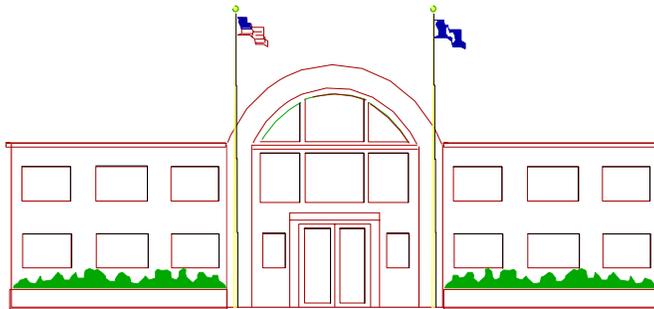


VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT

FISCAL YEAR 2005



VIRGINIA DEPARTMENT of TAXATION

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ANNUAL REPORT

FISCAL YEAR 2005

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

The Honorable Mark R. Warner, Governor

The Honorable John M. Bennett, Secretary of Finance

Kenneth W. Thorson, Tax Commissioner

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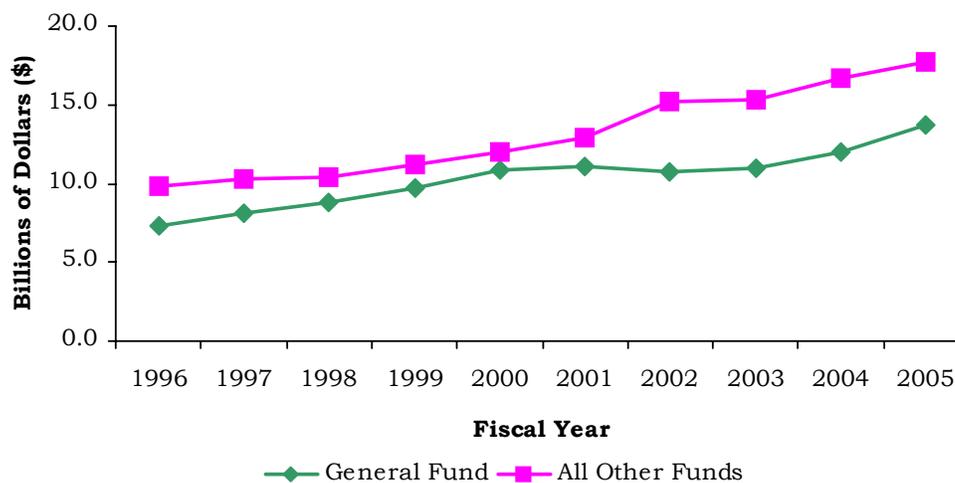
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Net Revenue Collections

	Fiscal Year 2004	Fiscal Year 2005	% Change
By the Commonwealth of Virginia			
General Fund	\$11,953,812,000	\$13,754,847,000	15.07%
All Other Funds	16,713,745,000	17,723,226,000	6.04%
Total Commonwealth Collections	\$28,667,557,000	\$31,478,073,000	9.80%
By the Department of Taxation			
General Fund	\$10,705,216,000	\$12,671,078,000	18.36%
All Other Funds	462,020,000	508,484,000	10.06%
Total Department Collections	\$11,167,236,000	\$13,179,562,000	18.02%
By Other Agencies			
General Fund	\$1,248,596,000	\$1,083,769,000	-13.20%
All Other Funds	16,251,725,000	17,214,742,000	5.93%
Total from Other Agencies	\$17,500,321,000	\$18,298,511,000	4.56%

Commonwealth of Virginia Net Revenue Collections



Department of Taxation General Fund Expenditures

Budget Programs	Fiscal Year 2004	Fiscal Year 2005
	Revenue Administrative Services	\$40,619,464
Research Services	1,853,499	1,678,580
Tax Value Assistance to Localities*	496,381	622,501
Administrative and Support Services**	21,704,571	35,286,333
Total	\$64,673,915	\$82,578,679
Cost per \$100 of collections	\$0.59	\$0.63

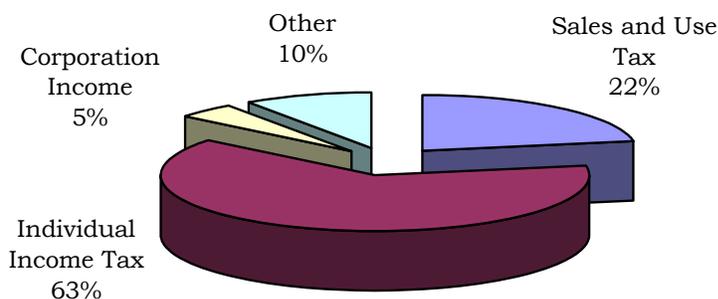
* The Tax Department is the custodian of the funds appropriated to the State Land Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included in the figures to the left. FY 2005 expenditures on behalf of SLEAC were \$60,000.

** In 2004 approximately \$14 million were spent on the new IT system through appropriations from the Partnership Fund. Beginning in 2005 this funding shifted to the General Fund.

Collections by Tax Subject

Revenues *	Fiscal Year 2004	Fiscal Year 2005	% Change
General Fund (GF) Revenues			
Bank franchise (state share)	\$10,324,000	\$10,217,000	-1.04%
Corporation income	425,716,000	616,690,000	44.86%
Individual income **	7,192,570,000	8,352,366,000	16.12%
Estate (inheritance, gift, and estate)	149,648,000	149,962,000	0.21%
Recordation and deeds of conveyance	331,323,000	572,140,000	72.68%
Suits, wills and administration	5,315,000	5,481,000	3.12%
State sales, use, and vending (GF part)	2,562,446,000	2,946,217,000	14.98%
Tobacco products ***	16,118,000	6,329,000	-60.73%
Watercraft sales and use	6,540,000	7,101,000	8.58%
Railroad and Car line companies	5,216,000	5,208,000	-0.15%
Total Department GF Revenues	\$10,705,216,000	\$12,671,078,000	18.36%
All Other Funds Revenues			
Aircraft sales and use	\$5,979,000	\$6,944,000	16.14%
Egg excise	161,000	182,000	13.04%
Forest products	1,661,000	1,715,000	3.25%
Peanut excise	92,000	169,000	83.70%
Soybeans	515,000	240,000	-53.40%
Transportation sales tax (SF part)	415,042,000	449,867,000	8.39%
Misc. Revenues (Transp. District)	90,000	126,000	40.00%
Tire tax	4,454,000	5,224,000	17.29%
Sales tax on fuel	32,557,000	41,950,000	28.85%
Corn excise	263,000	306,000	16.35%
Small grains tax	102,000	136,000	33.33%
Sheep	11,000	12,000	9.09%
Litter tax	792,000	1,290,000	62.88%
Soft drink excise	210,000	202,000	-3.81%
Cotton	91,000	121,000	32.97%
Total Department Other Fund Revenues	\$462,020,000	\$508,484,000	10.06%
Aggregate (All Funds)	\$11,167,236,000	\$13,179,562,000	18.02%

Collection of Revenues Administered by the
Department, FY 2005



* Note that these revenues do not include the local sales tax, interest and penalties collected, and other miscellaneous revenues.

** Individual income tax includes individual income tax, individual estimated income tax, fiduciary income tax, and employer income tax withholding.

*** Revenue from tobacco taxes were dedicated to a special fund effective September 1, 2004. See tables 4.1 and 4.2 for more information.

Figures may not sum to totals because of rounding.

Table 1.1

Individual Income Tax Liability

Taxable Years 1994-2003

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

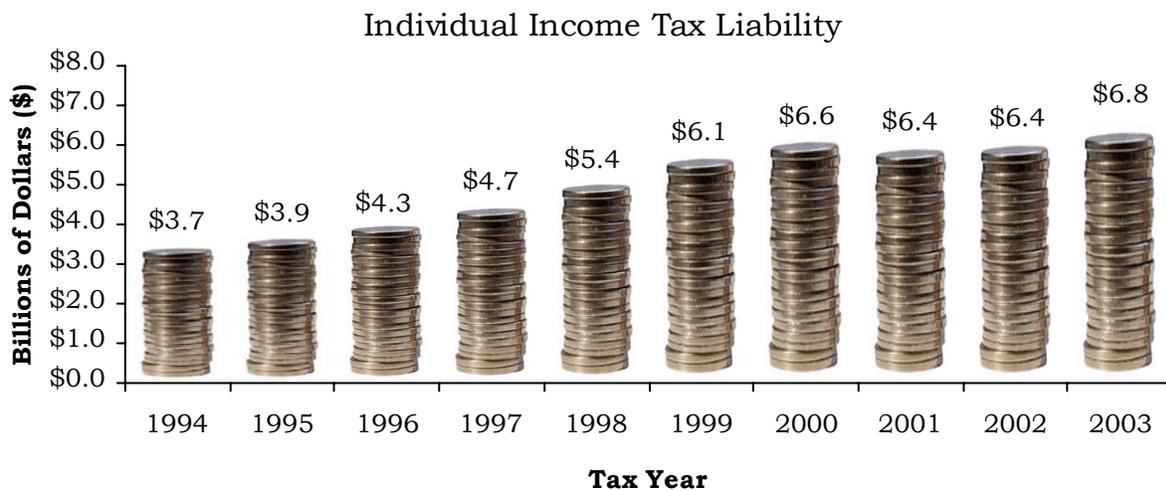


Table 1.2

*Virginia Adjusted Gross Income, Total Exemptions, Total
Taxable Income, Total Tax Liability, and Average Tax Rate
Taxable Year 2003*

Adjusted Gross Income Classes	Total Adjusted Gross Income	Exemptions Claimed (\$)	Total Taxable Income	Total Tax Liability	Average Tax Rate
\$0 to \$999	\$25,196,437	\$301,097,841	\$2,768,705	\$55,401	2.00%
\$1,000 to \$1,999	94,356,097	61,890,377	6,946,280	138,959	2.00%
\$2,000 to \$2,999	167,906,606	69,172,137	9,646,886	192,993	2.00%
\$3,000 to \$3,999	230,015,256	70,965,552	11,669,245	237,561	2.04%
\$4,000 to \$4,999	289,872,743	71,392,403	16,911,871	363,042	2.15%
\$5,000 to \$5,999	345,172,033	72,265,512	95,800,421	2,000,736	2.09%
\$6,000 to \$6,999	389,540,807	71,927,610	135,933,466	2,888,841	2.13%
\$7,000 to \$7,999	438,372,762	73,330,271	174,597,148	3,961,277	2.27%
\$8,000 to \$8,999	468,313,963	71,642,598	212,869,705	5,188,228	2.44%
\$9,000 to \$9,999	501,611,196	70,987,731	247,360,169	6,628,987	2.68%
\$10,000 to \$10,999	554,138,940	74,146,803	289,749,589	8,497,862	2.93%
\$11,000 to \$11,999	587,644,442	72,288,244	325,326,754	10,269,622	3.16%
\$12,000 to \$12,999	620,503,558	71,112,650	358,781,344	11,968,210	3.34%
\$13,000 to \$13,999	668,474,385	71,848,951	400,195,800	13,944,732	3.48%
\$14,000 to \$14,999	714,409,572	72,028,813	441,817,337	15,964,932	3.61%
\$15,000 to \$19,999	4,150,687,193	353,323,688	2,746,007,727	106,812,485	3.89%
\$20,000 to \$24,999	4,828,787,387	328,385,470	3,404,260,054	142,759,345	4.19%
\$25,000 to \$29,999	5,261,767,725	299,220,055	3,840,502,631	170,665,663	4.44%
\$30,000 to \$34,999	5,505,754,774	269,790,352	4,120,331,354	190,190,242	4.62%
\$35,000 to \$39,999	5,617,931,491	247,132,463	4,271,650,237	202,039,306	4.73%
\$40,000 to \$44,999	5,574,936,029	226,961,955	4,279,569,610	205,586,781	4.80%
\$45,000 to \$49,999	5,541,572,933	211,063,324	4,301,817,801	209,213,313	4.86%
\$50,000 to \$74,999	25,944,272,809	842,770,109	20,550,612,300	1,026,539,848	5.00%
\$75,000 to \$99,999	21,344,179,451	550,935,489	17,282,520,394	892,933,383	5.17%
\$100,000 and Over	74,599,011,223	856,209,647	65,063,300,635	3,587,420,383	5.51%
TOTALS	\$164,464,429,812	\$5,481,890,045	\$132,590,947,463	\$6,816,462,132	5.14%

- 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.
- All revenue is deposited to the state General Fund.
- Average tax rate is the total tax liability divided by the total taxable income.

Table 1.3*Itemized, Standard and Total Deductions**Taxable Year 2003*

Adjusted Gross Income Classes	Itemized Deductions Claimed (\$)	Standard Deductions Claimed (\$)	Total Deductions Claimed (\$)
\$0 to \$999	\$1,531,117,220	\$446,108,962	\$1,977,226,182
\$1,000 to \$1,999	493,131,428	130,793,362	\$623,924,790
\$2,000 to \$2,999	1,291,115,841	154,707,793	\$1,445,823,634
\$3,000 to \$3,999	167,481,824	164,206,674	\$331,688,498
\$4,000 to \$4,999	220,683,141	163,696,895	\$384,380,036
\$5,000 to \$5,999	110,153,222	164,960,495	\$275,113,717
\$6,000 to \$6,999	214,057,591	158,645,612	\$372,703,203
\$7,000 to \$7,999	61,847,680	156,682,231	\$218,529,911
\$8,000 to \$8,999	66,265,635	148,172,842	\$214,438,477
\$9,000 to \$9,999	67,712,610	142,932,383	\$210,644,993
\$10,000 to \$10,999	71,744,298	143,170,837	\$214,915,135
\$11,000 to \$11,999	75,823,403	138,678,684	\$214,502,087
\$12,000 to \$12,999	76,329,953	134,323,671	\$210,653,624
\$13,000 to \$13,999	80,648,049	134,110,591	\$214,758,640
\$14,000 to \$14,999	82,686,015	133,369,084	\$216,055,099
\$15,000 to \$19,999	474,786,349	632,997,341	\$1,107,783,690
\$20,000 to \$24,999	566,405,327	548,060,568	\$1,114,465,895
\$25,000 to \$29,999	671,123,440	456,459,827	\$1,127,583,267
\$30,000 to \$34,999	742,565,769	376,604,048	\$1,119,169,817
\$35,000 to \$39,999	791,978,477	311,830,912	\$1,103,809,389
\$40,000 to \$44,999	816,501,834	253,938,030	\$1,070,439,864
\$45,000 to \$49,999	867,900,966	213,126,284	\$1,081,027,250
\$50,000 to \$74,999	3,913,660,032	580,694,402	\$4,494,354,434
\$75,000 to \$99,999	3,287,249,476	160,876,387	\$3,448,125,863
\$100,000 and Over	8,533,447,164	65,676,003	\$8,599,123,167
TOTALS	\$25,276,416,744	\$6,114,823,918	\$31,391,240,662

Table 1.4

*Number and Class of Returns by
Virginia Adjusted Gross Income Class
Taxable Year 2003*

Adjusted Gross Income Classes	Single Returns	Married Joint Returns	Married Separate Returns	Married Combined Returns	Total Number of Returns
\$0 to \$999	106,309	73,723	11,009	299	191,340
\$1,000 to \$1,999	51,776	7,414	3,271	93	62,554
\$2,000 to \$2,999	56,439	7,378	3,199	121	67,137
\$3,000 to \$3,999	55,046	7,395	3,207	128	65,776
\$4,000 to \$4,999	53,583	7,595	3,146	134	64,458
\$5,000 to \$5,999	52,040	7,648	3,020	158	62,866
\$6,000 to \$6,999	49,167	7,755	2,896	173	59,991
\$7,000 to \$7,999	47,394	8,180	2,742	175	58,491
\$8,000 to \$8,999	43,985	8,219	2,710	223	55,137
\$9,000 to \$9,999	41,633	8,382	2,618	194	52,827
\$10,000 to \$10,999	41,182	8,807	2,570	235	52,794
\$11,000 to \$11,999	39,575	8,725	2,603	223	51,126
\$12,000 to \$12,999	38,165	8,741	2,513	233	49,652
\$13,000 to \$13,999	37,833	8,986	2,459	248	49,526
\$14,000 to \$14,999	37,350	9,217	2,453	256	49,276
\$15,000 to \$19,999	176,392	47,553	12,401	1,227	237,573
\$20,000 to \$24,999	152,749	49,361	11,743	1,224	215,077
\$25,000 to \$29,999	128,342	51,474	10,692	1,179	191,687
\$30,000 to \$34,999	106,343	52,867	9,331	1,138	169,679
\$35,000 to \$39,999	86,283	54,876	7,793	1,098	150,050
\$40,000 to \$44,999	68,066	56,183	6,068	1,031	131,348
\$45,000 to \$49,999	53,721	57,493	4,648	930	116,792
\$50,000 to \$74,999	139,946	266,049	12,590	3,576	422,161
\$75,000 to \$99,999	49,590	191,380	4,339	2,085	247,394
\$100,000 and Over	41,471	310,083	4,664	2,965	359,183
TOTALS	1,754,380	1,325,484	134,685	19,346	3,233,895

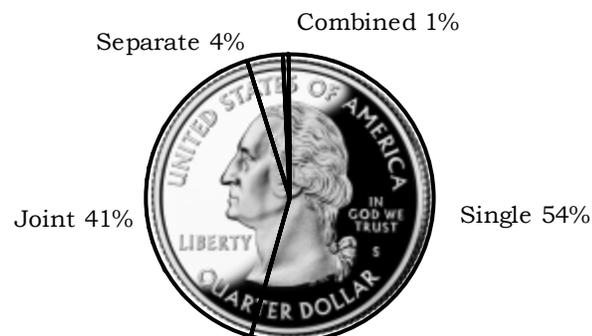


Table 1.5

*Number and Class of Exemptions by
Virginia Adjusted Gross Income Class
Taxable Year 2003*

Adjusted Gross Income Classes	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$0 to \$999	266,436	21,137	138,808	1,753	428,134
\$1,000 to \$1,999	70,346	9,369	10,296	179	90,190
\$2,000 to \$2,999	74,894	12,220	10,298	186	97,598
\$3,000 to \$3,999	73,545	14,510	10,250	185	98,490
\$4,000 to \$4,999	72,451	15,865	9,886	164	98,366
\$5,000 to \$5,999	70,908	17,072	9,985	166	98,131
\$6,000 to \$6,999	68,122	18,960	9,790	186	97,058
\$7,000 to \$7,999	67,002	21,306	9,448	215	97,971
\$8,000 to \$8,999	63,725	21,902	9,453	158	95,238
\$9,000 to \$9,999	61,543	23,322	8,805	177	93,847
\$10,000 to \$10,999	61,975	26,910	8,507	160	97,552
\$11,000 to \$11,999	60,189	26,221	8,210	178	94,798
\$12,000 to \$12,999	58,734	26,417	7,746	169	93,066
\$13,000 to \$13,999	58,857	27,012	7,600	165	93,634
\$14,000 to \$14,999	58,873	27,363	7,332	149	93,717
\$15,000 to \$19,999	286,838	136,626	32,831	646	456,941
\$20,000 to \$24,999	266,015	128,271	27,215	570	422,071
\$25,000 to \$29,999	244,641	114,796	22,947	476	382,860
\$30,000 to \$34,999	223,964	100,307	19,398	407	344,076
\$35,000 to \$39,999	206,260	90,963	16,991	315	314,529
\$40,000 to \$44,999	188,741	85,422	13,989	247	288,399
\$45,000 to \$49,999	175,385	80,232	11,896	215	267,728
\$50,000 to \$74,999	692,329	334,337	37,924	851	1,065,441
\$75,000 to \$99,999	441,049	234,625	18,376	403	694,453
\$100,000 and Over	672,501	372,832	33,576	576	1,079,485
TOTALS	4,585,323	1,987,997	501,557	8,896	7,083,773

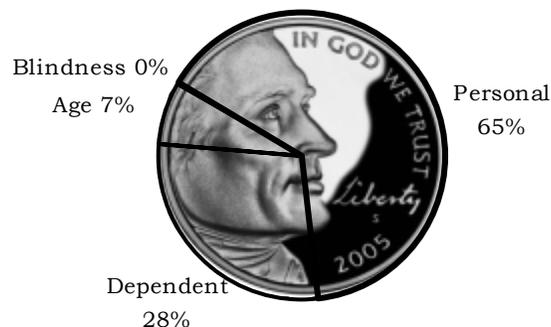


Table 1.6

Virginia Adjusted Gross Income by Locality / Income Level
Taxable Year 2003

Adjusted Gross Income:

