


Table 3.2

Taxable Sales by Business Classification

During 2005, the Department of Taxation implemented a new accounting system. As a result of this change, annual taxable sales for 2005 by a single system of business classification are not available. However, data for each calendar quarter can be accessed at the department's web site www.tax.virginia.gov by clicking on the Publications tab.

Table 3.3
Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year

Category	2001	2002	2003	2004	2005
Apparel	\$3,433,932,880	\$3,578,970,238	\$3,718,836,694	\$4,087,521,249	
Clothing	2,748,173,200	2,873,713,915	2,987,047,870	3,285,154,834	
Automotive	3,470,235,894	4,487,272,935	4,810,059,673	5,145,672,486	
Food	19,378,297,949	19,936,841,785	20,886,801,198	21,930,876,550	
Groceries	10,356,805,011	10,661,888,986	11,006,988,932	11,235,767,388	
Restaurants	8,120,240,029	8,380,089,582	8,950,761,201	9,743,863,209	
Furniture	5,006,441,268	5,207,693,314	5,666,395,274	6,014,658,518	
General Merchandise	12,471,539,049	12,117,264,163	12,686,376,055	13,311,798,761	
Lumber	6,777,799,727	6,979,329,337	7,430,989,939	9,006,350,759	
Fuel	458,375,863	391,932,276	486,954,643	488,123,421	
Machinery	3,111,732,098	3,001,401,543	3,150,868,078	3,581,337,858	
Miscellaneous	14,616,934,460	14,944,607,080	16,136,280,172	17,724,777,870	
Totals	\$68,725,289,188	\$70,645,312,671	\$74,973,561,726	\$81,291,117,472	\$77,290,441,767

Notes:

1. In order to implement a new accounting system in 2005, the Department of Taxation processed data in a controlled environment. As a result, the annual total of taxable sales for 2005 is underreported.
2. Due to database modifications needed to implement the Department's new accounting system, the business classification categories used in the past were eliminated during 2005. In the future, classification will be based on NAICS codes. Historic taxable sales will not be converted.

Table 3.4
Local Sales Tax Distribution - Fiscal Year 2006

County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,758,489	\$3,164,002	\$7,922,491
Albemarle	10,228,543	13,121,296	23,349,839
Alleghany	2,141,978	742,566	2,884,544
Amelia	1,405,943	638,148	2,044,091
Amherst	3,794,502	2,543,824	6,338,326
Appomattox	1,775,702	822,933	2,598,635
Arlington	14,858,770	32,900,846	47,759,616
Augusta	9,138,396	4,728,295	13,866,691
Bath	621,590	820,586	1,442,176
Bedford	7,682,867	3,110,784	10,793,651
Bland	684,053	258,612	942,665
Botetourt	4,101,185	2,093,614	6,194,799
Brunswick	2,015,293	722,058	2,737,351
Buchanan	2,646,559	1,430,188	4,076,747
Buckingham	1,876,166	474,980	2,351,146
Campbell	7,082,853	3,511,100	10,593,953
Caroline	3,365,844	1,196,952	4,562,796
Carroll	3,316,568	1,415,797	4,732,365
Charles City	719,691	455,911	1,175,602
Charlotte	1,610,821	577,884	2,188,705
Chesterfield	42,018,239	37,346,299	79,364,539
Clarke	1,673,511	932,926	2,606,438
Craig	645,246	120,500	765,746
Culpeper	5,107,560	6,841,025	11,948,585
Cumberland	1,297,100	482,053	1,779,153
Dickenson	1,861,669	628,309	2,489,978
Dinwiddie	3,235,625	1,001,876	4,237,501
Essex	1,345,953	1,855,819	3,201,771
Fairfax	135,600,259	154,280,448	289,880,708
Fauquier	9,183,875	7,772,882	16,956,757
Floyd	1,670,410	543,745	2,214,156
Fluvanna	2,455,196	864,991	3,320,187
Franklin	5,995,210	4,283,496	10,278,707
Frederick	8,878,926	9,692,189	18,571,115
Giles	2,093,726	1,302,536	3,396,262
Gloucester	\$5,167,580	\$3,743,185	\$8,910,765
Goochland	1,742,569	2,007,467	3,750,036
Grayson	1,824,422	443,062	2,267,484
Greene	2,128,890	879,998	3,008,888
Greensville	1,251,321	338,511	1,589,832
Halifax	4,882,798	3,084,644	7,967,442
Hanover	14,057,838	16,337,188	30,395,026
Henrico	37,462,609	55,502,341	92,964,951
Henry	7,138,150	3,960,832	11,098,982
Highland	253,985	92,649	346,634
Isle of Wight	4,598,990	2,173,717	6,772,708
James City	7,118,407	8,391,430	15,509,837
King and Queen	744,764	150,063	894,826
King George	2,452,746	1,173,850	3,626,597
King William	2,009,417	841,800	2,851,218
Lancaster	1,156,658	1,520,540	2,677,198
Lee	3,123,845	1,077,025	4,200,869
Loudoun	35,331,840	49,151,695	84,483,535
Louisa	3,740,917	1,632,753	5,373,670
Lunenburg	1,523,758	405,376	1,929,133
Madison	1,611,549	888,120	2,499,669
Mathews	988,735	408,179	1,396,914
Mecklenburg	3,539,993	3,313,530	6,853,523
Middlesex	1,093,639	863,207	1,956,846
Montgomery	8,525,640	9,223,760	17,749,401
Nelson	1,821,576	880,615	2,702,191
New Kent	2,165,674	835,310	3,000,984
Northampton	1,666,655	1,435,131	3,101,786
Northumberland	1,204,458	730,355	1,934,813
Nottoway	1,975,912	1,219,795	3,195,708
Orange	3,555,165	2,286,183	5,841,347
Page	2,689,218	1,596,388	4,285,607
Patrick	2,047,583	685,294	2,732,876
Pittsylvania	7,571,024	1,952,748	9,523,772
Powhatan	3,230,206	1,519,762	4,749,968

Table 3.4, continued
Local Sales Tax Distribution - Fiscal Year 2006

County	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,494,664	\$2,646,367	\$5,141,031
Prince George	4,700,757	1,123,040	5,823,797
Prince William	50,875,088	47,112,779	97,987,867
Pulaski	4,053,636	2,850,056	6,903,692
Rappahannock	977,177	403,373	1,380,550
Richmond	896,644	1,253,652	2,150,296
Roanoke	12,196,042	9,107,482	21,303,524
Rockbridge	2,324,974	2,464,792	4,789,765
Rockingham	9,934,075	4,875,977	14,810,052
Russell	3,456,909	1,655,930	5,112,839
Scott	2,866,645	1,303,151	4,169,796
Shenandoah	4,670,325	3,923,189	8,593,514
Smyth	3,899,868	2,041,333	5,941,201
Southampton	2,699,332	504,887	3,204,218
Spotsylvania	18,206,706	15,100,681	33,307,386
Stafford	19,841,589	10,141,317	29,982,906
Surry	832,750	417,624	1,250,374
Sussex	1,061,466	671,002	1,732,469
Tazewell	5,613,409	5,496,509	11,109,918
Warren	4,332,228	2,825,919	7,158,147
Washington	5,387,714	5,827,477	11,215,191
Westmoreland	1,955,088	877,809	2,832,898
Wise	5,271,087	3,054,266	8,325,353
Wythe	3,434,401	3,789,701	7,224,102
York	9,234,356	8,282,577	17,516,933
Total Counties	\$669,503,782	\$621,176,868	\$1,290,680,649

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$9,316,152	\$24,966,758	\$34,282,910
Bedford	675,270	921,370	1,596,640
Bristol	1,916,722	3,556,332	5,473,054
Buena Vista	836,927	355,872	1,192,799
Charlottesville	4,368,769	9,467,872	13,836,641

City	Share of State Tax	Local Option	Total Amount
Chesapeake	\$34,340,456	\$34,053,972	\$68,394,428
Colonial Heights	2,248,712	6,872,731	9,121,443
Covington	588,844	1,153,372	1,742,216
Danville	6,358,536	7,327,797	13,686,333
Emporia	783,539	1,244,362	2,027,901
Fairfax	2,360,443	13,704,985	16,065,428
Falls Church	1,521,690	4,199,313	5,721,003
Franklin	1,026,390	1,426,014	2,452,403
Fredericksburg	2,014,003	14,331,278	16,345,282
Galax	845,957	1,916,529	2,762,486
Hampton	20,313,616	13,347,567	33,661,183
Harrisonburg	3,166,090	11,294,096	14,460,186
Hopewell	2,996,054	1,847,088	4,843,142
Lexington	413,893	708,070	1,121,963
Lynchburg	8,254,908	12,948,185	21,203,093
Manassas	5,662,069	8,364,710	14,026,779
Manassas Park	1,676,959	1,998,317	3,675,276
Martinsville	2,291,399	2,145,045	4,436,444
Newport News	28,957,502	22,148,106	51,105,609
Norfolk	29,332,743	30,332,856	59,665,599
Norton	565,633	1,713,955	2,279,588
Petersburg	3,685,676	3,822,007	7,507,684
Poquoson	1,858,826	454,820	2,313,646
Portsmouth	11,392,374	5,788,710	17,181,084
Radford	1,051,781	1,326,734	2,378,515
Richmond	23,392,476	27,090,765	50,483,241
Roanoke	10,620,907	20,337,026	30,957,933
Salem	2,956,496	5,569,304	8,525,800
Staunton	2,886,949	3,840,258	6,727,206
Suffolk	11,764,728	6,837,738	18,602,466
Virginia Beach	62,909,973	51,248,579	114,158,552
Waynesboro	2,555,342	3,957,836	6,513,178
Williamsburg	624,190	4,180,218	4,804,408
Winchester	2,901,007	10,764,888	13,665,896
Total Cities	\$311,434,001	\$377,565,434	\$688,999,435
Total Counties	\$669,503,782	\$621,176,868	\$1,290,680,649

Aggregate	\$980,937,782	\$998,742,301	\$1,979,680,084
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Table 3.5
Virginia Motor Fuel Sales Tax Revenue Collections by Locality

