

**VIRGINIA TAX**  
**ANNUAL REPORT**  
**FISCAL YEAR 2022**

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

The Honorable Glenn Youngkin, Governor

The Honorable Stephen E. Cummings, Secretary of Finance

Craig M. Burns, Tax Commissioner

## Table of Contents

### Net Revenue Collections and Expenditures

Net Revenue Collections and Department of Taxation General Fund Expenditures .....	<a href="#">3</a>
Net Revenue Collections After Refunds by Tax Type .....	<a href="#">4</a>

### Individual Income Tax

1.1 Individual Income Tax Liability .....	<a href="#">5</a>
1.2 Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates .....	<a href="#">6</a>
1.3 Number and Class of Returns by Virginia Adjusted Gross Income Class .....	<a href="#">7</a>
1.4 Number and Class of Exemptions by Virginia Adjusted Gross Income Class .....	<a href="#">8</a>
1.5 Virginia Adjusted Gross Income by Locality/Income Level .....	<a href="#">9</a>
1.6 Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality .....	<a href="#">13</a>
1.7 Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality .....	<a href="#">17</a>
1.8 Set-Off Debt Transferred to Agencies by Taxable Year .....	<a href="#">21</a>
1.9 Refund Match Totals .....	<a href="#">21</a>
1.10 Voluntary Contributions by Taxable Year .....	<a href="#">22</a>

### Corporate Income Tax

2.1 Corporate Income Tax Revenue .....	<a href="#">23</a>
2.2 Corporate Income Tax: Number of Returns, Taxable Income, and Tax Liability .....	<a href="#">24</a>

### Individual and Corporate Income Tax Credits

3.1 Tax Credits: Individual and Corporate Income Tax, Insurance Premium License Tax, and Bank Franchise Tax .....	<a href="#">25</a>
---	--------------------

### Sales and Use Tax

4.1 State and Local Retail Sales and Use Tax Net Revenue Collections .....	<a href="#">26</a>
4.2 Annual Taxable Sales by Category for the Commonwealth of Virginia by Calendar Year .....	<a href="#">27</a>
4.3 Local Sales Tax Distribution - Fiscal Year 2022 .....	<a href="#">28</a>

### Other State Taxes

5.1 Other Taxes Net Revenue Collections - General Fund .....	<a href="#">30</a>
5.2 Other Taxes Net Revenue Collections - Non-General Fund .....	<a href="#">31</a>
5.3 Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2022 .....	<a href="#">33</a>
5.4 Bank Franchise Tax Net Revenue Collections .....	<a href="#">33</a>
5.5 Recordation Tax and Deeds of Conveyance Revenue Collections by Locality .....	<a href="#">34</a>
5.6 Communications Sales Tax Distributions, Fiscal Year 2022 .....	<a href="#">38</a>
5.7 Insurance Premiums License Tax: Number of Returns, Taxable Premium Income, and Tax Liability .....	<a href="#">40</a>

### Local Property Taxes

6.1 Assessed Values, Levies Assessed, and Average Tax Rates .....	<a href="#">41</a>
6.2 Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2021 .....	<a href="#">42</a>
6.3 Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2021 .....	<a href="#">46</a>
6.4 Tangible Personal Property, Machinery & Tools, Merchants' Capital, and Public Service Corporations: Assessed Values & Levies by Locality - Tax Year 2021 .....	<a href="#">50</a>

### Nonprofit Exemption Annual Report

7.1 Nonprofit Organization Tax Exemption Annual Report By Fiscal Year .....	<a href="#">54</a>
---	--------------------

Directory .....	<a href="#">55</a>
-----------------	--------------------

### Net Revenue Collections

	FY 2021	FY 2022	2021/2022 % Chg
<b>By the Commonwealth of Virginia</b>			
General Fund	\$25,083,803,000	\$29,093,520,000	15.99%
Non-General Fund	\$50,027,817,000	\$45,970,780,000	-8.11%
<b>Total Commonwealth Collections</b>	<b>\$75,111,620,000</b>	<b>\$75,064,300,000</b>	<b>-0.06%</b>
<b>By the Department of Taxation*</b>			
General Fund	\$23,992,451,000	\$27,976,482,000	16.61%
Non-General Fund	1,568,171,000	1,667,382,000	6.33%
<b>Total Department Collections</b>	<b>\$25,560,622,000</b>	<b>\$29,643,864,000</b>	<b>15.97%</b>
<b>By Other Agencies</b>			
General Fund	\$1,091,352,000	\$1,117,038,000	2.35%
Non-General Fund	48,459,646,000	44,303,398,000	-8.58%
<b>Total from Other Agencies</b>	<b>\$49,550,998,000</b>	<b>\$45,420,436,000</b>	<b>-8.34%</b>

Notes:  
 1. The Fiscal Year runs from July 1 through June 30.  
 2. The data source for net revenue collections is the Revenue Status Report from the Cardinal financial system, except where noted in "Net Revenue Collections After Refunds by Tax Type" table  
 \*Includes all taxes administered by the Department of Taxation.

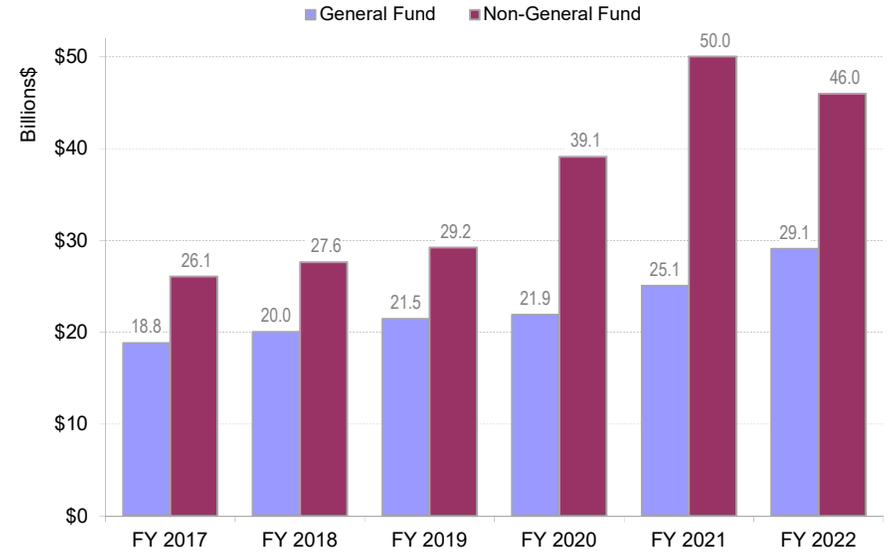
### Department of Taxation General Fund Expenditures

Budget Programs	FY 2021	FY 2022
Revenue Administrative Services	\$49,790,482	\$53,009,158
Research Services	4,206,599	4,272,472
Tax Value Assistance to Localities**	597,142	556,301
Administrative and Support Services	45,005,356	50,107,751
<b>Total</b>	<b>\$99,599,580</b>	<b>\$107,945,682</b>

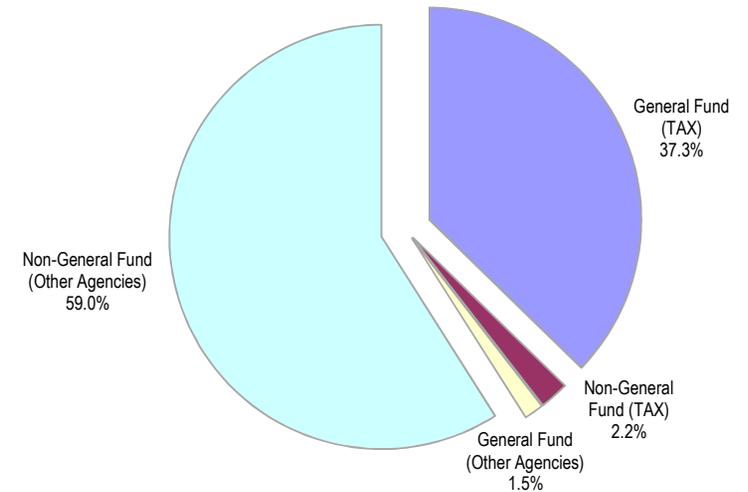
**Cost per \$100 of collections**                      **\$0.39**                      **\$0.36**

Note:  
 \*\* The Department of Taxation is custodian of the funds appropriated to the State Land Evaluation Advisory Council (SLEAC) and makes expenditures on behalf of SLEAC. These expenditures are not included above. Expenditures on behalf of SLEAC were \$93,079 in FY 2021 and \$117,191 in FY 2022.  
 2. The primary source for these expenditures is report RGL008 (Statement of Appropriations, Allotments, and Expenditures) from the Cardinal financial system.  
 The expenditures on behalf of SLEAC are provided by the Fiscal Office, Virginia Department of Taxation

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



### Revenue Collections by the Commonwealth of Virginia



## Net Revenue Collections After Refunds by Tax Type

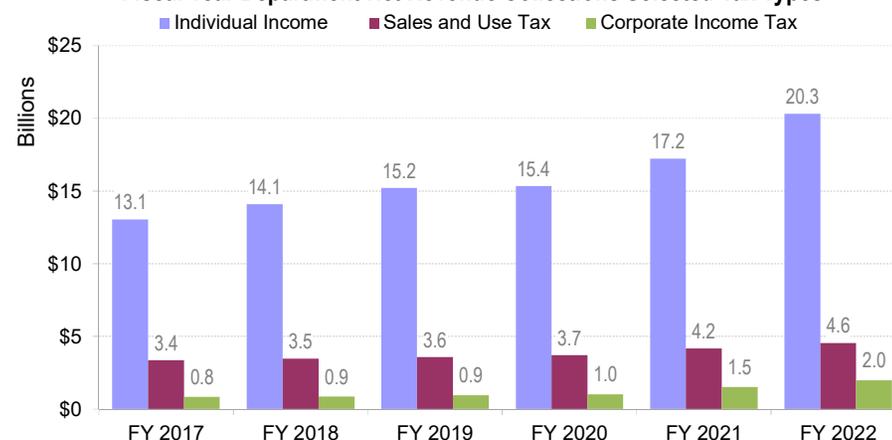
Taxes Administered by the Department of Taxation

Revenues	FY 2021	FY 2022	2022/2021 % Chg
<b>General Fund (GF) Revenues</b>			
Bank Franchise (less credits) <sup>5</sup>	\$29,336,000	\$30,170,000	2.84%
Corporate Income Tax	1,515,692,000	1,978,697,000	30.55%
Individual Income	17,237,352,000	20,324,954,000	17.91%
Estate Tax	810,000	27,000	-96.67%
Recordation and deeds of conveyance	656,756,000	634,000,000	-3.46%
Suits, wills and administration	7,769,000	8,542,000	9.95%
State sales, use, and vending (GF part)	4,166,182,000	4,558,082,000	9.41%
Watercraft sales and use	9,398,000	9,070,000	-3.49%
Rolling Stock Tax	6,051,000	6,110,000	0.98%
Insurance Premiums License Tax	363,105,000	426,830,000	17.55%
<b>Total Department GF Revenues</b>	<b>\$23,992,451,000</b>	<b>\$27,976,482,000</b>	<b>16.61%</b>
<b>Non-General Fund (Non-GF) Revenues</b>			
Aircraft sales and use	\$7,253,000	\$8,495,000	17.12%
Cigarette Tax	\$234,194,000	\$219,818,000	-6.14%
Other Tobacco Products	\$52,438,000	\$58,809,000	12.15%
Egg excise	\$195,000	\$202,000	3.59%
Forest products	\$2,400,000	\$2,576,000	7.33%
Peanut excise	\$353,000	\$376,000	6.52%
Soybeans	\$1,363,000	\$1,744,000	27.95%
State Sales & Use Tax (transportation funds) <sup>6</sup>	\$1,264,050,000	\$1,368,275,000	8.25%
Tire tax	\$2,893,000	\$3,195,000	10.44%
Corn excise	\$435,000	\$557,000	28.05%
Small grains tax	\$205,000	\$159,000	-22.44%
Sheep	\$13,000	\$16,000	23.08%
Litter tax	\$1,597,000	\$2,314,000	44.90%
Soft drink excise	\$233,000	\$229,000	-1.72%
Cotton	\$114,000	\$159,000	39.47%
Apple	\$82,000	\$109,000	32.93%
Cattle Tax	\$353,000	\$349,000	-1.13%
<b>Total Department Non-GF Revenues</b>	<b>\$1,568,171,000</b>	<b>\$1,667,382,000</b>	<b>6.33%</b>
<b>Aggregate (All Funds)</b>	<b>\$25,560,622,000</b>	<b>\$29,643,864,000</b>	<b>15.97%</b>

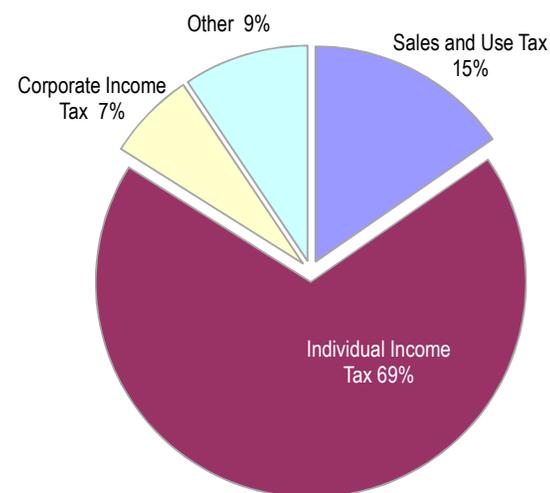
### Notes:

- As reported in these tables, individual income tax includes individual and fiduciary income tax, individual estimated income tax, and employer income tax withholding.
- As reported in these tables, revenues do not include the local sales tax or interest and penalties collected.
- Figures may not sum to totals because of rounding.
- Rolling Stock Tax includes Railroad and Car line company taxes.
- Bank Franchise revenue is the total as reported in Table 5.3; it is not taken from the Revenue Status Report in the Cardinal financial system.
- Starting in FY 2021, state transportation SUT revenues have been consolidated in the Commonwealth Transportation Fund per legislation.  
The Transportation SUT revenues are as compiled in Table 4.1
- The Virginia Department of Taxation began collecting the Cattle Tax Assessment in FY 2019 pursuant to 2018 Senate Bill 374 (Chapter 469, 2018 Acts of Assembly).