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
Accomack	\$4,396,915	\$13,048,761	\$19,397,587	\$30,131,556	\$27,195,125	\$24,747,848
Albemarle	8,068,316	18,909,515	28,430,785	39,992,231	50,095,316	53,787,657
Alleghany	1,886,100	4,727,068	7,314,717	9,830,425	11,049,921	10,816,461
Amelia	1,330,984	3,520,783	5,433,840	7,591,742	9,091,519	10,015,258
Amherst	2,992,563	9,070,727	13,963,496	19,987,598	22,054,088	23,903,774
Appomattox	1,682,097	4,152,424	6,479,049	8,452,444	10,666,534	10,614,276
Arlington	16,118,328	50,339,502	84,116,072	118,150,957	143,825,624	164,681,931
Augusta	6,921,980	18,497,753	27,157,493	36,502,229	48,577,668	54,303,542
Bath	634,990	1,765,506	2,759,949	4,653,287	4,922,402	5,358,523
Bedford	6,162,019	16,786,431	24,096,187	33,169,700	43,084,677	41,570,030
Bland	671,397	2,005,200	2,904,885	3,380,550	4,145,595	4,996,333
Botetourt	3,119,203	7,013,517	10,637,996	15,364,226	17,663,643	19,654,587
Brunswick	1,828,367	5,254,252	8,799,057	11,675,954	13,432,094	15,531,088
Buchanan	2,699,973	7,601,833	10,983,435	11,556,804	12,367,175	13,844,534
Buckingham	1,352,645	3,433,917	6,350,940	9,448,515	13,337,866	13,771,151
Campbell	5,146,293	14,719,421	22,340,846	31,449,640	37,833,025	39,527,950
Caroline	2,332,514	6,766,340	10,314,732	14,427,295	18,036,682	21,106,702
Carroll	3,066,892	8,461,438	13,902,919	20,394,292	21,746,270	22,655,671
Charles City	739,567	2,032,153	3,433,124	5,402,517	5,653,367	6,444,304
Charlotte	1,339,420	4,068,784	6,337,429	8,929,037	10,105,239	9,183,492
Chesterfield	28,308,615	67,163,418	90,117,958	120,979,830	150,679,309	183,337,029
Clarke	1,208,690	3,134,990	4,845,212	6,306,308	7,641,393	8,563,399
Craig	496,586	1,268,775	2,086,991	3,315,595	3,803,743	4,815,313
Culpeper	3,659,110	10,663,286	14,611,803	19,639,482	25,212,921	28,307,365
Cumberland	916,749	2,717,841	4,401,836	5,823,049	7,131,630	8,186,128
Dickenson	1,685,569	4,349,829	6,523,798	7,900,694	9,194,662	10,954,050
Dinwiddie	2,096,836	7,178,003	10,538,717	14,279,905	18,318,632	20,633,835
Essex	1,295,123	3,295,168	5,437,992	7,396,775	8,632,017	9,418,008
Fairfax	92,124,459	225,078,235	329,339,507	431,882,182	531,572,137	618,194,816
Fauquier	5,414,231	14,131,450	18,635,270	25,317,901	29,496,458	34,789,684
Floyd	1,290,329	4,151,433	5,599,890	8,314,222	10,848,619	11,573,442
Fluvanna	1,675,777	5,313,943	7,282,599	11,759,099	14,801,720	17,463,743
Franklin	5,354,108	14,909,894	22,590,544	32,715,840	42,497,554	41,015,744
Frederick	6,966,049	17,249,146	24,271,320	34,041,563	43,219,514	49,114,453
Giles	1,803,522	4,814,801	7,725,661	9,573,334	11,871,919	12,695,360
Gloucester	3,804,807	10,761,030	16,532,725	19,857,975	22,266,102	24,898,335
Goochland	1,614,880	4,240,722	5,689,813	7,683,245	10,368,663	11,824,083
Grayson	2,006,798	4,830,957	8,752,321	12,594,640	12,146,903	13,196,019
Greene	1,356,649	3,970,232	5,869,008	9,070,044	10,272,999	12,119,615
Greensville	1,473,650	4,452,321	7,264,725	8,818,619	11,789,800	15,467,586
Halifax	4,256,562	12,227,889	17,852,011	25,354,193	27,781,163	26,203,735
Hanover	9,136,204	20,947,077	28,341,311	37,118,789	45,467,672	54,625,602
Henrico	27,605,142	71,463,531	107,690,515	142,894,237	184,661,213	221,587,457
Henry	7,248,162	21,054,336	33,262,832	48,371,054	51,366,652	46,281,450
Highland	279,006	889,924	1,295,999	1,729,098	1,569,124	2,041,892

Table 1.6, continued*Virginia Adjusted Gross Income by Locality / Income Level**Taxable Year 2003*

Adjusted Gross Income:						
\$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	County
\$43,657,905	\$39,238,048	\$76,506,979	\$42,349,630	\$88,660,109	\$409,330,463	Accomack
116,203,419	116,393,004	286,791,256	249,092,501	1,300,301,132	2,268,065,132	Albemarle
23,320,534	25,577,057	67,840,908	39,272,929	44,293,053	245,929,173	Alleghany
20,254,152	20,221,554	42,865,064	28,575,952	34,883,346	183,784,194	Amelia
47,332,453	47,360,924	104,638,445	63,033,893	58,489,697	412,827,658	Amherst
20,714,490	19,147,220	46,632,782	29,400,966	28,578,968	186,521,250	Appomattox
419,422,275	442,906,288	994,067,910	820,013,010	4,059,734,875	7,313,376,772	Arlington
116,727,968	117,699,055	284,599,878	173,576,029	237,557,057	1,122,120,652	Augusta
8,506,656	8,621,081	15,561,593	7,909,751	18,937,514	79,631,252	Bath
95,312,690	97,818,159	252,271,288	188,159,881	360,509,524	1,158,940,586	Bedford
9,145,926	10,169,279	20,673,704	7,840,418	46,574,819	112,508,106	Bland
41,997,026	47,267,931	135,701,763	109,737,171	192,172,762	600,329,825	Botetourt
22,817,808	17,927,659	37,541,961	17,090,264	39,599,206	191,497,710	Brunswick
28,010,270	27,538,809	55,648,815	24,435,411	43,690,228	238,377,287	Buchanan
20,209,816	17,548,847	34,831,210	16,780,520	21,242,896	158,308,323	Buckingham
78,714,287	79,774,876	175,395,187	113,111,596	128,521,122	726,534,243	Campbell
41,322,174	38,605,228	88,904,431	62,539,794	75,835,641	380,191,533	Caroline
43,364,112	45,252,991	71,700,430	30,372,090	39,249,857	320,166,962	Carroll
12,530,838	12,035,508	24,791,975	18,654,381	30,520,917	122,238,651	Charles City
17,544,292	15,095,683	29,982,165	13,946,607	18,363,651	134,895,799	Charlotte
424,445,389	456,079,165	1,187,177,847	1,116,418,947	2,589,467,034	6,414,174,541	Chesterfield
17,935,718	20,561,166	51,084,875	51,369,927	141,464,796	314,116,474	Clarke
7,739,256	9,139,919	17,755,755	10,562,278	8,720,761	69,704,972	Craig
55,644,185	55,571,278	142,530,009	127,779,425	265,000,528	748,619,392	Culpeper
12,589,351	12,682,981	24,482,782	12,444,552	16,595,355	107,972,254	Cumberland
19,687,526	21,156,631	35,210,399	14,212,229	14,815,219	145,690,606	Dickenson
41,794,238	38,660,986	94,837,491	62,509,095	71,576,621	382,424,359	Dinwiddie
17,344,423	13,724,107	29,542,678	17,704,745	35,609,134	149,400,170	Essex
1,451,146,980	1,565,383,257	3,941,504,937	3,967,153,133	24,596,990,749	37,750,370,392	Fairfax
82,595,897	89,344,851	245,339,407	255,314,905	1,118,907,908	1,919,287,962	Fauquier
23,044,732	22,606,946	47,324,393	19,707,051	28,278,751	182,739,808	Floyd
38,366,525	37,070,849	101,235,821	65,761,383	98,196,404	398,927,863	Fluvanna
73,982,042	74,371,338	153,239,091	92,320,688	194,449,277	747,446,120	Franklin
111,526,764	116,389,686	292,173,127	219,754,264	448,500,100	1,363,205,986	Frederick
28,953,578	28,219,009	58,446,562	25,320,416	27,360,330	216,784,492	Giles
51,545,955	58,764,188	141,209,383	102,993,543	150,778,974	603,413,017	Gloucester
24,169,792	26,211,380	67,301,134	64,224,667	434,913,393	658,241,772	Goochland
24,710,943	24,637,883	38,613,462	11,694,850	28,464,918	181,649,694	Grayson
27,121,976	27,671,267	73,493,538	45,340,147	50,822,416	267,107,891	Greene
21,199,820	14,384,923	30,742,207	12,965,368	15,937,378	144,496,397	Greensville
48,980,252	45,285,094	88,818,815	45,066,061	67,763,232	409,589,007	Halifax
124,029,886	130,750,878	409,151,425	432,343,557	965,362,904	2,257,275,305	Hanover
491,295,923	468,575,685	1,057,445,332	869,646,586	2,875,824,677	6,518,690,298	Henrico
81,163,587	71,379,170	141,719,438	68,170,462	123,854,558	693,871,701	Henry
3,849,522	3,489,247	6,456,852	3,033,266	9,666,222	34,300,152	Highland

Table 1.6, continued*Virginia Adjusted Gross Income by Locality / Income Level**Taxable Year 2003***Adjusted Gross Income:**

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
Isle of Wight	\$3,185,947	\$8,608,444	\$12,604,870	\$17,941,307	\$22,258,975	\$20,713,733
James City	5,954,513	14,299,220	20,546,787	27,410,295	29,907,758	31,763,434
King and Queen	758,476	2,120,384	2,852,763	4,092,375	5,072,462	4,969,233
King George	1,627,497	4,683,611	6,382,815	9,003,893	10,718,729	12,203,305
King William	1,271,977	3,320,026	5,370,124	6,945,433	9,433,141	9,613,733
Lancaster	1,364,936	4,207,966	6,639,874	8,995,875	9,384,254	8,836,072
Lee	2,544,563	7,166,465	11,319,622	13,161,697	12,305,016	13,436,083
Loudoun	16,929,117	39,568,932	55,032,488	75,801,093	95,651,875	112,039,855
Louisa	2,561,479	7,346,533	11,270,254	15,476,072	20,214,891	22,181,318
Lunenburg	1,358,833	3,907,275	6,061,395	8,223,101	9,178,310	9,079,168
Madison	1,336,114	3,473,197	5,300,913	7,098,983	8,843,938	10,170,819
Mathews	1,023,453	2,634,561	4,021,132	5,045,995	5,644,494	6,044,909
Mecklenburg	4,029,766	11,399,396	19,107,387	23,394,732	23,959,892	25,118,335
Middlesex	1,249,401	3,417,975	4,437,203	6,632,785	7,071,955	7,067,743
Montgomery	9,128,516	25,020,073	33,219,816	49,571,934	47,367,502	49,379,620
Nelson	1,488,785	4,381,694	6,313,981	9,374,629	11,768,754	12,767,586
New Kent	1,460,104	3,531,280	4,970,013	6,727,191	8,156,744	9,485,449
Northampton	1,792,111	5,520,625	7,540,577	9,802,422	9,248,631	8,545,099
Northumberland	1,588,567	4,194,880	6,540,867	8,312,164	8,618,531	9,137,412
Nottoway	1,667,794	4,542,868	8,113,513	9,686,913	10,642,923	12,130,221
Orange	2,833,850	7,934,879	11,631,313	16,789,214	21,242,964	24,204,569
Page	2,740,211	7,605,946	12,091,645	17,439,306	20,062,987	19,830,913
Patrick	2,147,092	5,769,713	8,441,880	13,345,688	15,590,396	13,069,780
Pittsylvania	6,850,762	19,978,964	31,135,669	43,697,491	48,964,151	48,745,375
Powhatan	1,983,138	4,780,755	7,225,809	9,361,186	12,395,900	13,628,608
Prince Edward	1,825,759	5,817,673	8,777,803	10,964,317	12,044,730	14,086,605
Prince George	2,908,474	7,517,194	11,514,933	14,160,123	16,538,891	16,501,207
Prince William	28,013,925	73,058,276	106,747,989	137,636,315	172,424,833	210,322,241
Pulaski	3,727,082	10,235,230	15,959,451	24,340,359	24,310,782	24,192,601
Rappahannock	738,117	2,219,565	2,842,458	4,280,861	4,690,972	5,101,114
Richmond	1,773,665	4,454,332	5,364,564	7,068,132	7,597,440	7,615,667
Roanoke	10,110,089	24,154,135	33,611,528	45,320,846	57,135,078	62,001,293
Rockbridge	2,372,204	5,938,804	9,584,922	13,798,959	15,988,330	15,185,463
Rockingham	7,271,753	19,522,710	29,163,564	44,709,889	57,917,627	57,503,776
Russell	2,944,508	8,455,930	13,012,803	14,872,768	17,992,891	22,123,389
Scott	2,482,102	6,891,310	9,788,132	12,871,051	14,474,672	16,934,428
Shenandoah	4,081,833	11,310,564	15,616,838	23,773,639	29,699,656	34,474,839
Smyth	4,000,641	10,562,630	15,655,033	20,476,524	24,063,087	27,955,361
Southampton	1,753,008	5,247,739	7,619,218	10,706,179	11,514,876	14,169,164
Spotsylvania	10,042,453	24,941,677	35,090,633	46,041,394	54,427,847	63,959,237
Stafford	10,166,899	24,039,092	32,302,058	38,096,543	47,085,688	54,189,715
Surry	813,502	2,325,311	3,072,427	4,770,326	5,894,486	5,212,570
Sussex	1,108,104	3,192,065	5,257,148	7,089,327	7,844,921	9,824,489
Tazewell	4,914,183	13,784,853	22,003,483	25,762,818	26,124,215	30,636,936
Warren	3,510,986	9,298,269	14,395,993	16,902,785	22,432,390	24,151,645
Washington	6,356,970	17,497,138	25,431,987	35,064,168	37,720,054	44,651,952
Westmoreland	1,928,586	5,238,914	8,851,220	10,786,093	11,479,913	12,918,695
Wise	4,310,135	12,097,458	16,960,675	20,865,912	22,717,208	26,626,335
Wythe	3,275,714	9,330,054	14,757,228	19,418,592	20,553,243	21,082,535
York	7,322,298	15,778,237	21,424,984	26,066,377	28,599,988	32,681,219
Total Counties	\$492,198,168	\$1,284,758,378	\$1,894,694,678	\$2,552,404,743	\$3,052,475,340	\$3,422,088,103

Table 1.6, continued*Virginia Adjusted Gross Income by Locality / Income Level**Taxable Year 2003*

Adjusted Gross Income:						County
\$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	
\$42,495,540	\$45,946,422	\$128,317,231	\$115,267,282	\$203,290,789	\$620,630,540	Isle of Wight
70,124,965	73,351,971	195,491,561	189,519,987	662,464,046	1,320,834,537	James City
11,392,800	10,743,044	21,910,464	13,791,083	17,608,384	95,311,468	King and Queen
24,641,062	26,317,224	72,731,306	78,895,982	142,947,130	390,152,554	King George
22,552,128	25,384,026	66,415,137	46,650,034	63,623,665	260,579,424	King William
17,239,088	13,500,155	31,545,568	20,795,425	105,126,347	227,635,560	Lancaster
29,258,239	27,988,591	47,412,840	19,635,658	28,087,132	212,315,906	Lee
282,435,106	320,036,304	917,472,890	1,103,730,483	4,960,705,116	7,979,403,259	Loudoun
46,298,686	44,343,888	103,987,463	71,542,537	108,374,027	453,597,148	Louisa
15,880,272	11,858,340	27,179,154	14,716,754	34,609,817	142,052,419	Lunenburg
18,509,772	20,298,261	47,076,786	32,150,643	58,764,979	213,024,405	Madison
12,362,907	11,629,368	32,380,059	20,935,966	61,385,304	163,108,148	Mathews
40,370,866	37,477,370	70,518,584	44,088,842	83,103,763	382,568,933	Mecklenburg
13,739,630	13,497,120	32,989,004	21,740,231	82,873,355	194,716,402	Middlesex
100,335,225	104,495,792	240,370,289	160,827,298	348,492,954	1,168,209,019	Montgomery
23,253,447	23,768,349	47,231,198	31,147,086	61,745,002	233,240,511	Nelson
24,375,901	24,694,068	73,264,217	65,755,716	96,272,930	318,693,613	New Kent
16,937,426	14,061,693	25,394,696	14,902,199	54,651,147	168,396,626	Northampton
17,762,860	17,252,030	34,095,144	21,837,835	69,592,974	198,933,264	Northumberland
19,442,411	17,976,701	37,243,897	22,561,074	27,522,338	171,530,653	Nottoway
48,195,984	47,626,410	110,739,633	78,514,618	150,394,447	520,107,881	Orange
38,868,176	37,092,029	72,792,593	36,442,813	44,931,966	309,898,585	Page
26,515,645	25,754,047	43,207,979	15,897,732	30,407,033	200,146,985	Patrick
87,240,640	96,691,257	202,792,461	113,649,808	130,327,260	830,073,838	Pittsylvania
31,326,531	35,659,135	108,056,766	96,810,277	192,155,713	513,383,818	Powhatan
21,660,871	17,845,845	38,471,856	23,853,419	40,784,292	196,133,170	Prince Edward
40,195,094	39,199,837	115,868,131	105,079,817	144,338,664	513,822,365	Prince George
501,101,759	541,348,108	1,333,316,216	1,311,987,490	3,547,758,608	7,963,715,760	Prince William
51,658,686	57,919,693	116,745,436	66,589,714	69,929,233	465,608,267	Pulaski
10,454,190	12,754,047	30,244,590	21,056,105	71,473,314	165,855,333	Rappahannock
14,279,727	14,129,939	26,818,909	16,999,907	46,360,020	152,462,302	Richmond
130,197,521	146,373,483	387,230,804	286,668,732	746,466,398	1,929,269,907	Roanoke
33,385,713	31,408,225	69,520,831	36,302,896	80,817,370	314,303,717	Rockbridge
119,900,316	121,885,515	262,238,982	150,249,108	299,902,964	1,170,266,204	Rockingham
35,617,854	35,901,416	75,827,711	30,171,356	38,193,571	295,114,197	Russell
35,775,298	36,019,725	57,382,304	24,389,167	34,650,258	251,658,447	Scott
66,514,175	66,142,945	140,061,162	76,935,241	126,953,052	595,563,944	Shenandoah
49,432,368	45,489,260	85,315,699	36,687,247	47,398,855	367,036,705	Smyth
23,397,359	20,644,100	59,577,394	46,213,270	47,967,165	248,809,472	Southampton
152,400,039	165,224,263	463,292,976	435,792,022	838,443,300	2,289,655,841	Spotsylvania
127,863,175	144,617,106	408,227,489	461,796,920	1,117,545,076	2,465,929,761	Stafford
9,554,482	9,578,864	20,490,671	15,987,959	15,823,530	93,524,128	Surry
14,998,985	12,219,291	24,008,972	13,764,531	18,409,205	117,717,038	Sussex
56,690,940	55,767,955	112,450,045	61,901,696	151,953,511	561,990,635	Tazewell
55,860,763	58,532,558	146,153,555	107,898,443	161,791,392	620,928,779	Warren
84,513,998	80,543,523	154,094,929	88,367,410	215,167,124	789,409,253	Washington
24,619,210	21,076,361	47,456,574	32,029,041	58,245,302	234,629,909	Westmoreland
49,319,839	51,169,622	108,896,134	46,194,418	80,802,513	439,960,249	Wise
44,993,733	45,609,410	86,324,375	36,556,728	57,674,450	359,576,062	Wythe
74,155,770	74,296,383	217,250,030	227,844,080	582,583,631	1,308,002,997	York
\$7,442,070,523	\$7,711,452,154	\$18,701,667,199	\$15,982,828,419	\$57,707,928,429	\$120,244,566,134	Total Counties

Table 1.6, continued*Virginia Adjusted Gross Income by Locality / Income Level**Taxable Year 2003***Adjusted Gross Income:**

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
Alexandria	\$11,872,815	\$37,945,925	\$63,293,835	\$86,538,182	\$106,020,525	\$122,271,192
Bedford	772,830	2,098,945	3,303,119	4,673,087	4,056,524	4,205,141
Bristol	4,546,908	12,651,127	18,741,041	24,246,488	25,313,131	27,671,108
Buena Vista	793,365	2,183,243	3,427,740	4,773,160	6,265,798	6,181,139
Charlottesville	6,481,419	16,180,647	22,707,283	34,117,537	35,833,626	34,138,574
Chesapeake	22,693,440	59,930,949	85,702,748	110,500,304	122,602,582	129,645,179
Colonial Heights	2,158,799	5,733,525	8,478,260	11,446,307	12,526,515	14,387,865
Covington	760,474	2,285,763	3,350,972	4,153,021	4,573,367	5,644,475
Danville	6,769,792	20,300,975	31,206,229	39,197,959	39,536,322	33,796,946
Emporia	877,125	2,392,578	3,833,793	4,594,416	5,042,493	5,803,675
Fairfax	2,585,063	6,556,414	9,775,250	12,362,302	14,903,396	16,781,623
Falls Church	1,391,292	3,332,609	4,409,061	6,035,262	7,951,846	7,864,468
Franklin	1,314,903	3,484,127	4,915,460	6,572,087	7,173,216	5,947,020
Fredericksburg	2,781,649	7,718,610	12,681,109	13,180,849	16,848,900	18,121,280
Galax	1,007,571	2,797,430	4,654,537	5,262,447	5,454,591	4,983,771
Hampton	15,029,707	42,744,739	63,615,433	80,251,125	92,616,242	93,383,326
Harrisonburg	4,275,116	11,904,723	16,493,326	24,083,107	28,690,136	23,936,981
Hopewell	2,565,758	8,615,869	11,296,493	15,370,669	19,001,972	19,239,127
Lexington	585,526	1,850,017	2,769,501	3,078,175	3,657,091	3,423,789
Lynchburg	7,804,154	21,647,767	31,757,739	39,828,266	44,102,730	47,311,929
Manassas	3,629,089	9,655,840	13,970,913	20,422,584	22,634,111	29,362,043
Manassas Park	975,916	2,673,279	4,174,376	5,963,586	8,745,660	9,430,401
Martinsville	2,222,024	6,585,315	10,003,263	12,264,898	12,630,187	10,774,541
Newport News	20,508,706	60,916,711	90,255,563	117,551,522	122,435,217	125,201,809
Norfolk	25,612,257	80,909,481	123,477,599	146,537,372	149,856,844	149,094,199
Norton	605,993	1,760,007	2,302,258	2,821,696	2,766,384	2,537,521
Petersburg	4,056,109	12,608,887	20,736,431	28,938,689	31,094,879	32,395,246
Poquoson	1,362,554	2,859,746	3,886,520	4,576,693	5,684,365	5,852,004
Portsmouth	10,595,306	35,144,819	55,059,849	64,697,491	71,563,036	73,839,650
Radford	1,784,157	4,343,539	5,015,436	6,699,250	6,868,853	6,123,296
Richmond	23,274,821	68,808,602	107,071,086	142,325,472	158,858,724	167,806,948
Roanoke	11,436,892	32,912,870	51,755,511	75,736,349	87,818,112	83,381,083
Salem	2,846,163	7,357,816	10,784,775	14,285,250	18,434,348	19,415,209
Staunton	2,461,129	7,327,163	10,513,267	14,696,849	17,460,950	19,208,314
Suffolk	7,601,138	22,520,172	32,844,540	40,960,741	45,158,016	47,353,486
Virginia Beach	47,172,842	128,066,766	186,521,691	237,095,495	269,093,114	288,813,797
Waynesboro	2,377,625	6,531,254	9,803,278	14,857,310	17,968,537	18,974,109
Williamsburg	2,114,539	4,723,551	6,400,402	7,898,729	8,053,240	8,408,478
Winchester	3,319,696	9,294,419	12,720,653	16,798,096	21,995,518	22,659,037
Total Cities	\$271,024,662	\$777,356,219	\$1,163,710,340	\$1,505,392,822	\$1,681,291,098	\$1,745,369,779
Total Counties	\$492,198,168	\$1,284,758,378	\$1,894,694,678	\$2,552,404,743	\$3,052,475,340	\$3,422,088,103
Unassigned	\$44,124,309	\$80,896,164	\$86,765,879	\$92,889,628	\$95,020,949	\$94,309,843
Aggregate	\$807,347,139	\$2,143,010,761	\$3,145,170,897	\$4,150,687,193	\$4,828,787,387	\$5,261,767,725