Locality	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Arlington County	\$1,696,679	\$2,033,823	\$2,288,437	\$2,811,893	\$3,216,757
Fairfax County	10,317,126	12,321,039	12,370,498	15,836,721	20,379,418
Loudoun County	3,523,686	3,663,395	4,055,021	5,421,411	8,489,311
Alexandria City	1,642,736	1,773,506	1,596,620	1,991,081	2,178,817
Fairfax City	782,841	759,446	817,447	879,648	1,513,850
Falls Church City	438,293	474,236	335,191	350,627	458,111
Northern Virginia					
Transportation Commission	\$18,401,361	\$21,025,445	\$21,463,214	\$27,291,380	\$36,236,263
Prince William County	\$5,326,125	\$5,791,554	\$6,411,569	\$8,449,785	\$10,676,991
Stafford County	1,945,912	1,836,532	2,191,586	3,067,810	3,739,651
Fredericksburg City	632,758	985,269	1,138,650	1,293,971	1,430,822
Manassas City	630,588	860,981	727,528	1,111,921	1,266,246
Manassas Park City	358,710	447,810	621,571	735,457	850,337
Potomac and Rappahannock					
Transportation Commission	\$8,894,093	\$9,922,146	\$11,090,904	\$14,658,943	\$17,964,047
Aggregate	\$27,295,454	\$30,947,591	\$32,554,118	\$41,950,323	\$54,200,310

Motor Fuel Sales Tax Revenue

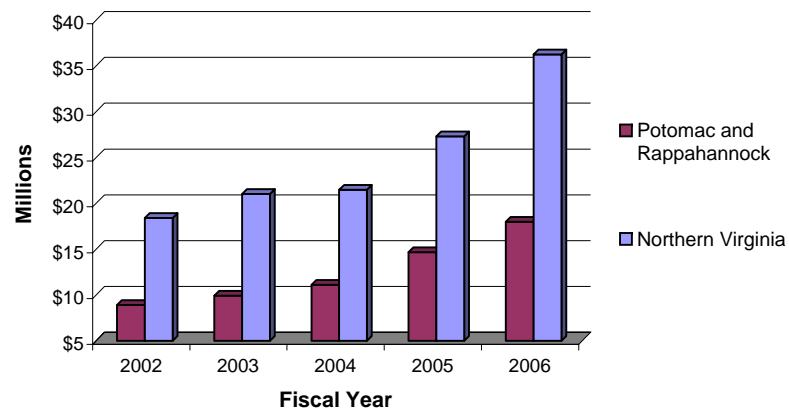


Table 4.1
Other Taxes Net Revenue Collections - General Fund

Fiscal Year	Recordation & Deeds	Suits & Wills	Tobacco Excise	Estate Tax	Watercraft Tax	Rolling Stock Tax
1996	\$91,381,000	\$4,098,000	\$15,950,000	\$69,398,000	\$3,506,000	\$5,427,000
1997	98,693,000	4,747,000	16,035,000	92,163,000	3,259,000	5,532,000
1998	122,325,000	4,491,000	15,728,000	122,304,000	3,704,000	5,940,000
1999	152,447,000	5,425,000	15,376,000	154,079,000	5,122,000	6,193,000
2000	141,332,000	4,957,000	15,208,000	150,121,000	5,409,000	6,347,000
2001	162,621,000	5,089,000	15,074,000	126,839,000	5,847,000	5,633,000
2002	208,890,000	5,015,000	15,023,000	133,661,000	5,348,000	5,418,000
2003	278,119,000	4,942,000	15,314,000	143,325,000	5,757,000	5,115,000
2004	331,364,000	5,315,000	16,118,000	149,648,000	6,540,000	5,216,000
2005	572,252,000	5,481,000	6,329,000	149,962,000	7,101,000	5,208,000
2006	669,810,000	5,851,000	0	160,407,000	7,693,000	4,967,000

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 September 1, 2004, a ten dollar fee is imposed on deeds and certificates of satisfaction. Effective May 4, 2005, a ten dollar fee is imposed on deeds of trust. Additionally, one dollar real estate transfer fee is charged. The real estate transfer fee is \$1.75 for deeds of partition.
2. The tax on suits is \$5 for debts under \$50,000, \$15 for debts greater than \$50,000 but not exceeding \$100,000, and \$25 for debts in excess of \$100,000. The tax on wills and administrations is imposed at the rate of 10 cents on every \$100 of value on all estates that exceed \$15,000 in value.
3. Prior to September 1, 2004, the cigarette tax was imposed at the rate of 2.5 cents per pack of 20 cigarettes and revenues were deposited in the General Fund. Beginning September 1, 2004, all cigarette tax revenues are now deposited into the Virginia Health Care Fund. The revenue from the Tobacco Excise Tax in the General Fund for FY 2005 corresponds to collections from July and August 2004 purchases.
4. The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978.
5. The watercraft sales and use tax is imposed at a rate of 2 percent of the purchase price, up to a maximum of \$2,000.
6. The rolling stock tax on railroads, freight car companies, and certified motor vehicle carriers is \$1 on each \$100 of assessed value.

Table 4.2
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Tire	Egg	Peanut	Soybean	Cigarette	Other Tobacco	Aircraft
	Recycling	Promotion	Excise		Tax	Products	
1996	\$2,328,000	\$149,000	\$307,000	\$415,000	-	-	\$3,021,000
1997	2,502,000	141,000	318,000	539,000	-	-	1,986,000
1998	2,444,000	172,000	277,000	331,000	-	-	3,549,000
1999	2,541,000	144,000	312,000	305,000	-	-	4,958,000
2000	2,640,000	160,000	317,000	279,000	-	-	4,083,000
2001	2,645,000	148,000	300,000	324,000	-	-	3,401,000
2002	2,561,000	149,000	317,000	346,000	-	-	6,832,000
2003	2,560,000	149,000	153,000	309,000	-	-	4,683,000
2004	4,454,000	161,000	92,000	515,000	-	-	5,979,000
2005	5,224,000	182,000	169,000	240,000	103,164,000	3,627,000	6,944,000
2006	5,042,000	149,000	129,000	212,000	172,109,000	14,975,000	6,540,000

Notes:

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

Table 4.2, continued
Other Taxes Net Revenue Collections - Other Funds

Fiscal Year	Corn Tax	Cotton Tax	Small Grains	Forest Products	Soft Drink Excise	Litter Tax	Sheep Tax
1996	\$211,000	-	\$274,000	\$1,650,000	\$22,000	\$1,865,000	\$483,000
1997	263,000	-	307,000	1,707,000	31,000	4,621,000	463,000
1998	210,000	112,000	308,000	1,921,000	183,000	808,000	27,000
1999	199,000	114,000	201,000	1,805,000	125,000	820,000	27,000
2000	176,000	100,000	162,000	1,906,000	110,000	770,000	25,000
2001	275,000	140,000	131,000	1,711,000	138,000	743,000	23,000
2002	275,000	152,000	135,000	1,619,000	102,000	743,000	20,000
2003	173,000	75,000	155,000	1,582,000	127,000	718,000	16,000
2004	263,000	91,000	102,000	1,661,000	210,000	792,000	11,000
2005	306,000	121,000	136,000	1,715,000	202,000	1,254,000	12,000
2006	304,000	150,000	148,000	1,773,000	181,000	885,000	12,000

Notes:

8. The corn assessment is imposed at the rate of 1 cent per bushel. All revenues from the tax are deposited into the Virginia Corn Fund.
9. The cotton assessment is imposed at the rate of 85 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund. The assessment was initially imposed July 1, 1997.
10. The small grains assessment is imposed at the rate of one-half of one percent (.005) of the net selling price per bushel. All revenues from the tax are deposited into the Virginia Small Grains Fund.
11. The forest products tax is imposed at different rates based on the type of product. Revenues from the tax are deposited into the Reforestation of Timberlands State Fund and the Protection and Development of Forest Resources State Fund.
12. The soft drink excise tax is imposed on wholesalers or distributors of carbonated soft drinks on a sliding scale based on gross receipts. Revenues from the tax are deposited into the Litter Control and Recycling Fund.
13. The litter tax is imposed on manufacturers, wholesalers, distributors and retailers of certain enumerated products at the rate \$25 per establishment. Revenues from the tax are deposited into the Litter Control and Recycling Fund.
14. The sheep assessment is imposed at the rate of 50 cents per head. All revenues from the tax are deposited into the Virginia Sheep Industry Promotion and Development Fund.

Table 4.3
Bank Franchise Tax Assessment Statement - Fiscal Year 2006

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$23,617,531,502	\$194,630,184,410	\$218,247,715,912
Addition for Reserve for loan losses	854,917,887	3,014,172,583	3,869,090,470
Other additions	3,330,850	318,870,200	322,201,050
a. U.S. obligations	674,439,099	2,635,206,187	3,309,645,286
b. Retained earnings and surplus of subsidiaries included in gross capital	4,122,022,621	40,973,281,902	45,095,304,523
c. Goodwill	1,521,924,400	48,945,790,669	50,467,715,069
d. Other deductions (total)	374,929	14,919,394,465	14,919,769,394
Capital before Virginia Modifications	18,157,019,190	90,489,553,970	108,646,573,160
Capital attributable to Virginia	3,247,838,659	6,521,704,414	9,769,543,073
Deductions of assessed value of real estate otherwise taxed in this state	762,216,115	1,509,397,305	2,271,613,420
Deductions of book value of tangible personal property otherwise taxed in VA	374,425	541,552,699	541,927,124
Net taxable capital	\$2,485,248,119	\$4,470,754,410	\$6,956,002,529
Total Tax Assessment	\$24,843,364	\$44,610,249	\$69,453,613
Local Tax Credit (Local Tax Assessment)	19,874,691	35,688,199	55,562,890
State Tax Credits:			
Neighborhood Assistance Act Credit	9,585	127,592	137,177
Enterprise Zone Credit	0	35,103	35,103
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	42,179	977,316	1,019,495
Credit for Employers of Disabled Individuals	0	0	0
Worker Retraining Credit	0	0	0
Low Income Housing Credit	0	0	0
Total State Tax Assessment	\$4,916,909	\$7,782,039	\$12,698,948

Table 4.4
Bank Franchise Tax Net Revenue Collections

Fiscal Year	Collections
2002	\$10,206,000
2003	9,250,000
2004	10,324,000
2005	10,217,000
2006	12,699,000