## Fiscal Year Department Net Revenue Collections Selected Tax Types



## Collection of Revenues Administered by the Department



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

<b>Taxable Year</b>	<b>Amount</b>
2010	9,537,700,528
2011	9,846,787,045
2012	10,527,113,882
2013	10,586,343,685
2014	11,623,977,320
2015	12,071,058,964
2016	11,800,977,145
2017	12,342,418,241
2018	14,112,424,788
2019	14,172,033,141
2020	14,728,931,857

Note:

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



**Table 1.2****Virginia Adjusted Gross Income, Exemptions, Itemized and Standard Deductions, Total Taxable Income, Total Tax Liability, and Average Tax Rates  
Taxable Year 2020**

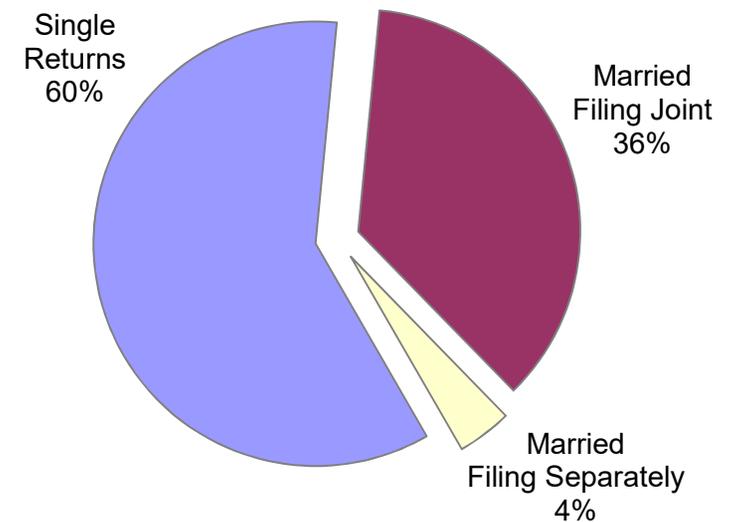
<b>Adjusted Gross Income Classes</b>	<b>Total Adjusted Gross Income</b>	<b>Exemptions Claimed (\$)</b>	<b>Itemized Deductions Claimed (\$)</b>	<b>Standard Deductions Claimed (\$)</b>	<b>Total Deductions Claimed (\$)</b>	<b>Total Taxable Income</b>	<b>Total Tax Liability</b>	<b>Average Tax Rate</b>
\$0 to \$999	\$32,520,138	\$403,827,268	\$12,732,488,744	\$1,019,234,859	\$13,751,723,603	\$4,234,856	\$84,838	2.00 %
\$1,000 to \$1,999	96,850,366	86,207,298	98,912,232	242,676,281	341,588,513	10,712,827	214,311	2.00 %
\$2,000 to \$2,999	158,176,212	83,803,928	104,342,260	251,754,580	356,096,840	14,626,753	292,614	2.00 %
\$3,000 to \$3,999	216,083,703	82,695,508	82,794,896	261,677,765	344,472,661	17,616,521	362,615	2.06 %
\$4,000 to \$4,999	268,610,788	80,426,606	83,197,539	265,767,662	348,965,201	19,435,059	431,556	2.22 %
\$5,000 to \$5,999	317,595,634	78,829,823	86,990,698	262,084,848	349,075,545	20,871,661	500,915	2.40 %
\$6,000 to \$6,999	360,188,382	77,158,418	88,235,698	252,841,616	341,077,314	22,162,999	594,095	2.68 %
\$7,000 to \$7,999	405,197,553	76,361,787	58,146,558	248,325,014	306,471,572	22,935,707	678,904	2.96 %
\$8,000 to \$8,999	448,319,688	76,100,608	65,453,560	244,844,612	310,298,172	24,282,465	770,938	3.17 %
\$9,000 to \$9,999	490,443,710	75,572,927	66,847,400	240,391,228	307,238,628	24,088,702	809,990	3.36 %
\$10,000 to \$10,999	547,952,587	78,767,211	73,689,676	244,685,425	318,375,101	25,616,797	901,061	3.52 %
\$11,000 to \$11,999	593,397,049	78,501,977	67,760,225	243,133,995	310,894,220	36,389,207	1,249,046	3.43 %
\$12,000 to \$12,999	625,425,879	77,329,236	54,669,987	238,269,726	292,939,713	269,961,629	8,573,969	3.18 %
\$13,000 to \$13,999	644,520,751	75,449,248	90,483,534	228,542,219	319,025,753	286,165,532	9,699,415	3.39 %
\$14,000 to \$14,999	681,332,394	76,518,875	55,066,083	225,143,054	280,209,136	311,712,000	11,079,255	3.55 %
\$15,000 to \$19,999	3,926,306,475	371,214,545	312,401,905	1,091,291,866	1,403,693,771	1,929,652,261	75,321,094	3.90 %
\$20,000 to \$24,999	4,739,212,029	356,008,440	332,307,964	1,048,883,716	1,381,191,681	2,559,835,018	108,224,072	4.23 %
\$25,000 to \$29,999	5,556,198,401	347,968,861	307,402,560	1,012,170,837	1,319,573,396	3,531,165,085	157,219,664	4.45 %
\$30,000 to \$34,999	6,251,845,242	337,462,222	363,162,200	972,934,047	1,336,096,247	4,186,696,405	195,634,610	4.67 %
\$35,000 to \$39,999	6,571,220,114	313,464,156	364,760,375	895,544,521	1,260,304,895	4,577,649,316	220,414,356	4.82 %
\$40,000 to \$44,999	6,764,923,931	288,338,811	376,679,702	821,197,248	1,197,876,951	4,836,311,663	238,322,823	4.93 %
\$45,000 to \$49,999	6,861,284,766	263,597,790	384,704,457	748,628,052	1,133,332,509	5,071,209,300	253,625,226	5.00 %
\$50,000 to \$74,999	32,708,974,854	1,032,139,733	1,977,393,875	2,835,117,499	4,812,511,374	25,784,502,282	1,324,114,104	5.14 %
\$75,000 to \$99,999	29,940,529,220	753,754,134	1,823,613,380	1,938,448,243	3,762,061,624	25,101,898,912	1,324,120,346	5.27 %
\$100,000 and Over	214,411,414,278	2,378,275,940	15,524,134,114	4,372,920,814	19,897,054,928	194,216,743,393	10,795,692,039	5.56 %
<b>Total</b>	<b>\$323,618,524,143</b>	<b>\$7,949,775,352</b>	<b>\$35,575,639,621</b>	<b>\$20,206,509,726</b>	<b>\$55,782,149,347</b>	<b>\$272,906,476,350</b>	<b>\$14,728,931,857</b>	<b>5.40 %</b>

**Notes:**

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

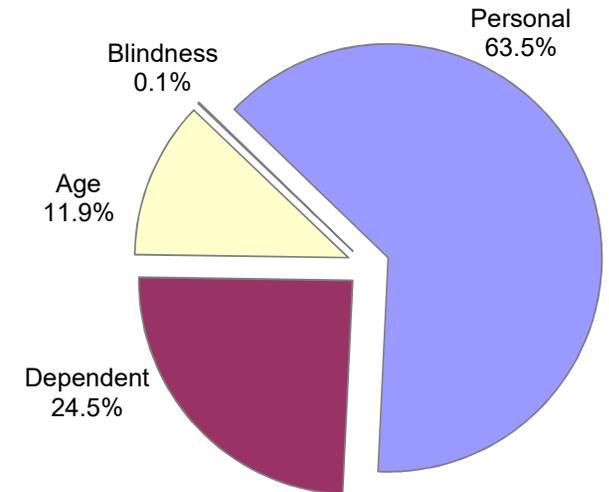
**Table 1.3**  
**Number and Class of Returns by Virginia Adjusted Gross Income Class**  
**Taxable Year 2020**

Adjusted Gross Income Classes			Single Returns	Married Filing Joint	Married Filing Separately	Total Number of Returns
\$999 and Below			176,731	60,602	15,367	252,700
\$1,000 to \$1,999			55,114	7,351	2,323	64,788
\$2,000 to \$2,999			54,372	6,768	2,213	63,353
\$3,000 to \$3,999			53,208	6,589	2,019	61,816
\$4,000 to \$4,999			51,556	6,288	1,907	59,751
\$5,000 to \$5,999			49,729	6,193	1,876	57,798
\$6,000 to \$6,999			47,589	6,105	1,776	55,470
\$7,000 to \$7,999			46,286	6,039	1,730	54,055
\$8,000 to \$8,999			44,942	6,196	1,627	52,765
\$9,000 to \$9,999			43,949	6,083	1,615	51,647
\$10,000 to \$10,999			44,179	6,358	1,677	52,214
\$11,000 to \$11,999			43,699	6,268	1,636	51,603
\$12,000 to \$12,999			41,923	6,533	1,631	50,087
\$13,000 to \$13,999			39,567	6,571	1,610	47,748
\$14,000 to \$14,999			38,766	6,623	1,602	46,991
\$15,000 to \$19,999			182,041	34,774	7,915	224,730
\$20,000 to \$24,999			164,455	38,377	7,934	210,766
\$25,000 to \$29,999			155,005	39,002	8,199	202,206
\$30,000 to \$34,999			143,478	40,587	8,479	192,544
\$35,000 to \$39,999			126,405	40,838	8,212	175,455
\$40,000 to \$44,999			110,231	41,063	8,042	159,336
\$45,000 to \$49,999			96,700	40,282	7,599	144,581
\$50,000 to \$74,999			310,544	195,176	26,481	532,201
\$75,000 to \$99,999			148,728	182,065	14,415	345,208
\$100,000 and Over			193,401	685,289	25,666	904,356
<b>Total:</b>			<b>2,462,598</b>	<b>1,488,020</b>	<b>163,551</b>	<b>4,114,169</b>



**Table 1.4**  
**Number and Class of Exemptions by Virginia Adjusted Gross Income Class**  
**Taxable Year 2020**

Adjusted Gross Income Classes		Total Number of Returns	Personal	Dependent	Age	Blindness	Total Number of Exemptions
\$999 and Below		252,700	312,009	84,709	66,841	769	464,328
\$1,000 to \$1,999		64,788	71,922	16,331	9,360	128	97,741
\$2,000 to \$2,999		63,353	69,964	16,041	8,864	100	94,969
\$3,000 to \$3,999		61,816	68,307	16,211	9,114	103	93,735
\$4,000 to \$4,999		59,751	65,987	16,162	9,018	104	91,271
\$5,000 to \$5,999		57,798	63,967	16,009	9,344	98	89,418
\$6,000 to \$6,999		55,470	61,546	16,263	9,559	103	87,471
\$7,000 to \$7,999		54,055	60,073	16,621	9,688	111	86,493
\$8,000 to \$8,999		52,765	58,952	17,039	9,832	104	85,927
\$9,000 to \$9,999		51,647	57,741	17,513	9,985	108	85,347
\$10,000 to \$10,999		52,214	58,574	19,605	10,407	110	88,696
\$11,000 to \$11,999		51,603	57,895	19,678	10,503	125	88,201
\$12,000 to \$12,999		50,087	56,661	19,118	11,010	115	86,904
\$13,000 to \$13,999		47,748	54,349	19,008	11,411	108	84,876
\$14,000 to \$14,999		46,991	53,667	20,799	11,384	121	85,971
\$15,000 to \$19,999		224,730	259,800	98,089	58,052	596	416,537
\$20,000 to \$24,999		210,766	249,516	91,627	56,934	531	398,608
\$25,000 to \$29,999		202,206	241,679	92,007	54,155	534	388,375
\$30,000 to \$34,999		192,544	233,590	90,995	50,630	457	375,672
\$35,000 to \$39,999		175,455	216,766	84,139	47,087	409	348,401
\$40,000 to \$44,999		159,336	200,885	75,376	43,597	392	320,250
\$45,000 to \$49,999		144,581	185,306	67,837	39,047	356	292,546
\$50,000 to \$74,999		532,201	729,509	261,116	152,235	1,206	1,144,066
\$75,000 to \$99,999		345,208	529,040	202,053	100,173	750	832,016
\$100,000 and Over		904,356	1,594,337	768,241	241,914	1,462	2,605,954
<b>Total:</b>		<b>4,114,169</b>	<b>5,612,042</b>	<b>2,162,587</b>	<b>1,050,144</b>	<b>9,000</b>	<b>8,833,773</b>