Table 1.6, continued*Virginia Adjusted Gross Income by Locality / Income Level**Taxable Year 2003*

Adjusted Gross Income:						Total Adjusted Gross Income	City
\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over			
\$293,970,768	\$304,354,400	\$669,381,647	\$533,568,745	\$2,624,867,041	\$4,854,085,075	Alexandria	
8,337,122	8,196,859	15,475,181	8,476,955	15,927,721	75,523,484	Bedford	
44,774,125	36,718,242	58,413,484	29,260,818	66,145,999	348,482,471	Bristol	
10,892,177	10,127,222	20,049,986	7,115,077	8,018,869	79,827,776	Buena Vista	
67,084,719	53,178,682	99,243,006	71,085,181	311,237,326	751,288,000	Charlottesville	
283,565,427	291,290,508	740,041,634	682,126,350	1,215,264,253	3,743,363,374	Chesapeake	
31,823,147	30,286,594	65,586,502	47,997,272	73,230,702	303,655,488	Colonial Heights	
9,857,523	8,952,980	18,719,589	8,771,908	6,864,057	73,934,129	Covington	
59,070,828	54,409,693	112,186,816	63,843,054	163,717,964	624,036,578	Danville	
8,855,461	6,624,295	9,366,454	5,524,667	19,345,830	72,260,787	Emporia	
37,715,346	37,951,676	96,864,962	85,505,447	365,310,389	686,311,868	Fairfax	
18,722,336	19,930,825	51,042,613	47,033,963	320,981,923	488,696,198	Falls Church	
10,645,469	8,563,233	18,855,226	15,555,444	32,612,868	115,639,053	Franklin	
38,118,022	31,768,973	63,774,433	47,734,997	181,572,186	434,301,008	Fredericksburg	
9,041,142	8,219,404	15,757,973	7,347,780	25,084,848	89,611,494	Galax	
195,156,445	185,164,307	399,049,605	276,637,774	346,540,421	1,790,189,124	Hampton	
46,782,458	39,700,543	76,375,577	47,110,403	129,012,111	448,364,481	Harrisonburg	
34,473,189	31,914,595	57,368,422	33,086,768	30,011,371	262,944,233	Hopewell	
5,835,431	5,790,374	13,831,132	11,073,707	28,781,669	80,676,412	Lexington	
84,002,629	76,509,817	156,681,498	113,784,233	327,539,844	950,970,606	Lynchburg	
66,121,702	68,356,276	145,698,747	131,462,323	332,506,552	843,820,180	Manassas	
21,432,024	23,928,877	51,799,913	43,167,211	69,652,097	241,943,340	Manassas Park	
19,457,643	15,061,545	29,375,627	16,421,642	74,055,208	208,851,893	Martinsville	
243,091,247	235,239,956	516,273,864	328,940,586	533,419,555	2,393,834,736	Newport News	
277,742,677	242,282,273	449,814,507	271,095,144	852,388,337	2,768,810,690	Norfolk	
6,242,171	5,963,828	11,198,671	5,914,667	12,921,642	55,034,838	Norton	
48,133,604	38,970,113	62,872,009	34,042,851	45,493,276	359,342,094	Petersburg	
14,695,977	15,732,604	43,801,347	49,996,220	124,233,362	272,681,392	Poquoson	
143,154,055	129,223,118	256,179,280	151,650,813	177,054,357	1,168,161,774	Portsmouth	
14,748,385	15,021,321	31,300,038	23,474,176	49,636,247	165,014,698	Radford	
312,115,219	246,094,061	431,811,881	300,360,081	1,844,865,829	3,803,392,724	Richmond	
144,259,699	127,952,801	237,048,486	124,465,772	390,352,451	1,367,120,026	Roanoke	
36,247,263	33,860,041	83,921,093	59,102,770	133,855,450	420,110,178	Salem	
35,844,734	32,768,156	66,267,100	38,678,727	84,121,238	329,347,627	Staunton	
93,732,152	94,157,675	260,153,312	211,871,461	406,542,385	1,262,895,078	Suffolk	
640,410,190	601,456,913	1,369,750,526	1,122,602,776	3,425,880,648	8,316,864,758	Virginia Beach	
32,307,199	29,090,632	56,653,390	34,825,937	67,256,039	290,645,310	Waynesboro	
14,815,673	14,901,706	33,197,919	25,151,012	134,606,606	260,271,855	Williamsburg	
45,060,853	38,237,814	72,395,515	48,411,601	225,788,645	516,681,847	Winchester	
\$3,508,336,231	\$3,257,952,932	\$6,967,578,965	\$5,164,276,313	\$15,276,697,316	\$41,318,986,677	Total Cities	
\$7,442,070,523	\$7,711,452,154	\$18,701,667,199	\$15,982,828,419	\$57,707,928,429	\$120,244,566,134	Total Counties	
\$173,279,511	\$147,103,876	\$275,026,645	\$197,074,719	\$1,614,385,478	\$2,900,877,001	Unassigned	
\$11,123,686,265	\$11,116,508,962	\$25,944,272,809	\$21,344,179,451	\$74,599,011,223	\$164,464,429,812	Aggregate	

Table 1.7

*Total Exemptions, Total Deductions, and Number
of Returns by Filing Status by Locality
Taxable Year 2003*

County	Exemptions		Number of Deductions				Status		
	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Single	Married Joint	Married Nonjoint
Accomack	31,699	\$24,770,486	10,663	3,480	\$79,641,044	14,143	8,332	5,348	463
Albemarle	79,740	62,350,497	18,175	16,531	439,556,039	34,706	17,846	15,812	1,048
Alleghany	16,258	12,899,161	5,530	1,442	37,296,002	6,972	3,254	3,581	137
Amelia	11,918	9,462,710	3,413	1,727	33,868,295	5,140	2,575	2,429	136
Amherst	28,216	22,416,723	8,803	3,617	73,534,905	12,420	6,425	5,697	298
Appomattox	13,517	10,729,526	4,264	1,527	34,345,945	5,791	2,832	2,799	160
Arlington	186,278	140,821,676	57,473	50,173	999,493,762	107,646	74,941	28,256	4,449
Augusta	67,412	53,518,428	19,522	9,677	198,715,459	29,199	13,462	15,015	722
Bath	5,243	4,121,262	1,971	468	13,867,494	2,439	1,280	1,104	55
Bedford	63,166	49,953,300	15,948	10,661	199,673,133	26,609	11,348	14,609	652
Bland	5,691	4,491,012	2,046	410	13,296,900	2,456	1,009	1,358	89
Botetourt	30,746	24,326,049	7,380	5,579	108,232,118	12,959	5,367	7,305	287
Brunswick	14,335	11,329,166	4,884	1,459	35,674,059	6,343	3,888	2,195	260
Buchanan	18,323	14,497,085	7,065	835	38,839,530	7,900	3,410	4,377	113
Buckingham	12,039	9,561,410	4,068	1,228	29,295,410	5,296	2,936	2,191	169
Campbell	47,977	38,098,418	14,858	5,934	151,411,629	20,792	10,412	9,887	493
Caroline	22,545	17,885,185	6,358	3,812	102,662,329	10,170	5,651	4,182	337
Carroll	25,522	20,125,746	9,088	2,091	56,535,103	11,179	4,898	5,891	390
Charles City	6,751	5,350,134	2,088	1,112	22,378,985	3,200	1,837	1,258	105
Charlotte	11,407	8,983,055	3,773	1,076	26,760,940	4,849	2,531	2,148	170
Chesterfield	283,505	223,429,311	55,821	64,724	1,182,694,035	120,545	60,209	56,677	3,659
Clarke	12,980	10,210,405	3,010	2,689	52,080,558	5,699	2,776	2,747	176
Craig	4,840	3,840,370	1,504	574	12,014,717	2,078	918	1,118	42
Culpeper	37,817	29,864,747	9,125	6,901	134,624,761	16,026	7,989	7,587	450
Cumberland	8,098	6,390,602	2,488	1,015	20,984,840	3,503	1,827	1,527	149
Dickenson	12,469	9,905,859	4,788	457	24,200,115	5,245	2,156	3,009	80
Dinwiddie	23,177	18,431,620	6,465	3,786	69,372,904	10,251	5,569	4,347	335
Essex	9,773	7,726,908	3,055	1,412	29,552,293	4,467	2,651	1,685	131
Fairfax	1,032,545	802,960,661	191,680	276,815	6,013,761,412	468,495	249,241	199,884	19,370
Fauquier	62,080	48,849,655	12,198	14,141	367,709,332	26,339	12,476	13,010	853
Floyd	13,013	10,327,147	4,301	1,269	31,443,974	5,570	2,406	3,022	142
Fluvanna	21,800	17,125,156	5,011	4,175	69,273,226	9,186	4,150	4,714	322
Franklin	47,222	37,381,809	14,811	5,930	134,815,148	20,741	9,650	10,486	605
Frederick	68,038	53,404,107	16,828	12,470	274,009,954	29,298	14,142	14,360	796
Giles	15,983	12,645,881	5,639	1,340	36,480,160	6,979	3,203	3,576	200
Gloucester	34,275	27,101,109	8,862	6,102	126,281,676	14,964	7,238	7,178	548
Goochland	18,311	14,504,726	3,770	4,155	146,048,897	7,925	3,527	4,134	264
Grayson	14,879	11,736,727	5,529	1,042	32,724,062	6,571	2,912	3,413	246
Greene	15,431	12,190,837	4,014	2,661	46,263,370	6,675	3,205	3,294	176
Greensville	11,346	9,008,093	3,947	1,316	28,056,913	5,263	3,480	1,417	366
Halifax	32,555	25,734,277	11,046	3,071	105,545,439	14,117	7,671	5,906	540
Hanover	97,028	76,879,909	18,841	21,333	382,297,767	40,174	17,986	21,149	1,039
Henrico	273,912	215,853,832	64,518	59,829	1,151,812,263	124,347	72,112	48,385	3,850
Henry	54,220	42,962,904	19,157	5,224	139,930,010	24,381	12,742	10,548	1,091
Highland	2,313	1,827,624	798	220	7,363,141	1,018	473	519	26

Table 1.7, continued

*Total Exemptions, Total Deductions, and Number
of Returns by Filing Status by Locality
Taxable Year 2003*

County	Exemptions		Number of Deductions				Status		
	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Single	Married Joint	Married Nonjoint
Isle of Wight	31,732	\$25,091,942	7,670	5,968	\$1,258,217,570	13,638	6,516	6,418	704
James City	55,631	43,417,840	11,160	12,085	241,081,698	23,245	10,728	11,642	875
King and Queen	6,155	4,890,616	1,954	821	16,943,917	2,775	1,566	1,147	62
King George	17,978	13,986,929	4,255	3,537	60,188,688	7,792	3,770	3,549	473
King William	13,686	10,885,068	3,325	2,591	45,513,598	5,916	2,865	2,888	163
Lancaster	12,453	9,837,908	3,293	1,989	48,924,140	5,282	2,791	2,328	163
Lee	18,660	14,706,656	6,665	1,202	38,266,835	7,867	3,427	4,112	328
Loudoun	238,469	184,780,562	34,731	65,705	1,414,838,458	100,436	46,590	49,951	3,895
Louisa	26,111	20,687,877	7,247	4,275	80,009,638	11,522	5,709	5,450	363
Lunenburg	10,164	8,083,467	3,640	858	23,927,728	4,498	2,522	1,853	123
Madison	12,251	9,711,945	3,570	1,724	35,784,119	5,294	2,539	2,606	149
Mathews	8,993	7,129,386	2,242	1,506	33,238,352	3,748	1,622	2,005	121
Mecklenburg	29,336	23,053,786	9,867	3,138	72,339,668	13,005	7,262	5,236	507
Middlesex	10,041	7,925,036	2,796	1,572	34,789,736	4,368	2,087	2,155	126
Montgomery	65,345	50,838,371	21,218	10,190	703,738,102	31,408	17,139	13,162	1,107
Nelson	13,865	10,942,460	4,242	1,998	42,538,241	6,240	3,161	2,912	167
New Kent	15,094	11,981,822	3,259	3,358	56,467,819	6,617	2,951	3,450	216
Northampton	11,834	9,274,536	4,021	1,271	31,675,595	5,292	3,226	1,888	178
Northumberland	12,985	10,260,411	3,572	1,826	41,359,873	5,398	2,644	2,605	149
Nottoway	13,309	10,579,148	4,395	1,380	32,599,427	5,775	3,287	2,305	183
Orange	28,925	22,840,968	7,451	5,014	97,255,560	12,465	6,106	5,964	395
Page	22,500	17,876,425	7,905	2,155	54,929,395	10,060	5,155	4,657	248
Patrick	16,145	12,738,121	5,718	1,390	36,965,971	7,108	3,233	3,613	262
Pittsylvania	58,903	46,773,142	19,110	6,705	149,524,517	25,815	12,912	12,072	831
Powhatan	23,216	18,373,282	4,413	5,226	87,970,177	9,639	3,982	5,403	254
Prince Edward	14,693	11,591,845	4,729	1,678	37,305,128	6,407	3,795	2,391	221
Prince George	26,449	20,759,901	6,485	5,091	141,579,048	11,576	5,610	5,226	740
Prince William	323,446	252,892,132	58,225	82,294	1,596,742,118	140,519	73,425	60,442	6,652
Pulaski	31,251	24,793,870	10,829	3,339	78,949,832	14,168	7,060	6,739	369
Rappahannock	7,534	5,935,733	1,924	1,416	30,228,494	3,340	1,628	1,608	104
Richmond	9,775	7,116,366	3,099	1,559	27,041,753	4,658	2,661	1,662	335
Roanoke	91,846	72,405,966	21,486	18,158	380,414,691	39,644	18,743	19,910	991
Rockbridge	19,902	15,677,325	6,172	2,565	57,661,703	8,737	4,233	4,300	204
Rockingham	71,297	56,464,668	21,199	9,417	201,183,044	30,616	14,740	15,150	726
Russell	23,659	18,807,365	8,849	1,282	54,777,368	10,131	4,229	5,678	224
Scott	19,268	15,100,403	7,270	1,190	42,083,802	8,460	3,476	4,554	430
Shenandoah	37,562	29,707,948	11,289	5,249	104,976,879	16,538	8,385	7,764	389
Smyth	29,577	23,434,464	11,046	2,008	64,804,532	13,054	6,302	6,383	369
Southampton	16,122	12,715,038	4,591	2,355	45,365,171	6,946	3,638	3,042	266
Spotsylvania	106,007	83,245,909	20,889	23,551	421,976,231	44,440	21,309	21,324	1,807
Stafford	104,394	81,349,874	18,973	24,193	547,298,411	43,166	19,764	20,844	2,558
Surry	6,343	4,931,491	1,901	964	18,423,232	2,865	1,559	1,099	207
Sussex	8,884	7,027,014	2,938	1,056	24,563,901	3,994	2,522	1,325	147
Tazewell	37,967	29,917,395	13,373	3,004	86,571,746	16,377	7,132	8,744	501
Warren	33,259	26,306,046	8,570	6,112	110,786,466	14,682	7,658	6,626	398
Washington	49,262	38,570,670	17,093	5,179	126,279,200	22,272	10,002	10,882	1,388
Westmoreland	15,661	12,376,406	4,481	2,393	47,470,907	6,874	3,879	2,756	239
Wise	31,961	25,284,311	12,008	1,953	118,048,189	13,961	6,391	7,124	446
Wythe	26,165	20,652,453	9,360	2,356	63,193,558	11,716	5,637	5,771	308
York	58,285	45,523,852	12,390	12,607	231,654,725	24,997	11,424	11,996	1,577
Total Counties	4,880,743	\$3,825,241,454	1,171,464	993,943	\$22,712,888,999	2,165,407	1,113,935	971,845	79,627

Table 1.7, continued

*Total Exemptions, Total Deductions, and Number
of Returns by Filing Status by Locality
Taxable Year 2003*

City	Exemptions		Number of Deductions				Status		
	Number	Amount	Standard	Itemized	Total (\$)	Total Returns	Single	Married Joint	Married Nonjoint
Alexandria	128,501	\$96,436,874	37,922	36,474	\$724,482,405	74,396	52,188	18,511	3,697
Bedford	5,662	4,459,787	1,837	671	14,792,495	2,508	1,431	1,004	73
Bristol	23,826	17,626,351	10,125	2,898	56,467,300	13,023	6,133	3,503	3,387
Buena Vista	6,156	4,821,066	2,121	689	15,433,529	2,810	1,520	1,215	75
Charlottesville	35,810	26,819,203	12,881	6,367	126,038,149	19,248	12,999	5,237	1,012
Chesapeake	193,130	151,389,161	43,142	41,569	715,807,090	84,711	43,419	35,407	5,885
Colonial Heights	18,236	14,414,530	5,151	3,010	55,789,125	8,161	4,626	3,319	216
Covington	5,626	4,430,816	2,236	387	12,209,205	2,623	1,504	1,054	65
Danville	44,428	34,911,308	15,503	5,172	114,035,073	20,675	12,915	6,323	1,437
Emporia	5,327	4,152,867	1,893	574	12,913,959	2,467	1,705	580	182
Fairfax	23,591	17,596,784	5,196	6,273	115,593,150	11,469	6,405	4,413	651
Falls Church	13,251	9,913,635	2,896	3,466	74,320,797	6,362	3,700	2,361	301
Franklin	8,024	6,246,116	2,494	1,131	22,089,877	3,625	2,289	1,133	203
Fredericksburg	19,644	14,817,689	6,584	3,337	124,061,701	9,921	6,553	2,852	516
Galax	6,682	5,200,007	2,361	622	15,910,002	2,983	1,625	1,213	145
Hampton	112,357	88,172,367	32,756	19,593	368,300,627	52,349	31,299	17,767	3,283
Harrisonburg	27,960	21,678,050	9,628	3,724	81,966,042	13,352	8,614	4,401	337
Hopewell	19,938	15,747,650	6,649	2,474	50,864,208	9,123	5,886	2,909	328
Lexington	4,583	3,501,611	1,385	783	15,072,976	2,168	1,291	806	71
Lynchburg	55,655	43,450,720	17,338	8,034	171,007,961	25,372	15,341	9,209	822
Manassas	37,759	29,327,796	7,856	8,871	159,386,566	16,727	9,643	6,501	583
Manassas Park	11,956	9,418,387	2,302	2,904	53,242,697	5,206	2,899	2,152	155
Martinsville	13,977	10,922,850	4,815	1,703	89,366,959	6,518	4,115	2,039	364
Newport News	150,487	117,889,008	45,590	24,313	509,152,788	69,903	42,600	22,646	4,657
Norfolk	168,434	131,212,452	56,570	25,333	530,678,170	81,903	54,610	21,416	5,877
Norton	3,696	2,853,847	1,466	303	7,876,999	1,769	1,022	696	51
Petersburg	28,838	22,762,851	9,578	4,134	83,127,662	13,712	10,353	2,869	490
Poquoson	12,355	9,744,824	2,257	2,754	55,855,411	5,011	2,107	2,724	180
Portsmouth	82,905	65,516,886	25,268	12,989	242,392,518	38,257	24,874	11,327	2,056
Radford	9,504	7,423,416	3,347	1,269	27,176,714	4,616	2,739	1,778	99
Richmond	160,176	123,304,879	52,653	29,993	707,416,842	82,646	60,902	18,485	3,259
Roanoke	82,275	64,651,007	27,812	12,420	293,468,854	40,232	26,149	12,803	1,280
Salem	23,243	18,337,732	6,581	3,854	74,898,196	10,435	5,650	4,551	234
Staunton	20,061	15,838,478	6,548	2,816	116,613,035	9,364	5,421	3,691	252
Suffolk	67,803	53,220,238	16,276	13,228	759,779,604	29,504	15,143	12,149	2,212
Virginia Beach	375,207	292,956,506	93,141	80,976	1,488,100,553	174,117	95,748	65,119	13,250
Waynesboro	19,285	15,229,284	6,169	2,437	86,301,123	8,606	4,843	3,527	236
Williamsburg	11,670	8,546,582	3,362	2,475	50,570,819	5,837	3,364	2,113	360
Winchester	24,710	19,001,727	8,086	3,690	80,839,542	11,776	7,330	4,021	425
Total Cities	2,062,728	\$1,603,945,342	599,775	383,710	\$8,303,400,723	983,485	600,955	323,824	58,706
Total Counties	4,880,743	\$3,825,241,454	1,171,464	993,943	\$22,712,888,999	2,165,407	1,113,935	971,845	79,627
Unassigned	140,302	\$52,703,249	36,535	48,468	\$374,950,940	85,003	39,490	29,815	15,698
Aggregate	7,083,773	\$5,481,890,045	1,807,774	1,426,121	\$31,391,240,662	3,233,895	1,754,380	1,325,484	154,031

Table 1.8

*Total Taxable Income, Amount Taxed at Each Rate,
and Total Income Tax Liability by Locality
Taxable Year 2003*