Bank Franchise Tax Collections

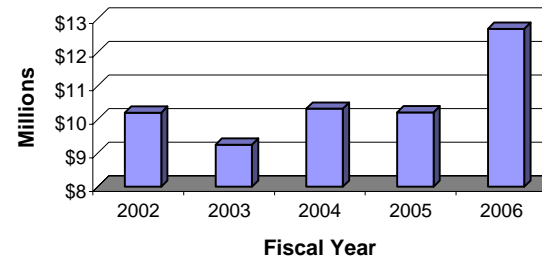


Table 4.5
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Accomack	\$465,717	\$542,888	\$799,275	\$1,554,317	\$1,768,363
Albemarle	2,882,692	3,668,731	4,334,315	6,902,315	8,940,076
Alleghany	136,343	150,352	154,026	257,112	320,913
Amelia	154,606	182,613	270,853	501,122	606,990
Amherst	342,148	396,742	438,541	717,846	828,675
Appomattox	126,831	151,309	194,428	312,985	394,754
Arlington	8,421,107	13,323,438	13,496,924	26,699,346	24,604,036
Augusta	1,092,390	1,286,752	1,669,229	2,525,341	3,189,953
Bath	174,144	164,324	168,544	298,696	294,870
Bedford	1,435,654	1,820,595	1,960,204	3,301,061	3,947,493
Bland	41,316	41,339	49,803	94,230	122,380
Botetourt	717,818	774,741	930,387	1,202,955	1,693,071
Brunswick	128,617	188,227	162,789	267,861	357,680
Buchanan	77,902	97,495	278,354	226,291	185,450
Buckingham	117,197	141,965	157,247	305,056	447,811
Campbell	580,379	654,302	783,829	1,221,861	1,637,099
Caroline	363,501	496,333	854,542	2,034,471	3,119,778
Carroll	285,473	286,528	331,048	501,676	701,804
Charles City	101,689	111,899	105,136	191,092	248,086
Charlotte	116,771	105,503	121,622	207,253	222,797
Chesterfield	8,022,459	9,273,565	11,106,651	17,353,528	23,202,304
Clarke	438,812	592,350	663,072	1,170,067	1,509,797
Craig	54,141	56,576	63,722	99,982	134,937
Culpeper	952,949	1,347,987	1,896,603	4,348,671	5,147,500
Cumberland	83,538	103,311	123,484	204,822	273,947
Dickenson	52,312	217,334	164,938	106,406	181,471
Dinwiddie	291,225	331,908	464,095	649,535	904,869
Essex	135,855	156,699	203,445	452,846	651,954
Fairfax	52,110,154	72,922,811	81,212,627	132,988,677	142,505,726
Fauquier	2,633,594	3,371,867	4,176,782	7,456,378	8,069,329

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Floyd	\$167,157	\$204,928	\$199,611	\$315,243	\$384,034
Fluvanna	584,528	893,181	1,038,705	1,479,063	1,692,190
Franklin	1,164,748	1,416,812	1,681,894	3,155,653	3,393,431
Frederick	1,792,655	2,464,320	3,221,459	6,738,551	7,678,188
Giles	149,919	157,963	230,594	353,165	355,331
Gloucester	611,167	823,063	899,929	1,493,344	2,158,762
Goochland	796,046	906,819	1,149,640	1,704,858	2,454,042
Grayson	190,804	179,815	233,024	348,974	384,693
Greene	331,636	398,951	539,924	810,747	1,456,517
Greensville	57,655	79,230	122,190	107,512	155,052
Halifax	399,523	452,217	438,340	528,958	637,348
Hanover	2,944,757	3,336,005	3,579,800	5,329,972	6,470,274
Henrico	7,355,749	10,314,644	11,107,091	17,262,977	21,480,883
Henry	417,904	460,290	559,460	724,062	832,808
Highland	50,660	56,798	44,279	109,907	114,962
Isle of Wight	700,661	873,689	1,236,683	2,118,265	2,847,871
James City	2,315,157	3,051,510	3,502,283	5,696,451	7,268,811
King and Queen	75,986	108,674	145,651	260,547	229,232
King George	407,454	623,651	865,595	1,877,417	2,304,243
King William	234,351	286,491	318,317	826,499	895,308
Lancaster	330,917	461,494	493,437	924,312	1,061,476
Lee	139,683	133,515	127,196	175,705	253,762
Loudoun	16,600,940	23,973,773	30,073,663	53,487,503	61,454,207
Louisa	615,625	756,633	1,221,951	2,180,551	2,747,679
Lunenburg	89,927	109,456	162,640	216,906	226,420
Madison	185,780	240,545	312,458	594,066	773,930
Mathews	171,614	285,266	252,805	430,785	610,785
Mecklenburg	409,097	596,284	603,394	911,023	1,207,061
Middlesex	268,870	321,936	375,410	656,436	741,783
Montgomery	1,343,824	1,668,517	1,785,500	2,715,497	3,335,334

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Nelson	\$400,635	\$487,255	\$629,208	\$1,158,597	\$1,312,570
New Kent	466,931	508,340	587,648	976,034	1,532,179
Northampton	305,266	408,910	641,349	1,404,884	991,294
Northumberland	323,027	473,972	549,254	938,190	1,064,548
Nottoway	95,623	143,468	144,344	200,980	250,351
Orange	673,640	927,298	1,116,060	2,335,759	3,104,131
Page	259,262	256,157	356,580	716,227	877,152
Patrick	144,682	188,768	203,675	310,813	346,448
Pittsylvania	643,965	580,824	653,578	1,071,415	1,199,596
Powhatan	618,626	804,797	924,609	1,510,906	2,160,699
Prince Edward	188,332	226,405	266,825	467,292	567,512
Prince George	488,117	547,593	568,044	970,913	1,485,768
Prince William	16,677,054	24,375,828	27,862,112	54,689,368	62,436,913
Pulaski	372,173	457,896	550,886	778,657	835,599
Rappahannock	241,721	271,801	347,520	617,042	687,990
Richmond	80,013	82,689	111,705	187,578	269,946
Roanoke	1,864,897	2,300,249	2,534,291	3,477,445	4,263,503
Rockbridge	434,810	445,247	441,123	833,165	1,005,705
Rockingham	1,347,079	1,553,929	1,849,612	2,942,484	3,663,441
Russell	172,412	200,143	247,260	274,993	499,617
Scott	168,327	134,801	168,716	225,207	341,569
Shenandoah	680,828	885,334	1,069,102	2,340,319	2,722,037
Smyth	265,482	229,449	269,871	372,593	449,376
Southampton	196,124	227,862	253,789	452,554	582,821
Spotsylvania	3,746,826	4,931,006	6,620,181	12,378,924	14,891,592
Stafford	3,957,260	6,292,812	7,402,597	13,592,240	17,004,611
Surry	77,404	121,068	120,939	220,415	240,047
Sussex	98,412	104,720	155,143	137,662	256,224
Tazewell	374,106	349,657	487,972	588,395	703,586
Warren	771,315	1,104,318	1,467,454	2,903,795	3,155,373

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections

County	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Washington	\$685,090	\$752,686	\$888,371	\$1,296,493	\$1,458,387
Westmoreland	301,822	396,851	542,757	1,031,748	1,534,172
Wise	172,764	282,655	320,891	423,588	484,941
Wythe	346,835	297,903	386,811	663,390	805,359
York	1,956,306	2,268,301	2,455,828	3,692,360	4,771,475
Total Counties	\$163,039,290	\$222,217,944	\$257,055,541	\$443,871,169	\$509,776,853

City	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Alexandria	\$6,450,994	\$8,586,405	\$10,346,972	\$19,359,734	\$21,048,358
Bedford	64,802	78,649	91,071	151,655	153,551
Bristol	224,339	204,924	369,670	461,128	462,321
Buena Vista	54,983	73,688	88,225	107,835	184,987
Charlottesville	722,060	887,419	1,205,326	1,765,267	2,905,217
Chesapeake	4,791,482	5,186,478	8,626,871	14,644,819	18,214,067
Colonial Heights	326,990	359,977	517,070	543,898	700,913
Covington	32,969	52,083	46,411	86,903	112,138
Danville	431,741	514,153	496,756	1,250,392	858,835
Emporia	70,157	60,616	46,368	97,084	130,919
Fairfax	429,346	656,220	458,839	997,974	1,891,840
Falls Church	345,207	365,165	512,923	593,775	615,267
Franklin	56,963	106,576	109,686	198,164	301,364
Fredericksburg	467,332	776,666	750,084	1,871,143	2,693,181
Galax	60,146	100,195	76,564	114,067	165,395
Hampton	1,721,839	2,126,115	2,498,683	4,674,776	6,618,081
Harrisonburg	646,125	705,974	907,093	1,457,742	2,037,162
Hopewell	223,748	257,850	251,781	448,675	577,813
Lexington	80,391	101,867	125,367	173,733	199,126
Lynchburg	976,284	1,170,115	1,399,790	1,860,154	2,392,771

Table 4.5, continued
Recordation Tax and Deeds of Conveyance Revenue Collections

City	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006
Manassas	\$370,324	\$465,045	\$2,076,548	\$3,824,341	\$4,192,578
Manassas Park	102,502	168,593	701,541	1,643,481	1,947,504
Martinsville	219,786	183,075	141,032	238,285	257,964
Newport News	2,571,599	2,938,739	3,495,906	6,366,847	8,947,909
Norfolk	3,079,164	4,011,051	4,954,547	9,077,652	12,006,860
Norton	31,749	21,702	51,640	21,757	48,521
Petersburg	276,846	302,294	418,095	658,622	891,373
Poquoson	218,393	351,873	369,690	585,547	802,596
Portsmouth	1,255,973	1,384,875	1,919,699	3,559,193	4,573,647
Radford	208,203	192,146	219,871	232,566	358,091
Richmond	3,667,895	4,697,595	5,007,091	8,785,389	12,471,856
Roanoke	1,473,750	1,770,740	1,971,707	2,823,527	3,369,185
Salem	424,339	527,918	539,463	743,876	995,586
Staunton	332,226	350,205	523,082	789,958	1,121,605
Suffolk	1,785,249	2,234,507	2,987,483	5,556,783	7,428,444
Virginia Beach	10,611,342	12,633,081	18,194,262	29,469,786	34,254,855
Waynesboro	274,298	308,760	493,692	814,971	1,124,818
Williamsburg	245,606	333,439	486,659	702,772	1,095,168
Winchester	523,540	654,548	831,109	1,626,549	2,013,776
Total Cities	\$45,850,680	\$55,901,322	\$74,308,666	\$128,380,820	\$160,165,640
Total Counties	\$163,039,290	\$222,217,944	\$257,055,541	\$443,871,169	\$509,776,853
Aggregate	\$208,889,970	\$278,119,266	\$331,364,208	\$572,251,989	\$669,942,493

Note:

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

Table 5.1
Assessed Values, Levies Assessed, and Average Tax Rates

Tax Year	Real Estate Taxable	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations	Total Taxable Property
Assessed Values						
2001	\$441,708,209,690	\$55,202,531,447	\$9,670,590,005	\$808,208,251	\$26,999,337,787	\$534,388,877,180
2002	495,156,975,902	57,949,553,914	9,516,168,552	820,324,504	29,239,165,763	592,682,188,635
2003	551,789,426,873	59,935,871,109	8,881,417,919	752,463,943	27,101,230,213	648,460,410,056
2004	617,559,007,920	61,349,533,127	9,101,240,949	917,965,365	27,379,304,201	716,307,051,562
2005	727,049,755,759	66,156,293,731	9,480,719,280	1,027,620,661	29,539,242,718	833,253,632,149
Levies Assessed						
2001	\$4,635,991,743	\$2,042,108,038	\$210,911,046	\$10,881,571	\$267,282,057	\$7,167,174,456
2002	5,157,043,311	2,070,088,800	197,577,788	10,583,125	270,039,113	7,705,332,137
2003	5,668,008,540	2,018,594,226	190,034,096	10,524,219	269,321,451	8,156,482,532
2004	6,242,323,030	2,055,085,826	190,227,027	11,471,158	272,797,036	8,771,904,077
2005	6,880,547,524	2,229,614,814	196,683,374	11,274,489	268,340,656	9,586,460,858
Average Tax Rates per \$100 of Assessed Value						
2001	1.05	3.70	2.18	1.35	0.99	1.34
2002	1.04	3.57	2.08	1.29	0.92	1.30
2003	1.03	3.37	2.14	1.40	0.99	1.26
2004	1.01	3.35	2.09	1.25	1.00	1.22
2005	0.95	3.37	2.07	1.11	0.91	1.15

Note:

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

Table 5.2**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2005**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Accomack	\$777,401,800	\$684,459,900	\$1,209,739,400	\$1,987,141,200	\$1,894,199,300	\$12,162,407	2005
Albemarle	5,738,768,300	3,986,350,900	7,473,632,500	13,212,400,800	11,459,983,400	84,803,877	2005
Alleghany	182,434,900	141,070,800	592,658,200	775,093,100	733,729,000	5,062,730	2005
Amelia	317,856,028	256,052,268	404,554,295	722,410,323	660,606,563	3,435,154	2005
Amherst	516,044,100	395,790,100	1,075,124,600	1,591,168,700	1,470,914,700	8,972,579	2005
Appomattox	222,588,300	222,588,300	434,316,123	656,904,423	656,904,423	4,729,712	2005
Arlington	18,062,979,600	18,062,979,600	24,212,442,300	42,275,421,900	42,275,421,900	373,197,029	2005
Augusta	2,195,433,900	1,574,746,250	3,314,742,900	5,510,176,800	4,889,489,150	28,359,037	2005
Bath	309,414,900	286,492,400	371,035,900	680,450,800	657,528,300	2,958,877	2005-2006
Bedford	1,584,129,611	1,194,927,700	3,187,717,327	4,771,846,938	4,382,645,027	28,487,354	2005
Bland	152,746,400	93,416,700	165,528,100	318,274,500	258,944,800	1,786,719	2005
Botetourt	811,383,240	613,599,669	1,562,393,472	2,373,776,712	2,175,993,141	15,231,952	2005
Brunswick	271,289,400	271,289,400	398,921,750	670,211,150	670,211,150	4,021,267	2005
Buchanan	594,621,709	594,621,709	995,933,858	1,590,555,567	1,590,555,567	7,793,722	2005
Buckingham	315,740,900	315,740,900	368,067,749	683,808,649	683,808,649	3,966,090	2005
Campbell	787,702,904	641,131,789	1,799,233,500	2,586,936,404	2,440,365,289	12,688,670	2005
Caroline	520,067,524	436,351,113	918,286,700	1,438,354,224	1,354,637,813	10,701,639	2005
Carroll	736,651,500	661,871,995	1,030,129,300	1,766,780,800	1,692,001,295	9,982,808	2005
Charles City	294,771,860	294,770,860	279,191,680	573,963,540	573,962,540	4,017,745	2005
Charlotte	259,304,240	259,304,240	335,943,380	595,247,620	595,247,620	3,690,535	2005
Chesterfield	5,688,314,400	5,543,945,615	15,705,601,100	21,393,915,500	21,249,546,715	227,370,150	2005
Clarke	589,878,661	373,961,144	779,395,130	1,369,273,791	1,153,356,274	9,350,604	2005
Craig	125,210,100	125,210,100	151,704,200	276,914,300	276,914,300	1,883,017	2005
Culpeper	1,188,336,900	860,057,400	2,099,053,300	3,287,390,200	2,959,110,700	26,336,085	2005
Cumberland	191,252,080	180,109,360	321,328,460	512,580,540	501,437,820	3,895,637	2005
Dickenson	334,682,606	334,682,606	466,668,100	801,350,706	801,350,706	4,808,104	2005
Dinwiddie	574,963,800	465,810,810	1,022,737,500	1,597,701,300	1,488,548,310	12,888,073	2005
Essex	308,299,300	308,299,300	501,503,780	809,803,080	809,803,080	5,506,661	2005
Fairfax	58,097,322,760	57,954,686,760	120,721,103,390	178,818,426,150	178,675,790,150	1,813,601,016	2005
Fauquier	2,798,634,900	1,912,090,200	3,897,577,600	6,696,212,500	5,809,667,800	57,615,711	2005
Floyd	694,209,600	573,847,600	571,691,800	1,265,901,400	1,145,539,400	5,956,804	2005
Fluvanna	900,242,200	637,152,528	1,299,337,200	2,199,579,400	1,936,489,728	9,682,445	2005
Franklin	1,898,990,000	1,672,523,593	2,864,745,810	4,763,735,810	4,537,269,403	24,047,513	2005
Frederick	2,584,824,500	2,162,999,930	4,249,682,600	6,834,507,100	6,412,682,530	33,666,666	2005
Giles	314,843,600	231,932,300	590,635,500	905,479,100	822,567,800	4,853,150	2005
Gloucester	763,288,400	703,109,877	1,372,751,300	2,136,039,700	2,075,861,177	19,829,760	2005
Goochland	1,717,589,100	1,304,472,500	1,692,484,500	3,410,073,600	2,996,957,000	17,682,046	2005
Grayson	411,317,955	411,317,955	411,004,800	822,322,755	822,322,755	4,522,775	2005
Greene	482,980,902	341,085,002	731,687,200	1,214,668,102	1,072,772,202	9,011,286	2005
Greensville	169,080,890	169,080,890	247,944,800	417,025,690	417,025,690	2,460,452	2005

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2005

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Halifax	\$718,983,237	\$718,983,237	\$1,216,181,445	\$1,935,164,682	\$1,935,164,682	\$7,934,175	2005
Hanover	3,229,264,300	2,692,186,300	5,696,103,100	8,925,367,400	8,388,289,400	72,139,289	2005
Henrico	6,431,939,500	6,267,902,000	18,902,816,300	25,334,755,800	25,170,718,300	231,627,555	2005
Henry	599,619,700	581,321,900	1,863,406,300	2,463,026,000	2,444,728,200	13,201,532	2005
Highland	163,248,000	163,248,000	127,886,700	291,134,700	291,134,700	2,125,283	2005
Isle of Wight	1,053,964,400	884,417,100	1,742,254,000	2,796,218,400	2,626,671,100	17,861,363	2005-2006
James City	2,409,339,900	2,311,023,900	5,878,905,000	8,288,244,900	8,189,928,900	64,291,010	2005-2006
King and Queen	215,256,400	215,256,400	245,675,200	460,931,600	460,931,600	2,673,403	2005
King George	423,359,525	345,508,933	885,078,300	1,308,437,825	1,230,587,233	9,475,522	2005
King William	444,283,900	350,169,300	689,836,720	1,134,120,620	1,040,006,020	7,481,221	2005
Lancaster	894,425,200	881,526,300	1,007,404,400	1,901,829,600	1,888,930,700	7,744,616	2005
Lee	221,577,642	221,577,642	489,878,479	711,456,121	711,456,121	4,624,465	2005
Loudoun	16,324,865,300	14,262,230,760	28,247,514,900	44,572,380,200	42,509,745,660	442,101,356	2005
Louisa	1,483,827,800	1,114,412,000	1,696,312,900	3,180,140,700	2,810,724,900	18,550,784	2005
Lunenburg	249,191,600	249,191,600	312,749,500	561,941,100	561,941,100	2,360,153	2005
Madison	1,011,154,200	558,157,600	668,399,100	1,679,553,300	1,226,556,700	7,236,685	2005
Mathews	551,587,100	551,587,100	670,847,200	1,222,434,300	1,222,434,300	6,234,420	2005
Mecklenburg	911,039,706	911,039,706	1,277,935,448	2,188,975,154	2,188,975,154	8,537,003	2005-2006
Middlesex	571,465,300	533,853,000	700,749,400	1,272,214,700	1,234,602,400	5,926,092	2005
Montgomery	1,361,122,000	1,255,042,500	3,324,565,100	4,685,687,100	4,579,607,600	30,670,625	2005
Nelson	598,012,200	452,284,800	952,293,338	1,550,305,538	1,404,578,138	10,112,962	2005
New Kent	550,259,900	506,569,700	831,508,998	1,381,768,898	1,338,078,698	10,838,437	2005
Northampton	644,437,900	608,455,300	606,808,400	1,251,246,300	1,215,263,700	8,506,846	2005
Northumberland	603,729,400	539,369,532	758,965,400	1,362,694,800	1,298,334,932	7,919,843	2005
Nottoway	182,528,121	171,036,067	370,679,583	553,207,704	541,715,650	3,033,608	2005
Orange	687,786,600	595,211,300	1,459,794,500	2,147,581,100	2,055,005,800	18,039,681	2005
Page	398,843,000	251,433,300	916,970,900	1,315,813,900	1,168,404,200	7,661,609	2005
Patrick	347,168,700	347,168,700	584,178,800	931,347,500	931,347,500	4,656,738	2005
Pittsylvania	894,638,300	728,020,300	1,883,576,600	2,778,214,900	2,611,596,900	14,886,102	2005
Powhatan	663,426,400	554,025,800	1,140,728,000	1,804,154,400	1,694,753,800	15,930,686	2005
Prince Edward	340,902,850	332,356,650	659,013,650	999,916,500	991,370,300	4,956,851	2005
Prince George	669,263,801	519,633,211	1,186,432,400	1,855,696,201	1,706,065,611	15,354,590	2005
Prince William	13,911,980,000	13,400,305,100	28,400,057,400	42,312,037,400	41,800,362,500	406,715,557	2005
Pulaski	537,910,800	428,714,200	1,361,157,400	1,899,068,200	1,789,871,600	11,097,204	2005
Rappahannock	617,997,600	291,016,928	584,481,000	1,202,478,600	875,497,928	7,003,983	2005
Richmond	192,366,120	175,538,080	323,057,885	515,424,005	498,595,965	3,141,155	2005
Roanoke	1,462,499,900	1,358,743,500	4,611,763,000	6,074,262,900	5,970,506,500	66,858,137	2005
Rockbridge	675,598,066	121,885,866	1,061,326,600	1,736,924,666	1,183,212,466	8,637,451	2005
Rockingham	1,362,570,600	1,043,533,870	2,958,090,000	4,320,660,600	4,001,623,870	28,411,529	2005
Russell	340,718,423	263,150,638	641,299,808	982,018,231	904,450,446	5,426,703	2005