**Table 1.5**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2020**

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Accomack	\$5,173,125	\$12,372,459	\$18,128,002	\$22,376,439	\$30,344,513	\$35,072,393	\$73,686,426	\$64,779,384	\$129,067,526	\$91,993,219	\$316,766,570	<b>\$799,760,057</b>
Albemarle	8,405,721	20,394,523	31,271,536	42,686,351	50,948,098	64,288,308	158,716,115	163,950,600	408,606,159	369,710,903	4,239,300,651	<b>5,558,278,966</b>
Alleghany	1,782,664	4,081,332	6,466,960	8,403,864	10,961,046	12,866,772	25,342,357	26,692,586	57,269,704	48,827,223	130,969,567	<b>333,664,074</b>
Amelia	1,084,575	2,866,169	5,146,559	7,074,994	8,554,658	10,538,052	24,569,824	25,104,949	54,441,672	49,030,590	160,539,056	<b>348,951,097</b>
Amherst	2,370,970	6,833,311	12,029,759	15,703,040	20,909,577	24,976,900	57,432,053	54,554,731	118,566,270	107,393,479	267,432,103	<b>688,202,192</b>
Appomattox	1,309,887	3,657,937	6,567,519	7,868,747	10,289,992	12,651,958	28,498,310	25,780,924	61,407,769	52,193,467	141,595,436	<b>351,821,945</b>
Arlington	17,614,244	42,658,921	61,260,972	75,195,172	89,988,574	102,710,594	242,376,305	321,250,352	1,169,041,351	1,296,577,161	12,726,291,052	<b>16,144,964,699</b>
Augusta	5,670,241	17,474,835	28,877,236	37,758,056	45,904,384	56,127,233	133,009,795	145,664,183	349,797,234	314,431,112	982,044,388	<b>2,116,758,696</b>
Bath	498,160	1,278,370	2,133,415	2,594,203	3,734,819	4,429,477	8,131,108	8,859,683	16,527,359	14,481,114	52,230,288	<b>114,897,997</b>
Bedford County	6,387,110	17,510,598	27,285,250	35,914,457	47,618,887	54,947,011	126,775,308	130,052,491	312,013,648	289,031,543	1,462,883,004	<b>2,510,419,308</b>
Bland	447,419	1,271,122	2,156,262	2,909,474	3,354,961	4,532,544	9,907,316	10,153,851	20,429,301	19,758,383	49,350,226	<b>124,270,859</b>
Botetourt	2,651,990	7,154,687	10,748,833	14,137,746	16,662,179	21,429,706	52,712,587	54,992,235	135,883,219	131,430,047	612,141,587	<b>1,059,944,815</b>
Brunswick	1,395,070	4,179,604	6,862,164	8,855,127	11,046,224	12,012,508	26,502,824	24,529,153	51,014,753	31,270,077	90,419,432	<b>268,086,936</b>
Buchanan	1,247,315	3,850,064	6,954,216	9,093,150	10,158,399	11,886,352	24,478,343	22,455,651	53,071,457	41,005,118	81,642,273	<b>265,842,339</b>
Buckingham	1,197,897	3,453,638	5,615,845	7,594,342	10,264,239	10,938,620	30,362,410	27,096,197	48,168,284	36,536,269	95,419,177	<b>276,646,918</b>
Campbell	4,799,878	13,604,154	21,790,988	28,474,781	37,795,796	42,153,744	99,042,938	95,108,620	201,917,060	173,163,003	507,363,196	<b>1,225,214,159</b>
Caroline	2,105,093	6,752,541	10,429,321	13,861,355	17,930,058	20,025,641	51,880,963	59,471,029	140,176,610	127,313,597	334,226,289	<b>784,172,496</b>
Carroll	2,924,749	8,076,352	12,595,199	17,261,714	22,572,952	23,521,245	48,132,257	45,399,224	100,516,556	75,752,362	153,081,745	<b>509,834,355</b>
Charles City	512,465	1,379,361	2,909,017	3,741,902	4,685,979	6,184,602	14,298,302	12,872,344	29,712,732	25,124,260	125,118,750	<b>226,539,714</b>
Charlotte	1,097,732	2,652,251	4,982,832	6,915,319	8,204,808	9,640,831	21,951,186	19,337,895	40,443,157	28,196,909	71,779,320	<b>215,202,239</b>
Chesterfield	28,201,248	74,588,514	116,958,094	154,117,242	179,519,692	218,956,385	557,070,040	627,944,190	1,489,470,920	1,383,469,100	8,018,286,194	<b>12,848,581,620</b>
Clarke	1,301,833	3,237,463	4,907,599	5,595,187	7,458,536	8,316,317	22,465,665	23,744,982	60,824,543	58,588,942	430,138,917	<b>626,579,985</b>
Craig	396,927	1,056,965	1,824,707	2,900,160	3,065,309	4,387,771	9,385,399	9,055,658	20,930,528	16,474,372	46,204,743	<b>115,682,538</b>
Culpeper	3,995,342	10,613,682	17,545,129	24,308,338	28,884,290	34,495,095	79,613,504	86,425,058	201,623,406	191,239,860	874,286,197	<b>1,553,029,900</b>
Cumberland	837,514	2,389,022	4,269,710	5,058,044	6,063,877	8,970,626	20,377,349	19,234,599	34,787,262	25,759,878	59,280,054	<b>187,027,935</b>
Dickenson	967,156	3,109,377	4,811,052	6,733,667	7,261,630	9,101,714	19,317,329	15,810,717	38,797,561	32,784,682	51,360,459	<b>190,055,344</b>
Dinwiddie	1,963,651	5,863,138	9,504,754	15,435,711	16,441,650	22,107,075	51,983,832	51,041,203	118,333,245	102,346,365	262,909,737	<b>657,930,361</b>
Essex	1,024,503	2,860,105	4,464,937	5,980,050	7,142,213	9,558,496	21,253,471	20,536,621	42,980,273	31,378,237	106,168,843	<b>253,347,748</b>
Fairfax County	93,925,090	222,350,588	324,265,024	382,819,827	444,649,071	500,712,140	1,150,649,126	1,322,635,587	3,876,478,630	4,268,155,377	55,531,315,795	<b>68,117,956,255</b>
Fauquier	5,161,327	14,474,077	21,606,914	26,218,884	33,483,750	37,128,306	90,029,276	100,756,258	271,769,613	280,099,875	2,819,802,067	<b>3,700,530,346</b>
Floyd	\$1,334,787	\$3,835,478	\$6,086,325	\$7,433,303	\$9,450,297	\$11,351,223	\$25,909,543	\$26,028,029	\$57,329,137	\$52,636,524	\$138,638,936	<b>\$340,033,582</b>
Fluvanna	1,808,442	5,351,112	8,159,572	11,066,739	14,616,236	17,338,007	43,978,326	50,802,740	115,046,762	113,927,427	374,214,154	<b>756,309,517</b>
Franklin	4,498,525	12,422,894	20,207,363	26,206,697	33,945,710	42,248,331	98,443,860	91,546,526	203,828,766	166,635,801	667,864,271	<b>1,367,848,743</b>
Frederick	7,564,556	20,420,133	32,058,149	41,129,620	50,496,023	60,666,878	146,783,736	161,837,448	394,346,833	384,545,555	1,804,236,663	<b>3,104,085,595</b>
Giles	1,302,470	4,177,011	6,353,794	9,117,799	12,273,206	12,709,733	30,080,792	29,386,381	68,798,252	55,709,876	130,101,872	<b>360,011,188</b>

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2020**

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Gloucester	2,740,696	8,073,661	13,281,227	18,235,243	23,492,878	26,684,715	63,402,857	66,903,285	169,027,682	150,816,805	550,150,516	<b>1,092,809,566</b>
Goochland	1,803,418	4,763,792	6,573,545	8,822,205	10,122,460	12,788,906	32,112,180	36,230,151	91,688,416	98,503,727	1,344,994,685	<b>1,648,403,485</b>
Grayson	1,531,579	4,134,946	6,746,790	8,720,748	10,523,047	13,576,664	26,735,243	25,612,213	51,124,305	34,868,545	69,063,457	<b>252,637,536</b>
Greene	1,445,285	4,144,813	6,197,274	9,922,217	11,398,972	14,804,213	35,622,854	35,956,325	78,884,884	79,333,663	254,236,816	<b>531,947,316</b>
Greensville	1,192,338	3,430,652	5,190,859	7,061,652	8,076,586	9,757,267	22,710,831	23,796,919	39,326,490	26,340,254	61,571,908	<b>208,455,758</b>
Halifax	3,202,865	9,559,509	14,054,191	19,692,938	24,037,404	28,341,050	63,123,503	62,606,096	115,826,435	89,389,044	256,137,418	<b>685,970,452</b>
Hanover	8,218,997	21,580,603	32,139,807	40,929,693	50,403,059	61,944,555	153,461,750	184,823,655	434,500,295	440,791,698	2,940,641,561	<b>4,369,435,672</b>
Henrico	27,638,048	75,372,943	118,921,060	153,848,784	184,739,004	228,640,206	564,602,003	624,289,524	1,381,651,934	1,173,323,929	7,821,866,499	<b>12,354,893,934</b>
Henry	5,165,601	14,384,513	23,145,329	32,365,934	39,752,219	49,537,565	103,322,194	89,140,632	165,036,892	117,748,449	267,473,513	<b>907,072,841</b>
Highland	207,536	641,543	871,480	1,161,097	1,460,193	2,068,334	4,309,216	4,011,180	8,718,594	5,945,854	25,732,604	<b>55,127,632</b>
Isle of Wight	2,695,900	7,918,770	12,267,965	16,628,863	19,522,882	23,142,751	55,821,528	65,506,149	154,665,687	145,808,799	768,594,760	<b>1,272,574,053</b>
James City	6,422,814	16,488,609	24,039,797	31,990,053	36,754,531	44,104,850	99,482,296	110,611,398	291,321,579	316,493,297	2,211,825,289	<b>3,189,534,513</b>
King and Queen	492,846	1,582,020	3,110,718	3,623,457	4,563,174	5,779,918	13,211,185	14,615,912	29,746,826	23,563,061	79,370,679	<b>179,659,795</b>
King George	2,164,021	5,394,767	7,924,453	10,716,887	12,662,608	14,750,805	31,991,398	35,699,422	100,316,086	104,338,227	628,600,094	<b>954,558,769</b>
King William	1,377,069	3,638,925	5,727,577	7,473,060	10,495,664	13,516,057	30,555,573	33,415,336	87,692,587	76,752,279	223,854,230	<b>494,498,358</b>
Lancaster	1,009,962	2,795,941	4,688,640	6,366,370	7,448,636	8,745,814	19,630,181	20,155,419	40,014,881	36,493,540	227,483,391	<b>374,832,775</b>
Lee	1,762,405	5,279,665	8,430,303	10,811,241	12,467,976	13,808,535	33,242,692	27,557,703	60,236,003	46,027,916	71,414,630	<b>291,039,070</b>
Loudoun	33,010,608	73,474,654	102,615,997	115,977,656	138,470,225	158,923,022	371,933,353	425,654,748	1,240,191,722	1,375,363,200	20,937,623,782	<b>24,973,238,966</b>
Louisa	2,642,974	8,357,529	12,433,173	17,398,109	21,740,614	26,476,740	66,391,611	71,063,215	159,203,548	141,469,488	573,814,299	<b>1,100,991,299</b>
Lunenburg	851,780	2,580,683	3,842,845	5,727,566	7,123,984	10,004,350	22,476,280	18,844,843	38,158,599	26,257,755	68,609,503	<b>204,478,187</b>
Madison	1,115,113	2,896,417	4,697,712	5,916,919	7,785,431	8,962,134	23,839,932	24,227,080	52,705,431	44,769,844	221,562,221	<b>398,478,235</b>
Mathews	712,155	1,984,410	3,120,115	4,746,836	5,554,661	6,289,486	14,215,881	15,750,242	36,822,683	33,382,314	143,967,432	<b>266,546,217</b>
Mecklenburg	2,946,465	8,803,023	14,436,034	20,184,544	22,829,552	27,738,898	61,475,587	55,537,746	103,753,368	86,468,082	279,245,975	<b>683,419,275</b>
Middlesex	873,338	2,806,821	4,341,831	6,033,200	6,534,924	8,512,735	18,095,644	17,963,304	40,142,889	39,202,194	159,915,535	<b>304,422,416</b>
Montgomery	8,209,322	21,551,002	28,767,729	38,450,551	52,831,084	64,869,710	127,271,923	125,034,697	283,490,308	256,896,351	1,446,377,135	<b>2,453,749,813</b>
Nelson	\$1,212,368	\$4,200,730	\$6,286,030	\$8,363,410	\$9,867,367	\$12,033,388	\$31,097,375	\$29,418,688	\$60,208,924	\$51,858,515	\$225,988,811	<b>\$440,535,605</b>
New Kent	1,498,556	4,153,057	6,648,994	8,782,600	12,131,680	13,515,407	35,102,084	38,407,070	104,409,730	101,340,744	551,374,246	<b>877,364,169</b>
Northampton	1,169,706	3,562,137	5,810,078	7,016,816	8,526,882	10,917,408	21,821,540	19,403,955	39,013,130	32,631,055	142,095,003	<b>291,967,708</b>
Northumberland	1,066,111	2,773,917	4,748,205	5,850,701	8,159,885	9,808,483	20,511,228	23,301,581	48,618,324	43,698,703	199,457,656	<b>367,994,792</b>
Nottoway	1,130,985	3,889,851	5,472,913	7,152,684	9,763,818	12,125,068	26,701,502	22,865,035	47,081,340	37,476,014	86,559,269	<b>260,218,478</b>
Orange	2,693,389	7,856,526	12,721,039	17,740,263	22,790,781	26,358,182	69,573,433	74,315,173	164,488,884	154,739,223	552,714,960	<b>1,105,991,853</b>
Page	2,193,627	6,215,572	9,519,989	12,961,065	15,358,996	18,197,379	45,994,864	43,731,358	88,151,277	78,024,837	179,779,320	<b>500,128,284</b>
Patrick	1,574,085	4,167,430	6,987,582	9,463,783	12,475,929	14,101,537	32,053,942	28,443,795	54,468,771	39,470,928	100,925,358	<b>304,133,141</b>
Pittsylvania	4,962,871	15,127,987	25,315,889	34,591,159	39,443,942	49,255,202	115,120,484	107,127,726	227,990,779	188,876,478	464,287,035	<b>1,272,099,552</b>
Powhatan	1,979,498	5,612,689	9,103,301	11,349,931	12,646,390	16,826,606	39,934,921	46,955,529	120,933,356	122,868,861	954,018,629	<b>1,342,229,712</b>