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	\$315,799,075	\$32,781,383	\$19,919,679	\$89,456,767	\$173,641,246	\$15,153,483
Albemarle	1,855,663,091	86,480,784	54,976,166	287,544,799	1,426,661,342	97,583,080
Alleghany	201,146,966	16,588,662	10,379,592	52,003,422	122,175,290	9,859,216
Amelia	143,966,343	12,567,540	7,908,867	39,312,481	84,177,455	6,996,411
Amherst	324,681,566	30,522,765	19,107,089	94,273,875	180,777,837	15,548,697
Appomattox	146,066,695	13,448,284	8,437,267	41,453,555	82,727,589	7,001,123
Arlington	6,221,633,814	292,968,104	188,501,065	1,000,849,668	4,739,314,977	330,012,175
Augusta	898,656,496	72,006,106	45,516,173	233,946,928	547,187,289	43,901,574
Bath	63,589,967	5,787,657	3,602,124	17,742,113	36,458,073	3,076,060
Bedford	927,689,830	65,490,266	41,352,486	211,936,966	608,910,112	46,266,185
Bland	96,395,269	5,871,814	3,652,083	17,903,191	68,968,181	4,935,256
Botetourt	482,955,831	31,748,890	20,171,970	105,251,474	325,783,497	24,235,942
Brunswick	148,718,273	15,012,997	9,271,891	42,767,468	81,665,917	7,161,350
Buchanan	190,600,817	18,159,198	11,088,885	51,705,624	109,647,110	9,238,746
Buckingham	123,163,991	12,819,410	8,083,188	39,326,882	62,934,511	5,830,411
Campbell	579,658,866	51,055,500	32,096,750	159,808,897	336,697,719	28,077,603
Caroline	298,089,176	25,383,741	15,935,468	80,381,561	176,388,406	14,590,257
Carroll	251,213,284	26,474,981	16,391,805	78,602,841	129,743,657	11,726,357
Charles City	96,603,769	7,937,189	5,020,572	25,058,781	58,587,227	4,758,963
Charlotte	103,272,954	11,244,045	6,904,336	32,225,445	52,899,128	4,853,151
Chesterfield	5,142,022,769	306,792,426	194,994,220	1,026,142,743	3,614,093,380	262,773,559
Clarke	255,729,622	14,295,805	9,091,020	47,624,928	184,717,869	13,193,570
Craig	55,290,182	5,060,590	3,207,065	16,118,636	30,903,891	2,644,869
Culpeper	593,801,434	40,091,193	25,291,768	129,311,944	399,106,529	29,977,223
Cumberland	83,051,557	8,405,588	5,247,998	25,092,464	44,305,507	3,952,162
Dickenson	115,591,164	12,077,560	7,419,779	35,843,709	60,250,116	5,456,996
Dinwiddie	299,716,587	25,774,331	16,233,080	81,223,913	176,485,263	14,631,336
Essex	116,551,340	10,576,241	6,577,279	31,923,509	67,474,311	5,681,146
Fairfax	31,195,519,978	1,230,611,404	786,008,348	4,177,953,353	25,000,946,873	1,665,745,955
Fauquier	1,521,229,420	67,460,585	42,975,028	228,613,445	1,182,180,362	80,178,943
Floyd	144,844,186	13,546,197	8,477,451	42,092,155	80,728,383	6,913,322
Fluvanna	317,541,011	23,517,016	14,973,692	77,903,946	201,146,357	15,730,300
Franklin	591,485,335	49,732,615	31,078,795	153,470,169	357,203,756	28,882,811
Frederick	1,100,692,121	73,761,119	46,753,129	243,457,795	736,720,078	55,439,789
Giles	173,091,405	16,390,087	10,262,106	51,173,685	95,265,527	8,248,983
Gloucester	464,846,907	36,743,516	23,017,313	114,406,577	290,679,501	22,933,917
Goochland	554,228,974	19,858,264	12,661,982	66,917,362	454,791,366	29,672,479
Grayson	142,414,178	15,105,938	9,319,928	43,775,284	74,213,028	6,678,657
Greene	211,429,516	17,067,086	10,849,013	55,887,716	127,625,701	10,329,557
Greensville	109,201,556	12,920,220	7,888,459	36,509,403	51,883,474	5,139,321
Halifax	319,373,357	32,722,935	20,088,653	94,765,396	171,796,373	15,206,927
Hanover	1,828,674,938	101,452,264	64,635,660	345,069,999	1,317,517,015	93,683,783
Henrico	5,277,417,624	312,920,596	198,515,115	1,030,300,144	3,735,681,769	271,640,785
Henry	536,807,624	56,733,118	34,886,406	160,999,006	284,189,094	25,393,817
Highland	26,095,308	2,339,022	1,445,627	6,808,642	15,502,017	1,267,778

Table 1.8, continued

*Total Taxable Income, Amount Taxed at Each Rate,
and Total Income Tax Liability by Locality
Taxable Year 2003*

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
Isle of Wight	\$493,085,916	\$34,049,108	\$21,432,973	\$109,517,980	\$328,085,855	\$24,790,402
James City	1,059,663,401	56,822,944	35,872,219	183,756,074	783,212,164	54,957,254
King and Queen	75,499,592	6,706,408	4,186,207	20,922,074	43,684,903	3,672,172
King George	317,799,211	20,170,723	12,761,841	66,538,028	218,328,619	16,153,466
King William	207,715,594	15,082,081	9,574,835	49,751,785	133,306,893	10,317,341
Lancaster	177,479,857	11,979,330	7,376,854	34,770,897	123,352,776	9,047,175
Lee	165,580,602	17,852,852	10,882,567	50,213,162	86,632,021	7,791,896
Loudoun	6,407,822,909	270,188,640	174,216,314	950,551,046	5,012,866,909	338,983,354
Louisa	359,857,602	28,741,255	18,104,695	92,409,528	220,602,124	17,705,669
Lunenburg	113,942,463	10,360,807	6,360,122	29,598,919	67,622,615	5,556,121
Madison	171,222,971	12,758,731	8,047,555	40,628,809	109,787,876	8,503,891
Mathews	129,185,116	8,589,493	5,361,715	26,656,804	88,577,104	6,539,595
Mecklenburg	298,355,975	29,737,805	18,207,634	83,275,468	167,135,068	14,346,454
Middlesex	157,812,220	9,997,422	6,215,377	30,546,423	111,052,998	8,053,834
Montgomery	939,413,002	74,750,686	46,397,891	227,051,185	591,213,240	46,516,245
Nelson	184,542,135	15,103,901	9,471,075	47,245,132	112,722,027	9,078,039
New Kent	254,082,237	16,816,600	10,707,336	56,713,428	169,844,873	12,725,986
Northampton	132,275,083	12,079,776	7,267,916	32,220,894	80,706,497	6,509,166
Northumberland	154,967,844	11,907,701	7,386,125	35,171,617	100,502,401	7,738,765
Nottoway	133,301,589	13,507,814	8,413,142	39,386,637	71,993,996	6,359,409
Orange	409,534,972	30,546,433	19,256,040	98,624,989	261,107,510	20,412,792
Page	244,168,961	24,220,730	15,119,947	73,765,059	131,063,225	11,618,686
Patrick	156,423,453	16,480,694	10,190,037	48,401,321	81,351,401	7,342,347
Pittsylvania	649,761,852	62,401,511	38,795,824	187,585,087	360,979,430	31,071,159
Powhatan	411,776,314	24,457,034	15,640,615	83,261,503	288,417,162	20,922,005
Prince Edward	151,927,674	15,118,144	9,264,166	42,876,464	84,668,900	7,312,309
Prince George	408,321,774	29,007,192	18,209,260	92,637,554	268,467,768	20,442,476
Prince William	6,148,129,078	370,667,889	235,977,089	1,236,579,355	4,304,904,745	314,962,234
Pulaski	372,096,114	34,262,949	21,455,695	105,705,627	210,671,843	17,876,767
Rappahannock	133,622,342	8,252,614	5,192,986	26,503,152	93,673,590	6,834,295
Richmond	121,216,613	10,554,674	6,293,884	29,169,578	75,198,477	\$6,014,912
Roanoke	1,567,487,387	96,631,045	61,064,163	316,495,442	1,093,296,737	79,672,781
Rockbridge	248,644,444	20,865,762	13,104,765	64,918,052	149,755,865	12,135,612
Rockingham	935,462,129	74,903,251	47,352,516	240,629,433	572,576,929	45,827,648
Russell	233,877,064	23,605,134	14,629,210	70,003,607	125,639,113	11,085,567
Scott	199,911,574	20,087,875	12,367,051	59,700,521	107,756,127	9,505,560
Shenandoah	472,395,574	40,362,288	25,358,776	128,255,611	278,418,899	22,986,619
Smyth	289,736,472	30,037,845	18,541,893	89,122,171	152,034,563	13,652,383
Southampton	195,979,107	16,984,539	10,556,699	51,774,098	116,663,771	9,565,273
Spotsylvania	1,806,402,973	113,820,813	72,373,685	380,445,501	1,239,762,974	91,774,852
Stafford	1,952,139,919	111,626,902	70,935,503	375,564,170	1,394,013,344	100,243,058
Surry	72,002,076	6,959,800	4,296,022	20,721,303	40,024,951	3,471,358
Sussex	89,461,387	9,521,044	5,888,887	27,608,029	46,443,427	4,261,331
Tazewell	457,461,801	38,602,688	23,888,533	113,338,052	281,632,528	22,448,878
Warren	492,235,024	36,784,519	23,246,354	118,961,172	313,242,979	24,527,758
Washington	639,508,796	53,339,097	33,095,707	160,977,266	392,096,726	31430555
Westmoreland	181,722,440	15,983,774	9,958,468	47,406,144	108,374,054	8917113
Wise	355,414,233	33,019,715	20,411,745	97,949,401	204,033,372	17186909
Wythe	283,972,859	27,813,332	17,328,249	83,337,316	155,493,962	13485240
York	1,046,428,347	61,474,790	38,695,327	199,829,925	746,428,305	53639244
Total Counties	\$97,307,042,238	\$5,475,903,186	\$3,466,949,859	\$17,904,011,454	\$70,460,177,739	\$5,028,177,980

Table 1.8, continued

*Total Taxable Income, Amount Taxed at Each Rate,
and Total Income Tax Liability by Locality
Taxable Year 2003*

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	\$4,056,673,919	\$200,493,787	\$128,165,147	\$668,314,263	\$3,059,700,722	\$214,683,742
Bedford	58,473,566	5,803,777	3,565,427	16,591,333	32,513,029	2,805,466
Bristol	280,334,788	31,542,389	18,948,537	85,319,299	144,524,563	13,444,520
Buena Vista	61,601,201	6,779,541	4,217,126	20,498,103	30,106,431	2,862,855
Charlottesville	612,870,685	45,818,629	28,082,669	133,725,959	405,243,428	31,108,178
Chesapeake	2,907,463,674	212,105,409	132,719,508	665,749,460	1,896,889,297	145,621,229
Colonial Heights	240,096,713	19,714,062	12,346,538	61,525,708	146,510,405	11,835,703
Covington	59,180,337	6,232,136	3,831,263	18,387,929	30,729,009	2,812,276
Danville	489,096,868	47,723,733	28,903,386	129,625,814	282,843,935	23,879,493
Emporia	56,387,500	5,799,110	3,500,076	15,408,539	31,679,775	2,752,178
Fairfax	558,362,349	29,301,465	18,572,355	95,814,843	414,673,686	29,223,701
Falls Church	407,327,083	16,339,385	10,375,634	54,971,620	325,640,444	21,777,699
Franklin	89,905,276	8,507,235	5,140,516	23,342,154	52,915,371	4,402,207
Fredericksburg	353,450,875	24,554,225	15,318,756	74,449,031	239,128,863	18,076,453
Galax	70,547,505	6,849,324	4,161,900	18,664,565	40,871,716	3,413,327
Hampton	1,368,751,997	128,037,107	79,270,107	381,565,433	779,879,350	66,620,588
Harrisonburg	356,035,471	32,015,331	19,737,571	93,137,789	211,144,780	17,451,797
Hopewell	202,160,992	21,978,954	13,435,401	63,888,718	102,857,919	9,629,059
Lexington	64,083,185	5,067,245	3,119,941	14,913,588	40,982,411	3,197,588
Lynchburg	759,229,434	59,734,444	36,775,395	176,117,832	486,601,763	37,983,012
Manassas	659,113,101	43,706,887	27,643,415	141,794,054	445,968,745	33,522,931
Manassas Park	179,747,078	13,895,718	8,793,091	45,061,813	111,996,456	8,930,815
Martinsville	163,905,537	14,922,130	9,017,591	39,853,607	100,112,209	8,094,480
Newport News	1,852,880,913	171,329,798	105,690,279	500,569,340	1,075,291,496	90,593,520
Norfolk	2,149,537,430	197,652,108	120,295,493	546,616,179	1,284,973,650	106,362,972
Norton	45,331,413	4,110,031	2,500,755	11,727,940	26,992,687	2,219,955
Petersburg	260,423,916	32,784,977	19,948,757	88,934,519	118,755,663	12,210,995
Poquoson	212,560,468	12,017,321	7,578,340	39,465,716	153,499,091	10,894,931
Portsmouth	882,322,119	92,980,413	57,092,147	265,318,168	466,931,391	42,365,071
Radford	133,242,377	10,676,380	6,505,930	31,227,626	84,832,441	6,603,974
Richmond	3,056,396,568	201,682,293	124,348,461	588,561,020	2,141,804,794	158,147,567
Roanoke	1,078,456,397	97,043,245	60,213,229	286,271,612	634,928,311	53,003,618
Salem	335,003,485	25,059,404	15,723,555	78,580,223	215,640,303	16,686,925
Staunton	263,377,474	22,362,447	13,925,152	68,357,277	158,732,598	12,936,602
Suffolk	981,184,644	73,313,248	45,642,576	224,422,667	637,806,153	49,067,660
Virginia Beach	6,617,020,958	433,645,619	270,578,994	1,341,700,357	4,571,095,988	338,016,823
Waynesboro	229,890,647	20,920,766	13,071,188	63,772,088	132,126,605	11,175,451
Williamsburg	207,633,150	12,969,288	7,848,447	37,692,110	149,123,305	10,738,936
Winchester	428,720,943	28,288,750	17,637,307	86,012,711	296,782,175	21,988,284
Total Cities	\$32,788,782,036	\$2,423,758,111	\$1,504,241,960	\$7,297,951,007	\$21,562,830,958	\$1,657,142,581
Total Counties	\$97,307,042,238	\$5,475,903,186	\$3,466,949,859	\$17,904,011,454	\$70,460,177,739	\$5,028,177,980
Unassigned	\$2,495,123,189	\$171,028,053	\$95,273,423	\$403,586,595	\$1,825,235,118	\$131,141,571
Aggregate	\$132,590,947,463	\$8,070,689,350	\$5,066,465,242	\$25,605,549,056	\$93,848,243,815	\$6,816,462,132

Table 1.9*Set-Off Debt
Taxable Years 2002-2003*

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

Type of Participants	2002		2003	
	Number of Payments	Amount	Number of Payments	Amount
State Agencies	94,714	\$10,303,620	96,154	\$10,638,576
Circuit Courts	5,416	671,136	5,500	705,389
District Courts	15,649	1,278,296	16,005	1,387,658
Juvenile and Domestic Courts	1,392	110,999	1,252	102,012
Combined Courts	1,882	143,651	1,982	166,009
Counties	63,756	6,098,586	59,213	5,567,030
Cities	48,321	4,337,392	53,122	4,740,625
Towns	2,799	144,292	3,127	147,021
Social Services	2,500	298,594	2,530	301,655
TOTAL	236,429	23,386,566	238,885	23,755,975

Table 1.10*Refund Match Totals
Taxable Years 1994-2003*

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.

Tax Year	Total
1994	\$10,679,557
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

Table 1.11*Refund Check-offs**Taxable Years 2001-2003*

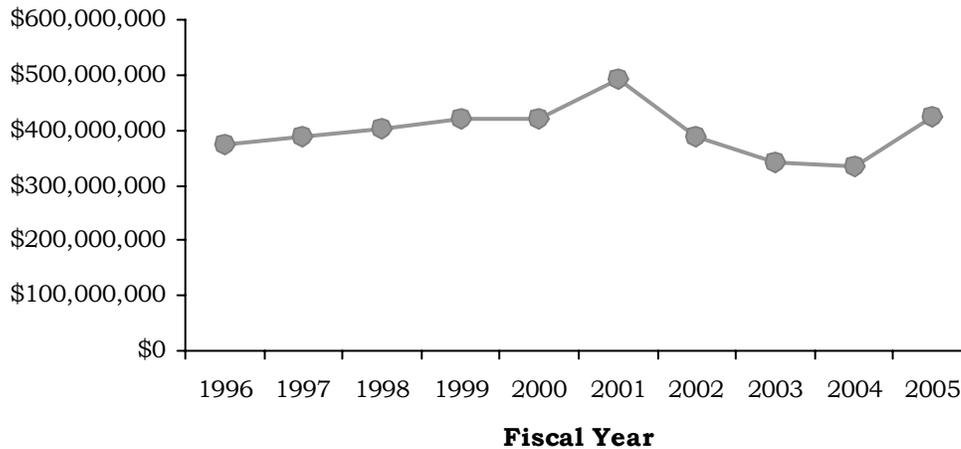
Refund check-offs are voluntary contributions from taxpayer refunds made to qualifying organizations.

Program/ Fund	2001		2002		2003	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party *	1,219	\$22,949	1,310	\$25,437	1,720	\$35,266
Virginia Republican Party *	912	17,261	989	18,973	1,002	20,192
Virginia Nongame Wildlife Program	6,336	153,283	6,542	158,685	6,219	151,065
Virginia Housing Program	1,803	39,898	1,943	43,024	1,895	44,675
Virginia Open Space Recreation and Conservation Fund	262	56,129	2,987	63,080	2,825	62,023
Virginia Family and Children's Trust Fund (FACT)	1,886	41,960	1,605	36,827	1,571	38,232
Virginia Elderly and Disabled Transportation Fund	2,877	59,993	2,895	60,101	2,783	63,271
United States Olympic Committee	14,444	24,317	1,325	22,402	1,413	26,821
Community Policing Fund	641	10,321	629	11,886	696	12,068
Virginia Arts Foundation	1,239	26,262	1,392	26,813	1,357	27,136
Chesapeake Bay Restoration	5,900	139,111	5,325	124,428	5,642	135,579
Historic Resources Fund	763	13,186	933	16,525	887	15,731
State Forests	2,443	45,433	2,175	40,242	2,046	41,453
Uninsured Medical Fund	1,361	31,879	1,336	30,297	1,148	27,269
Humanities & Public Policy	298	4,519	349	6,701	343	5,856
Center for Government Studies	171	2,468	172	2,734	157	2,461
Law & Economics Center	138	2,579	165	3,186	189	3,399
Jamestown-Yorktown Fund	847	16,932	885	16,067	915	17,699
Children of America Finding Hope	388	6,783	905	17,162	958	19,721
Public School Foundations			1,031	27,814	1,286	34,710
Virginia Transplant Council			410	6,644	391	7,393
Virginia 4-H			473	7,455	482	9,506
Home Energy Assistance					940	17,055
National D-Day Memorial					968	18,383
Total	43,928	\$715,263	35,776	\$766,481	37,833	\$836,964

* 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 Liability**Fiscal Years 1996-2005*

Fiscal Year	Liability
1996	\$374,473,579
1997	389,180,394
1998	403,413,969
1999	419,759,473
2000	420,300,957
2001	493,421,870
2002	389,557,346
2003	340,611,392
2004	333,786,223
2005	423,379,614

Corporate Income Tax Collections

The corporate income tax rate is 6% of Virginia Taxable Income.

Table 2.2*Number of Corporate Returns, Taxable Income and Tax Liability**Based on Tax Returns Filed During Fiscal Year 2005*

Reported Taxable Income From Virginia Sources	Number of Corporate Returns		Percent of Total	Taxable Income	Percent of Total	Tax Assessed	Percent of Total
	500S	500					
Up to \$24,999	25,736	65,944	86.8%	\$107,282,364	1.3%	\$6,438,297	1.5%
\$25,000 to \$49,999	0	3,176	4.2%	115,091,211	1.4%	6,905,473	1.6%
\$50,000 to \$99,999	0	2,518	3.3%	178,121,959	2.2%	10,687,318	2.5%
\$100,000 to \$499,999	0	2,819	3.7%	608,942,591	7.5%	36,536,556	8.6%
\$500,000 to \$999,999	0	612	0.8%	432,048,950	5.3%	25,922,937	6.1%
\$1,000,000 to \$1,999,999	0	399	0.5%	559,471,527	6.9%	33,568,292	7.9%
\$2,000,000 to \$9,999,999	0	394	0.5%	1,698,474,450	21.0%	101,908,467	24.1%
\$10,000,000 and Over	0	105	0.1%	3,499,529,751	43.3%	209,971,785	49.6%
Total before adjustments	25,736	75,967	100.0%	\$7,198,962,803	89.1%	\$431,939,124	102.0%
Departmental adjustments	17	4,774		883,780,704	10.9%	(8,559,510)	-2.0%
Total	25,736	75,967	100%	\$8,082,743,507	100%	\$423,379,614	100%

Table 2.3*Number of Corporate Returns, Taxable Income and Tax Liability**Based on Tax Returns Filed During Fiscal Years 2001-2005*

	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
Reported Corporate Taxable Income					
From Virginia Sources	Number of Corporate Returns				
Up to \$24,999	136,503	149,849	154,967	155,601	91,680
\$25,000 to \$49,999	3,446	3,524	3,307	3,241	3,176
\$50,000 to \$99,999	2,774	2,767	2,655	2,547	2,518
\$100,000 to \$499,999	2,895	2,947	2,795	2,645	2,819
\$500,000 to \$999,999	610	619	569	530	612
\$1,000,000 to \$1,999,999	385	365	346	333	399
\$2,000,000 to \$9,999,999	386	379	324	326	394
\$10,000,000 and Over	86	85	89	84	105
Total before adjustments	150,536	160,535	165,052	165,307	101,703
Departmental Adjustments	3,543	4,791	5,511	6,249	4,791
Total Number of Corporate Returns	150,536	160,535	165,052	165,307	101,703
Reported Corporate Taxable Income					
From Virginia Sources	Corporate Taxable Income				
Up to \$24,999	\$118,935,653	\$117,686,545	\$114,900,823	\$110,353,241	\$107,282,364
\$25,000 to \$49,999	123,712,212	127,281,998	118,763,616	116,262,804	115,091,211
\$50,000 to \$99,999	194,828,698	193,769,317	185,806,713	180,391,198	178,121,959
\$100,000 to \$499,999	627,657,000	644,834,813	607,239,394	570,662,107	608,942,591
\$500,000 to \$999,999	435,826,472	440,164,797	401,258,362	372,161,000	432,048,950
\$1,000,000 to \$1,999,999	538,183,097	506,279,819	480,838,076	463,319,824	559,471,527
\$2,000,000 to \$9,999,999	1,609,103,162	1,616,454,944	1,356,679,731	1,342,432,248	1,698,474,450
\$10,000,000 and Over	4,736,989,550	2,978,579,850	2,724,840,055	2,787,387,530	3,499,529,751
Total before adjustments	\$8,385,235,844	\$6,625,052,083	\$5,990,326,770	\$5,942,969,952	\$7,198,962,803
Departmental adjustments	(411,761,405)	65,096,056	(1,777,983,719)	(2,378,309,664)	883,780,704
Total Corporate Taxable Income	\$7,973,474,439	\$6,690,148,139	\$4,212,343,051	\$3,564,660,288	\$8,082,743,507
Reported Corporate Taxable Income					
From Virginia Sources	Corporate Tax Liability				
Up to \$24,999	\$7,137,202	\$7,063,546	\$6,895,606	\$6,629,066	\$6,438,297
\$25,000 to \$49,999	7,442,733	7,636,920	7,125,817	6,975,768	6,905,473
\$50,000 to \$99,999	11,689,722	11,626,159	11,148,403	10,819,177	10,687,318
\$100,000 to \$499,999	37,659,420	38,690,089	36,434,364	34,239,727	36,536,556
\$500,000 to \$999,999	26,149,588	26,409,888	24,075,502	22,329,660	25,922,937
\$1,000,000 to \$1,999,999	32,290,986	30,376,789	28,850,285	27,799,190	33,568,292
\$2,000,000 to \$9,999,999	96,546,190	96,987,297	81,400,784	80,545,935	101,908,467
\$10,000,000 and Over	284,219,373	178,714,791	163,490,403	167,243,252	209,971,785
Total before adjustments	\$503,115,215	\$397,505,479	\$359,421,164	\$356,581,775	\$431,939,124
Departmental adjustments	(9,693,345)	(7,948,134)	(18,809,772)	(22,795,552)	(8,559,510)
Total Corporate Tax Liability	\$493,421,870	\$389,557,345	\$340,611,392	\$333,786,223	\$423,379,614

Table 3.1

State and Local Retail Sales and Use Tax Collections

Fiscal Years 1996-2005

Fiscal Year	State			Local		Total State and Local
	General Fund	Transportation Trust Fund	Subtotal State	Local Option	Public Education SOQ / Real Estate Property Tax Relief	
1996	\$1,721,965,000	\$276,320,000	\$1,998,285,000	\$581,227,000	-	\$2,579,512,000
1997	1,826,761,000	307,185,000	2,133,946,000	618,188,000	-	2,752,134,000
1998	1,919,216,000	320,958,000	2,240,174,000	645,109,000	-	2,885,283,000
1999	2,065,265,000	345,100,000	2,410,365,000	695,425,000	-	3,105,790,000
2000	2,201,533,000	372,470,000	2,574,003,000	741,026,000	-	3,315,029,000
2001	2,272,954,000	387,637,000	2,660,591,000	780,679,000	-	3,441,270,000
2002	2,429,845,000	388,098,000	2,817,943,000	764,902,000	-	3,582,845,000
2003	2,335,958,000	375,698,000	2,711,656,000	797,368,000	-	3,509,024,000
2004	2,562,446,000	415,042,000	2,977,488,000	865,678,000	-	3,843,166,000
2005	2,946,217,000	449,867,000	3,396,084,000	936,362,000	147,628,000	4,480,074,000

- Not included above are sales and use tax on aircraft and on watercraft shown separately in Tables 4.1 and 4.2, and the sales and use tax on motor vehicles administered by the Department of Motor Vehicles.
- One-fourth of the 4% state tax is returned to localities for education, based on each locality's school-age population.
- One-eighth of the 4% state tax is allocated to the Transportation Trust Fund for use by the Commonwealth Transportation Board.
- One-sixteenth of the 4% state tax is allocated to the Public Education Standards of Quality/ Local Real Estate Property Tax Relief Fund.
- The balance of the 4% state tax remains in the General Fund.
- 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.
- The state tax was increased from 3.5% to 4% on September 1, 2004.