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2005

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Scott	\$350,908,100	\$350,908,100	\$564,699,100	\$915,607,200	\$915,607,200	\$6,317,690	2005
Shenandoah	855,144,100	689,861,400	1,761,126,400	2,616,270,500	2,450,987,800	16,666,717	2005
Smyth	363,540,700	302,452,314	855,798,140	1,219,338,840	1,158,250,454	7,296,978	2005
Southampton	390,151,800	387,151,800	498,068,000	888,219,800	885,219,800	6,572,827	2005
Spotsylvania	2,798,686,800	2,550,256,476	6,102,456,600	8,901,143,400	8,652,713,076	77,008,895	2005
Stafford	3,092,534,500	2,820,627,128	6,679,051,120	9,771,585,620	9,499,678,248	92,146,879	2005
Surry	280,200,720	280,200,720	266,040,780	546,241,500	546,241,500	4,206,060	2005
Sussex	229,806,900	229,806,900	221,341,151	451,148,051	451,148,051	2,932,462	2005
Tazewell	454,725,200	401,674,800	1,248,835,700	1,703,560,900	1,650,510,500	9,903,063	2005
Warren	748,215,500	620,791,100	1,611,918,800	2,360,134,300	2,232,709,900	17,638,408	2005
Washington	1,367,539,800	1,012,680,500	2,099,402,000	3,466,941,800	3,112,082,500	17,738,870	2005
Westmoreland	442,338,400	375,413,240	747,917,790	1,190,256,190	1,123,331,030	6,909,274	2005
Wise	432,634,119	430,436,860	1,037,780,700	1,470,414,819	1,468,217,560	8,368,840	2005
Wythe	540,610,600	421,814,770	982,124,200	1,522,734,800	1,403,938,970	7,581,270	2005
York	1,887,602,700	1,872,127,800	3,470,263,400	5,357,866,100	5,342,391,200	43,674,077	2005
Total Counties	\$193,672,387,100	\$177,757,224,091	\$364,911,738,139	\$558,584,125,239	\$542,668,962,230	\$4,867,966,393	

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$9,430,643,100	\$9,430,643,100	\$17,156,066,100	\$26,586,709,200	\$26,586,709,200	\$243,268,389	2005
Bedford	60,648,600	60,648,600	255,548,800	316,197,400	316,197,400	2,624,438	2005-2006
Bristol	212,394,800	212,394,800	850,960,000	1,063,354,800	1,063,354,800	10,093,819	2005
Buena Vista	62,193,100	61,979,200	228,064,600	290,257,700	290,043,800	2,610,394	2005-2006
Charlottesville	862,402,200	862,402,200	2,733,047,300	3,595,449,500	3,595,449,500	37,752,220	2005
Chesapeake	5,847,723,612	5,847,723,612	10,764,867,900	16,612,591,512	16,612,591,512	204,334,868	2005-2006
Colonial Heights	329,318,100	329,318,100	806,056,100	1,135,374,200	1,135,374,200	13,624,490	2005
Covington	43,166,000	43,166,000	201,486,300	244,652,300	244,652,300	1,614,705	2005-2006
Danville	277,350,200	275,974,900	1,677,719,200	1,955,069,400	1,953,694,100	15,043,445	2005-2006
Emporia	56,737,200	56,737,200	247,976,300	304,713,500	304,713,500	2,529,122	2005
Fairfax	1,429,764,400	1,429,764,400	3,015,476,900	4,445,241,300	4,445,241,300	37,340,027	2005
Falls Church	1,486,941,100	1,486,941,100	1,168,465,600	2,655,406,700	2,655,406,700	27,350,689	2005
Franklin	89,107,100	86,404,641	324,882,300	413,989,400	411,286,941	3,947,988	2005-2006
Fredericksburg	756,640,900	749,322,700	1,318,177,600	2,074,818,500	2,067,500,300	22,492,000	2005-2006
Galax	69,573,200	69,573,200	280,828,515	350,401,715	350,401,715	2,452,812	2005
Hampton	2,319,503,600	2,297,797,600	6,032,588,600	8,352,092,200	8,330,386,200	99,964,634	2005-2006
Harrisonburg	644,579,300	618,687,400	1,666,697,000	2,311,276,300	2,285,384,400	14,169,383	2005-2006
Hopewell	192,272,900	192,272,900	734,329,200	926,602,100	926,602,100	11,119,225	2005
Lexington	109,393,800	109,393,800	284,085,700	393,479,500	393,479,500	2,636,324	2005-2006

Table 5.2, continued**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2005**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Lynchburg	\$744,074,500	\$733,550,900	\$2,824,753,700	\$3,568,828,200	\$3,558,304,600	\$39,497,181	2005-2006
Manassas	1,260,629,000	1,256,375,500	2,995,045,900	4,255,674,900	4,251,421,400	42,514,214	2005
Manassas Park *	507,060,165	507,019,700	728,209,265	1,235,269,430	1,235,228,965	15,687,928	2005
Martinsville	116,462,600	116,462,600	474,929,100	591,391,700	591,391,700	5,559,082	2005-2006
Newport News	2,750,772,050	2,750,772,050	7,470,332,599	10,221,104,649	10,221,104,649	126,741,698	2005-2006
Norfolk	3,685,894,530	3,685,894,530	8,290,143,700	11,976,038,230	11,976,038,230	161,676,516	2005-2006
Norton	52,799,740	52,799,740	117,738,900	170,538,640	170,538,640	1,193,770	2005
Petersburg	229,335,200	223,854,600	1,004,654,600	1,233,989,800	1,228,509,200	16,953,427	2005-2006
Poquoson	432,058,478	432,058,478	593,438,600	1,025,497,078	1,025,497,078	10,869,112	2005-2006
Portsmouth	1,193,761,410	1,188,701,520	3,157,526,000	4,351,287,410	4,346,227,520	62,585,676	2005-2006
Radford	136,288,500	135,137,090	509,980,600	646,269,100	645,117,690	4,709,359	2005
Richmond	3,269,592,350	3,269,592,350	11,048,072,450	14,317,664,800	14,317,664,800	190,424,942	2005
Roanoke	1,195,563,500	1,191,200,100	4,252,932,600	5,448,496,100	5,444,132,700	65,874,006	2005
Salem	377,950,200	377,950,200	1,179,148,100	1,557,098,300	1,557,098,300	18,373,760	2005-2006
Staunton	282,684,589	272,645,919	1,008,501,783	1,291,186,372	1,281,147,702	12,299,018	2005
Suffolk	2,134,386,200	1,717,475,100	4,062,622,700	6,197,008,900	5,780,097,800	61,779,345	2005-2006
Virginia Beach	17,271,236,538	16,896,432,847	20,929,702,840	38,200,939,378	37,826,135,687	389,087,167	2005-2006
Waynesboro	325,835,500	311,650,600	864,208,700	1,190,044,200	1,175,859,300	9,171,702	2005
Williamsburg	476,003,100	476,003,100	862,701,900	1,338,705,000	1,338,705,000	7,229,007	2005-2006
Winchester	754,360,800	751,506,600	1,690,596,500	2,444,957,300	2,442,103,100	15,385,250	2005
Total Cities	\$61,477,102,162	\$60,568,228,977	\$123,812,564,552	\$185,289,666,714	\$184,380,793,529	\$2,012,581,131	
Total Counties	\$193,672,387,100	\$177,757,224,091	\$364,911,738,139	\$558,584,125,239	\$542,668,962,230	\$4,867,966,393	
Aggregate	\$255,149,489,262	\$238,325,453,068	\$488,724,302,691	\$743,873,791,953	\$727,049,755,759	\$6,880,547,524	

Notes:

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

* Manassas Park has two sets of FMV and rates, one for the first half of the year, and the other for the second. FMV values shown are average, levies are the sum.