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2020**

County	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Prince Edward	1,599,706	4,646,807	7,872,096	10,580,652	13,023,405	15,143,736	35,892,880	33,064,236	61,996,057	46,032,537	138,815,769	<b>368,667,880</b>
Prince George	2,633,149	7,591,470	11,539,958	15,917,697	19,200,594	19,955,804	52,696,511	55,433,898	131,234,217	117,739,606	422,808,916	<b>856,751,822</b>
Prince William	39,334,452	102,122,603	155,442,782	188,543,586	223,861,375	253,282,976	600,667,671	687,483,101	1,843,287,219	1,778,428,500	12,003,195,683	<b>17,875,649,948</b>
Pulaski	2,388,484	7,508,877	13,110,502	18,050,924	22,175,949	27,018,697	60,420,756	56,528,906	125,781,843	104,311,485	279,900,960	<b>717,197,382</b>
Rappahannock	588,502	1,577,398	2,356,517	3,746,438	3,867,865	4,780,771	11,693,766	11,127,095	29,072,623	25,871,427	190,138,659	<b>284,821,061</b>
Richmond	1,998,402	4,076,272	5,534,276	6,326,106	7,303,776	7,580,410	18,645,196	19,155,779	36,942,546	30,898,618	134,452,624	<b>272,914,007</b>
Roanoke	8,117,162	22,149,120	33,849,508	44,636,536	56,907,107	69,155,773	167,167,027	174,989,787	413,452,850	375,514,664	1,751,314,095	<b>3,117,253,628</b>
Rockbridge	1,939,706	5,000,964	8,429,530	11,343,630	14,290,768	17,050,593	37,580,133	37,916,357	80,694,731	69,736,801	303,259,371	<b>587,242,584</b>
Rockingham	6,461,397	19,833,191	30,731,767	37,031,696	50,097,048	61,329,078	151,007,796	158,245,803	347,604,156	314,181,562	1,267,331,832	<b>2,443,855,327</b>
Russell	1,785,918	5,591,213	9,553,985	12,388,728	14,671,308	17,260,230	39,295,518	36,865,551	80,617,200	64,442,395	132,020,279	<b>414,492,325</b>
Scott	1,923,115	5,417,664	8,571,189	10,835,977	14,900,984	15,889,510	35,243,820	31,786,386	70,261,770	53,026,287	110,871,398	<b>358,728,100</b>
Shenandoah	3,481,256	10,500,985	17,607,382	22,155,170	26,927,547	34,533,001	86,809,352	91,082,395	196,400,373	170,222,759	542,964,466	<b>1,202,684,688</b>
Smyth	2,650,030	7,841,996	12,974,781	17,925,386	20,259,334	22,746,395	48,953,806	52,463,552	98,123,260	73,532,052	161,423,575	<b>518,894,165</b>
Southampton	1,391,619	4,367,848	6,727,022	9,363,211	11,033,990	12,809,477	31,542,656	34,203,141	72,831,233	61,776,100	175,221,166	<b>421,267,462</b>
Spotsylvania	10,906,120	28,506,519	46,859,361	61,443,595	71,539,851	83,237,597	192,411,790	218,400,977	550,712,905	538,596,633	2,885,308,546	<b>4,687,923,894</b>
Stafford	11,412,168	29,214,027	44,233,721	55,262,227	65,910,402	75,010,068	173,895,082	189,918,283	529,464,729	557,710,734	3,923,425,128	<b>5,655,456,570</b>
Surry	656,967	1,876,649	2,843,097	3,836,726	4,174,424	5,192,573	12,296,755	13,640,489	28,666,964	22,959,908	61,737,680	<b>157,882,233</b>
Sussex	764,032	2,452,794	3,749,622	5,365,706	6,321,622	7,852,244	15,949,713	16,282,446	33,684,562	24,850,451	63,054,133	<b>180,327,324</b>
Tazewell	3,104,739	9,003,951	15,075,220	20,720,475	25,381,697	28,084,639	63,320,076	57,178,176	126,360,807	100,144,636	275,629,865	<b>724,004,282</b>
Warren	3,451,201	8,942,708	14,946,984	20,322,398	23,378,395	28,717,415	64,596,028	67,525,293	174,642,080	157,853,084	636,445,051	<b>1,200,820,636</b>
Washington	\$5,701,186	\$14,992,495	\$23,087,037	\$30,438,238	\$38,343,073	\$43,269,234	\$98,623,323	\$95,672,198	\$199,739,288	\$158,244,497	\$574,678,633	<b>\$1,282,789,202</b>
Westmoreland	1,559,496	4,631,954	7,299,372	9,832,474	12,271,491	13,941,737	33,218,953	33,449,990	72,764,774	67,702,927	228,319,834	<b>484,993,003</b>
Wise	3,081,686	8,918,551	13,502,526	16,643,027	21,254,288	24,078,005	53,269,960	45,324,671	100,141,930	75,868,519	181,967,291	<b>544,050,453</b>
Wythe	2,415,325	7,107,931	11,249,842	15,155,401	18,903,455	22,759,987	52,869,579	47,181,467	104,263,589	82,694,086	198,638,275	<b>563,238,938</b>
York	5,393,093	13,598,005	18,713,895	23,136,997	29,690,210	34,688,089	78,257,289	91,302,062	237,124,379	249,179,373	1,592,043,873	<b>2,373,127,264</b>
<b>Total Counties</b>	<b>\$486,612,916</b>	<b>\$1,274,923,889</b>	<b>\$1,953,277,449</b>	<b>\$2,489,622,738</b>	<b>\$3,014,329,027</b>	<b>\$3,551,258,569</b>	<b>\$8,338,422,481</b>	<b>\$8,980,091,225</b>	<b>\$22,448,896,273</b>	<b>\$21,629,825,019</b>	<b>\$167,241,698,338</b>	<b>\$241,408,957,923</b>

**Table 1.5, continued**  
**Virginia Adjusted Gross Income by Locality/Income Level**  
**Taxable Year 2020**

City	\$0 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$14,999	\$15,000 to \$19,999	\$20,000 to \$24,999	\$25,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$74,999	\$75,000 to \$99,999	\$100,000 and Over	Total Adjusted Gross Income
Alexandria	\$13,668,550	\$34,475,601	\$53,024,405	\$62,582,722	\$74,212,334	\$82,202,479	\$182,943,698	\$224,979,275	\$709,862,984	\$776,250,882	\$7,046,025,076	\$9,260,228,006
Bristol	3,589,935	8,445,987	12,224,081	14,929,270	18,807,530	20,699,139	44,439,413	38,132,391	61,690,845	47,248,809	122,543,617	392,751,018
Buena Vista	753,173	1,851,774	2,932,835	3,473,242	4,599,600	6,005,397	10,738,849	11,614,070	22,211,611	15,692,823	24,891,133	104,764,508
Charlottesville	4,562,479	11,679,054	16,778,244	22,263,042	26,758,167	32,848,130	70,439,079	72,652,831	164,568,197	123,536,864	953,840,324	1,499,926,411
Chesapeake	19,774,504	53,606,462	82,074,835	107,344,395	131,508,601	156,517,477	363,791,099	399,627,155	962,689,676	867,570,265	4,044,580,531	7,189,085,000
Colonial Heights	1,523,491	4,486,072	7,538,689	9,381,616	12,494,282	15,279,040	36,643,580	38,722,560	76,454,330	60,947,934	155,011,478	418,483,072
Covington	756,427	1,978,965	2,917,103	4,009,831	5,054,798	5,842,742	11,408,232	11,336,465	21,103,365	12,874,034	30,004,476	107,286,438
Danville	5,089,422	14,324,430	24,972,499	31,559,253	34,125,844	38,007,676	76,481,756	69,320,853	131,983,388	83,618,120	270,527,149	780,010,390
Emporia	781,970	2,351,132	3,667,963	4,243,119	4,303,264	4,929,588	10,366,589	10,026,112	15,118,471	8,059,147	19,007,933	82,855,288
Fairfax	3,378,927	7,333,910	9,906,655	12,003,136	13,714,638	15,031,399	33,635,085	40,251,923	108,116,265	110,110,510	1,047,048,624	1,400,531,072
Falls Church	1,447,876	2,762,549	3,707,701	4,958,184	6,135,049	6,405,967	12,818,050	19,006,908	52,718,333	61,894,084	1,017,662,477	1,189,517,180
Franklin	923,938	2,701,123	4,474,483	4,699,061	6,413,378	6,702,107	14,567,675	13,786,996	26,246,990	17,713,482	47,351,065	145,580,298
Fredericksburg	2,769,848	7,648,199	12,463,933	15,624,711	18,092,660	20,457,298	46,816,647	51,264,625	108,150,291	85,712,225	671,479,054	1,040,479,493
Galax	1,125,927	2,394,592	3,822,577	4,869,683	6,172,278	6,236,509	13,743,517	10,710,089	20,941,332	15,203,499	39,551,870	124,771,873
Hampton	11,125,771	33,767,875	53,521,151	68,495,757	86,289,954	102,185,192	236,813,188	247,134,374	523,318,454	391,803,880	1,009,973,146	2,764,428,741
Harrisonburg	4,591,229	12,036,907	18,507,129	21,922,850	27,666,317	34,038,280	82,049,450	79,984,683	143,784,906	106,247,149	316,053,659	846,882,560
Hopewell	2,107,356	6,770,645	10,960,052	14,423,717	19,015,898	21,574,328	47,519,794	43,061,402	79,792,173	48,651,257	86,916,056	380,792,676
Lexington	652,145	1,298,932	1,926,003	2,674,295	3,332,051	3,670,394	8,025,000	7,759,172	18,905,009	17,101,311	98,108,941	163,453,252
Lynchburg	8,183,288	21,530,430	32,202,468	42,917,604	51,422,389	59,844,841	133,207,835	124,200,218	241,021,158	177,906,465	852,622,647	1,745,059,343
Manassas	3,925,668	11,173,848	18,082,092	24,319,107	26,505,414	32,049,524	71,753,972	81,010,154	200,813,700	167,611,171	640,792,079	1,278,036,729
Manassas Park	\$1,725,164	\$4,861,323	\$7,941,696	\$9,563,333	\$11,372,248	\$11,355,545	\$32,421,132	\$34,415,123	\$87,681,853	\$75,011,914	\$234,334,963	\$510,684,294
Martinsville	1,712,416	5,007,617	6,942,670	9,562,246	11,986,981	14,182,390	26,436,463	21,240,261	36,340,978	22,909,196	79,442,058	235,763,276
Newport News	15,451,055	45,561,568	76,322,454	96,975,894	119,560,175	143,409,492	316,636,278	325,104,323	677,095,516	516,294,530	1,508,650,525	3,841,061,811
Norfolk	20,140,721	58,344,561	94,458,300	124,258,992	144,202,940	166,757,475	355,901,517	336,332,215	707,698,361	511,713,155	2,130,668,904	4,650,477,141
Norton	499,390	1,304,065	2,061,102	2,748,005	3,712,431	4,439,079	8,362,572	6,815,912	14,062,340	10,163,283	24,247,582	78,415,761
Petersburg	3,615,066	10,542,571	16,955,313	22,945,656	28,115,454	32,209,577	69,956,553	57,128,416	91,950,501	49,467,605	88,926,833	471,813,546
Poquoson	830,653	2,268,251	3,326,710	3,919,964	5,111,607	5,520,874	14,948,560	17,230,770	48,414,500	46,609,594	339,130,488	487,311,972
Portsmouth	7,626,851	24,141,487	41,453,949	53,337,327	64,977,584	74,992,257	168,972,069	179,317,182	373,633,346	271,027,421	540,307,106	1,799,786,577
Radford	1,401,236	4,291,530	5,726,139	7,191,160	8,921,943	10,258,211	22,301,523	19,862,265	43,595,104	36,816,018	122,156,294	282,521,423
Richmond	23,379,104	62,965,250	102,090,159	127,910,677	146,878,260	176,511,162	397,445,544	416,869,339	824,362,055	547,621,138	4,628,436,587	7,454,469,272
Roanoke	9,917,819	28,825,904	48,197,672	58,556,475	76,638,287	93,449,227	208,016,161	186,302,376	333,248,655	212,997,897	961,445,350	2,217,595,824
Salem	2,320,648	6,286,638	9,570,339	12,543,900	17,155,462	20,748,736	47,672,114	50,563,343	103,102,836	80,558,473	386,696,820	737,219,310
Staunton	2,280,010	6,525,110	10,205,517	14,033,818	17,701,490	21,561,430	50,758,083	55,600,921	110,977,534	82,314,667	250,704,895	622,663,475
Suffolk	7,127,959	21,307,487	31,573,792	42,304,560	52,947,130	60,180,358	133,367,540	146,840,919	353,152,896	326,615,645	1,505,996,207	2,681,414,495
Virginia Beach	36,495,123	99,398,131	154,212,743	204,319,890	250,405,562	295,584,839	691,834,170	771,465,252	1,807,845,466	1,559,863,295	9,247,942,386	15,119,366,857
Waynesboro	2,102,949	5,380,120	9,868,873	12,102,522	15,433,439	19,008,017	47,750,618	47,945,297	96,883,566	71,917,101	182,088,119	510,480,620
Williamsburg	1,764,622	3,597,296	5,598,003	6,819,322	9,350,250	9,811,809	19,658,138	20,163,394	43,570,643	39,347,591	234,324,024	394,005,090
Winchester	3,173,297	7,765,850	12,466,471	17,152,446	18,943,181	23,194,586	54,739,994	54,117,225	111,827,775	79,084,593	390,907,210	773,372,628
<b>Total Cities</b>	<b>\$232,296,009</b>	<b>\$640,993,246</b>	<b>\$1,014,676,799</b>	<b>\$1,302,940,782</b>	<b>\$1,580,038,874</b>	<b>\$1,853,702,573</b>	<b>\$4,175,381,538</b>	<b>\$4,341,896,791</b>	<b>\$9,554,935,403</b>	<b>\$7,736,087,024</b>	<b>\$41,350,397,682</b>	<b>\$73,783,346,720</b>
<b>Total Counties</b>	<b>486,612,916</b>	<b>1,274,923,889</b>	<b>1,953,277,449</b>	<b>2,489,622,738</b>	<b>3,014,329,027</b>	<b>3,551,258,569</b>	<b>8,338,422,481</b>	<b>8,980,091,225</b>	<b>22,448,896,273</b>	<b>21,629,825,019</b>	<b>167,241,698,338</b>	<b>241,408,957,923</b>
<b>Unassigned*</b>	<b>53,332,282</b>	<b>105,827,832</b>	<b>124,674,410</b>	<b>133,742,956</b>	<b>144,844,128</b>	<b>151,237,260</b>	<b>309,261,338</b>	<b>304,220,681</b>	<b>705,143,179</b>	<b>574,617,177</b>	<b>5,819,318,258</b>	<b>8,426,219,500</b>
<b>Aggregate</b>	<b>772,241,206</b>	<b>2,021,744,967</b>	<b>3,092,628,659</b>	<b>3,926,306,475</b>	<b>4,739,212,029</b>	<b>5,556,198,401</b>	<b>12,823,065,356</b>	<b>13,626,208,698</b>	<b>32,708,974,854</b>	<b>29,940,529,220</b>	<b>214,411,414,278</b>	<b>323,618,524,143</b>

Note:

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

**Table 1.6**  
**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2020**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Accomack	42,913	\$38,844,766	17,520	1,849	\$255,933,789	19,369	11,620	6,961	788
Albemarle	114,791	103,167,109	41,892	8,640	580,817,084	50,532	28,314	20,658	1,560
Alleghany	16,400	14,870,023	6,981	320	55,701,535	7,301	4,021	3,068	212
Amelia	13,933	12,684,229	5,767	476	51,824,917	6,243	3,513	2,560	170
Amherst	30,777	27,929,151	13,134	670	98,997,437	13,804	7,959	5,515	330
Appomattox	16,495	14,992,434	6,703	394	53,908,505	7,097	3,874	3,016	207
Arlington	233,304	209,230,963	100,131	29,054	1,462,486,945	129,185	88,746	35,511	4,928
Augusta	82,285	74,562,629	33,731	2,474	289,393,569	36,205	19,560	15,783	862
Bath	4,816	4,353,053	2,106	119	25,204,720	2,225	1,259	905	61
Bedford	85,967	77,641,937	33,040	3,443	343,133,894	36,483	18,216	17,301	966
Bland	5,690	5,156,434	2,405	82	19,467,574	2,487	1,226	1,175	86
Botetourt	36,272	32,809,816	13,841	1,486	138,726,269	15,327	7,456	7,472	399
Brunswick	13,827	12,550,522	6,164	421	46,313,900	6,585	4,472	1,875	238
Buchanan	15,016	13,701,337	6,411	126	47,075,965	6,537	3,315	3,068	154
Buckingham	13,969	12,707,724	6,093	315	48,734,379	6,408	4,018	2,163	227
Campbell	54,046	49,104,039	23,276	1,166	176,688,521	24,442	13,977	9,812	653
Caroline	30,326	27,612,583	12,593	1,466	110,694,885	14,059	8,558	5,037	464
Carroll	28,085	25,433,598	12,197	354	94,064,091	12,551	6,659	5,516	376
Charles City	6,902	6,255,473	3,025	294	25,865,549	3,319	2,047	1,155	117
Charlotte	11,463	10,408,928	4,812	230	37,483,137	5,042	2,953	1,932	157
Chesterfield	379,567	344,453,051	144,979	23,699	1,516,699,673	168,678	98,212	65,188	5,278
Clarke	16,693	15,072,806	6,177	1,269	71,824,715	7,446	4,091	3,146	209
Craig	5,120	4,641,056	2,152	97	18,336,784	2,249	1,144	1,060	45
Culpeper	54,359	49,428,030	20,708	3,078	208,367,327	23,786	13,529	9,580	677
Cumberland	9,535	8,661,488	4,039	295	32,636,100	4,334	2,576	1,576	182
Dickenson	10,947	9,979,416	4,652	53	44,774,639	4,705	2,442	2,152	111
Dinwiddie	27,064	24,650,079	11,427	1,125	96,230,844	12,552	7,825	4,316	411
Essex	10,965	9,930,966	4,653	455	41,884,013	5,108	3,235	1,693	180
Fairfax	1,197,489	1,085,610,574	407,209	140,418	7,447,103,378	547,627	310,535	217,078	20,014
Fauquier	79,113	71,860,915	26,690	7,928	433,076,755	34,618	18,687	14,876	1,055
Floyd	15,419	\$13,964,028	6,430	279	\$51,204,464	6,709	3,451	3,112	146
Fluvanna	28,208	25,479,202	11,177	1,095	97,738,825	12,272	6,468	5,365	439
Franklin	55,128	49,782,609	22,286	1,615	192,026,759	23,901	12,727	10,510	664
Frederick	101,736	92,053,014	39,597	5,441	401,861,067	45,038	24,960	18,752	1,326
Giles	16,643	15,092,426	7,236	244	52,495,887	7,480	4,169	3,087	224

**Table 1.6, continued**  
**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2020**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Gloucester	39,696	35,913,077	16,245	1,639	144,424,044	17,884	9,779	7,534	571
Goochland	27,953	25,200,887	9,539	2,410	154,987,345	11,949	5,813	5,775	361
Grayson	14,855	13,419,815	6,406	202	47,587,025	6,608	3,443	2,941	224
Greene	20,748	18,846,552	8,320	761	74,253,443	9,081	4,956	3,855	270
Greensville	11,229	10,242,103	5,032	445	47,343,189	5,477	3,886	1,345	246
Halifax	33,211	30,147,971	14,587	639	104,889,061	15,226	9,563	5,089	574
Hanover	120,397	109,275,797	44,410	7,609	497,545,848	52,019	27,417	23,225	1,377
Henrico	339,176	308,083,011	138,648	21,866	1,393,881,597	160,514	102,645	52,792	5,077
Henry	49,301	44,806,303	22,174	814	157,040,249	22,988	14,333	7,934	721
Highland	2,590	2,319,544	1,017	56	8,774,707	1,073	501	537	35
Isle of Wight	40,640	36,794,127	15,126	2,678	172,291,670	17,804	9,463	7,692	649
James City	89,366	79,799,264	30,579	6,489	399,991,483	37,068	18,978	16,935	1,155
King and Queen	6,989	6,351,164	3,058	212	23,834,285	3,270	1,958	1,187	125
King George	28,417	25,741,448	10,491	2,040	116,268,569	12,531	6,861	5,124	546
King William	18,764	17,094,332	7,730	707	70,013,195	8,437	4,669	3,508	260
Lancaster	12,768	11,383,883	4,615	887	76,077,840	5,502	3,203	2,146	153
Lee	17,955	16,293,055	7,674	150	54,905,183	7,824	4,256	3,334	234
Loudoun	459,584	419,199,089	137,176	57,719	2,555,951,444	194,895	98,169	90,309	6,417
Louisa	39,226	35,532,962	15,698	1,793	143,194,558	17,491	9,599	7,325	567
Lunenburg	10,421	9,443,019	4,422	216	34,694,612	4,638	2,871	1,633	134
Madison	13,757	12,492,137	5,522	526	50,991,449	6,048	3,262	2,623	163
Mathews	9,718	8,716,579	3,762	403	36,916,667	4,165	2,193	1,858	114
Mecklenburg	32,196	29,103,898	13,609	934	125,312,746	14,543	8,953	5,114	476
Middlesex	11,700	10,483,691	4,605	474	44,210,714	5,079	2,791	2,130	158
Montgomery	78,300	70,848,814	34,635	3,208	315,410,073	37,843	22,652	13,965	1,226
Nelson	17,078	\$15,357,973	6,832	670	\$61,601,156	7,502	4,172	3,124	206
New Kent	26,030	23,531,109	9,583	1,597	110,705,803	11,180	5,422	5,382	376
Northampton	12,373	11,110,166	5,117	509	44,742,115	5,626	3,530	1,904	192
Northumberland	13,948	12,425,824	5,139	737	53,211,400	5,876	3,213	2,462	201
Nottoway	13,144	11,946,497	5,730	311	42,731,363	6,041	3,885	1,957	199
Orange	40,750	36,862,547	16,077	2,010	177,772,631	18,087	10,189	7,312	586
Page	23,615	21,444,528	10,282	503	114,999,104	10,785	6,251	4,265	269
Patrick	16,319	14,761,199	6,974	245	52,213,552	7,219	3,903	3,125	191
Pittsylvania	60,046	54,485,442	25,551	1,421	199,605,932	26,972	15,500	10,585	887
Powhatan	33,618	30,483,885	12,035	2,110	136,181,715	14,145	6,774	6,995	376

**Table 1.6, continued**  
**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2020**

Exemptions			Deductions				Filing Status		
County	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Prince Edward	17,292	15,662,061	7,584	488	59,462,515	8,072	5,203	2,600	269
Prince George	33,203	30,101,405	13,424	1,552	124,549,903	14,976	8,745	5,586	645
Prince William	490,846	447,910,883	172,986	49,878	2,365,610,091	222,864	132,003	82,787	8,074
Pulaski	30,920	28,056,416	13,745	562	102,069,188	14,307	8,256	5,709	342
Rappahannock	8,169	7,337,577	2,965	637	40,641,505	3,602	1,965	1,509	128
Richmond	14,013	12,754,523	5,203	1,019	101,652,638	6,222	3,481	2,407	334
Roanoke	105,623	95,388,074	42,249	4,118	396,462,489	46,367	25,630	19,566	1,171
Rockbridge	22,504	20,279,721	9,185	702	79,328,232	9,887	5,414	4,219	254
Rockingham	89,046	80,806,091	35,676	3,069	335,408,931	38,745	21,018	16,824	903
Russell	21,790	19,866,730	9,350	202	67,175,226	9,552	4,846	4,485	221
Scott	19,499	17,651,632	8,400	219	60,932,108	8,619	4,376	3,812	431
Shenandoah	47,044	42,590,760	19,768	1,554	159,110,724	21,322	12,607	8,197	518
Smyth	27,114	24,638,080	12,055	338	84,989,083	12,393	7,085	4,957	351
Southampton	18,147	16,486,463	7,518	686	65,354,987	8,204	4,844	3,067	293
Spotsylvania	145,180	131,825,260	54,735	10,158	606,062,650	64,893	37,364	25,426	2,103
Stafford	156,572	142,283,171	53,857	14,548	701,400,835	68,405	37,725	28,077	2,603
Surry	7,019	6,368,256	2,973	273	26,994,195	3,246	1,867	1,247	132
Sussex	8,603	7,823,135	3,860	354	31,061,618	4,214	2,905	1,168	141
Tazewell	36,093	32,774,217	15,208	471	112,082,110	15,679	8,250	6,999	430
Warren	41,629	37,843,726	17,298	2,065	185,058,460	19,363	11,666	7,091	606
Washington	56,945	\$51,505,321	24,077	1,326	\$226,003,811	25,403	13,314	10,856	1,233
Westmoreland	18,994	17,081,124	7,775	941	72,225,073	8,716	5,415	2,982	319
Wise	29,834	27,189,668	12,959	299	93,939,724	13,258	7,373	5,501	384
Wythe	26,829	24,344,675	11,787	438	85,979,906	12,225	6,879	4,979	367
York	69,945	62,961,866	25,364	4,406	311,258,894	29,770	15,196	13,534	1,040
<b>Total Counties</b>	<b>6,193,994</b>	<b>\$5,616,148,932</b>	<b>2,329,635</b>	<b>465,763</b>	<b>\$29,008,148,553</b>	<b>2,795,398</b>	<b>1,594,294</b>	<b>1,108,580</b>	<b>92,524</b>

**Table 1.6, continued**  
**Exemptions, Standard and Itemized Deductions, and Number of Returns by Filing Status/Locality**  
**Taxable Year 2020**

City	Exemptions		Deductions				Filing Status		
	Number	Amount	Standard	Itemized	Amount	Total Returns	Individual	Married Filing Joint	Married Filing Separately
Alexandria	160,771	\$144,670,363	66,150	20,938	\$1,040,596,249	87,088	59,223	23,825	4,040
Bristol	22,364	20,354,098	10,611	377	84,758,215	10,988	6,476	3,268	1,244
Buena Vista	6,024	5,459,901	2,696	98	18,770,914	2,794	1,693	1,020	81
Charlottesville	39,376	35,512,858	18,662	2,535	200,392,684	21,197	14,705	5,734	758
Chesapeake	239,180	217,113,944	93,908	16,150	978,209,776	110,058	65,106	39,939	5,013
Colonial Heights	18,052	16,366,351	7,927	637	72,394,247	8,564	5,750	2,602	212
Covington	5,949	5,420,400	2,813	53	34,416,772	2,866	1,906	872	88
Danville	41,040	37,255,626	18,750	1,181	138,619,853	19,931	14,164	4,864	903
Emporia	5,250	4,800,046	2,467	164	17,013,262	2,631	2,088	442	101
Fairfax	32,077	29,116,867	11,800	3,601	186,439,760	15,401	9,000	5,758	643
Falls Church	17,715	15,967,245	5,746	2,276	120,122,409	8,022	4,523	3,148	351
Franklin	7,909	7,209,673	3,395	281	27,991,968	3,676	2,587	953	136
Fredericksburg	27,839	25,232,692	12,262	1,920	130,545,098	14,182	9,842	3,855	485
Galax	7,180	6,537,078	3,307	123	50,622,572	3,430	2,209	1,119	102
Hampton	118,288	107,192,224	53,385	5,624	441,038,393	59,009	41,061	15,550	2,398
Harrisonburg	37,491	34,061,625	17,731	1,038	130,925,031	18,769	13,192	5,148	429
Hopewell	20,669	18,846,140	9,762	563	75,136,123	10,325	7,821	2,186	318
Lexington	5,753	5,117,072	2,250	346	24,161,567	2,596	1,597	944	55
Lynchburg	68,071	61,608,260	31,027	2,321	252,554,202	33,348	22,373	10,045	930
Manassas	44,348	40,586,967	18,200	3,491	227,371,621	21,691	14,271	6,619	801
Manassas Park	18,430	\$16,902,787	7,863	1,319	\$75,380,167	9,182	6,151	2,726	305
Martinsville	13,152	11,957,778	6,127	318	46,530,969	6,445	4,635	1,566	244
Newport News	159,794	145,293,960	73,071	7,032	599,927,943	80,103	56,367	20,676	3,060
Norfolk	179,185	162,620,381	84,591	8,886	787,859,927	93,477	67,024	22,050	4,403
Norton	4,280	3,903,052	1,933	54	13,073,337	1,987	1,205	719	63
Petersburg	27,289	24,833,508	13,729	1,051	99,629,511	14,780	12,287	2,045	448
Poquoson	13,296	12,021,144	4,606	936	54,670,385	5,542	2,719	2,673	150
Portsmouth	82,847	75,409,308	37,717	4,079	318,696,130	41,796	30,460	9,645	1,691
Radford	11,507	10,452,066	5,642	234	39,839,701	5,876	3,909	1,775	192
Richmond	188,168	170,797,231	95,029	12,087	989,468,153	107,116	82,858	20,879	3,379
Roanoke	90,011	81,768,552	43,492	2,761	331,277,381	46,253	33,733	11,212	1,308
Salem	26,423	23,908,759	11,192	980	95,834,841	12,172	7,398	4,445	329
Staunton	25,423	22,977,964	11,551	717	95,123,993	12,268	7,915	4,011	342
Suffolk	89,218	80,969,875	34,552	6,680	379,570,242	41,232	24,917	14,499	1,816
Virginia Beach	430,879	389,950,642	177,427	28,158	1,879,354,540	205,585	126,048	70,668	8,869
Waynesboro	22,032	19,993,472	10,156	569	73,417,389	10,725	7,180	3,282	263
Williamsburg	13,040	11,661,998	5,557	884	61,106,829	6,441	4,193	2,031	217
Winchester	27,933	25,248,479	12,763	1,205	109,518,114	13,968	9,741	3,803	424
<b>Total Cities</b>	<b>2,348,253</b>	<b>2,129,100,387</b>	<b>1,029,847</b>	<b>141,667</b>	<b>10,302,360,267</b>	<b>1,171,514</b>	<b>788,327</b>	<b>336,596</b>	<b>46,591</b>
<b>Total Counties</b>	<b>6,193,994</b>	<b>\$5,616,148,932</b>	<b>2,329,635</b>	<b>465,763</b>	<b>\$29,008,148,553</b>	<b>2,795,398</b>	<b>1,594,294</b>	<b>1,108,580</b>	<b>92,524</b>
<b>Unassigned*</b>	291,526	\$204,526,034	112,466	34,791	\$16,471,640,527	147,257	79,977	42,844	24,436
<b>Aggregate</b>	<b>8,833,773</b>	<b>\$7,949,775,352</b>	<b>3,471,948</b>	<b>642,221</b>	<b>\$55,782,149,347</b>	<b>4,114,169</b>	<b>2,462,598</b>	<b>1,488,020</b>	<b>163,551</b>