Table 3.2*Taxable Sales**Taxable Year 2004*

Apparel	Clothing	\$3,285,154,834	
	Furriers	4,257,253	
	Millinery	1,102,947	
	Shoes	731,711,681	
	Other Apparel	65,294,534	
Automotive	Accessories, Batteries, Repair Parts, Tires, Etc.	\$1,359,828,069	
	Aircraft	21,762,658	
	Boats, Boat Motors, and Boating Accessories	71,854,833	
	Motor Vehicle Dealers, Motorcycle Dealers	693,507,976	
	Service Stations, Garages and Auto Repair Shops, Truck Stops	2,851,237,231	
	Other Automotive/Installation of Windshields and Other Glass for Cars, Trailers, Mobile Homes Etc.	147,481,719	
Food	Bakery Products	\$138,106,934	
	Candy and Confections	37,573,410	
	Dairy Products	24,325,510	
	Fruit Stands, Vegetable Stands, Roadside Markets, Rolling Markets	83,114,678	
	Groceries, Meats, Seafood - Chain	8,926,646,370	
	Groceries, Meats, Seafood - Non-Chain/ Including Meat Processing Concerns, Private Membership Clubs	2,309,121,018	
	Restaurants, Cafeterias, Delicatessans, Grills, Cafes, Snack Bars, Drive-Ins, Catering, Etc.	9,743,863,209	
	Taverns, Beer Parlors, Dance Halls	28,002,357	
	Other Food	522,514,834	
Furniture	Furniture, Household/Floor Coverings, Interior Decorators, Reupholstering	\$4,056,583,133	
	Household Appliances, Appliance Repairs	553,764,486	
	Office Furniture, Business Machines, and Equipment	996,386,944	
	Radios, Television Sets, Musical Instruments, Repairs Thereto	262,477,698	
	Other Furniture and Household Equipment/Sewing Machines, Lawn Mowers & Repairs Thereto	145,446,257	
General Merchandise	Department Stores, Discount Stores	\$8,975,516,096	
	Dry Goods, Variety Stores, Fabric and Yarn, Trading Stamp Redemption Stores	1,242,087,023	
	Drug Stores, Selling a Variety of Merchandise in Addition to Prescription Drugs, Wholesale Drugs	684,356,582	
	Other General Merchandise, Funeral Directors, Cemeteries, Religious Supplies, Feed and Seed Stores, Feed Mills, Advertising Agencies, Pet Shops, Horses, Liquid Embroidery, Mail Order, Retail Merchants, Cosmetics	2,409,839,060	
Lumber	Building Materials/ Lumber, Brick, Tile, Roofing, Ready Mix Concrete, Stone, Quarry, Sand and Gravel	\$3,798,119,932	
	Cabinet Shops, Millwork, Pre-cut Lumber Stock	709,557,696	
	Electrical Supplies	375,628,174	
	Hardware Supplies, Locksmiths	2,093,949,098	
	Paint, Wallpaper and Glass	294,375,806	
	Plumbing, Heating, Refrigerators, Air-Conditioning, Well-Drilling Supplies	1,049,331,779	
	Other Building Supplies	685,388,274	

Table 3.2 cont.

Taxable Sales

Taxable Year 2004

Fuel	Fuel Oil	\$257,743,912
	Bottled Gas	52,577,144
	Wood	2,408,621
	Coal, Other Fuels	175,393,744
Machinery	Construction or Road Maintenance Machinery, Equipment, Supplies	\$199,289,817
	Professional Equipment, Supplies, Dental Supplies, Etc	182,243,618
	Service - Establishment Equipment, Supplies, Beauty Supplies, Welding	302,702,975
	Supplies, Snap-on Tool Dealers, Etc.	
	Other Machinery, Equipment, Supplies, Electronic, Communication, Pollution	2,897,101,448
	Control, Farm Equipment, Alarm Systems, Signs, Leasing and Rental Companies	
Miscellaneous	Antiques	\$82,389,056
	Books, Stationery/ Paper Products, Printing, Office Supplies, Business Forms, Cigar Stores, Newsstands	1,626,154,247
	Florists, Nurserymen, Garden Supplies, Fertilizer, Christmas Tree Dealers	101,340,307
	Gifts and Novelties, Ceramics, Art and Curio Shops, Coin and Stamp Dealers	562,466,874
	Jewelry, Luggage, Leather Goods	865,825,466
		719,737,287
	Salvage, Surplus, Secondhand Goods, Pawnshops, Flea Markets	135,332,688
	Sporting Goods, Photographic Supplies, Hobby Shops, Toy Shops, Firearms, Photo Studios, Portraits, Commercial Photography, Gun Repair Shops, Golf Courses, Bowling Alleys, Pool Parlors	1,492,515,817
	Vending Machine Sales	109,196,842
	Retail Sales, and/or Rentals of Tangible Personal Property by Shoe Repair Shops, Beauty Shops, Business Schools, Music Instructors, Manufacturers	9,218,945,719
	Agents, Wholesale Merchandise Brokers, Optical Companies, Auctioneers and Auction Markets, Livestock Auctions, Manufacturers, Banks, Hearing Aid	
	Hotels, Motels, Tourist Camps, Etc.	2,353,824,453
	Alcoholic Beverage	408,612,950
	Other Miscellaneous and Unidentifiable	48,436,164
Total	\$81,291,117,472	

Categories reflect the principal business activity as reported by the taxpayer. Calendar year sales are based on deposits of sales tax revenues received by the Department of Taxation.

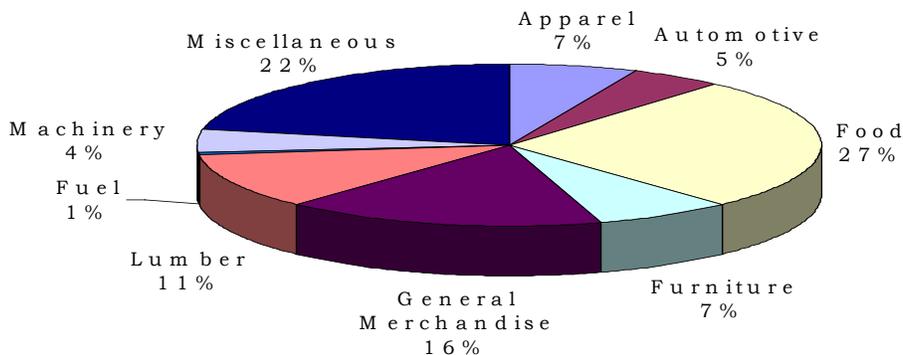


Table 3.3
Taxable Sales
Taxable Years 2000-2004

Category	2000	2001	2002	2003	2004
Apparel	\$3,502,780,852	\$3,433,932,880	\$3,578,970,238	\$3,718,836,694	\$4,087,521,249
Clothing	2,795,952,335	2,748,173,200	2,873,713,915	2,987,047,870	3,285,154,834
Automotive	3,296,615,183	3,470,235,894	4,487,272,935	4,810,059,673	5,145,672,486
Food *	19,014,175,851	19,378,297,949	19,936,841,785	20,886,801,198	21,930,876,550
Groceries	10,120,571,755	10,356,805,011	10,661,888,986	11,006,988,932	11,235,767,388
Restaurants	7,989,014,059	8,120,240,029	8,380,089,582	8,950,761,201	9,743,863,209
Furniture	5,255,491,781	5,006,441,268	5,207,693,314	5,666,395,274	6,014,658,518
General Merchandise	12,693,329,215	12,471,539,049	12,117,264,163	12,686,376,055	13,311,798,761
Lumber	6,441,307,782	6,777,799,727	6,979,329,337	7,430,989,939	9,006,350,759
Fuel	532,995,419	458,375,863	391,932,276	486,954,643	488,123,421
Machinery	3,427,290,804	3,111,732,098	3,001,401,543	3,150,868,078	3,581,337,858
Miscellaneous	14,497,594,371	14,616,934,460	14,944,607,080	16,136,280,172	\$17,724,777,870
Totals	\$68,661,581,258	\$68,725,289,188	\$70,645,312,671	\$74,973,561,726	\$81,291,117,472

* Groceries include chain and non-chain groceries, meat, and seafood sales. Restaurants include restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.

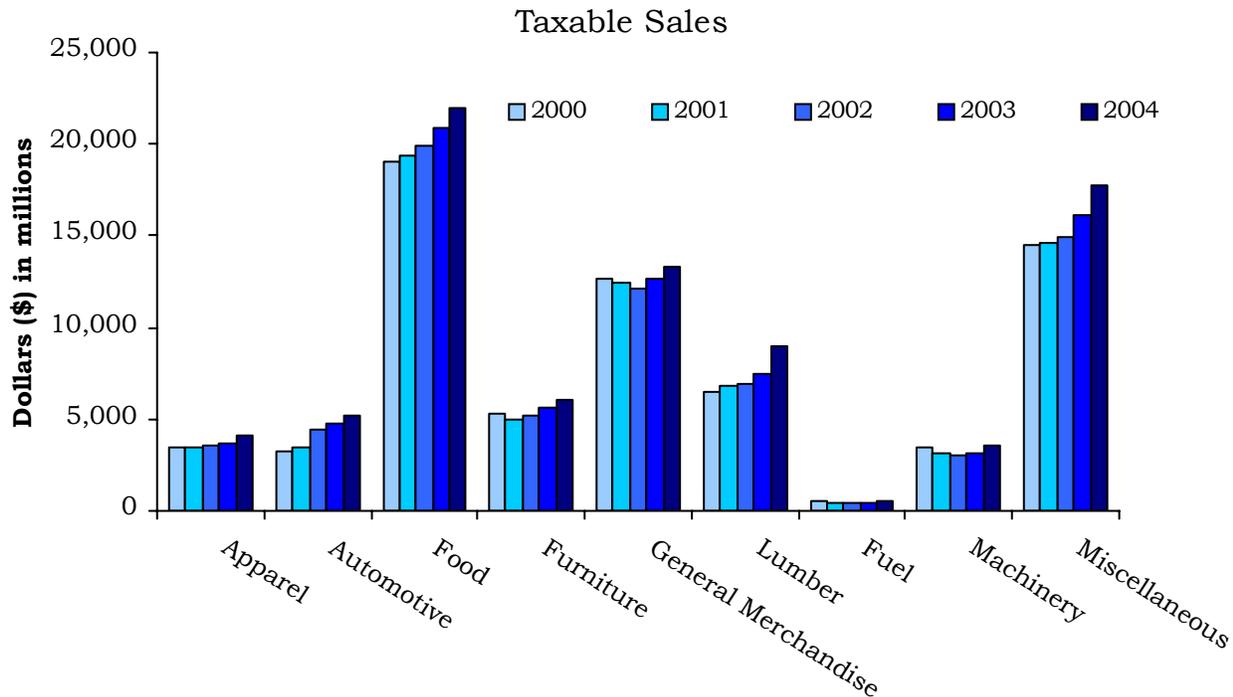


Table 3.4*Local Sales Tax Distribution
Fiscal Year 2005*

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$4,958,476	\$3,036,086	\$7,994,562	Gloucester	\$4,910,558	\$3,525,101	\$8,435,659
Albemarle	9,745,088	11,914,077	21,659,165	Goochland	1,598,519	1,652,422	3,250,941
Alleghany	2,105,803	771,031	2,876,834	Grayson	1,697,548	496,460	2,194,008
Amelia	1,360,211	621,164	1,981,375	Greene	2,003,579	813,442	2,817,021
Amherst	3,714,544	2,268,683	5,983,227	Greensville	1,211,348	315,809	1,527,156
Appomattox	1,725,021	781,448	2,506,469	Halifax	4,631,999	2,906,699	7,538,698
Arlington	14,402,004	30,982,326	45,384,330	Hanover	12,690,401	14,452,269	27,142,670
Augusta	8,469,212	4,337,760	12,806,972	Henrico	34,096,627	52,583,969	86,680,597
Bath	585,868	830,904	1,416,772	Henry	6,858,554	4,022,923	10,881,477
Bedford	7,213,780	2,725,658	9,939,438	Highland	249,809	89,717	339,525
Bland	663,175	214,606	877,780	Isle of Wight	4,263,995	2,000,856	6,264,852
Botetourt	3,851,268	1,923,898	5,775,166	James City	6,460,521	7,248,241	13,708,762
Brunswick	1,961,412	683,007	2,644,419	King and Queen	702,786	146,412	849,199
Buchanan	2,560,697	1,470,285	4,030,982	King George	2,236,777	1,096,964	3,333,741
Buckingham	1,765,910	477,903	2,243,813	King William	1,840,021	808,252	2,648,273
Campbell	6,626,634	3,435,248	10,061,882	Lancaster	1,112,958	1,410,003	2,522,961
Caroline	2,676,976	1,128,173	3,805,149	Lee	2,968,313	1,056,278	4,024,591
Carroll	3,161,260	1,369,013	4,530,273	Loudoun	29,327,904	44,695,703	74,023,607
Charles City	721,953	372,938	1,094,891	Louisa	3,526,070	1,361,162	4,887,232
Charlotte	1,549,963	543,506	2,093,469	Lunenburg	1,472,656	389,669	1,862,325
Chesterfield	38,913,268	34,460,607	73,373,875	Madison	1,542,296	854,885	2,397,181
Clarke	1,548,046	889,347	2,437,393	Mathews	986,456	416,355	1,402,812
Craig	623,563	116,915	740,478	Mecklenburg	3,490,930	3,116,755	6,607,686
Culpeper	4,726,556	6,197,096	10,923,652	Middlesex	1,066,318	807,020	1,873,338
Cumberland	1,312,932	367,356	1,680,289	Montgomery	7,970,873	8,824,670	16,795,542
Dickenson	1,909,023	611,234	2,520,256	Nelson	1,718,632	886,610	2,605,242
Dinwiddie	3,029,008	930,931	3,959,939	New Kent	1,995,913	771,266	2,767,179
Essex	1,314,210	1,606,397	2,920,607	Northampton	1,706,492	1,236,696	2,943,188
Fairfax	130,501,634	150,267,340	280,768,974	Northumberland	1,119,986	685,375	1,805,360
Fauquier	8,237,292	6,949,242	15,186,534	Nottoway	1,955,023	1,137,567	3,092,591
Floyd	1,557,630	547,755	2,105,385	Orange	3,253,261	2,107,533	5,360,794
Fluvanna	2,176,720	780,703	2,957,423	Page	2,579,864	1,512,512	4,092,376
Franklin	5,475,343	3,872,911	9,348,254	Patrick	1,922,440	660,871	2,583,310
Frederick	8,046,262	8,131,926	16,178,189	Pittsylvania	7,303,865	2,065,043	9,368,908
Giles	2,020,191	1,258,374	3,278,565	Powhatan	2,985,563	1,380,354	4,365,917

Table 3.4, continued

*Local Sales Tax Distribution
Fiscal Year 2005*

County	Share of State Tax	Local Option	Total Amount	City	Share of State Tax	Local Option	Total Amount
Prince Edward	\$2,312,805	\$2,524,827	\$4,837,633	Covington	\$641,452	\$1,472,329	\$2,113,781
Prince George	4,358,552	1,098,416	5,456,968	Danville	6,554,439	6,918,183	13,472,622
Prince William	45,090,758	43,893,151	88,983,909	Emporia	746,870	1,220,669	1,967,539
Pulaski	3,950,936	2,677,838	6,628,774	Fairfax	2,280,222	11,315,813	13,596,034
Rappahannock	953,234	387,372	1,340,605	Falls Church	1,431,767	3,863,535	5,295,302
Richmond	858,038	1,159,134	2,017,172	Franklin	998,595	1,380,208	2,378,803
Roanoke	11,414,525	8,305,718	19,720,243	Fredericksburg	1,858,550	11,969,609	13,828,159
Rockbridge	2,197,804	2,385,423	4,583,227	Galax	783,287	1,914,079	2,697,366
Rockingham	9,407,112	4,607,350	14,014,462	Hampton	19,904,820	12,877,896	32,782,716
Russell	3,378,485	1,655,698	5,034,183	Harrisonburg	3,045,620	10,564,925	13,610,545
Scott	2,744,060	1,289,583	4,033,643	Hopewell	2,979,174	1,686,180	4,665,354
Shenandoah	4,373,246	3,519,325	7,892,571	Lexington	366,088	635,932	1,002,020
Smyth	4,013,548	1,980,795	5,994,343	Lynchburg	8,416,822	12,145,603	20,562,426
Southampton	2,531,947	509,341	3,041,288	Manassas	5,268,340	7,152,365	12,420,705
Spotsylvania	16,612,586	12,773,228	29,385,814	Manassas Park	1,584,463	2,038,793	3,623,257
Stafford	17,669,960	9,148,754	26,818,714	Martinsville	2,227,832	2,019,883	4,247,715
Surry	744,953	323,312	1,068,265	Newport News	28,495,422	20,686,568	49,181,990
Sussex	946,845	617,220	1,564,065	Norfolk	29,368,155	29,335,406	58,703,561
Tazewell	5,334,786	5,209,405	10,544,191	Norton	541,145	1,478,552	2,019,697
Warren	3,963,075	2,751,818	6,714,893	Petersburg	3,617,432	3,543,084	7,160,516
Washington	4,803,224	5,611,962	10,415,186	Poquoson	1,740,354	447,483	2,187,837
Westmoreland	1,992,718	829,561	2,822,279	Portsmouth	11,554,443	5,523,569	17,078,011
Wise	5,092,005	3,077,269	8,169,274	Radford	1,029,262	813,064	1,842,326
Wythe	3,318,428	3,678,141	6,996,569	Richmond	22,517,906	25,836,388	48,354,294
York	8,577,824	7,508,503	16,086,327	Roanoke	10,200,621	19,232,681	29,433,302
Total Counties	\$623,311,240	\$581,934,855	\$1,205,246,095	Salem	2,950,424	5,522,321	8,472,745
				Staunton	2,542,808	3,848,414	6,391,222
				Suffolk	10,655,516	6,219,758	16,875,273
				Virginia Beach	59,782,822	49,030,110	108,812,932
				Waynesboro	2,309,611	3,275,827	5,585,438
				Williamsburg	599,285	4,267,483	4,866,768
				Winchester	2,698,060	10,242,604	12,940,664
				Total Cities	\$300,267,929	\$354,427,220	\$654,695,150
				Total Counties	\$623,311,240	\$581,934,855	\$1,205,246,095
				Aggregate	\$923,579,169	\$936,362,076	\$1,859,941,245

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$8,921,550	\$23,629,650	\$32,551,200
Bedford	713,647	973,587	1,687,234
Bristol	1,796,577	3,545,190	5,341,767
Buena Vista	820,982	338,189	1,159,171
Charlottesville	4,273,579	8,915,341	13,188,920
Chesapeake	31,932,046	31,903,812	63,835,858
Colonial Heights	2,117,942	6,642,139	8,760,081

Share of state tax does not include the one-eighth of the 1/2% rate increase on non-food items.