Table 5.3**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2005**

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	\$1,987,141,200	\$475,143,500	\$88,795,400	\$563,938,900	\$2,551,080,100	22.11%	\$3,715,174
Albemarle	13,212,400,800	1,865,986,500	514,043,400	2,380,029,900	15,592,430,700	15.26%	17,612,221
Alleghany	775,093,100	170,477,400	88,588,900	259,066,300	1,034,159,400	25.05%	1,787,557
Amelia	722,410,323	15,916,500	40,944,600	56,861,100	779,271,423	7.30%	295,678
Amherst	1,591,168,700	104,283,400	202,191,700	306,475,100	1,897,643,800	16.15%	1,869,501
Appomattox	656,904,423	40,345,110	54,815,300	95,160,410	752,064,833	12.65%	685,155
Arlington	42,275,421,900	4,655,207,400	599,590,400	5,254,797,800	47,530,219,700	11.06%	45,528,806
Augusta	5,510,176,800	297,974,400	371,744,200	669,718,600	6,179,895,400	10.84%	3,884,368
Bath	680,450,800	183,740,000	39,850,400	223,590,400	904,041,200	24.73%	1,006,157
Bedford	4,771,846,938	132,826,500	187,295,000	320,121,500	5,091,968,438	6.29%	2,080,791
Bland	318,274,500	45,799,000	17,093,400	62,892,400	381,166,900	16.50%	433,958
Botetourt	2,373,776,712	77,897,900	100,212,750	178,110,650	2,551,887,362	6.98%	701,489
Brunswick	670,211,150	142,962,500	34,390,100	177,352,600	847,563,750	20.92%	1,064,116
Buchanan	1,590,555,567	212,326,042	34,725,139	247,051,181	1,837,606,748	13.44%	1,210,551
Buckingham	683,808,649	83,631,700	48,717,700	132,349,400	816,158,049	16.22%	767,627
Campbell	2,586,936,404	67,194,065	201,718,353	268,912,418	2,855,848,822	9.42%	1,398,345
Caroline	1,438,354,224	298,479,000	80,254,100	378,733,100	1,817,087,324	20.84%	2,991,991
Carroll	1,766,780,800	114,238,800	53,847,000	168,085,800	1,934,866,600	8.69%	991,706
Charles City	573,963,540	45,101,100	10,569,700	55,670,800	629,634,340	8.84%	389,695
Charlotte	595,247,620	8,184,300	51,217,800	59,402,100	654,649,720	9.07%	368,293
Chesterfield	21,393,915,500	962,678,800	234,952,900	1,197,631,700	22,591,547,200	5.30%	12,814,659
Clarke	1,369,273,791	34,049,100	75,458,400	109,507,500	1,478,781,291	7.41%	887,012
Craig	276,914,300	65,475,800	19,420,300	84,896,100	361,810,400	23.46%	577,293
Culpeper	3,287,390,200	74,636,400	203,556,100	278,192,500	3,565,582,700	7.80%	2,475,913
Cumberland *	512,580,540	0	0	56,063,640	568,644,180	9.86%	426,084
Dickenson	801,350,706	79,197,246	46,463,200	125,660,446	927,011,152	13.56%	753,963
Dinwiddie	1,597,701,300	166,337,200	88,231,600	254,568,800	1,852,270,100	13.74%	2,214,749
Essex	809,803,080	17,624,351	45,457,400	63,081,751	872,884,831	7.23%	428,955
Fairfax	178,818,426,150	8,708,195,504	1,753,861,025	10,462,056,529	189,280,482,679	5.53%	105,377,969
Fauquier	6,696,212,500	380,968,400	156,959,900	537,928,300	7,234,140,800	7.44%	5,326,428
Floyd	1,265,901,400	64,523,400	19,858,500	84,381,900	1,350,283,300	6.25%	438,786
Fluvanna	2,199,579,400	67,530,200	105,390,200	172,920,400	2,372,499,800	7.29%	864,602
Franklin	4,763,735,810	330,317,600	229,521,800	559,839,400	5,323,575,210	10.52%	2,967,149
Frederick	6,834,507,100	115,949,400	362,836,500	478,785,900	7,313,293,000	6.55%	2,513,622
Giles	905,479,100	45,502,700	72,217,100	117,719,800	1,023,198,900	11.51%	694,546
Gloucester	2,136,039,700	144,458,400	64,270,900	208,729,300	2,344,769,000	8.90%	1,981,556
Goochland	3,410,073,600	55,536,800	117,490,800	173,027,600	3,583,101,200	4.83%	1,020,864
Grayson	822,322,755	35,149,100	56,552,700	91,701,800	914,024,555	10.03%	504,360
Greene	1,214,668,102	40,578,800	78,100,200	118,679,000	1,333,347,102	8.90%	996,904
Greensville	417,025,690	137,936,000	21,079,900	159,015,900	576,041,590	27.60%	938,194

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2005

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Halifax	\$1,935,164,682	\$115,588,063	\$168,686,579	\$284,274,642	\$2,219,439,324	12.81%	\$1,165,526
Hanover	8,925,367,400	743,619,000	226,246,000	969,865,000	9,895,232,400	9.80%	8,370,839
Henrico	25,334,755,800	1,227,476,200	905,293,500	2,132,769,700	27,467,525,500	7.76%	19,624,043
Henry	2,463,026,000	124,806,500	297,680,600	422,487,100	2,885,513,100	14.64%	2,281,430
Highland	291,134,700	33,088,000	11,341,000	44,429,000	335,563,700	13.24%	324,332
Isle of Wight	2,796,218,400	108,220,900	75,302,300	183,523,200	2,979,741,600	6.16%	1,247,958
James City	8,288,244,900	365,650,700	104,450,000	470,100,700	8,758,345,600	5.37%	3,690,290
King and Queen	460,931,600	5,768,900	21,811,700	27,580,600	488,512,200	5.65%	159,968
King George	1,308,437,825	722,184,900	18,152,500	740,337,400	2,048,775,225	36.14%	5,700,600
King William	1,134,120,620	33,646,800	55,283,217	88,930,017	1,223,050,637	7.27%	607,799
Lancaster	1,901,829,600	26,750,100	34,177,900	60,928,000	1,962,757,600	3.10%	249,805
Lee	711,456,121	128,393,300	66,369,300	194,762,600	906,218,721	21.49%	1,256,871
Loudoun	44,572,380,200	1,625,064,800	1,557,930,100	3,182,994,900	47,755,375,100	6.67%	33,103,147
Louisa	3,180,140,700	31,030,500	95,694,300	126,724,800	3,306,865,500	3.83%	836,384
Lunenburg	561,941,100	40,060,500	43,719,200	83,779,700	645,720,800	12.97%	351,875
Madison	1,679,553,300	83,234,900	113,357,200	196,592,100	1,876,145,400	10.48%	1,159,893
Mathews	1,222,434,300	11,736,600	46,332,400	58,069,000	1,280,503,300	4.53%	551,387
Mecklenburg	2,188,975,154	223,394,563	116,143,100	339,537,663	2,528,512,817	13.43%	1,324,197
Middlesex	1,272,214,700	20,490,000	46,667,800	67,157,800	1,339,372,500	5.01%	322,357
Montgomery	4,685,687,100	465,202,200	1,240,673,600	1,705,875,800	6,391,562,900	26.69%	11,429,369
Nelson	1,550,305,538	24,181,100	97,841,800	122,022,900	1,672,328,438	7.30%	878,564
New Kent *	1,381,768,898	0	85,347,400	85,347,400	1,381,768,898	6.18%	691,314
Northampton	1,251,246,300	84,146,600	77,912,900	162,059,500	1,413,305,800	11.47%	1,134,416
Northumberland	1,362,694,800	7,315,700	41,040,400	48,356,100	1,411,050,900	3.43%	294,972
Nottoway	553,207,704	361,358,226	47,355,623	408,713,849	961,921,553	42.49%	2,288,797
Orange	2,147,581,100	87,518,200	37,943,600	125,461,800	2,273,042,900	5.52%	1,053,879
Page	1,315,813,900	63,572,100	85,993,300	149,565,400	1,465,379,300	10.21%	1,002,087
Patrick	931,347,500	23,323,300	64,317,300	87,640,600	1,018,988,100	8.60%	438,203
Pittsylvania	2,778,214,900	57,579,100	222,290,000	279,869,100	3,058,084,000	9.15%	1,595,253
Powhatan	1,804,154,400	91,649,900	109,353,300	201,003,200	2,005,157,600	10.02%	1,889,430
Prince Edward	999,916,500	45,741,075	209,940,500	255,681,575	1,255,598,075	20.36%	1,278,408
Prince George	1,855,696,201	804,318,000	67,282,600	871,600,600	2,727,296,801	31.96%	7,844,405
Prince William	42,312,037,400	2,078,289,800	489,295,300	2,567,585,100	44,879,622,500	5.72%	23,365,024
Pulaski	1,899,068,200	350,862,300	82,709,700	433,572,000	2,332,640,200	18.59%	2,688,147
Rappahannock	1,202,478,600	16,902,700	25,939,200	42,841,900	1,245,320,500	3.44%	342,735
Richmond	515,424,005	48,067,320	40,397,780	88,465,100	603,889,105	14.65%	557,330
Roanoke	6,074,262,900	354,779,900	323,593,600	678,373,500	6,752,636,400	10.05%	7,597,784
Rockbridge	1,736,924,666	75,063,500	64,865,000	139,928,500	1,876,853,166	7.46%	1,021,476
Rockingham	4,320,660,600	242,324,900	387,401,500	629,726,400	4,950,387,000	12.72%	4,471,057
Russell	982,018,231	46,390,600	44,399,200	90,789,800	1,072,808,031	8.46%	544,739

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2005

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Scott	\$915,607,200	\$42,621,300	\$84,272,700	\$126,894,000	\$1,042,501,200	12.17%	\$875,569
Shenandoah	2,616,270,500	226,435,900	128,493,300	354,929,200	2,971,199,700	11.95%	2,413,519
Smyth	1,219,338,840	97,251,800	143,214,500	240,466,300	1,459,805,140	16.47%	1,514,934
Southampton	888,219,800	62,785,100	64,727,200	127,512,300	1,015,732,100	12.55%	943,591
Spotsylvania	8,901,143,400	451,871,800	105,204,600	557,076,400	9,458,219,800	5.89%	4,957,967
Stafford	9,771,585,620	642,356,200	554,984,000	1,197,340,200	10,968,925,820	10.92%	11,572,684
Surry	546,241,500	25,652,200	36,451,680	62,103,880	608,345,380	10.21%	478,200
Sussex	451,148,051	132,612,100	26,868,400	159,480,500	610,628,551	26.12%	1,036,619
Tazewell	1,703,560,900	160,419,700	90,167,800	250,587,500	1,954,148,400	12.82%	1,503,525
Warren	2,360,134,300	125,710,100	159,741,500	285,451,600	2,645,585,900	10.79%	2,255,068
Washington	3,466,941,800	168,834,500	297,581,000	466,415,500	3,933,357,300	11.86%	265,856,835
Westmoreland	1,190,256,190	63,028,600	24,334,700	87,363,300	1,277,619,490	6.84%	576,598
Wise	1,470,414,819	278,971,300	224,480,600	503,451,900	1,973,866,719	25.51%	2,869,676
Wythe	1,522,734,800	104,978,100	95,241,100	200,219,200	1,722,954,000	11.62%	1,081,183
York	5,357,866,100	1,816,619,800	220,358,500	2,036,978,300	7,394,844,400	27.55%	16,652,299
Total Counties	\$558,584,125,239	\$35,963,300,565	\$16,678,938,646	\$52,698,302,851	\$611,197,080,690	8.61%	\$702,311,142