Notes:

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

**Table 1.7****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality****Taxable Year 2020**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Taxed at 2% Rate</b>	<b>Taxed at 3% Rate</b>	<b>Taxed at 5% Rate</b>	<b>Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Accomack	\$620,774,263	\$38,529,779	\$24,607,046	\$128,243,323	\$429,394,115	\$32,061,102
Albemarle	4,794,433,089	116,438,359	77,168,407	434,641,559	4,166,184,764	262,783,716
Alleghany	256,972,412	14,196,559	9,302,488	50,677,585	182,795,781	13,287,751
Amelia	277,231,843	13,714,268	9,059,652	50,117,577	204,340,345	14,483,005
Amherst	536,329,461	29,642,826	19,685,792	108,269,383	378,731,460	27,665,297
Appomattox	271,484,203	14,742,293	9,769,989	53,759,393	193,212,529	14,014,492
Arlington	14,507,509,829	321,256,883	212,476,659	1,219,367,092	12,754,409,195	801,459,230
Augusta	1,682,803,234	78,545,493	52,133,867	290,728,382	1,261,395,492	88,078,642
Bath	85,000,600	4,448,830	2,938,589	15,992,646	61,620,535	4,420,781
Bedford	2,034,701,304	78,270,129	51,980,545	291,259,897	1,613,190,733	108,227,236
Bland	96,323,499	5,065,894	3,354,995	18,640,382	69,262,228	4,980,492
Botetourt	858,984,274	33,404,041	22,194,069	124,888,442	678,497,722	45,574,170
Brunswick	200,924,924	13,175,898	8,649,292	45,354,195	133,745,538	10,278,070
Buchanan	200,777,046	12,328,203	8,171,852	44,094,107	136,182,884	10,259,586
Buckingham	211,181,409	13,005,430	8,607,906	46,868,943	142,699,130	10,812,909
Campbell	956,200,634	51,683,742	34,271,281	188,353,998	681,891,613	49,436,555
Caroline	627,497,258	31,915,770	21,197,179	118,223,583	456,160,725	32,736,207
Carroll	378,103,643	23,964,707	15,807,272	84,940,214	253,391,450	19,203,705
Charles City	188,201,691	7,244,096	4,793,511	26,300,823	149,863,261	10,073,830
Charlotte	162,063,271	10,221,084	6,745,168	36,337,277	108,759,741	8,271,874
Chesterfield	10,722,440,918	387,362,168	257,347,306	1,440,829,418	8,636,902,027	574,450,011
Clarke	528,445,923	16,852,940	11,147,298	62,920,896	437,524,790	28,539,463
Craig	88,764,341	4,747,896	3,147,873	17,439,454	63,429,118	4,580,170
Culpeper	1,263,905,652	53,666,533	35,643,851	198,422,276	976,172,991	66,922,251
Cumberland	140,376,886	8,826,425	5,839,664	31,691,056	94,019,741	7,176,536
Dickenson	142,173,001	9,015,516	5,967,962	32,584,838	94,604,685	7,212,896
Dinwiddie	517,019,993	27,873,831	18,458,227	101,563,164	369,124,771	26,864,375
Essex	195,283,128	10,664,221	7,063,032	38,457,599	139,098,277	10,160,919
Fairfax	59,500,646,310	1,283,824,882	851,118,987	4,834,456,604	52,531,245,837	3,279,727,243
Fauquier	3,170,938,054	81,649,104	54,248,424	307,179,915	2,727,860,612	173,225,695
Floyd	264,634,535	13,527,357	8,969,661	49,554,921	192,582,596	13,716,628
Fluvanna	605,795,989	27,713,749	18,424,637	103,450,747	456,206,856	31,757,121
Franklin	1,083,374,080	50,015,503	33,155,099	182,585,983	817,617,495	56,892,532
Frederick	2,553,870,152	102,020,254	67,728,250	380,210,531	2,003,911,117	135,714,639
Giles	279,640,202	15,604,236	10,347,722	57,384,822	196,303,422	14,394,134

**Table 1.7, continued**  
**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality**  
**Taxable Year 2020**

County	Total Net Taxable Income	Taxed at 2% Rate	Taxed at 3% Rate	Taxed at 5% Rate	Taxed at 5.75% Rate	Total Income Tax Liability
Gloucester	\$876,482,855	\$40,056,337	\$26,595,592	\$148,071,012	\$661,759,914	\$46,046,684
Goochland	1,447,017,386	27,421,138	18,230,787	104,057,652	1,297,307,809	80,022,121
Grayson	185,019,715	12,401,361	8,189,649	44,342,843	120,085,863	9,329,575
Greene	424,907,579	20,607,209	13,681,434	76,384,752	314,234,184	22,173,617
Greensville	157,107,178	10,861,772	7,061,195	36,678,174	102,506,037	8,026,326
Halifax	532,339,074	30,934,531	20,372,013	109,935,197	371,097,333	27,517,635
Hanover	3,675,919,398	120,564,579	80,066,224	453,721,969	3,021,566,627	197,512,629
Henrico	10,413,715,689	363,581,003	241,334,663	1,344,981,260	8,463,818,764	560,754,549
Henry	675,756,931	45,537,526	30,075,356	161,547,762	438,596,287	34,251,225
Highland	41,800,555	1,981,695	1,306,337	7,162,083	31,350,440	2,191,051
Isle of Wight	1,038,937,933	40,338,817	26,767,828	150,093,179	821,738,109	55,296,111
James City	2,628,545,145	82,881,125	54,955,887	308,539,640	2,182,168,493	141,788,232
King and Queen	143,315,242	6,990,845	4,639,206	25,491,248	106,193,943	7,524,152
King George	805,408,359	29,737,179	19,619,406	109,877,149	646,174,625	43,102,058
King William	397,858,309	19,426,730	12,865,315	72,246,950	293,319,314	20,751,425
Lancaster	292,853,906	11,346,148	7,470,927	40,562,801	233,474,031	15,653,093
Lee	212,643,105	14,563,566	9,602,520	51,582,936	136,894,083	10,705,709
Loudoun	21,859,803,856	467,155,638	310,174,929	1,776,604,310	19,305,868,979	1,202,920,443
Louisa	891,916,983	39,466,481	26,210,543	146,236,601	680,003,357	47,023,123
Lunenburg	153,627,737	9,481,797	6,281,636	34,097,803	103,766,501	7,879,000
Madison	325,827,080	13,155,579	8,725,965	48,605,419	255,340,117	17,297,877
Mathews	208,872,843	8,790,201	5,836,876	32,269,702	161,976,064	11,051,370
Mecklenburg	525,271,565	29,375,718	19,323,797	103,079,765	373,492,284	27,264,829
Middlesex	237,880,396	10,306,994	6,815,166	37,263,670	183,494,566	12,584,623
Montgomery	2,033,534,671	82,435,309	54,508,489	301,455,621	1,595,135,252	108,089,378
Nelson	347,644,336	15,597,739	10,338,683	57,120,186	264,587,728	18,315,880
New Kent	725,178,618	26,150,550	17,364,976	98,311,219	583,351,873	38,684,336
Northampton	228,225,299	11,257,756	7,424,345	39,268,080	170,275,118	12,005,187
Northumberland	284,823,808	12,114,099	8,024,879	44,223,283	220,461,547	15,089,099
Nottoway	197,135,793	12,259,060	8,115,743	44,189,068	132,571,921	10,099,893
Orange	886,689,452	41,057,109	27,248,782	152,129,320	666,254,241	46,639,174
Page	384,641,590	22,219,247	14,759,202	81,250,619	266,412,523	19,759,425
Patrick	227,687,543	14,106,716	9,321,875	50,380,079	153,878,873	11,605,509
Pittsylvania	973,791,956	55,299,202	36,670,048	200,139,291	681,683,415	50,202,223
Powhatan	1,145,252,319	32,580,296	21,662,042	122,482,726	968,527,254	62,060,744

**Table 1.7, continued****Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality****Taxable Year 2020**

<b>County</b>	<b>Total Net Taxable Income</b>	<b>Taxed at 2% Rate</b>	<b>Taxed at 3% Rate</b>	<b>Taxed at 5% Rate</b>	<b>Taxed at 5.75% Rate</b>	<b>Total Income Tax Liability</b>
Prince Edward	280,032,772	16,596,772	11,017,576	59,379,158	193,039,266	14,425,353
Prince George	685,660,039	32,943,305	21,724,227	119,189,895	511,802,612	35,969,242
Prince William	14,906,679,383	518,808,603	344,501,237	1,932,805,507	12,110,564,036	801,786,054
Pulaski	561,133,458	30,018,130	19,932,232	109,505,185	401,677,911	29,061,741
Rappahannock	233,532,776	7,775,224	5,151,842	28,856,210	191,749,500	12,585,791
Richmond	223,424,495	12,022,246	7,466,500	37,832,559	166,103,189	11,735,612
Roanoke	2,532,870,843	101,049,417	66,958,057	374,908,043	1,989,955,326	134,485,095
Rockbridge	468,097,169	20,425,379	13,539,083	74,454,215	359,678,492	24,704,574
Rockingham	1,957,103,747	84,935,281	56,392,982	315,055,442	1,500,720,042	103,123,593
Russell	315,282,869	19,359,460	12,833,792	70,075,885	213,013,732	16,044,116
Scott	272,326,532	17,163,797	11,253,523	61,151,121	182,758,091	13,867,037
Shenandoah	962,242,740	46,562,445	30,935,175	171,435,580	713,309,541	50,370,223
Smyth	391,413,855	24,335,497	16,135,477	87,259,836	263,683,045	19,929,130
Southampton	327,155,973	17,458,612	11,526,285	63,020,603	235,150,473	16,981,585
Spotsylvania	3,882,570,974	149,532,734	99,388,545	556,656,270	3,076,993,424	207,252,467
Stafford	4,750,418,527	162,350,891	107,767,487	607,311,334	3,872,988,815	255,482,276
Surry	122,173,502	7,101,473	4,656,644	24,914,045	85,501,340	6,311,513
Sussex	137,654,013	8,426,794	5,560,752	29,846,569	93,819,898	7,095,992
Tazewell	558,510,977	31,034,585	20,563,992	111,983,702	394,928,698	28,823,278
Warren	984,824,154	43,471,233	28,858,530	160,916,502	751,577,889	52,103,443
Washington	1,011,160,841	52,530,615	34,464,834	186,671,555	737,493,837	52,659,206
Westmoreland	381,219,078	18,507,898	12,263,660	67,426,562	283,020,957	20,035,373
Wise	413,386,900	25,505,597	16,861,270	91,061,736	279,958,297	21,092,689
Wythe	434,407,409	25,181,337	16,692,687	91,246,488	301,286,897	22,304,345
York	1,980,552,708	67,393,089	44,622,754	250,873,804	1,617,663,061	106,343,310
<b>Total Counties</b>	<b>\$204,366,076,987</b>	<b>\$6,327,690,364</b>	<b>\$4,194,235,011</b>	<b>\$23,514,012,198</b>	<b>\$170,330,139,414</b>	<b>\$11,065,234,604</b>

**Table 1.7, continued**  
**Total Net Taxable Income, Amount Taxed at Each Tax Rate, Total Income Tax Liability by Locality**  
**Taxable Year 2020**

City	Total Net Taxable Income	Taxed at 2% Rate	Taxed at 3% Rate	Taxed at 5% Rate	Taxed at 5.75% Rate	Total Income Tax Liability
Alexandria	\$8,150,544,656	\$206,927,795	\$136,526,221	\$771,354,695	\$7,035,735,944	\$447,845,969
Bristol	294,539,012	21,931,103	13,947,811	70,805,694	187,854,403	14,942,602
Buena Vista	76,533,424	5,455,818	3,612,555	19,468,967	47,996,084	3,835,900
Charlottesville	1,279,757,521	46,422,198	30,531,681	167,405,147	1,035,398,495	68,918,084
Chesapeake	5,875,700,666	250,540,237	165,757,067	916,457,268	4,542,946,094	311,445,404
Colonial Heights	322,385,386	18,640,884	12,386,023	67,771,424	223,587,056	16,663,452
Covington	78,703,219	5,442,784	3,567,900	18,920,508	50,772,027	3,993,995
Danville	592,027,295	38,698,718	25,328,790	129,083,747	398,916,040	30,514,914
Emporia	60,599,863	5,101,529	3,311,973	16,384,196	35,802,165	3,043,081
Fairfax	1,204,427,103	34,391,634	22,550,811	125,359,633	1,022,125,025	65,607,554
Falls Church	1,056,834,543	19,369,430	12,695,097	71,981,293	952,788,723	58,657,640
Franklin	108,145,038	7,363,010	4,796,666	24,803,938	71,181,424	5,532,229
Fredericksburg	887,649,119	31,661,073	20,862,529	113,614,803	721,510,714	47,941,281
Galax	93,101,784	6,420,918	4,218,391	21,998,743	60,463,732	4,713,613
Hampton	2,141,998,805	127,394,649	84,291,567	456,758,959	1,473,553,630	110,742,017
Harrisonburg	664,048,231	39,547,830	26,128,726	141,559,721	456,811,954	34,251,646
Hopewell	283,519,056	21,393,438	14,162,251	74,464,499	173,498,868	14,339,337
Lexington	129,838,356	5,314,288	3,476,564	19,232,591	101,814,913	6,896,829
Lynchburg	1,395,616,178	68,101,190	44,969,288	241,998,685	1,040,547,016	73,388,702
Manassas	1,038,868,134	49,962,982	33,102,208	181,667,835	774,135,109	54,740,399
Manassas Park	413,955,394	20,809,307	13,802,686	76,350,472	302,992,929	21,724,098
Martinsville	175,786,516	12,162,983	7,967,747	41,478,280	114,177,507	8,979,418
Newport News	3,034,339,085	173,806,992	115,037,624	620,906,522	2,124,587,946	157,582,990
Norfolk	3,704,355,716	197,041,800	129,941,868	690,892,050	2,686,479,997	194,344,666
Norton	59,783,673	3,947,605	2,608,790	14,116,135	39,111,143	3,035,429
Petersburg	337,729,769	28,705,331	18,965,004	97,361,006	192,698,428	16,908,443
Poquoson	407,919,600	13,042,213	8,673,876	49,203,137	337,000,374	21,946,454
Portsmouth	1,375,698,471	90,055,513	59,614,063	319,497,386	906,531,509	70,591,087
Radford	226,839,797	12,192,537	8,065,870	43,534,248	163,047,142	11,790,380
Richmond	6,387,145,591	232,751,225	153,599,187	828,921,239	5,171,873,941	345,210,019
Roanoke	1,765,783,974	95,698,723	63,387,724	340,379,287	1,266,318,239	92,265,350
Salem	596,454,344	26,238,652	17,413,479	96,633,451	456,168,761	31,472,858
Staunton	487,203,039	26,188,027	17,382,767	95,501,292	348,130,952	25,305,674
Suffolk	2,171,090,911	92,928,823	61,465,450	337,931,861	1,678,764,777	115,107,444
Virginia Beach	12,637,556,688	464,612,500	307,388,829	1,702,196,007	10,163,359,353	678,337,613
Waynesboro	400,066,606	23,253,783	15,451,507	84,949,520	276,411,796	20,642,477
Williamsburg	320,884,875	12,906,879	8,379,900	44,975,236	254,622,860	17,174,691
Winchester	632,857,088	29,815,039	19,677,941	106,694,892	476,669,217	33,466,004
<b>Total Cities</b>	<b>\$60,870,288,523</b>	<b>\$2,566,239,438</b>	<b>\$1,695,048,431</b>	<b>\$9,242,614,368</b>	<b>\$47,366,386,286</b>	<b>\$3,243,899,744</b>
<b>Total Counties</b>	<b>\$204,366,076,987</b>	<b>\$6,327,690,364</b>	<b>\$4,194,235,011</b>	<b>\$23,514,012,198</b>	<b>\$170,330,139,414</b>	<b>\$11,065,234,604</b>
<b>Unassigned*</b>	<b>\$7,670,110,840</b>	<b>\$251,541,546</b>	<b>\$156,587,731</b>	<b>\$819,894,044</b>	<b>\$6,442,087,520</b>	<b>\$419,797,509</b>
<b>Aggregate</b>	<b>\$272,906,476,350</b>	<b>\$9,145,471,347</b>	<b>\$6,045,871,173</b>	<b>\$33,576,520,610</b>	<b>\$224,138,613,220</b>	<b>\$14,728,931,857</b>