Table 3.5

*Motor Fuels Sales Tax Collections
Fiscal Years 2001-2005*

Locality	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
Arlington County	\$2,147,801	\$1,696,679	\$2,033,823	\$2,288,437	\$2,811,893
Fairfax County	12,220,788	10,317,126	12,321,039	12,370,498	15,836,721
Loudoun County	3,435,724	3,523,686	3,663,395	4,055,021	5,421,411
Alexandria City	1,989,471	1,642,736	1,773,506	1,596,620	1,991,081
Fairfax City	916,236	782,841	759,446	817,447	879,648
Falls Church City	485,428	438,293	474,236	335,191	350,627
Northern Virginia Transportation Commission	\$21,195,447	\$18,401,361	\$21,025,445	\$21,463,214	\$27,291,380
Prince William County	\$5,089,169	\$5,326,125	\$5,791,554	\$6,411,569	\$8,449,785
Stafford County	1,667,215	1,945,912	1,836,532	2,191,586	3,067,810
Fredericksburg City	1,135,151	632,758	985,269	1,138,650	1,293,971
Manassas City	878,760	630,588	860,981	727,528	1,111,921
Manassas Park City	393,715	358,710	447,810	621,571	735,457
Potomac and Rappahannock Transportation Commission	\$9,164,010	\$8,894,093	\$9,922,146	\$11,090,904	\$14,658,943
Aggregate	\$30,359,457	\$27,295,454	\$30,947,591	\$32,554,118	\$41,950,323

Motor Fuels Sales Tax Revenue

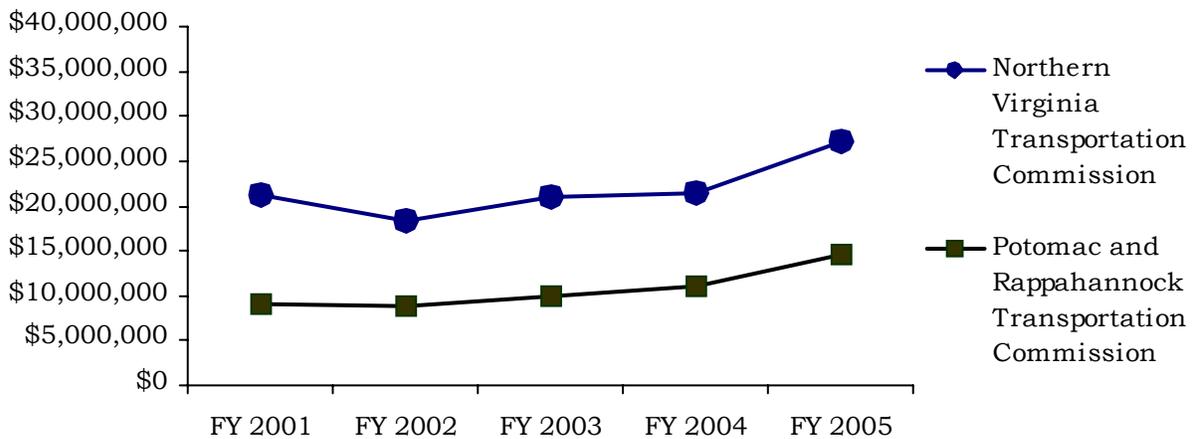


Table 4.1

*Miscellaneous Tax Collections - General Fund
Fiscal Years 1996-2005*

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	5,209,000

- 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, a \$1 real estate transfer fee is charged. The real estate transfer fee is \$1.75 for deeds of partition.
- 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.
- Effective September 1, 2004, the cigarette tax is imposed at the rate of 20 cents per pack of 20 cigarettes. Prior to September 1, 2004, the cigarette tax was imposed at the rate of 2.5 cents per pack of 20 cigarettes. Beginning on September 1, 2004, all cigarette tax revenues are no longer deposited in the General Fund. They are deposited into the Virginia Health Care Fund. The revenue in the General Fund for FY 2005 corresponds to collections from July and August 2004 purchases. The rate goes to 30 cents effective July 1, 2005.
- The estate tax is equal to the minimum amount of the federal credit for state death taxes allowable under the federal estate tax laws as of January 1, 1978.
- The watercraft sales and use tax is imposed at a rate of two percent of the purchase price.
- 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

*Miscellaneous Tax Collections - Special Funds
Fiscal Years 1996-2005*

Fiscal Year	Tire Recycling	Egg Promotion	Peanut Excise	Soybean	Cigarette Tax	Other Tobacco Products	Aircraft
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

- Effective July 1, 2003, the tire recycling fee is imposed at a rate of \$1.00 per tire. Prior to July 1, 2003, the tire recycling fee was imposed at a rate of 50 cents per tire. All revenues from the tax are deposited into the Waste Tire Trust Fund.
- The egg excise tax is imposed at the rate of 5 cents per 30 dozen case or 11 cents per hundred pounds of liquid eggs. All revenues from this tax are deposited into the Virginia Egg Fund.
- The peanut excise tax is imposed at the rate of 15 cents per 100 pounds. All revenues from the tax are deposited into the Peanut Fund.
- The soybean excise tax is imposed at the rate of one-half of one percent (.005) of the net market value of assessed bushels. All revenues from the tax are deposited into the Virginia Soybean Fund.
- Beginning September 1, 2004, cigarette tax revenue is deposited into the Virginia Health Care Fund. Previously all cigarette tax revenue was deposited to the General Fund.
- Effective, March 1, 2005, the new tobacco products tax was imposed at a rate of 10 percent. In general, the tax is imposed on the sales price charged by the wholesale dealer. Effective January 1, 2006 the tax rate will be 10 percent of the purchase price paid by the wholesale dealer.
- The aircraft sales and use tax is imposed at a rate of two percent of the sales price.

Table 4.2, continued*Miscellaneous Tax Collections - Special Funds
Fiscal Years 1996-2005*

Fiscal Year	Corn	Cotton	Small Grains	Forest Products	Soft Drink Excise	Litter	Sheep
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

- 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.
- 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. Assessment initially imposed July 1, 1997.
- 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.
- 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.
- 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.
- 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.
- 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 2005*

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$15,984,793,051	\$133,734,526,478	\$149,719,319,529
Addition for Reserve for loan losses	616,703,517	2,849,593,985	3,466,297,502
Other additions	92,501	460,000	552,501
a. U.S. obligations	531,871,884	2,391,720,478	2,923,592,362
b. Retained earnings and surplus of subsidiaries included in gross capital	3,400,421,127	37,254,823,285	40,655,244,412
c. Goodwill	169,539,771	23,181,246,008	23,350,785,779
d. Other deductions (total)	1,695,930	9,692,633,738	9,694,329,668
Capital before Virginia Modifications	12,498,060,357	64,064,466,761	76,562,527,119
Capital attributable to Virginia	3,348,462,510	5,592,498,978	8,940,961,488
Deductions of assessed value of real estate otherwise taxed in this state	705,816,571	1,426,762,683	2,132,579,254
Deductions of book value of tangible personal property otherwise taxed in this state	331,807	367,076,894	367,408,701
Net taxable capital	\$2,642,314,132	\$3,798,659,401	\$6,440,973,533
Total Tax Assessment	\$26,359,985	\$37,811,330	\$64,171,315
Local Tax Credit (Local Tax Assessment)	21,087,988	30,249,064	51,337,052
State Tax Credit:	5,271,997	7,562,266	12,834,263
Neighborhood Assistance Act Credit	7,758	148,231	155,989
Enterprise Zone Credit	0	16,410	16,410
Major Business Facility Job Tax Credit	0	48,500	48,500
Historic Rehabilitation Tax Credit	40,116	2,356,342	2,396,458
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	\$5,224,123	\$4,992,783	\$10,216,906

Table 4.4

*Bank Franchise Tax Net Revenue Collections
Fiscal Years 2001-2005*

Fiscal Year	State Taxes
2001	\$4,624,000
2002	10,206,000
2003	9,250,000
2004	10,324,000
2005	10,217,000

Table 4.5*Recordation Tax and Deeds of Conveyance Revenue Collections*

County	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
Accomack	\$334,605	\$465,717	\$542,888	\$799,275	\$1,554,317
Albemarle	2,282,723	2,882,692	3,668,731	4,334,315	6,902,315
Alleghany	110,263	136,343	150,352	154,026	257,112
Amelia	113,284	154,606	182,613	270,853	501,122
Amherst	357,296	342,148	396,742	438,541	717,846
Appomattox	100,976	126,831	151,309	194,428	312,985
Arlington	6,471,855	8,421,107	13,323,438	13,496,924	26,699,346
Augusta	914,599	1,092,390	1,286,752	1,669,229	2,525,341
Bath	74,728	174,144	164,324	168,544	298,696
Bedford	1,137,961	1,435,654	1,820,595	1,960,204	3,301,061
Bland	45,644	41,316	41,339	49,803	94,230
Botetourt	526,219	717,818	774,741	930,387	1,202,955
Brunswick	127,971	128,617	188,227	162,789	267,861
Buchanan	57,552	77,902	97,495	278,354	226,291
Buckingham	90,695	117,197	141,965	157,247	305,056
Campbell	526,870	580,379	654,302	783,829	1,221,861
Caroline	224,625	363,501	496,333	854,542	2,034,471
Carroll	255,830	285,473	286,528	331,048	501,676
Charles City	69,159	101,689	111,899	105,136	191,092
Charlotte	74,371	116,771	105,503	121,622	207,253
Chesterfield	5,484,974	8,022,459	9,273,565	11,106,651	17,353,528
Clarke	313,246	438,812	592,350	663,072	1,170,067
Craig	40,466	54,141	56,576	63,722	99,982
Culpeper	745,821	952,949	1,347,987	1,896,603	4,348,671
Cumberland	94,165	83,538	103,311	123,484	204,822
Dickenson	49,623	52,312	217,334	164,938	106,406
Dinwiddie	230,244	291,225	331,908	464,095	649,535
Essex	101,241	135,855	156,699	203,445	452,846
Fairfax	40,706,671	52,110,154	72,922,811	81,212,627	132,988,677
Fauquier	1,722,246	2,633,594	3,371,867	4,176,782	7,456,378
Floyd	135,422	167,157	204,928	199,611	315,243
Fluvanna	415,765	584,528	893,181	1,038,705	1,479,063
Franklin	848,461	1,164,748	1,416,812	1,681,894	3,155,653
Frederick	1,302,530	1,792,655	2,464,320	3,221,459	6,738,551
Giles	114,651	149,919	157,963	230,594	353,165
Gloucester	467,701	611,167	823,063	899,929	1,493,344
Goochland	595,468	796,046	906,819	1,149,640	1,704,858
Grayson	144,297	190,804	179,815	233,024	348,974
Greene	271,451	331,636	398,951	539,924	810,747
Greensville	99,213	57,655	79,230	122,190	107,512
Halifax	327,494	399,523	452,217	438,340	528,958
Hanover	2,160,294	2,944,757	3,336,005	3,579,800	5,329,972
Henrico	6,733,644	7,355,749	10,314,644	11,107,091	17,262,977
Henry	359,680	417,904	460,290	559,460	724,062
Highland	31,040	50,660	56,798	44,279	109,907
Isle of Wight	516,740	700,661	873,689	1,236,683	2,118,265
James City	1,774,157	2,315,157	3,051,510	3,502,283	5,696,451
King and Queen	57,551	75,986	108,674	145,651	260,547
King George	251,113	407,454	623,651	865,595	1,877,417
King William	183,340	234,351	286,491	318,317	826,499

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

County	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
Lancaster	280,974	330,917	461,494	493,437	924,312
Lee	100,740	139,683	133,515	127,196	175,705
Loudoun	14,516,313	16,600,940	23,973,773	30,073,663	53,487,503
Louisa	489,960	615,625	756,633	1,221,951	2,180,551
Lunenburg	102,260	89,927	109,456	162,640	216,906
Madison	142,232	185,780	240,545	312,458	594,066
Mathews	173,254	171,614	285,266	252,805	430,785
Mecklenburg	319,221	409,097	596,284	603,394	911,023
Middlesex	202,629	268,870	321,936	375,410	656,436
Montgomery	1,150,978	1,343,824	1,668,517	1,785,500	2,715,497
Nelson	314,956	400,635	487,255	629,208	1,158,597
New Kent	287,944	466,931	508,340	587,648	976,034
Northampton	250,431	305,266	408,910	641,349	1,404,884
Northumberland	251,639	323,027	473,972	549,254	938,190
Nottoway	96,090	95,623	143,468	144,344	200,980
Orange	484,400	673,640	927,298	1,116,060	2,335,759
Page	214,301	259,262	256,157	356,580	716,227
Patrick	136,691	144,682	188,768	203,675	310,813
Pittsylvania	537,952	643,965	580,824	653,578	1,071,415
Powhatan	420,771	618,626	804,797	924,609	1,510,906
Prince Edward	128,344	188,332	226,405	266,825	467,292
Prince George	476,803	488,117	547,593	568,044	970,913
Prince William	10,791,718	16,677,054	24,375,828	27,862,112	54,689,368
Pulaski	345,725	372,173	457,896	550,886	778,657
Rappahannock	160,740	241,721	271,801	347,520	617,042
Richmond	66,412	80,013	82,689	111,705	187,578
Roanoke	1,599,558	1,864,897	2,300,249	2,534,291	3,477,445
Rockbridge	288,625	434,810	445,247	441,123	833,165
Rockingham	1,078,538	1,347,079	1,553,929	1,849,612	2,942,484
Russell	139,914	172,412	200,143	247,260	274,993
Scott	124,955	168,327	134,801	168,716	225,207
Shenandoah	518,181	680,828	885,334	1,069,102	2,340,319
Smyth	218,491	265,482	229,449	269,871	372,593
Southampton	156,422	196,124	227,862	253,789	452,554
Spotsylvania	2,463,629	3,746,826	4,931,006	6,620,181	12,378,924
Stafford	2,852,312	3,957,260	6,292,812	7,402,597	13,592,240
Surry	65,292	77,404	121,068	120,939	220,415
Sussex	87,527	98,412	104,720	155,143	137,662
Tazewell	281,542	374,106	349,657	487,972	588,395
Warren	575,144	771,315	1,104,318	1,467,454	2,903,795
Washington	562,268	685,090	752,686	888,371	1,296,493
Westmoreland	216,254	301,822	396,851	542,757	1,031,748
Wise	155,269	172,764	282,655	320,891	423,588
Wythe	265,728	346,835	297,903	386,811	663,390
York	1,457,605	1,956,306	2,268,301	2,455,828	3,692,360
Total Counties	\$125,726,672	\$163,039,290	\$222,217,944	\$257,055,541	\$443,871,169

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

City	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005
Alexandria	\$5,090,202	\$6,450,994	\$8,586,405	\$10,346,972	\$19,359,734
Bedford	60,131	64,802	78,649	91,071	151,655
Bristol	217,037	224,339	204,924	369,670	461,128
Buena Vista	49,309	54,983	73,688	88,225	107,835
Charlottesville	546,967	722,060	887,419	1,205,326	1,765,267
Chesapeake	3,902,718	4,791,482	5,186,478	8,626,871	14,644,819
Clifton Forge	20,165	*	*	*	*
Colonial Heights	255,904	326,990	359,977	517,070	543,898
Covington	57,645	32,969	52,083	46,411	86,903
Danville	372,499	431,741	514,153	496,756	1,250,392
Emporia	42,532	70,157	60,616	46,368	97,084
Fairfax	506,971	429,346	656,220	458,839	997,974
Falls Church	250,433	345,207	365,165	512,923	593,775
Franklin	74,076	56,963	106,576	109,686	198,164
Fredericksburg	346,960	467,332	776,666	750,084	1,871,143
Galax	61,392	60,146	100,195	76,564	114,067
Hampton	1,719,123	1,721,839	2,126,115	2,498,683	4,674,776
Harrisonburg	437,828	646,125	705,974	907,093	1,457,742
Hopewell	172,576	223,748	257,850	251,781	448,675
Lexington	68,943	80,391	101,867	125,367	173,733
Lynchburg	799,208	976,284	1,170,115	1,399,790	1,860,154
Manassas	252,756	370,324	465,045	2,076,548	3,824,341
Manassas Park	151,417	102,502	168,593	701,541	1,643,481
Martinsville	123,339	219,786	183,075	141,032	238,285
Newport News	2,165,238	2,571,599	2,938,739	3,495,906	6,366,847
Norfolk	2,303,685	3,079,164	4,011,051	4,954,547	9,077,652
Norton	20,859	31,749	21,702	51,640	21,757
Petersburg	234,756	276,846	302,294	418,095	658,622
Poquoson	162,949	218,393	351,873	369,690	585,547
Portsmouth	984,883	1,255,973	1,384,875	1,919,699	3,559,193
Radford	128,089	208,203	192,146	219,871	232,566
Richmond	2,954,468	3,667,895	4,697,595	5,007,091	8,785,389
Roanoke	1,278,048	1,473,750	1,770,740	1,971,707	2,823,527
Salem	378,135	424,339	527,918	539,463	743,876
Staunton	277,546	332,226	350,205	523,082	789,958
Suffolk	1,329,943	1,785,249	2,234,507	2,987,483	5,556,783
Virginia Beach	8,094,324	10,611,342	12,633,081	18,194,262	29,469,786
Waynesboro	226,763	274,298	308,760	493,692	814,971
Williamsburg	311,605	245,606	333,439	486,659	702,772
Winchester	462,604	523,540	654,548	831,109	1,626,549
Total Cities	\$36,894,026	\$45,850,680	\$55,901,322	\$74,308,666	\$128,380,820
Total Counties	\$125,726,672	\$163,039,290	\$222,217,944	\$257,055,541	\$443,871,169
Aggregate	\$162,620,697	\$208,889,970	\$278,119,266	\$331,364,208	\$572,251,989

* Clifton Forge is no longer a city. It is included with Alleghany County.

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						
2000	\$404,571,768,890	\$52,842,420,797	\$9,608,877,913	\$777,508,625	\$27,194,732,245	\$494,995,308,470
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	1,372,844,585	29,239,165,763	593,234,708,716
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
Levies Assessed						
2000	\$4,227,289,006	\$1,790,248,453	\$204,733,619	\$10,745,692	\$237,473,474	\$6,470,490,244
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	32,693,201	270,039,113	7,727,442,214
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
Average Tax Rates per \$100 of Assessed Value						
2000	\$1.04	\$3.39	\$2.13	\$1.38	\$0.87	\$1.31
2001	1.05	3.70	2.18	1.35	0.99	1.34
2002	1.04	3.57	2.08	2.38	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



Table 5.2

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2004

County	FMV Taxable			Total FMV	Total Taxable		Reporting Year
	FMV Land	Land	FMV Structures		FMV	Local Levy	
Accomack	\$763,570,400	\$674,496,700	\$1,162,611,500	\$1,926,181,900	\$1,837,108,200	\$11,752,215	2004
Albemarle	3,936,961,200	2,792,859,500	6,213,369,400	10,150,330,600	9,006,228,900	68,447,340	2004
Alleghany	185,069,500	143,794,400	585,912,700	770,982,200	729,707,100	4,889,038	2004
Amelia	314,860,900	252,547,840	384,244,115	699,105,015	636,791,955	3,311,318	2004
Amherst	512,542,500	395,584,400	1,047,073,300	1,559,615,800	1,442,657,700	8,800,211	2004
Appomattox	220,521,000	220,521,000	420,662,112	641,183,112	641,183,112	4,231,809	2004
Arlington	14,791,326,300	14,791,326,300	20,771,962,200	35,563,288,500	35,563,288,500	341,772,908	2004
Augusta	1,389,015,000	1,027,929,810	2,849,230,800	4,238,245,800	3,877,160,610	22,487,532	2004
Bath	182,538,000	182,538,000	294,546,800	477,084,800	477,084,800	2,385,424	2004-2005
Bedford	1,566,476,611	1,170,880,200	3,030,021,354	4,596,497,965	4,200,901,554	27,306,018	2004
Bland	152,332,000	93,539,800	160,404,000	312,736,000	253,943,800	1,752,212	2004
Botetourt	803,641,250	604,095,350	1,515,186,072	2,318,827,322	2,119,281,422	14,834,970	2004
Brunswick	270,898,200	270,898,200	383,789,615	654,687,815	654,687,815	3,928,127	2004
Buchanan	588,404,009	588,404,009	955,708,191	1,544,112,200	1,544,112,200	7,566,150	2004
Buckingham	320,481,500	320,481,500	356,821,969	677,303,469	677,303,469	3,928,360	2004
Campbell	781,674,106	635,318,453	1,760,778,800	2,542,452,906	2,396,097,253	12,459,706	2004
Caroline	505,984,602	505,984,602	836,788,100	1,342,772,702	1,342,772,702	10,106,973	2004
Carroll	732,482,500	673,309,544	1,002,499,000	1,734,981,500	1,675,808,544	9,887,270	2004
Charles City	210,644,223	210,644,223	224,781,600	435,425,823	435,425,823	3,570,484	2004
Charlotte	257,635,040	257,635,040	328,100,980	585,736,020	585,736,020	3,631,563	2004
Chesterfield	5,120,022,200	5,010,163,448	14,011,776,100	19,131,798,300	19,021,939,548	203,534,753	2004
Clarke	584,570,450	362,764,224	743,984,044	1,328,554,494	1,106,748,268	8,189,937	2004
Craig	124,737,200	124,737,200	147,978,100	272,715,300	272,715,300	17,799,921	2004
Culpeper	1,161,974,100	835,339,400	1,900,523,000	3,062,497,100	2,735,862,400	24,349,175	2004
Cumberland	187,965,920	177,013,399	308,400,696	496,366,616	485,414,095	3,689,147	2004
Dickenson	343,627,314	343,627,314	437,412,500	781,039,814	781,039,814	4,686,239	2004
Dinwiddie	452,369,768	377,805,227	911,542,300	1,363,912,068	1,289,347,527	9,856,071	2004
Essex	306,956,000	306,956,000	480,436,180	787,392,180	787,392,180	5,511,745	2004
Fairfax	46,516,322,475	46,403,865,985	98,288,424,165	144,804,746,640	144,692,290,150	1,647,773,780	2004
Fauquier	2,792,406,500	1,856,338,900	3,711,754,200	6,504,160,700	5,568,093,100	55,124,122	2004
Floyd	397,327,900	349,450,700	437,732,400	835,060,300	787,183,100	5,037,972	2004
Fluvanna	518,791,100	367,894,491	972,767,100	1,491,558,200	1,340,661,591	9,116,499	2004
Franklin	1,856,514,868	1,631,521,275	2,710,201,985	4,566,716,853	4,341,723,260	22,576,948	2004
Frederick	1,562,326,300	1,268,607,168	2,819,566,100	4,381,892,400	4,088,173,268	29,843,663	2004
Giles	170,064,900	142,935,200	459,601,100	629,666,000	602,536,300	4,338,261	2004
Gloucester	757,706,300	697,317,117	1,334,436,100	2,092,142,400	2,031,753,217	19,275,245	2004
Goochland	1,118,076,800	881,759,500	1,398,519,400	2,516,596,200	2,280,278,900	15,961,952	2004
Grayson	410,099,882	410,099,882	404,115,600	814,215,482	814,215,482	4,478,185	2004
Greene	380,072,902	263,782,702	650,853,799	1,030,926,701	914,636,501	7,682,947	2004
Greensville	169,072,550	169,072,550	240,981,600	410,054,150	410,054,150	2,418,319	2004
Halifax	715,385,260	715,385,260	1,195,279,545	1,910,664,805	1,910,664,805	7,069,463	2004
Hanover	2,891,816,600	2,891,816,600	5,227,417,900	8,119,234,500	8,119,234,500	65,732,793	2004
Henrico	5,766,957,400	5,624,875,900	16,536,497,400	22,303,454,800	22,161,373,300	208,316,909	2004
Henry	524,447,663	509,539,363	1,744,624,367	2,269,072,030	2,254,163,730	12,172,484	2004
Highland	162,967,300	162,967,300	125,408,800	288,376,100	288,376,100	1,932,119	2004
Isle of Wight	1,037,217,600	862,926,900	1,648,742,200	2,685,959,800	2,511,669,100	17,079,350	2004-2005
James City	2,028,773,200	1,942,716,700	4,752,426,200	6,781,199,400	6,695,142,900	55,235,000	2004-2005
King and Queen	214,882,200	214,882,200	237,193,600	452,075,800	452,075,800	2,622,040	2004
King George	418,207,800	341,515,045	815,518,300	1,233,726,100	1,157,033,345	8,909,157	2004
King William	279,414,800	225,253,000	553,258,882	832,673,682	778,511,882	6,710,490	2004