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	\$26,586,709,200	\$2,669,032,900	\$868,018,200	\$3,537,051,100	\$30,123,760,300	11.74%	\$32,354,694
Bedford	316,197,400	60,902,700	72,609,900	133,512,600	449,710,000	29.69%	1,108,154
Bristol	1,063,354,800	101,755,700	88,899,400	190,655,100	1,254,009,900	15.20%	1,869,324
Buena Vista	290,257,700	29,929,000	45,049,900	74,978,900	365,236,600	20.53%	674,811
Charlottesville	3,595,449,500	542,726,400	224,316,900	767,043,300	4,362,492,800	17.58%	8,053,956
Chesapeake	16,612,591,512	596,572,900	1,014,052,900	1,610,625,800	18,223,217,312	8.84%	19,810,697
Colonial Heights	1,135,374,200	42,223,000	52,824,000	95,047,000	1,230,421,200	7.72%	1,140,561
Covington	244,652,300	37,054,600	31,718,000	68,772,600	313,424,900	21.94%	453,899
Danville	1,955,069,400	237,745,600	146,959,600	384,705,200	2,339,774,600	16.44%	2,962,230
Emporia *	304,713,500	0	0	0	304,713,500	0.00%	0
Fairfax	4,445,241,300	123,838,500	172,658,900	296,497,400	4,741,738,700	6.25%	2,490,578
Falls Church	2,655,406,700	78,705,800	85,250,900	163,956,700	2,819,363,400	5.82%	1,688,754
Franklin	413,989,400	30,755,000	57,782,800	88,537,800	502,527,200	17.62%	841,109
Fredericksburg	2,074,818,500	255,928,500	213,514,500	469,443,000	2,544,261,500	18.45%	4,178,042
Galax	350,401,715	27,501,000	29,203,900	56,704,900	407,106,615	13.93%	396,931
Hampton *	8,352,092,200	2,403,547,000	0	2,403,547,000	10,755,639,200	22.35%	28,842,564
Harrisonburg	2,311,276,300	420,315,500	212,631,400	632,946,900	2,944,223,200	21.50%	3,924,271
Hopewell	926,602,100	122,208,600	32,276,000	154,484,600	1,081,086,700	14.29%	1,853,815
Lexington	393,479,500	198,448,500	261,622,200	460,070,700	853,550,200	53.90%	3,082,475

Table 5.3, continued

Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2005

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Lynchburg	\$3,568,828,200	\$289,344,700	\$608,975,600	\$898,320,300	\$4,467,148,500	20.11%	\$9,971,355
Manassas	4,255,674,900	496,622,600	184,865,000	681,487,600	4,937,162,500	13.80%	6,814,876
Manassas Park	1,235,269,430	60,506,500	1,143,700	61,650,200	1,296,919,630	4.75%	397,645
Martinsville	591,391,700	26,633,300	63,533,200	90,166,500	681,558,200	13.23%	847,565
Newport News	10,221,104,649	1,963,143,900	481,668,000	2,444,811,900	12,665,916,549	19.30%	30,315,668
Norfolk	11,976,038,230	7,385,731,110	913,423,420	8,299,154,530	20,275,192,760	40.93%	112,038,586
Norton	170,538,640	21,851,700	32,802,100	54,653,800	225,192,440	24.27%	382,576
Petersburg	1,233,989,800	112,485,600	87,754,900	200,240,500	1,434,230,300	13.96%	2,763,319
Poquoson	1,025,497,078	22,061,200	49,207,600	71,268,800	1,096,765,878	6.50%	755,449
Portsmouth	4,351,287,410	3,915,391,410	213,144,470	4,128,535,880	8,479,823,290	48.69%	59,450,916
Radford	646,269,100	228,172,900	24,034,300	252,207,200	898,476,300	28.07%	1,841,203
Richmond	14,317,664,800	2,714,769,300	809,217,400	3,523,986,700	17,841,651,500	19.75%	46,869,023
Roanoke	5,448,496,100	944,311,300	322,367,500	1,266,678,800	6,715,174,900	18.86%	15,326,813
Salem	1,557,098,300	199,841,900	157,744,200	357,586,100	1,914,684,400	18.68%	4,219,516
Staunton	1,291,186,372	123,282,485	119,807,371	243,089,856	1,534,276,228	15.84%	2,333,663
Suffolk	6,197,008,900	577,681,900	231,850,600	809,532,500	7,006,541,400	11.55%	8,752,703
Virginia Beach	38,200,939,378	3,962,133,625	921,711,756	4,883,845,381	43,084,784,759	11.34%	50,253,126
Waynesboro	1,190,044,200	57,867,500	132,402,700	190,270,200	1,380,314,400	13.78%	1,484,108
Williamsburg	1,338,705,000	78,891,100	416,093,800	494,984,900	1,833,689,900	26.99%	2,672,918
Winchester	2,444,957,300	149,717,600	351,175,400	500,893,000	2,945,850,300	17.00%	3,155,626
Total Cities	\$185,289,666,714	\$31,309,632,830	\$9,732,312,417	\$41,041,945,247	\$226,331,611,961	18.13%	\$476,373,520
Total Counties	\$558,584,125,239	\$35,963,300,565	\$16,678,938,646	\$52,698,302,851	\$611,197,080,690	8.61%	\$702,311,142
Aggregate	\$743,873,791,953	\$67,272,933,395	\$26,411,251,063	\$93,740,248,098	\$837,528,692,651	11.18%	\$1,178,684,662

Notes:

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

* Noted localities did not provide complete information on tax-exempt real estate.

Table 5.4**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2005**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$325,570,802	\$8,061,593	\$19,806,950	\$639,637	\$0	\$0	\$173,215,245	\$1,169,064
Albemarle	738,721,039	31,698,196	16,627,849	711,672	0	0	251,329,201	1,872,956
Alleghany	63,408,970	3,495,591	107,004,276	6,366,754	0	0	77,104,632	539,147
Amelia	75,236,913	2,465,339	2,668,400	26,684	0	0	24,145,792	127,532
Amherst	210,561,812	6,410,944	77,586,794	1,551,629	6,905,544	272,770	77,632,298	476,367
Appomattox	72,820,524	2,268,831	6,326,572	221,430	7,956,118	79,561	48,316,231	357,847
Arlington	1,821,463,565	70,005,418	0	0	3,247,608	142,894	824,949,181	6,306,244
Augusta	549,490,860	9,822,817	142,014,115	2,698,268	0	0	202,847,910	1,190,704
Bath	54,448,400	113,605	224,600	449	0	0	1,549,842,388	6,971,948
Bedford	199,841,652	14,356,889	34,812,611	2,088,757	14,718,300	161,902	189,138,542	1,230,150
Bland	68,460,394	1,365,774	16,740,430	148,990	21,483,898	156,832	30,787,455	212,454
Botetourt	297,672,224	7,385,829	153,638,605	2,765,494	0	0	135,301,326	953,254
Brunswick	108,536,730	3,419,953	11,915,210	405,117	7,897,170	94,766	35,850,669	215,343
Buchanan	209,117,767	3,762,596	149,413,824	2,913,570	3,506,983	70,140	88,895,668	436,895
Buckingham	87,771,138	3,028,562	6,034,540	175,002	6,485,975	64,859	57,064,341	331,908
Campbell	293,888,287	9,936,576	161,340,572	5,243,569	0	0	200,396,983	1,054,715
Caroline	104,140,580	6,010,821	5,354,220	187,398	1,729,290	60,525	123,701,978	1,024,730
Carroll	242,734,610	2,996,290	96,824,875	1,258,723	8,612,200	198,081	95,200,694	562,068
Charles City	46,683,791	1,555,661	8,682,662	217,067	798,598	22,361	4,810,707	33,675
Charlotte	84,708,428	2,366,700	12,623,170	378,695	816,849	26,139	44,755,418	277,484
Chesterfield	3,085,850,625	93,245,757	402,107,970	4,035,203	0	0	1,009,654,864	10,874,976
Clarke	163,572,552	5,502,804	23,698,662	294,216	0	0	29,840,322	241,707
Craig	30,548,749	840,421	817,160	17,978	239,243	8,374	10,200,472	76,737
Culpeper	417,594,544	10,372,006	63,762,180	1,275,244	0	0	82,981,016	755,897
Cumberland	62,337,364	8,619,260	1,742,242	78,401	0	0	54,919,430	421,967
Dickenson	116,219,957	1,791,006	27,825,557	470,252	768,839	80,728	52,927,600	564,607
Dinwiddie	163,316,086	7,652,542	51,837,061	1,710,624	7,962,606	10,357	92,389,210	810,392
Essex	80,978,258	2,593,525	2,864,967	100,274	1,310,886	49,159	25,419,562	174,788
Fairfax	11,457,713,559	436,634,960	84,751,538	3,873,145	0	0	3,036,396,092	33,522,458
Fauquier	754,973,042	30,440,847	11,655,261	541,969	0	0	319,941,047	3,182,654
Floyd	95,761,243	2,373,675	10,058,232	155,903	1,302,163	45,643	44,475,792	233,847
Fluvanna	172,607,008	6,271,322	1,584,926	31,699	5,019,195	185,710	465,108,039	2,347,792
Franklin	477,645,350	7,411,558	60,749,046	364,494	65,344,989	705,726	116,612,320	619,405
Frederick	938,337,750	28,601,914	254,670,844	5,073,417	0	0	169,237,687	941,690
Giles	153,638,741	2,726,264	244,180,466	2,319,714	18,911,897	141,678	143,721,688	850,496
Gloucester	402,959,709	8,140,828	3,536,503	77,803	0	0	62,009,937	591,750
Goochland	198,021,574	7,824,844	6,714,224	251,783	0	0	101,943,105	601,881
Grayson	108,847,375	1,524,952	13,402,691	201,040	654,137	43,827	26,263,153	144,603
Greene	97,858,441	4,608,378	2,932,019	58,640	0	0	40,120,084	338,432
Greensville	55,018,613	2,137,682	24,197,860	846,925	0	0	29,246,553	181,187