## Notes:

1. Totals in Table 1.7 may not match totals in previous tables due to minor variations in rounding.
2. Tax liability is before any tax credits but after the spouse tax adjustment.

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

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

Type of Participants	2017		2018		2019		2020	
	Number of Payments	Amount	Number of Payments	Amount	Number of Payments	Amount *	Number of Payments	Amount
State Agencies	120,722	\$24,645,554	183,835	\$29,014,380	118,572	\$25,116,361	67,765	\$14,986,156
Circuit Courts	4,335	912,678	5,840	1,095,441	6,625	1,439,198	6,783	1,396,821
District Courts	16,294	2,252,685	19,788	2,601,853	37,262	5,244,448	40,491	5,211,472
Juvenile and Domestic Courts	1,698	258,734	2,272	309,898	2,314	351,093	2,410	359,645
Combined Courts	2,005	279,659	2,226	286,306	3,919	548,833	4,805	606,549
IRS	16,476	8,252,959	27,635	8,688,269	6,781	2,487,296	2,306	1,869,537
Counties	129,680	22,036,179	151,382	20,855,570	124,032	20,694,617	91,175	14,788,384
Cities	113,498	18,806,390	149,958	20,369,802	114,900	18,338,563	93,039	15,437,520
Towns	6,767	608,096	8,267	686,460	6,190	537,884	5,960	478,134
Social Services	1,282	352,987	1,732	373,367	1,379	404,823	1,086	294,920
US Treasury	3,275	1,213,098	27,894	8,682,639	17,215	5,057,115	2,566	813,725
<b>TOTAL</b>	<b>416,032</b>	<b>\$79,619,019</b>	<b>580,829</b>	<b>\$92,963,986</b>	<b>439,189</b>	<b>\$80,220,232</b>	<b>318,386</b>	<b>\$56,242,863</b>

Note:

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

\*Note that the 2019 Amounts for Counties, Cities, and Towns have been corrected to reflect Finalized Claims excluding administrative costs

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

Tax Year	Total
2010	18,578,294
2011	18,104,923
2012	17,368,777
2013	18,211,926
2014	19,469,020
2015	19,206,044
2016	16,359,793
2017	17,431,562
2018	16,204,020
2019	17,428,289
2020	18,570,712



Note:

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

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

Program/ Fund	2018		2019		2020	
	Number	Amount	Number	Amount	Number	Amount
Virginia Democratic Party*	1,681	\$32,623	2,890	\$56,720	2,385	\$47,377
Virginia Republican Party*	641	12,070	1,051	19,979	709	14,091
Virginia Nongame Wildlife Program	3,282	74,492	5,012	108,344	5,024	115,599
Virginia Housing Program	1,701	34,906	3,108	66,220	3,361	83,134
Virginia Open Space Recreation and Conservation Fund	1,762	34,553	2,501	47,135	2,551	59,776
Virginia Family and Children's Trust Fund (FACT)	1,213	25,354	1,455	30,982	1,760	45,925
Virginia Elderly and Disabled Transportation Fund	2,598	52,934	4,157	85,910	4,125	92,704
United States Olympic Committee#	0	0	1	10	1	25
Community Policing Fund#	0	0	1	10	2	50
Virginia Arts Foundation	2,143	41,121	3,120	54,682	3,094	63,368
Chesapeake Bay Restoration	3,285	82,045	3,872	91,735	4,198	113,372
Historic Resources Fund#	0	0	0	0	0	0
State Forests Fund	2,171	38,664	2,691	48,423	3,049	65,984
Uninsured Medical Catastrophe Fund#	6	84	0	0	1	10
Children of America Finding Hope**	998	17,151	1,651	32,091	1,751	37,142
Public School Foundations	1,273	37,615	1,599	50,294	1,586	52,515
Home Energy Assistance#	6	423	5	140	1	10
War Memorial & National D-Day Memorial#	0	0	0	0	1	10
Spay and Neuter Fund	1,831	37,981	2,410	47,490	2,392	50,356
Tuition Assistance Grant Fund#	0	0	1	10	1	10
Virginia Federation of Humane Societies	1,246	24,994	1,922	36,849	1,804	40,715
Cancer Centers	1,679	37,630	2,659	57,834	2,591	63,442
Martin Luther King, Jr. Living History Public Policy Center Fund#	0	0	0	0	1	25
Virginia Military Family Relief Fund	1,796	38,477	2,224	51,727	2,198	60,346
Public Libraries Foundations	1,565	40,105	2,634	64,875	2,667	81,092
Celebrating Special Children, Inc.#	0	0	0	0	0	0
Virginia College Saving Plan (Virginia 529)	949	599,363	1,024	637,077	995	604,040
VDA Medicare Part D Counseling Fund^	339	3,940	8	236	11	111
Community Foundations^	134	2,876	25	2,541	11	422
Virginia Foundation of Community College Education^	655	11,081	23	654	12	167
Middle Peninsula Chesapeake Bay Public Access Authority^	323	4,350	12	144	7	20
Breast and Cervical Cancer Prevention Treatment Fund^	1,097	18,277	20	369	21	295
Virginia Aquarium and Marine Science Center^	982	14,017	22	1,065	12	126
Virginia Capitol Preservation Foundation^	134	3,315	3	36	3	4
Office of the Secretary of Veteran Affairs and Homeland Security^	1,518	28,170	33	1,047	24	384
Federation of Virginia Food Banks^	2,811	71,122	4,269	136,939	5,121	185,867
<b>Total</b>	<b>39,819</b>	<b>1,419,732</b>	<b>50,403</b>	<b>1,731,565</b>	<b>51,470</b>	<b>1,878,515</b>

## Notes:

1. Taxpayers may make voluntary contributions to qualifying organizations from their tax refunds or, for some organizations, tax payments. If the contribution exceeds an expected refund, it increases the amount of the tax payment.
2. Contributions are reported by taxable year for returns that are processed during the subsequent calendar year. For example, contributions reported for Taxable Year 2020 are from all returns processed in calendar year 2021. The majority of returns processed in calendar year 2021 are for TY 2020; however, some returns from previous taxable years maybe included.
3. Effective January 1, 2014, the General Assembly enacted legislation that allowed an individual to designate their individual income tax refund, or a portion thereof, to be deposited into one or more Virginia College Savings Plan accounts (Virginia 529).

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

# These organizations were removed from the 2016 Virginia Individual Income Tax return with the exception of 'Home Energy Assistance,' which was removed from the 2017 tax return. Amounts reported for 2020 represent contributions made on returns filed for prior years and processed in the 2021 calendar year.

\*\* This organization was removed from the 2016 Virginia Individual Income Tax return and was added back to the 2018 Virginia Individual Income Tax return.

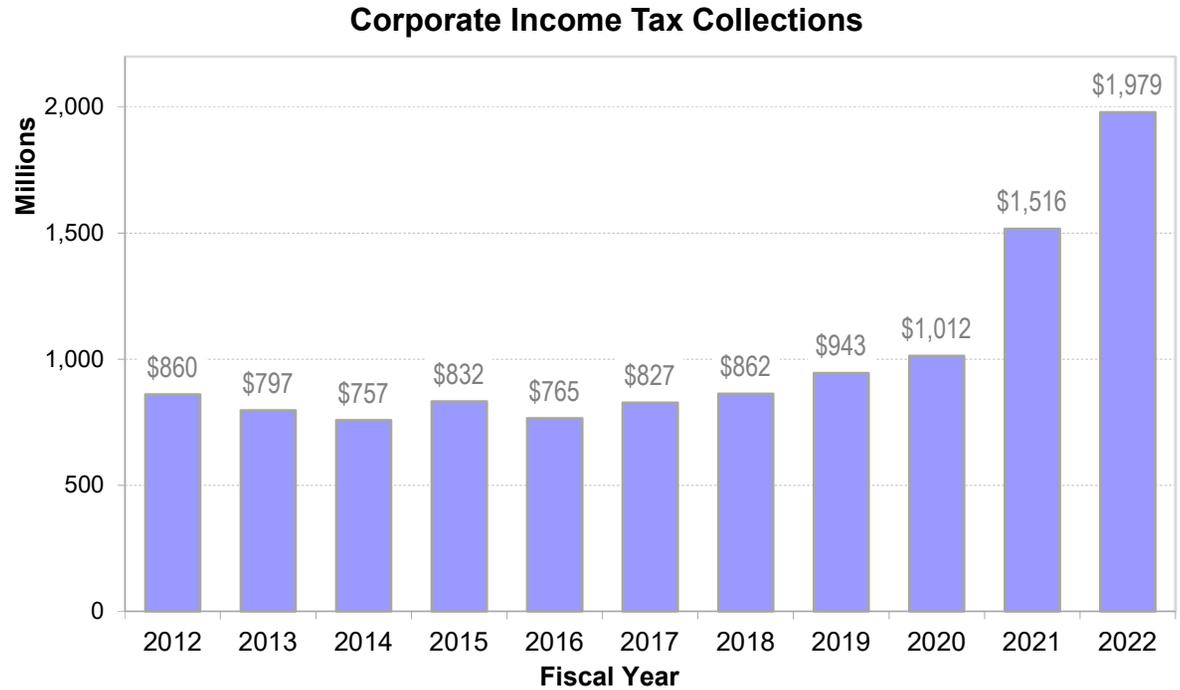
^ These organizations were added to 2016 Virginia Individual Income Tax return.

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

Fiscal Year	Amount
2012	859,922,840
2013	796,728,154
2014	757,490,742
2015	831,906,887
2016	764,948,014
2017	826,960,822
2018	861,897,138
2019	943,390,661
2020	1,011,649,618
2021	1,515,692,111
2022	1,978,697,205

Notes:

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



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

Based on returns filed for Taxable Year 2020\*

<b>Reported Taxable Income From Virginia Sources</b>	<b>Number of Corporate Returns</b>	<b>Percent of Total</b>	<b>Taxable Income</b>	<b>Percent of Total</b>	<b>Tax Assessed</b>	<b>Percent of Total</b>
\$0 or less	44,601	64.5%	\$0	0.0%	\$5,826,457	0.5%
\$1 to \$24,999	12,614	18.2%	83,897,151	0.4%	5,107,793	0.4%
\$25,000 to \$49,999	2,626	3.8%	95,007,311	0.5%	5,700,457	0.5%
\$50,000 to \$99,999	2,346	3.4%	167,901,543	0.9%	10,102,453	0.9%
\$100,000 to \$499,999	4,112	5.9%	952,977,076	5.0%	57,190,187	4.8%
\$500,000 to \$999,999	1,091	1.6%	780,497,069	4.1%	46,871,874	4.0%
\$1,000,000 to \$1,999,999	701	1.0%	994,894,383	5.3%	59,986,080	5.1%
\$2,000,000 to \$9,999,999	848	1.2%	3,509,042,745	18.6%	210,763,064	17.8%
\$10,000,000 and Over	252	0.4%	12,317,762,202	65.2%	782,480,165	66.1%
<b>Total before adjustments</b>	<b>69,191</b>	<b>100.0%</b>	<b>\$18,901,979,480</b>	<b>100.0%</b>	<b>\$1,184,028,530</b>	<b>100.0%</b>
Departmental adjustments			18,177,080	0.1%	1,090,627	0.1%
<b>Total Tax Assessment</b>			<b>\$18,920,156,560</b>	<b>100.0%</b>	<b>\$1,185,119,157</b>	<b>100.0%</b>

## Notes:

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

\* This table is not comparable to equivalent tables in annual reports prior to FY 2006. Returns are selected for inclusion on this table if the tax reporting period on the return began in 2020. Reports prior to FY 2006 selected returns based on the state fiscal year in which they were received.