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2004

County	FMV Taxable			Total FMV	Total Taxable		Reporting Year
	FMV Land	Land	FMV Structures		FMV	Local Levy	
Lancaster	\$881,827,200	\$870,605,600	\$972,267,900	\$1,854,095,100	\$1,842,873,500	\$8,108,643	2004
Lee	221,339,408	221,339,408	487,797,130	709,136,538	709,136,538	4,609,388	2004
Loudoun	14,356,013,600	12,368,894,890	21,411,015,250	35,767,028,850	33,779,910,140	374,112,608	2004
Louisa	1,001,391,600	742,622,700	1,294,675,700	2,296,067,300	2,037,298,400	14,261,089	2004
Lunenburg	248,361,000	248,361,000	304,110,100	552,471,100	552,471,100	2,320,379	2004
Madison	440,212,300	272,604,300	547,996,300	988,208,600	820,600,600	6,236,565	2004
Mathews	265,395,100	265,395,100	445,041,410	710,436,510	710,436,510	5,612,448	2004
Mecklenburg	892,759,006	892,759,006	1,227,214,748	2,119,973,754	2,119,973,754	7,843,903	2004-2005
Middlesex	569,898,500	530,057,400	668,524,900	1,238,423,400	1,198,582,300	5,753,195	2004
Montgomery	1,340,504,600	1,231,638,100	3,215,611,000	4,556,115,600	4,447,249,100	29,796,569	2004
Nelson	596,819,500	451,634,680	913,026,000	1,509,845,500	1,364,660,680	9,825,557	2004
New Kent	536,658,347	495,047,247	783,026,434	1,319,684,781	1,278,073,681	9,713,360	2004
Northampton	631,513,600	606,630,900	556,081,900	1,187,595,500	1,162,712,800	7,557,633	2004
Northumberland	600,761,600	535,305,605	715,072,000	1,315,833,600	1,250,377,605	7,627,303	2004
Nottoway	182,092,073	170,837,599	364,859,729	546,951,802	535,697,328	2,892,766	2004
Orange	670,009,400	576,597,100	1,360,908,700	2,030,918,100	1,937,505,800	16,275,049	2004
Page	396,973,800	249,832,100	889,636,800	1,286,610,600	1,139,468,900	7,470,632	2004
Patrick	345,117,200	345,117,200	568,560,200	913,677,400	913,677,400	4,568,388	2004
Pittsylvania	876,610,700	712,727,600	1,837,183,300	2,713,794,000	2,549,910,900	14,024,500	2004
Powhatan	643,600,800	533,197,200	1,064,482,500	1,708,083,300	1,597,679,700	15,177,957	2004
Prince Edward	338,107,590	329,628,190	629,519,500	967,627,090	959,147,690	4,124,335	2004
Prince George	500,537,800	397,185,601	1,077,088,500	1,577,626,300	1,474,274,101	13,268,467	2004
Prince William	10,537,962,000	10,154,971,100	22,206,320,300	32,744,282,300	32,361,291,400	370,474,848	2004
Pulaski	537,843,500	428,636,400	1,329,970,400	1,867,813,900	1,758,606,800	10,903,362	2004
Rappahannock	628,227,100	293,271,501	561,293,740	1,189,520,840	854,565,241	6,152,869	2004
Richmond	192,285,530	175,559,110	313,409,325	505,694,855	488,968,435	2,640,429	2004
Roanoke	1,358,382,200	1,260,925,400	4,304,056,900	5,662,439,100	5,564,982,300	62,216,611	2004
Rockbridge	672,989,614	130,252,214	1,045,870,600	1,718,860,214	1,176,122,814	8,054,246	2004
Rockingham	1,337,157,200	1,013,157,630	2,851,706,700	4,188,863,900	3,864,864,330	27,440,537	2004
Russell	347,281,139	269,887,854	601,089,581	948,370,720	870,977,435	5,225,907	2004
Scott	350,626,200	350,626,200	552,381,000	903,007,200	903,007,200	6,235,362	2004
Shenandoah	844,227,600	677,314,500	1,660,687,400	2,504,915,000	2,338,001,900	15,898,413	2004
Smyth	361,006,800	304,816,221	832,560,600	1,193,567,400	1,137,376,821	7,163,638	2004
Southampton	387,544,400	387,544,400	481,148,600	868,693,000	868,693,000	5,820,243	2004
Spotsylvania	2,713,239,000	2,453,954,800	5,691,517,100	8,404,756,100	8,145,471,900	70,051,049	2004
Stafford	2,995,225,600	2,704,732,166	6,215,897,500	9,211,123,100	8,920,629,666	86,530,108	2004
Surry	247,772,600	247,772,600	213,831,000	461,603,600	461,603,600	3,692,829	2004
Sussex	231,959,500	231,959,500	219,621,451	451,580,951	451,580,951	2,935,276	2004
Tazewell	454,594,900	401,051,700	1,206,281,400	1,660,876,300	1,607,333,100	9,643,999	2004
Warren	737,664,300	692,227,800	1,498,447,400	2,236,111,700	2,190,675,200	18,796,113	2004
Washington	1,010,322,500	738,524,800	1,785,567,100	2,795,889,600	2,524,091,900	15,144,551	2004
Westmoreland	440,100,600	372,697,280	714,126,290	1,154,226,890	1,086,823,570	6,688,710	2004
Wise	422,973,157	421,082,751	1,018,530,300	1,441,503,457	1,439,613,051	8,205,795	2004
Wythe	539,226,100	419,994,625	955,936,000	1,495,162,100	1,375,930,625	7,430,025	2004
York	1,868,316,500	1,850,116,300	3,327,741,800	5,196,058,300	5,177,858,100	42,329,019	2004
Total Counties	\$163,211,566,857	\$150,314,814,199	\$310,413,558,759	\$473,625,125,616	\$460,728,372,958	\$4,424,928,984	

Table 5.2, continued

Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2004

City	FMV Taxable			Total FMV	Total Taxable		Reporting Year
	FMV Land	Land	FMV Structures		FMV	Local Levy	
Alexandria	\$8,057,856,200	\$8,057,856,200	\$13,930,969,300	\$21,988,825,500	\$21,988,825,500	\$218,788,814	2004
Bedford	60,155,500	60,155,500	250,975,600	311,131,100	311,131,100	2,551,275	2004-2005
Bristol	210,071,000	210,071,000	685,565,100	895,636,100	895,636,100	8,777,234	2004
Buena Vista	62,071,100	61,764,200	225,451,380	287,522,480	287,215,580	2,297,724	2004-2005
Charlottesville	726,962,600	726,962,600	2,452,187,400	3,179,150,000	3,179,150,000	34,652,735	2004
Chesapeake	4,758,177,171	4,758,177,171	9,077,039,000	13,835,216,171	13,835,216,171	177,090,767	2004-2005
Colonial Heights	325,955,200	325,955,200	782,612,500	1,108,567,700	1,108,567,700	13,302,812	2004
Covington	43,144,800	43,144,800	200,906,600	244,051,400	244,051,400	1,610,739	2004-2005
Danville	272,859,000	271,435,700	1,593,011,800	1,865,870,800	1,864,447,500	14,356,246	2004-2005
Emporia	56,290,400	56,290,400	245,388,800	301,679,200	301,679,200	2,503,937	2004
Fairfax	1,166,435,300	1,166,435,300	2,586,979,900	3,753,415,200	3,753,415,200	33,780,737	2004
Falls Church	1,217,138,900	1,217,138,900	1,066,480,816	2,283,619,716	2,283,619,716	24,663,093	2004
Franklin	89,071,400	85,988,584	317,258,600	406,330,000	403,247,184	3,669,702	2004-2005
Fredericksburg	680,009,400	672,691,200	1,251,956,800	1,931,966,200	1,924,648,000	17,129,367	2004-2005
Galax	70,258,000	70,258,000	279,452,215	349,710,215	349,710,215	2,447,972	2004
Hampton	1,886,008,900	1,871,817,406	5,038,992,700	6,925,001,600	6,910,810,106	86,562,755	2004-2005
Harrisonburg	533,937,900	508,517,000	1,465,536,650	1,999,474,550	1,974,053,650	12,239,133	2004-2005
Hopewell	172,979,000	172,979,000	676,265,700	849,244,700	849,244,700	10,190,936	2004
Lexington	109,920,800	109,920,800	281,328,900	391,249,700	391,249,700	2,503,998	2004-2005
Lynchburg	634,519,800	625,403,000	2,564,824,000	3,199,343,800	3,190,227,000	35,411,520	2004-2005
Manassas	1,077,547,400	1,072,159,500	2,369,962,000	3,447,509,400	3,442,121,500	39,584,397	2004
Manassas Park	360,933,100	360,933,100	611,449,700	972,382,800	972,382,800	12,932,691	2004
Martinsville	98,829,200	98,829,200	463,268,550	562,097,750	562,097,750	5,283,719	2004-2005
Newport News	2,390,390,350	2,390,390,350	6,557,057,665	8,947,448,015	8,947,448,015	113,632,589	2004-2005
Norfolk	2,876,225,300	2,876,225,300	7,379,459,800	10,255,685,100	10,255,685,100	143,579,591	2004-2005
Norton	38,768,900	38,768,900	103,933,500	142,702,400	142,702,400	998,917	2004
Petersburg	214,643,200	209,432,200	967,985,700	1,182,628,900	1,177,417,900	16,248,367	2004-2005
Poquoson	431,058,057	431,058,057	571,453,300	1,002,511,357	1,002,511,357	10,625,463	2004-2005
Portsmouth	1,064,048,450	1,059,178,470	2,723,149,620	3,787,198,070	3,782,328,090	54,843,757	2004-2005
Radford	136,167,900	135,016,490	499,042,100	635,210,000	634,058,590	4,438,410	2004
Richmond	2,872,215,035	2,872,215,035	9,642,879,154	12,515,094,189	12,515,094,189	172,651,982	2004
Roanoke	1,059,339,000	1,053,542,000	3,938,849,000	4,998,188,000	4,992,391,000	60,407,931	2004
Salem	328,667,500	328,667,500	1,076,725,300	1,405,392,800	1,405,392,800	16,583,635	2004-2005
Staunton	224,578,977	214,546,307	864,009,832	1,088,588,809	1,078,556,139	10,785,501	2004
Suffolk	1,668,713,400	1,412,958,500	3,298,858,400	4,967,571,800	4,711,816,900	51,576,739	2004-2005
Virginia Beach	12,672,708,230	12,450,398,981	18,562,921,992	31,235,630,222	31,013,320,973	372,380,698	2004-2005
Waynesboro	248,352,600	237,788,335	771,133,900	1,019,486,500	1,008,922,235	8,575,840	2004
Williamsburg	414,644,500	414,644,500	788,048,100	1,202,692,600	1,202,692,600	6,494,540	2004-2005
Winchester	609,011,101	606,734,901	1,330,814,001	1,939,825,102	1,937,548,902	11,237,784	2004
Total Cities	\$49,920,664,571	\$49,336,449,587	\$107,494,185,375	\$157,414,849,946	\$156,830,634,962	\$1,817,394,045	
Aggregate	\$213,132,231,428	\$199,651,263,786	\$417,907,744,134	\$631,039,975,562	\$617,559,007,920	\$6,242,323,030	

- Data are based on information provided by local Commissioners of the Revenue and Assessors.
- Levies shown do not include penalties and interest collected.
- 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).

Table 5.3*Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2004*

County	Fair Market Value Tax Exempt Real Estate				Total FMV (including Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
	Fair Market Value Real Estate	Government	Non-Government	Total Tax Exempt			
Accomack	\$1,926,181,900	\$476,201,200	\$88,804,900	\$565,006,100	\$2,491,188,000	22.68%	\$3,719,730
Albemarle	10,150,330,600	1,592,366,100	411,297,400	2,003,663,500	12,153,994,100	16.49%	15,227,842
Alleghany	770,982,200	170,513,700	88,168,500	258,682,200	1,029,664,400	25.12%	1,733,171
Amelia	699,105,015	15,391,000	40,423,600	55,814,600	754,919,615	7.39%	290,236
Amherst	1,559,615,800	102,483,100	200,194,100	302,677,200	1,862,293,000	16.25%	1,846,334
Appomattox	641,183,112	32,893,910	57,636,400	90,530,310	731,713,422	12.37%	597,500
Arlington	35,563,288,500	4,086,321,500	525,459,100	4,611,780,600	40,175,069,100	11.48%	44,187,447
Augusta	4,238,245,800	255,800,600	333,467,400	589,268,000	4,827,513,800	12.21%	3,417,754
Bath	477,084,800	138,915,100	34,588,000	173,503,100	650,587,900	26.67%	867,516
Bedford	4,596,497,965	130,125,000	182,200,300	312,325,300	4,908,823,265	6.36%	2,030,117
Bland	312,736,000	45,139,900	16,613,600	61,753,500	374,489,500	16.49%	426,099
Botetourt	2,318,827,322	103,968,400	98,637,250	202,605,650	2,521,432,972	8.04%	1,418,240
Brunswick	654,687,815	144,210,200	34,017,200	178,227,400	832,915,215	21.40%	1,069,364
Buchanan	1,544,112,200	204,867,409	34,466,785	239,334,194	1,783,446,394	13.42%	1,172,737
Buckingham	677,303,469	81,966,100	81,966,100	163,932,200	841,235,669	19.49%	744,147
Campbell	2,542,452,906	64,398,741	196,884,453	261,283,194	2,803,736,100	9.32%	1,358,673
Caroline	1,342,772,702	297,974,600	73,888,500	371,863,100	1,714,635,802	21.69%	2,548,015
Carroll	1,734,981,500	115,326,700	52,560,000	167,886,700	1,902,868,200	8.82%	990,532
Charles City	435,425,823	39,413,000	8,032,600	47,445,600	482,871,423	9.83%	389,054
Charlotte	585,736,020	8,176,900	50,913,800	59,090,700	644,826,720	9.16%	366,362
Chesterfield	19,131,798,300	950,965,000	204,865,900	1,155,830,900	20,287,629,200	5.70%	12,367,391
Clarke	1,328,554,494	32,328,800	75,832,200	108,161,000	1,436,715,494	7.53%	800,391
Craig	272,715,300	65,365,700	14,953,700	80,319,400	353,034,700	22.75%	530,109
Culpeper	3,062,497,100	74,601,700	188,455,600	263,057,300	3,325,554,400	7.91%	2,341,210
Cumberland	496,366,616	20,891,320	34,599,170	55,490,490	551,857,106	10.06%	421,728
Dickenson	781,039,814	77,047,746	46,174,300	123,222,046	904,261,860	13.63%	739,332
Dinwiddie	1,363,912,068	161,183,200	66,884,600	228,067,800	1,591,979,868	14.33%	1,756,120
Essex	787,392,180	17,728,351	45,207,200	62,935,551	850,327,731	7.40%	440,549
Fairfax	144,804,746,640	8,256,874,325	1,523,095,880	9,779,970,205	154,584,716,845	6.33%	111,225,579
Fauquier	6,504,160,700	361,980,000	150,648,100	512,628,100	7,016,788,800	7.31%	5,075,016
Floyd	835,060,300	47,551,500	17,775,700	65,327,200	900,387,500	7.26%	418,093
Fluvanna	1,491,558,200	52,176,800	74,688,400	126,865,200	1,618,423,400	7.84%	811,887
Franklin	4,566,716,853	327,089,100	227,327,310	554,416,410	5,121,133,263	10.83%	2,882,965
Frederick	4,381,892,400	108,846,700	296,670,100	405,516,800	4,787,409,200	8.47%	2,960,273
Giles	629,666,000	29,043,800	62,773,200	91,817,000	721,483,000	12.73%	661,082
Gloucester	2,092,142,400	144,017,800	64,317,400	208,335,200	2,300,477,600	9.06%	1,977,813
Goochland	2,516,596,200	50,282,000	109,260,200	159,542,200	2,676,138,400	5.96%	1,116,795
Grayson	814,215,482	35,089,800	56,308,100	91,397,900	905,613,382	10.09%	503,813
Greene	1,030,926,701	40,578,800	78,100,200	118,679,000	1,149,605,701	10.32%	996,902
Greensville	410,054,150	135,998,800	20,780,700	156,779,500	566,833,650	27.66%	925,083
Halifax	1,910,664,805	108,051,193	166,748,330	274,799,523	2,185,464,328	12.57%	1,016,758
Hanover	8,119,234,500	726,913,800	207,980,400	934,894,200	9,054,128,700	10.33%	8,040,090
Henrico	22,303,454,800	1,065,537,900	723,705,200	1,789,243,100	24,092,697,900	7.43%	16,818,885
Henry	2,269,072,030	123,777,900	221,401,400	345,179,300	2,614,251,330	13.20%	1,863,968
Highland	288,376,100	33,089,000	11,269,800	44,358,800	332,734,900	13.33%	297,200
Isle of Wight	2,685,959,800	108,088,200	73,099,200	181,187,400	2,867,147,200	6.32%	1,232,074
James City	6,781,199,400	323,979,700	81,707,300	405,687,000	7,186,886,400	5.64%	3,346,918
King and Queen	452,075,800	5,953,100	20,788,000	26,741,100	478,816,900	5.58%	161,099
King George	1,233,726,100	713,928,700	19,072,700	733,001,400	1,966,727,500	37.27%	5,644,112
King William	832,673,682	33,927,600	54,033,100	87,960,700	920,634,382	9.55%	731,368

Table 5.3, continued*Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2004*

County	Fair Market Value Tax Exempt Real Estate				Total FMV (Real Estate and Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
	Fair Market Value Real Estate	Government	Non-Government	Total Tax Exempt			
Lancaster	\$1,854,095,100	\$26,472,200	\$33,968,500	\$60,440,700	\$1,914,535,800	3.16%	\$265,939
Lee	709,136,538	127,841,300	65,637,900	193,479,200	902,615,738	21.44%	1,257,615
Loudoun	35,767,028,850	1,505,135,500	1,216,573,400	2,721,708,900	38,488,737,750	7.07%	30,142,927
Louisa	2,296,067,300	26,418,000	87,350,600	113,768,600	2,409,835,900	4.72%	796,380
Lunenburg	552,471,100	35,827,400	42,722,600	78,550,000	631,021,100	12.45%	329,910
Madison	988,208,600	47,429,300	92,268,200	139,697,500	1,127,906,100	12.39%	1,061,701
Mathews	710,436,510	4,502,400	31,311,600	35,814,000	746,250,510	4.80%	282,931
Mecklenburg	2,119,973,754	217,971,663	121,101,000	339,072,663	2,459,046,417	13.79%	1,254,568
Middlesex	1,238,423,400	20,121,400	44,686,600	64,808,000	1,303,231,400	4.97%	311,078
Montgomery	4,556,115,600	458,514,700	1,239,199,000	1,697,713,700	6,253,829,300	27.15%	11,374,682
Nelson	1,509,845,500	24,031,300	97,112,400	121,143,700	1,630,989,200	7.43%	872,234
New Kent	1,319,684,781	*	*	*	1,319,684,781	*	644,611
Northampton	1,187,595,500	84,269,300	75,544,400	159,813,700	1,347,409,200	11.86%	1,038,788
Northumberland	1,315,833,600	8,719,100	41,615,600	50,334,700	1,366,168,300	3.68%	307,043
Nottoway	546,951,802	358,694,151	47,400,298	406,094,449	953,046,251	42.61%	2,120,540
Orange	2,030,918,100	71,827,000	35,994,700	107,821,700	2,138,739,800	5.04%	905,702
Page	1,286,610,600	62,624,400	86,234,400	148,858,800	1,435,469,400	10.37%	997,351
Patrick	913,677,400	30,429,400	75,489,800	105,919,200	1,019,596,600	10.39%	1,907,282
Pittsylvania	2,713,794,000	50,256,300	217,467,900	267,724,200	2,981,518,200	8.98%	1,472,483
Powhatan	1,708,083,300	91,887,400	105,476,600	197,364,000	1,905,447,300	10.36%	1,874,958
Prince Edward	967,627,090	44,470,275	207,606,200	252,076,475	1,219,703,565	20.67%	1,083,928
Prince George	1,577,626,300	756,574,500	51,459,600	808,034,100	2,385,660,400	33.87%	7,272,307
Prince William	32,744,282,300	2,093,438,700	293,499,700	2,386,938,400	35,131,220,700	6.79%	26,029,798
Pulaski	1,867,813,900	336,556,100	82,241,500	418,797,600	2,286,611,500	18.32%	2,596,545
Rappahannock	1,189,520,840	16,610,000	26,480,800	43,090,800	1,232,611,640	3.50%	310,314
Richmond	505,694,855	47,801,030	39,861,270	87,662,300	593,357,155	14.77%	473,376
Roanoke	5,662,439,100	326,163,500	302,400,300	628,563,800	6,291,002,900	9.99%	7,039,902
Rockbridge	1,718,860,214	74,989,100	63,651,900	138,641,000	1,857,501,214	7.46%	949,691
Rockingham	4,188,863,900	116,910,000	377,681,600	494,591,600	4,683,455,500	10.56%	3,511,600
Russell	948,370,720	40,355,700	43,656,400	84,012,100	1,032,382,820	8.14%	43,656,400
Scott	903,007,200	41,618,500	84,228,800	125,847,300	1,028,854,500	12.23%	868,346
Shenandoah	2,504,915,000	225,709,400	125,218,800	350,928,200	2,855,843,200	12.29%	2,386,312
Smyth	1,193,567,400	96,076,900	142,991,600	239,068,500	1,432,635,900	16.69%	1,506,126
Southampton	868,693,000	62,498,300	62,005,000	124,503,300	993,196,300	12.54%	833,992
Spotsylvania	8,404,756,100	430,875,600	100,951,900	531,827,500	8,936,583,600	5.95%	4,573,636
Stafford	9,211,123,100	639,565,100	551,341,000	1,190,906,100	10,402,029,200	11.45%	11,513,338
Surry	461,603,600	25,865,700	35,128,800	60,994,500	522,598,100	11.67%	487,956
Sussex	451,580,951	131,239,900	27,283,200	158,523,100	610,104,051	25.98%	1,030,400
Tazewell	1,660,876,300	159,460,300	89,727,200	249,187,500	1,910,063,800	13.05%	1,495,115
Warren	2,236,111,700	123,524,900	155,680,800	279,205,700	2,515,317,400	11.10%	2,205,725
Washington	2,795,889,600	115,778,900	252,229,900	368,008,800	3,163,898,400	11.63%	2,208,053
Westmoreland	1,154,226,890	62,708,400	24,334,700	87,043,100	1,241,269,990	7.01%	524,636
Wise	1,441,503,457	276,912,700	223,800,800	500,713,500	1,942,216,957	25.78%	2,854,067
Wythe	1,495,162,100	103,932,699	94,372,800	198,305,499	1,693,467,599	11.71%	1,070,848
York	5,196,058,300	1,858,545,500	206,395,400	2,064,940,900	7,260,999,200	28.44%	16,880,894
Total Counties	\$473,625,125,616	\$33,800,495,413	\$14,970,128,846	\$48,770,624,259	\$522,395,749,875	9.34%	\$475,087,501

* Information was not provided.