Table 5.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2005**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Halifax	\$307,036,171	\$7,038,436	\$119,637,200	\$1,507,429	\$0	\$0	\$746,782,274	\$3,068,399
Hanover	1,160,332,560	35,590,865	43,131,740	1,569,995	44,716,935	849,624	535,649,221	3,693,922
Henrico	2,423,540,256	87,355,054	613,968,427	4,437,598	0	0	803,028,065	7,387,858
Henry	376,368,716	5,002,196	323,965,086	3,855,185	0	0	128,423,697	694,068
Highland	25,715,330	380,977	51,640	516	227,196	2,272	12,989,355	95,201
Isle of Wight	265,494,320	5,260,025	676,290,770	6,424,762	0	0	202,190,306	1,393,103
James City	545,445,673	21,431,483	124,769,132	4,990,765	0	0	165,476,326	1,370,815
King and Queen	60,451,771	1,980,368	16,532,922	163,676	2,314,788	15,046	16,787,331	97,367
King George	161,244,549	4,852,849	4,094,720	102,368	0	0	220,026,033	1,695,296
King William	95,903,914	2,769,455	135,948,296	1,191,984	0	0	35,785,788	71,032
Lancaster	172,198,355	2,528,523	211,600	3,216	9,049,713	90,497	35,705,145	146,948
Lee	151,359,046	2,007,278	40,020,431	564,288	4,971,566	70,099	67,143,588	440,651
Loudoun	4,371,562,991	140,607,112	67,217,261	1,869,111	0	0	1,155,708,896	13,255,296
Louisa	266,497,330	4,892,342	13,952,660	265,101	56,067,365	364,438	2,141,458,204	14,140,847
Lunenburg	79,897,307	2,578,641	17,569,810	316,257	4,195,170	50,342	30,228,596	126,960
Madison	155,599,975	3,308,367	5,963,595	65,600	26,025,355	223,818	37,909,513	223,697
Mathews	108,144,650	2,918,227	771,250	16,505	0	0	23,520,759	119,956
Mecklenburg	250,344,208	7,323,880	77,798,643	513,471	40,638,847	292,600	202,608,815	827,168
Middlesex	103,761,222	3,160,588	230,255	8,059	0	0	28,602,482	137,347
Montgomery	657,217,147	15,463,669	129,621,979	2,359,120	34,991,277	1,067,234	156,024,723	1,111,623
Nelson	109,318,537	3,083,644	1,103,409	13,793	0	0	65,707,864	488,250
New Kent	129,241,232	4,775,061	21,600	648	0	0	62,934,589	510,507
Northampton	90,947,095	3,191,387	4,038,000	90,855	1,185,600	74,100	40,310,742	289,567
Northumberland	98,753,877	3,301,947	3,312,711	119,258	4,155,551	41,556	20,174,479	123,218
Nottoway	73,184,441	2,319,696	15,956,413	199,456	0	0	44,393,934	259,910
Orange	293,731,265	6,293,465	61,111,822	1,113,388	35,027,627	140,111	70,697,185	596,122
Page	200,068,934	4,769,176	22,927,815	458,556	0	0	50,987,917	342,554
Patrick	149,112,253	2,012,223	36,646,614	498,394	0	0	37,733,510	188,746
Pittsylvania	177,714,760	9,505,474	31,222,910	1,406,031	7,285,270	200,346	276,384,720	1,590,861
Powhatan	190,236,065	6,816,585	6,629,445	238,660	0	0	56,508,981	532,912
Prince Edward	101,364,160	4,257,295	1,653,500	69,447	52,094,300	364,660	60,634,160	306,882
Prince George	206,006,323	7,867,202	18,416,743	276,251	0	0	74,958,876	680,677
Prince William	3,403,751,299	122,046,026	14,876,581	297,537	0	0	1,254,761,331	12,167,463
Pulaski	292,108,199	5,702,492	166,295,212	2,494,428	5,251,869	252,090	104,039,526	649,897
Rappahannock	59,339,130	2,491,944	0	0	0	0	18,594,932	148,759
Richmond	56,476,220	1,862,158	4,345,030	21,725	1,513,460	52,971	29,168,149	205,002
Roanoke	672,243,424	23,442,000	52,810,230	1,584,307	0	0	207,613,114	2,370,003
Rockbridge	184,242,824	6,626,387	9,231,545	216,941	0	0	76,590,621	559,112
Rockingham	504,654,156	13,533,629	255,786,760	6,522,564	87,538,475	761,585	133,556,650	963,330
Russell	259,253,299	4,016,676	91,538,270	1,510,383	4,607,514	29,949	224,034,451	1,358,978

Table 5.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2005**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Scott	\$121,886,243	\$1,584,947	\$39,007,169	\$280,852	\$31,738,766	\$228,520	\$82,851,100	\$574,691
Shenandoah	320,380,992	9,077,056	70,177,107	2,007,065	35,923,611	215,542	132,465,846	924,837
Smyth	196,116,678	4,211,264	87,734,714	1,052,816	44,287,929	177,151	102,597,017	648,255
Southampton	167,297,311	5,138,197	23,696,148	568,708	5,805,897	29,030	96,094,399	712,945
Spotsylvania	728,342,343	35,655,478	423,040	899,095	0	0	170,356,092	1,554,817
Stafford	784,033,420	32,633,525	14,060,960	105,457	158,873,440	794,367	177,614,030	1,740,442
Surry	42,766,865	1,402,477	2,142,878	21,429	0	0	1,405,650,647	10,833,993
Sussex	67,837,641	2,721,915	18,971,705	920,127	6,691,430	6,914	44,667,314	308,438
Tazewell	385,490,985	7,280,389	40,352,100	807,042	22,409,400	963,604	99,196,670	605,344
Warren	444,115,253	16,460,244	21,186,980	476,707	0	0	45,019,071	356,332
Washington	408,065,220	6,132,205	229,320,270	3,554,464	0	0	216,983,390	1,240,061
Westmoreland	138,217,530	3,124,561	5,337,450	83,062	11,387,410	51,668	26,973,380	172,254
Wise	375,022,766	5,180,261	249,385,665	2,867,935	28,145,526	802,148	84,606,935	485,295
Wythe	224,705,827	4,236,169	92,298,419	1,384,476	70,020,786	392,116	138,305,024	748,648
York	564,461,925	29,961,040	34,521,005	1,380,840	0	0	338,231,203	2,677,822
Total Counties	\$48,647,683,009	\$1,619,007,056	\$6,461,017,321	\$113,545,331	\$1,022,814,561	\$11,226,428	\$22,966,141,598	\$180,836,227

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,455,519,532	\$58,299,178	\$15,009,422	\$675,424	\$0	\$0	\$780,692,996	\$7,170,221
Bedford	43,614,560	750,605	30,374,160	394,864	0	0	8,913,570	77,165
Bristol	25,247,478	1,431,315	17,593,513	1,055,611	0	0	10,767,531	10,767,531
Buena Vista	31,696,340	1,796,447	15,902,840	673,889	0	0	11,791,726	96,414
Charlottesville	213,611,187	8,939,857	7,253,172	304,633	0	0	127,789,978	1,349,489
Chesapeake	1,624,134,948	64,376,028	83,995,660	2,687,861	0	0	839,080,769	10,334,537
Colonial Heights	110,531,862	3,868,648	4,276,294	85,545	0	0	30,383,492	364,602
Covington	19,824,710	1,049,837	75,950,940	4,200,087	0	0	19,423,637	129,230
Danville	266,111,315	7,872,346	90,504,892	1,357,573	0	0	105,056,681	417,735
Emporia	30,043,261	888,898	3,746,722	187,336	0	0	20,691,404	187,286
Fairfax	265,852,432	7,537,713	1,250,912	41,155	0	0	114,137,441	1,024,473
Falls Church	125,222,340	5,498,953	40,433,476	1,904,417	0	0	27,581,304	0
Franklin	59,659,923	2,276,708	738,901	14,778	0	0	8,632,305	82,748
Fredericksburg	253,114,524	6,750,909	12,837,494	102,274	0	0	49,453,104	440,133
Galax	52,301,370	720,771	64,466,990	915,431	0	0	14,512,480	102,017
Hampton	964,180,944	36,119,485	57,777,132	1,733,314	0	0	250,326,822	3,100,992
Harrisonburg	282,357,900	5,629,865	82,001,200	1,640,024	0	0	46,269,694	291,560
Hopewell	124,693,986	3,792,650	136,955,436	4,177,141	0	0	368,917,490	4,430,049
Lexington	33,031,794	1,135,842	59,579	2,353	0	0	14,501,559	95,233

Table 5.4, continued

**Tangible Personal Property, Machinery and Tools, Merchants' Capital, and Public Service Corporations
Assessed Values and Levies by Locality - Tax Year 2005**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lynchburg	\$464,880,808	\$15,128,149	\$113,654,354	\$3,430,294	\$0	\$0	\$176,291,682	\$1,978,848
Manassas	313,024,370	9,529,158	238,122,175	4,524,321	0	0	76,027,798	772,792
Manassas Park	124,133,439	4,342,418	936,191	32,766	0	0	24,420,069	310,135
Martinsville	100,708,106	2,316,286	12,831,665	237,386	0	0	25,015,836	239,316
Newport News	1,090,897,241	42,855,607	338,922,966	11,862,304	0	0	317,194,094	4,395,886
Norfolk	1,675,131,729	56,218,299	198,425,580	7,978,266	0	0	665,030,300	9,351,816
Norton	23,709,620	415,211	3,394,521	62,798	0	0	13,614,118	97,576
Petersburg	209,838,340	6,539,037	65,663,641	2,494,901	0	0	85,543,498	1,184,077
Poquoson	125,532,523	3,917,473	0	0	0	0	11,950,344	128,010
Portsmouth	678,518,914	27,405,900	82,108,949	2,464,794	4,806,100	48,061	64,605,048	964,703
Radford	51,231,028	1,236,030	33,331,700	586,638	0	0	20,230,204	148,446
Richmond	981,158,807	34,118,010	667,443,587	15,349,781	0	0	845,015,453	11,281,639
Roanoke	713,442,456	24,380,884	78,164,497	2,696,675	0	0	305,828,748	3,716,459
Salem	289,865,281	9,233,807	82,607,816	2,643,450	0	0	34,992,259	412,909
Staunton	147,366,438	2,946,211	4,991,733	61,897	0	0	62,584,397	1,191,256
Suffolk	642,710,259	21,055,180	51,691,707	1,628,289	0	0	176,365,494	1,915,228
Virginia Beach	3,576,564,436	126,688,575	110,236,579	1,102,366	0	0	624,747,515	7,648,420
Waynesboro	80,946,757	3,998,876	74,878,314	2,246,349	0	0	77,606,274	614,994
Williamsburg	75,378,531	2,633,363	83,090	2,908	0	0	52,568,558	283,870
Winchester	162,821,233	5,464,774	121,084,159	1,578,148	0	0	64,545,448	406,636
Total Cities	\$17,508,610,722	\$619,159,303	\$3,019,701,959	\$83,138,042	\$4,806,100	\$48,061	\$6,573,101,120	\$87,504,429
Total Counties	\$48,647,683,009	\$1,619,007,056	\$6,461,017,321	\$113,545,331	\$1,022,814,561	\$11,226,428	\$22,966,141,598	\$180,836,227
Aggregate	\$66,156,293,731	\$2,238,166,359	\$9,480,719,280	\$196,683,374	\$1,027,620,661	\$11,274,489	\$29,539,242,718	\$268,340,656

Notes:

1. A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
2. Data are based on information provided by the local Commissioners of the Revenue and Assessors.
3. Tangible personal property includes farm animals and machinery, automobiles, watercraft, aircraft, motor vehicles, household goods and personal effects, business property, etc.
4. Some localities exempt certain of these categories from taxation.
5. Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.
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 and real estate taxed at the real estate rate, and tangible personal property (motor vehicles, etc.) taxed at the tangible personal property rate.

Directory

Virginia Department of Taxation Administration

Main Street Centre
600 East Main Street
Richmond, VA 23219

Customer Services

3600 Centre
3610 West Broad Street
Richmond, VA 23230

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

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

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

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

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