Table 5.3, continued*Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2004*

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	\$21,988,825,500	\$2,272,500,600	\$755,877,600	\$3,028,378,200	\$25,017,203,700	12.11%	\$30,134,362
Bedford	311,131,100	60,298,700	71,109,400	131,408,100	442,539,200	29.69%	1,077,546
Bristol	895,636,100	3,688,800	88,546,000	92,234,800	987,870,900	9.34%	903,901
Buena Vista	287,522,480	29,710,700	44,780,500	74,491,200	362,013,680	20.58%	595,931
Charlottesville	3,179,150,000	512,723,600	205,888,900	718,612,500	3,897,762,500	18.44%	7,832,876
Chesapeake	13,835,216,171	540,324,100	931,328,600	1,471,652,700	15,306,868,871	9.61%	18,827,473
Colonial Heights	1,108,567,700	42,223,000	52,824,000	95,047,000	1,203,614,700	7.90%	1,140,561
Covington	244,051,400	36,752,000	31,601,900	68,353,900	312,405,300	21.88%	451,136
Danville	1,865,870,800	230,318,300	204,701,300	435,019,600	2,300,890,400	18.91%	3,349,651
Emporia	301,679,200	41,166,900	16,238,800	57,405,700	359,084,900	15.99%	476,467
Fairfax	3,753,415,200	95,683,100	155,658,700	251,341,800	4,004,757,000	6.28%	2,262,076
Falls Church	2,283,619,716	72,393,900	75,873,200	148,267,100	2,431,886,816	6.10%	1,601,285
Franklin	406,330,000	30,953,600	57,755,500	88,709,100	495,039,100	17.92%	798,383
Fredericksburg	1,931,966,200	248,785,900	217,751,300	466,537,200	2,398,503,400	19.45%	4,152,181
Galax	349,710,215	27,488,500	26,353,200	53,841,700	403,551,915	13.34%	376,892
Hampton	6,925,001,600	2,233,991,100	218,241,000	2,452,232,100	9,377,233,700	26.15%	30,652,902
Harrisonburg	1,999,474,550	426,158,400	177,408,600	603,567,000	2,603,041,550	23.19%	3,742,115
Hopewell	849,244,700	109,357,000	30,962,400	140,319,400	989,564,100	14.18%	1,683,833
Lexington	391,249,700	197,655,700	261,665,200	459,320,900	850,570,600	54.00%	2,939,655
Lynchburg	3,199,343,800	261,592,700	564,785,200	826,377,900	4,025,721,700	20.53%	9,170,795
Manassas	3,447,509,400	386,138,900	181,369,700	567,508,600	4,015,018,000	14.13%	6,526,349
Manassas Park	972,382,800	61,106,500	487,600	61,594,100	1,033,976,900	5.96%	819,202
Martinsville	562,097,750	24,670,900	60,110,200	84,781,100	646,878,850	13.11%	796,942
Newport News	8,947,448,015	1,727,474,200	456,204,700	2,183,678,900	11,131,126,915	19.62%	27,732,722
Norfolk	10,255,685,100	7,107,709,200	817,093,400	7,924,802,600	18,180,487,700	43.59%	110,947,235
Norton	142,702,400	21,117,900	46,452,100	67,570,000	210,272,400	32.13%	472,990
Petersburg	1,182,628,900	110,780,100	85,333,900	196,114,000	1,378,742,900	14.22%	3,929,073
Poquoson	1,002,511,357	21,863,662	49,254,900	71,118,562	1,073,629,919	6.62%	753,857
Portsmouth	3,787,198,070	3,849,645,670	188,091,060	4,037,736,730	7,824,934,800	51.60%	58,547,183
Radford	635,210,000	228,121,300	23,195,000	251,316,300	886,526,300	28.35%	1,759,214
Richmond	12,515,094,189	2,636,398,670	668,012,125	3,304,410,795	15,819,504,984	20.89%	45,585,999
Roanoke	4,998,188,000	674,644,300	445,631,600	1,120,275,900	6,118,463,900	18.31%	13,555,340
Salem	1,405,392,800	187,347,900	149,311,900	336,659,800	1,742,052,600	19.33%	3,972,386
Staunton	1,088,588,809	131,713,704	114,520,169	246,233,873	1,334,822,682	18.45%	2,462,338
Suffolk	4,967,571,800	524,560,300	227,184,100	751,744,400	5,719,316,200	13.14%	8,262,986
Virginia Beach	31,235,630,222	3,668,944,056	816,018,616	4,484,962,672	35,720,592,894	12.56%	53,795,749
Waynesboro	1,019,486,500	55,303,800	125,692,800	180,996,600	1,200,483,100	15.08%	1,538,471
Williamsburg	1,202,692,600	76,505,800	376,510,400	453,016,200	1,655,708,800	27.36%	2,447,270
Winchester	1,939,825,102	107,677,000	223,222,400	330,899,400	2,270,724,502	14.57%	2,084,666
Total Cities	\$157,414,849,946	\$29,075,490,462	\$9,243,047,970	\$38,318,538,432	\$195,733,388,378	19.58%	\$468,159,993
Aggregate	\$631,039,975,562	\$62,875,985,875	\$24,213,176,816	\$87,089,162,691	\$718,129,138,253	12.13%	\$943,247,494

Table 5.4*Tangible Personal Property, Machinery and Tools, Merchant's Capital, and Public Service Corporations Assessed Values and Levies by Locality - Tax Year 2004*

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$299,596,977	\$7,290,865	\$19,777,993	\$638,628	\$0	\$0	\$206,406,693	\$1,396,160
Albemarle	704,917,431	29,751,021	16,270,780	696,389	0	0	212,162,425	1,636,013
Alleghany	59,396,156	3,251,095	104,060,387	6,191,593	0	0	83,253,702	566,246
Amelia	64,836,925	2,098,295	4,017,550	40,176	0	0	26,914,240	142,010
Amherst	189,427,224	5,713,235	75,328,955	1,506,579	6,419,574	253,574	25,490,347	158,520
Appomattox	67,825,586	2,088,665	6,204,367	217,153	7,845,555	78,456	44,101,923	298,475
Arlington	1,975,559,134	81,958,177	0	0	0	0	624,151,902	5,992,534
Augusta	521,161,070	9,140,662	133,732,440	2,540,916	0	0	172,866,940	1,010,569
Bath	52,221,200	110,679	78,700	157	0	0	1,218,373,189	6,089,965
Bedford	186,440,810	13,208,228	33,342,937	2,000,576	12,190,676	134,098	21,117,163	1,371,435
Bland	63,699,997	1,369,970	15,536,715	138,277	27,616,238	201,599	22,426,070	154,769
Botetourt	269,674,921	6,725,782	146,973,693	2,645,526	0	0	142,624,259	1,005,752
Brunswick	99,465,660	3,108,671	10,507,740	357,263	8,813,630	105,764	40,328,658	242,277
Buchanan	188,007,174	3,353,187	171,139,602	3,337,222	3,303,137	66,063	108,557,245	533,172
Buckingham	80,439,925	2,748,457	5,017,520	145,508	6,334,645	63,346	59,084,431	342,690
Campbell	273,907,535	9,149,061	154,967,665	5,036,449	0	0	215,735,186	1,127,653
Caroline	91,076,140	5,207,902	4,560,980	159,634	2,011,970	70,420	157,793,442	1,329,894
Carroll	235,742,773	2,895,073	103,193,088	1,341,510	8,758,558	201,447	96,094,144	567,141
Charles City	44,024,717	1,453,278	8,839,855	220,997	1,236,805	34,631	29,914,950	245,303
Charlotte	77,451,588	1,448,758	12,738,249	254,765	749,910	23,997	46,213,173	286,522
Chesterfield	2,853,763,778	85,793,982	408,128,650	4,094,134	0	0	1,075,702,302	11,608,380
Clarke	150,172,098	4,949,146	24,932,872	309,208	0	0	13,548,841	100,261
Craig	28,306,182	775,324	1,222,718	26,900	236,649	8,283	7,404,426	55,812
Culpeper	346,853,183	8,607,375	63,603,835	1,272,077	0	0	98,285,489	902,425
Cumberland	56,335,116	2,213,016	1,747,243	78,626	0	0	54,900,326	422,251
Dickenson	114,581,205	1,652,475	24,523,736	389,927	751,678	78,926	57,142,084	346,588
Dinwiddie	161,175,424	6,769,112	20,159,101	665,251	0	0	92,389,210	711,397
Essex	73,567,793	2,337,943	3,042,496	106,487	1,232,474	46,218	28,801,750	204,145
Fairfax	11,643,960,142	443,188,079	95,641,028	4,370,795	0	0	3,256,669,408	38,287,277
Fauquier	660,365,238	26,510,122	11,976,773	556,920	0	0	362,631,919	3,614,763
Floyd	89,626,983	2,195,685	11,074,450	171,654	1,241,371	43,448	34,597,679	223,802
Fluvanna	142,972,903	5,193,877	2,348,392	46,968	3,861,464	142,874	162,462,759	1,120,537
Franklin	432,753,071	6,669,606	51,189,174	276,422	56,887,883	614,389	123,952,022	645,563
Frederick	815,099,176	27,197,458	237,878,499	4,757,570	0	0	169,121,708	1,284,813
Giles	144,749,655	2,553,975	241,355,915	2,172,203	18,773,208	140,799	112,196,011	809,192
Gloucester	223,312,173	7,832,241	3,594,660	143,786	0	0	64,006,740	653,365
Goochland	166,980,685	6,574,103	6,335,942	237,598	0	0	81,659,312	573,651
Grayson	102,722,876	1,517,445	11,277,161	180,435	573,498	38,424	26,717,935	146,949
Greene	89,419,993	4,190,200	2,427,026	48,541	0	0	36,472,249	307,962
Greensville	48,681,980	1,816,200	23,443,010	820,505	0	0	28,098,889	175,864
Halifax	290,121,034	5,303,794	107,198,300	1,350,698	0	0	776,778,376	2,880,734
Hanover	1,033,582,401	32,381,793	44,213,730	1,609,380	41,234,520	1,609,380	585,228,854	4,035,122
Henrico	2,727,308,328	81,881,306	476,012,188	4,760,285	0	0	896,761,677	8,603,922
Henry	353,744,712	4,662,852	308,295,277	3,668,714	0	0	116,466,969	629,426
Highland	23,781,900	349,939	93,860	939	236,740	2,367	13,992,300	94,247
Isle of Wight	237,769,618	4,895,773	641,291,991	6,092,274	0	0	190,291,597	1,313,773
James City	502,485,398	19,700,315	125,551,384	5,022,055	0	0	154,833,875	1,340,870
King and Queen	53,274,159	1,702,152	12,935,229	128,059	2,231,252	14,500	18,643,060	108,130
King George	137,866,830	4,134,295	3,096,140	77,404	0	0	253,830,593	1,956,012
King William	84,621,184	2,452,009	148,254,803	1,290,287	0	0	30,493,478	263,688

Table 5.4, continued

Tangible Personal Property, Machinery and Tools, Merchant's Capital, and Public Service Corporations Assessed Values and Levies by Locality - Tax Year 2004

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Lancaster	160,291,900	2,346,138	280,300	4,261	8,481,358	84,814	38,101,269	168,136
Lee	140,744,987	1,859,487	76,033,581	1,072,074	4,605,327	64,935	65,831,627	432,482
Loudoun	3,046,152,719	110,280,283	40,402,400	1,119,946	0	0	862,599,901	9,312,462
Louisa	227,355,163	4,156,377	17,569,480	333,820	43,651,513	283,735	1,936,761,558	13,562,385
Lunenburg	72,728,214	2,332,670	16,513,140	297,237	0	0	31,591,620	132,685
Madison	30,490,112	2,525,132	1,244,470	68,446	3,721,938	160,043	30,628,417	232,895
Mathews	99,971,133	2,632,501	856,947	18,339	0	0	16,183,972	127,853
Mecklenburg	231,145,012	6,459,403	75,088,945	495,587	41,836,606	301,225	231,044,298	889,640
Middlesex	255,995,491	3,017,832	555,974	6,811	8,091,717	35,401	33,625,514	161,693
Montgomery	450,556,763	10,391,890	120,518,967	2,193,445	21,453,122	965,390	162,258,289	1,107,740
Nelson	105,540,364	2,950,508	1,537,849	19,223	0	0	72,852,929	542,819
New Kent	122,122,286	4,468,412	31,699	951	0	0	71,062,752	540,712
Northampton	74,916,690	2,690,125	4,814,700	108,300	1,079,000	67,437	44,969,714	294,168
Northumberland	91,298,353	3,036,681	2,476,351	89,149	3,621,715	36,217	24,261,228	147,993
Nottoway	67,823,023	2,012,817	16,417,066	205,214	0	0	46,610,810	262,804
Orange	258,467,188	5,567,463	56,049,585	1,026,268	34,913,641	139,655	120,965,367	1,020,649
Page	149,736,225	3,862,507	25,331,885	506,638	0	0	51,829,281	348,681
Patrick	139,876,190	1,879,602	38,362,945	521,736	0	0	40,820,128	204,210
Pittsylvania	171,030,010	8,394,266	34,479,460	1,551,576	12,614,550	346,901	287,472,297	1,521,905
Powhatan	164,240,624	5,883,035	6,742,835	242,742	0	0	62,693,178	597,870
Prince Edward	92,330,494	2,614,927	4,208,100	134,659	49,215,525	344,508	65,518,460	284,482
Prince George	184,152,045	7,001,952	18,726,391	280,896	0	0	73,700,673	663,317
Prince William	2,979,470,066	105,920,815	16,202,912	324,058	0	0	1,251,133,688	13,422,857
Pulaski	248,844,885	4,855,856	179,479,602	2,692,194	6,499,105	311,957	99,110,810	618,378
Rappahannock	53,605,411	1,714,038	0	0	0	0	21,791,439	156,898
Richmond	50,489,420	1,649,297	4,595,610	22,978	1,576,270	55,169	38,631,928	233,883
Roanoke	579,311,774	20,191,627	40,407,595	1,212,228	0	0	207,774,450	2,376,754
Rockbridge	171,695,278	6,143,248	8,963,756	246,503	0	0	87,857,810	6,010,927
Rockingham	465,872,395	12,454,309	273,924,260	6,985,070	84,109,930	731,757	0	0
Russell	243,283,849	3,766,494	102,287,891	1,687,752	417,300	26,763	227,032,581	1,368,712
Scott	168,246,879	1,858,076	27,536,967	198,266	16,905,898	121,722	63,015,650	437,696
Shenandoah	282,192,004	7,986,706	75,037,263	2,146,066	35,355,965	212,136	148,765,949	1,072,245
Smyth	189,496,695	4,011,261	86,427,142	1,037,126	44,690,302	178,761	1,040,088,101	659,232
Southampton	166,486,276	4,770,775	24,846,374	592,647	5,689,205	28,446	93,072,608	625,645
Spotsylvania	618,966,133	30,406,306	442,504	1,103,255	0	0	104,796,531	959,564
Stafford	694,789,545	29,093,369	14,842,690	111,320	135,060,940	675,305	224,778,282	1,870,750
Surry	38,322,944	1,243,256	275,325	2,753	0	0	1,651,268	10,204,543
Sussex	64,306,869	2,515,523	19,619,610	951,551	6,684,265	66,843	54,235,183	377,983
Tazewell	349,434,014	6,577,640	34,503,100	690,062	21,888,000	941,184	104,902,133	639,471
Warren	418,543,458	9,591,732	20,185,300	453,942	0	0	54,718,870	433,852
Washington	382,169,644	5,705,241	197,201,225	3,056,619	6,643,500	102,974	191,812,627	1,154,458
Westmoreland	124,665,860	2,806,678	4,905,060	73,576	11,029,260	49,595	32,966,660	206,208
Wise	353,557,093	4,879,208	249,744,565	2,872,063	27,510,435	784,048	97,876,964	564,429
Wythe	228,166,564	4,317,876	87,162,558	1,307,438	68,077,543	381,234	131,674,743	712,895
York	506,773,577	17,631,227	35,465,105	1,418,604	0	0	417,537,222	3,241,540
Total Counties	\$45,050,483,780	\$1,484,527,220	\$6,201,434,283	\$111,678,805	\$917,965,365	\$11,471,158	\$21,544,300,699	\$187,824,521

Table 5.4, continued

Tangible Personal Property, Machinery and Tools, Merchant's Capital, and Public Service Corporations Assessed Values and Levies by Locality - Tax Year 2004

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,391,110,122	\$55,263,711	\$17,984,604	\$809,307	\$0	\$0	\$773,918,489	\$7,737,206
Bedford	41,589,550	706,026	30,429,900	395,589	0	0	10,437,161	89,709
Bristol	34,747,388	229,372	17,859,218	117,871	0	0	16,764,883	16,929,179
Buena Vista	27,986,920	1,308,907	8,876,662	377,258	0	0	10,406,172	94,087
Charlottesville	196,670,423	8,227,461	5,230,164	219,667	0	0	150,341,826	1,648,678
Chesapeake	1,456,763,635	57,814,421	82,422,030	2,637,505	0	0	878,685,271	11,265,730
Colonial Heights	103,173,251	3,611,096	4,125,320	82,606	0	0	31,005,049	372,085
Covington	18,875,265	991,281	77,683,500	4,295,898	0	0	20,225,603	134,187
Danville	256,502,968	7,216,989	97,002,334	1,455,035	0	0	106,464,056	440,544
Emporia	29,245,242	900,102	3,310,048	165,502	0	0	21,419,734	185,815
Fairfax	263,305,854	7,519,219	1,241,534	40,846	0	0	115,282,429	1,077,208
Falls Church	25,376,042	1,195,212	0	0	0	0	30,173,766	330,333
Franklin	46,194,545	2,078,756	718,196	14,364	0	0	8,656,346	79,316
Fredericksburg	177,086,933	5,290,972	13,571,190	108,570	0	0	81,681,301	727,609
Galax	50,665,602	707,036	61,559,890	874,150	0	0	14,540,055	102,410
Hampton	872,789,711	33,299,496	61,638,068	1,849,172	0	0	249,577,246	3,213,585
Harrisonburg	262,790,000	5,238,288	94,200,700	1,884,014	0	0	50,905,028	319,670
Hopewell	121,931,204	3,711,627	123,026,242	3,752,300	0	0	347,054,661	4,168,816
Lexington	35,018,627	1,100,194	40,745	1,609	0	0	15,928,357	104,628
Lynchburg	441,221,304	14,326,338	106,245,785	3,210,191	0	0	25,901,179	322,109
Manassas	280,563,530	8,541,199	147,543,575	3,688,589	0	0	78,835,958	915,931
Manassas Park	104,216,526	3,647,113	929,945	32,548	0	0	20,986,785	279,214
Martinsville	104,308,792	2,509,618	26,576,875	491,672	0	0	27,043,443	258,443
Newport News	1,033,631,456	40,679,018	335,470,646	11,741,474	0	0	148,484,398	1,920,948
Norfolk	1,608,268,554	52,317,019	172,990,323	6,955,569	0	0	724,270,297	10,244,715
Norton	2,155,600	15,089	3,394,875	62,805	0	0	31,361,047	221,967
Petersburg	199,300,129	6,249,593	60,010,774	2,278,907	0	0	95,840,293	1,326,870
Poquoson	120,706,479	3,612,056	0	0	0	0	12,490,832	136,987
Portsmouth	629,859,540	21,899,311	83,737,220	2,512,939	0	0	71,226,090	1,076,211
Radford	47,318,054	1,140,307	36,750,200	646,804	0	0	21,811,483	153,611
Richmond	981,158,807	34,118,010	667,443,587	15,349,781	0	0	256,652,458	3,357,445
Roanoke	647,908,812	22,139,380	84,482,233	2,914,640	0	0	329,280,177	4,152,754
Salem	293,042,288	10,883,405	75,122,937	2,403,934	0	0	33,617,167	396,683
Staunton	173,487,541	3,465,480	9,722,127	123,316	0	0	62,413,615	632,350
Suffolk	575,616,617	19,133,100	45,969,460	1,448,038	0	0	153,824,486	1,690,186
Virginia Beach	3,348,406,160	118,400,842	135,885,733	1,358,857	0	0	624,747,515	7,592,325
Waynesboro	74,787,402	3,686,632	91,713,850	2,751,416	0	0	73,817,123	635,704
Williamsburg	68,187,210	2,380,904	83,090	2,908	0	0	56,085,328	303,376
Winchester	153,081,264	5,004,026	114,813,086	1,492,570	0	0	52,846,395	333,891
Total Cities	\$16,299,049,347	\$570,558,606	\$2,899,806,666	\$78,548,222	\$0	\$0	\$5,835,003,502	\$84,972,515
Aggregate	\$61,349,533,127	\$2,055,085,826	\$9,101,240,949	\$190,227,027	\$917,965,365	\$11,471,158	\$27,379,304,201	\$272,797,036

- A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
- Data are based on information provided by the local Commissioners of the Revenue and Assessors.
- Tangible personal property includes farm animals and machinery, automobiles, watercraft, aircraft, motor vehicles, household goods and personal effects, business property, etc.

Table 5.4, continued

- Some localities exempt certain of these categories from taxation.
- Machinery and Tools includes machinery and equipment used in a manufacturing, mining, processing or reprocessing, radio and television broadcasting, dairy, or laundry business.
- Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
- Property of Public Service Corporations (PSCs) 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

General Mailing Address

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

This and other economic and demographic data may be found on the University of Virginia's Weldon Cooper Center for Public Service (CPS) website at <http://www.virginia.edu/coopercenter/vastat> or contact John Knapp at (434) 982-5604 or by e-mail at knapp@virginia.edu.

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

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

Virginia Department of Taxation - District Office

Norfolk District Office

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