**Table 3.1****Tax Credits: Individual and Corporate Income Tax, Insurance Premium License Tax, and Bank Franchise Tax**

For Returns Processed During Fiscal Year 2022, Sorted by Year Enacted

Code Section(s)	Credit	Year Enacted	Credit Claimed Against	Number of Returns	Amount
§§ 58.1-439.18 et seq.	Neighborhood Assistance Act Credit	1981 (effective July 1, 1981)	Individual, Corporate, Insurance and Bank	3,694	14,102,634
§§ 58.1-334 & 58.1-432	Conservation Tillage Equipment Credit	1985 (effective 1985)	Individual and Corporate	65	100,132
§§ 58.1-337 & 58.1-436	Advanced Technology Pesticide & Fertilizer Application Equipment Credit	1990 (effective 1990)	Individual and Corporate	39	69,180
§ 58.1-438.1	Tax Credit for Vehicle Emissions Testing Equipment and Clean-Fuel Vehicles and Certain Refueling Property	1993 (effective 1993)	Individual and Corporate	202	323,251
§ 58.1-439	Major Business Facility Job Tax Credit	1994 (effective 1995)	Individual, Corporate, Insurance and Bank	5	843,582
§ 58.1-439.2	Coalfield Employment Enhancement Tax Credit (Refundable)	1995 (effective 1996)	Individual and Corporate	*	295,684
§ 58.1-339.2	Historic Rehabilitation Tax Credit	1996 (effective 1997)	Individual, Corporate, Insurance and Bank	536	52,718,434
§§ 58.1-339.3 & 58.1-439.5	Agricultural Best Management Practices Tax Credit	1996 (effective 1998)	Individual and Corporate	69	186,530
§ 58.1-332.1	Foreign Tax Credit	1998 (effective 1998)	Individual Only	264	514,407
§ 58.1-339.4	Qualified Equity and Subordinated Debt Investments Tax Credit	1998 (effective 1999)	Individual Only	322	3,221,597
§ 58.1-439.10	Waste Motor Oil Burning Equipment Credit	1998 (effective 1999)	Individual and Corporate	43	110,013
§ 58.1-439.7	Recyclable Materials Processing Equipment Credit	1998 (effective 1999)	Individual and Corporate	44	1,313,892
§ 58.1-339.6	Political Candidates Contribution Tax Credit	1999 (effective 2000)	Individual Only	54	1,932
§ 58.1-339.7	Livable Home Tax Credit	1999 (effective 2000)	Individual and Corporate	188	1,056,269
§ 58.1-512	Land Preservation Tax Credit	1999 (effective 2000)	Individual and Corporate	5,204	73,509,069
§ 58.1-433.1	Virginia Coal Employment and Production Incentive Tax Credit	1999 (effective 2001)	Corporate Only	*	51,589
§ 58.1-339.8	Low-Income Taxpayer Credit	2000 (effective 2000)	Individual Only	398,037	123,863,583
§§ 58.1-339.10 & 58.1-439.12	Riparian Forest Buffer Protection for Waterways Tax Credit	2000 (effective 2000)	Individual and Corporate	123	425,938
§ 58.1-339.11	Long-term Care Insurance Tax Credit	2006 (effective 2006)	Individual Only	13	16,615
§ 58.1-439.12:02	Biodiesel and Green Diesel Fuels Producers Tax Credit	2008 (effective 2008)	Individual and Corporate	*	882
§ 58.1-439.12:04	Tax Credit for Participating Landlords (Community of Opportunity)	2010 (effective 2010)	Individual and Corporate	63	392,693
§ 58.1-439.12:05	Green Job Creation Tax Credit	2010 (effective 2010)	Individual and Corporate	11	34,679
§ 58.1-439.12:03	Motion Picture Production Tax Credit (refundable)	2010 (effective 2011)	Individual and Corporate	*	4,500,000
§ 58.1-339.12	Farm Wineries and Vineyards Tax Credit	2011 (effective 2011)	Individual and Corporate	44	248,397
§ 58.1-439.12:06	International Trade Facility Tax Credit	2011 (effective 2011)	Individual and Corporate	*	29,605
§ 58.1-439.12:08	Research and Development Expenses Tax Credit (refundable)	2011 (effective 2011)	Individual and Corporate	297	2,652,684
§ 58.1-439.12:09	Barge and Rail Usage Tax Credit	2011 (effective 2011)	Individual, Corporate, Insurance and Bank	4	142,653
§ 58.1-439.12:10	Virginia Port Volume Increase Tax Credit	2011 (effective 2011)	Individual and Corporate	21	316,701
§ 58.1-439.26	Education Improvement Scholarships Tax Credits	2012 (effective 2013)	Individual, Corporate, Insurance and Bank	1,583	11,381,952
§ 58.1-439.12:11	Major Research and Development Expenses Tax Credit	2016 (effective 2017)	Individual and Corporate	50	9,934,435
§ 58.1-439.12:12	Food Crop Donation Tax Credit	2016 (effective 2017)	Individual and Corporate	30	47,167
§ 58.1-439.6:1	Worker Training Tax Credit	2018 (effective 2019)	Individual, Corporate, Insurance and Bank	6	7,738
§ 58.1-337	Conservation Tillage and Precision Agriculture Equipment Tax Credit	2020 (effective 2021)	Individual and Corporate	54	360,208

## Notes:

1. Number of returns and amounts are for income tax returns processed during FY 2022, regardless of taxable year. For most credits, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years.
2. If a return was amended or audited during the fiscal year, only the additional credit amount (or reduction) is included.
3. The amount shown for the Coalfields Employment Enhancement Tax credit includes the amount refunded to taxpayers, as well as that deposited with the Coalfields Economic Development Authority.
4. A refundable tax credit is one which is not limited by the amount of the taxpayer's tax liability.

\* Number of returns for this credit is not available for release because fewer than four returns claiming the credit were processed in FY 2022.

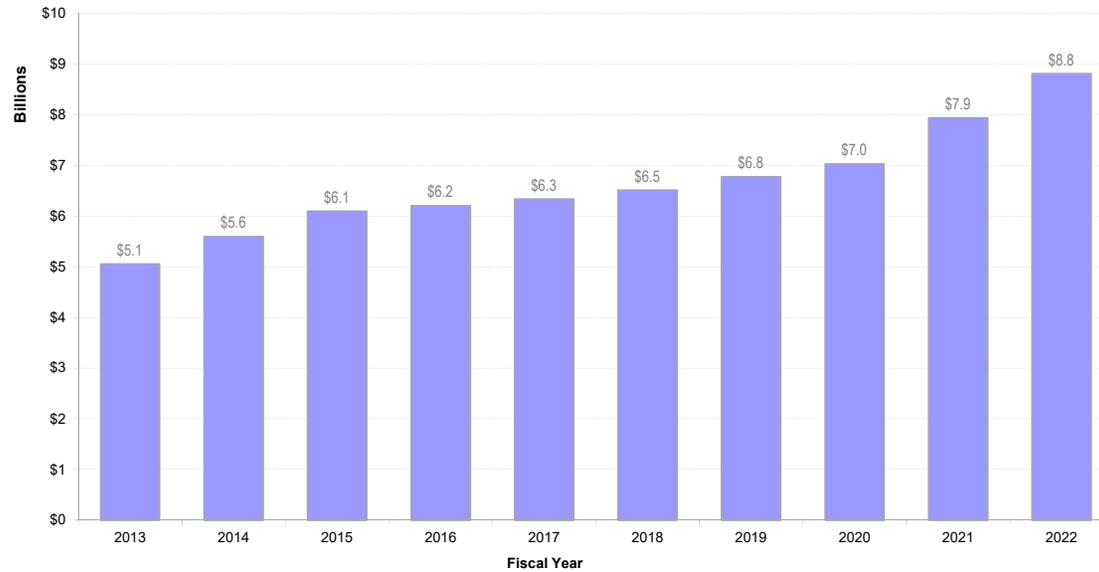
**Table 4.1**  
**State and Local Retail Sales and Use Tax Net Revenue Collections**

Fiscal Year	State Sales and Use Tax											Subtotal State	Local		Total State and Local
	General Fund	Commonwealth Transportation Fund <sup>14</sup>	Transportation Trust Fund <sup>14</sup>	Highway Maintenance Operating Fund <sup>13, 14</sup>	Intercity Passenger Rail Operating Fund <sup>14</sup>	Commonwealth Mass Transit Fund <sup>14</sup>	Northern Virginia Region	Hampton Roads Region	Historic Triangle	Central VA Region	Additional Tax Certain Localities <sup>15</sup>		Local Option	Public Education SOQ / Real Estate Property Tax Relief	
2013	3,219,798,000		521,180,000	-	-	-	-	-	-	-	-	3,740,978,000	1,089,743,000	221,396,000	5,052,117,000
2014	3,066,456,000		492,018,000	191,217,000	41,908,000	62,864,000	203,933,000	107,424,000				4,165,820,000	1,094,794,000	334,030,000	5,594,644,000
2015	3,235,444,000		590,709,000	277,880,000	50,520,000	75,746,000	246,324,000	129,918,000				4,606,541,000	1,143,330,000	352,406,000	6,102,277,000
2016	3,295,853,000		599,055,000	276,849,000	49,877,000	74,782,000	237,314,000	126,537,000				4,660,267,000	1,188,704,000	355,547,000	6,204,518,000
2017	3,354,561,000		615,572,000	277,061,000	51,043,000	76,683,000	251,601,000	131,472,000				4,757,993,000	1,213,929,000	365,878,000	6,337,800,000
2018	3,458,249,000		618,387,000	292,518,000	53,159,000	79,742,000	256,443,000	137,059,000				4,895,557,000	1,243,480,000	376,561,000	6,515,598,000
2019	3,580,355,000		649,451,000	301,429,000	54,797,000	82,165,000	263,031,000	139,640,000	20,358,000			5,091,226,000	1,292,804,000	392,605,000	6,776,635,000
2020	3,706,817,000		678,024,000	304,875,000	56,216,000	84,325,000	268,748,000	142,864,000	22,731,000			5,264,600,000	1,358,988,000	406,044,000	7,029,632,000
2021	4,166,182,000	1,264,050,000	-	-	-	-	286,170,000	168,804,000	22,969,000	89,337,000	2,689,000	6,000,201,000	1,477,201,000	458,363,000	7,935,765,000
2022	4,558,082,000	1,368,275,000	-	-	-	-	321,756,000	179,779,000	27,210,000	152,019,000	17,784,000	6,624,905,000	1,662,897,000	522,472,000	8,810,274,000

Notes:

- The sales and use tax on aircraft and on watercraft are reported separately in Tables 5.1 and 5.2, respectively.
- The sales and use tax on motor vehicles is administered by the Department of Motor Vehicles and is not reported here.
- Revenues of a 1% tax of the 4.3% state tax is returned to localities for education, based on each locality's school-age population.
- 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.
- Revenues of a 3/8% tax of the 4.3% state tax is allocated to the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund.
- The state tax on unprepared food for human consumption was reduced from 3.5% to 3.0% on January 1, 2000; reduced to 1.5% on July 1, 2005; and eliminated effective January 1, 2023.
- Effective July 1, 2013, the state tax was increased from 4% to 4.3%. Of the 0.3% increase, 0.175% goes to Highway Maintenance Operating Fund, 0.05% goes to Intercity Passenger Rail and 0.075% goes to Commonwealth Mass Transit Fund.
- A new state tax of 0.7% was imposed on localities in Northern Virginia region and Hampton Roads region effective July 1, 2013, and in the Central Virginia region effective October 1, 2020.
- Effective July 1, 2018, a new state tax of 1.0% was imposed on sales made in the Historic Triangle Region in the City of Williamsburg and the counties of James City and York, with the exception of food purchased for human consumption.
- Effective FY 2010, dealers with annual taxable sales above a \$1 million threshold were required to make a June payment equal to 90% of their sales and use tax liability for the previous June. The threshold was raised to \$10 million for the payment due June 2021. This accelerated June payment was eliminated for the payment due June 2022.
- Prior to FY 2017, the Commonwealth Accounting and Reporting System (CARS) was the data source for net revenue collections. Effective with FY 2017, the Revenue Status Report from the Cardinal financial system is the data source for net revenue collections. The exception is Additional Tax Certain Localities, which requires a custom report.
- Effective July 1, 2019, the sales and use tax was extended to include remote sellers without a physical presence in the state. States were given the ability to do so by the U.S. Supreme Court's "Wayfair" decision of June 21, 2018.
- For FY 2020 and prior years, the HMO fund amounts have been adjusted to include all SUT revenue deposited in the HMO fund; for this reason, the HMOF numbers reported in prior years may differ.
- Starting in FY 2021, state transportation SUT revenues have been consolidated in the Commonwealth Transportation Fund per legislation.
- Certain localities have statutory authority to levy an additional sales and use tax of up to one percent. Halifax (effective July 1, 2020) and Henry (effective April 1, 2021) counties were the first to impose this tax followed by Charlotte, Gloucester, Northampton, and Patrick counties in FY 2022.

**State and Local Retail Sales & Use Tax Collections**



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

Category	2017	2018	2019	2020*	2021
11 Agriculture	\$248,072,607	\$258,214,491	\$273,542,329	\$297,824,816	\$331,147,299
21-22 Mining and Utilities	786,200,361	733,503,953	782,912,377	798,224,472	866,743,857
23 Construction	3,179,148,036	1,528,641,552	1,575,312,559	1,490,906,809	1,783,557,373
31-33 Manufacturing	4,644,849,072	4,664,340,240	4,823,802,281	4,337,055,737	4,974,030,027
42 Wholesale Trade	6,980,772,632	7,491,164,691	7,677,482,671	7,865,485,373	9,380,707,470
44-45 Retail Trade	60,933,912,762	63,650,484,515	63,653,520,267	66,155,588,674	72,301,055,364
442 Furniture and Home Furnishings Stores	2,236,965,490	2,130,068,742	2,168,336,133	2,015,670,231	2,410,430,711
444 Building Material and Garden Equipment and Supplies Dealers	4,668,220,968	6,541,106,925	6,736,742,934	7,963,067,603	8,776,204,973
445 Food and Beverage Stores	17,802,669,235	18,260,313,945	18,109,540,317	20,749,265,268	21,271,197,639
448 Clothing and Clothing Accessories Stores	4,960,521,827	5,037,699,750	4,974,648,367	3,639,826,980	4,969,225,647
452 General Merchandise Stores	17,057,160,048	17,184,985,659	17,146,456,723	17,526,539,796	18,037,002,912
48-49 Transportation and Warehousing	227,218,174	233,258,397	226,048,609	181,618,866	201,745,003
51 Information	1,122,804,878	1,220,788,292	1,142,018,521	928,058,380	1,150,930,554
52 Finance and Insurance	136,553,035	154,414,967	175,805,119	309,129,674	153,626,081
53 Real Estate, Rental, and Leasing	1,578,113,758	1,528,238,084	1,671,730,849	1,394,555,102	1,665,423,005
54 Professional, Scientific, and Technical Services	1,080,516,636	1,098,467,483	1,076,660,664	974,841,350	1,005,995,045
55 Management of Companies and Enterprises	128,612,736	132,268,769	175,358,145	162,627,657	245,266,950
56 Administrative, Support, Waste Management, & Remediation Services	318,631,326	326,602,085	345,429,360	321,491,679	353,391,019
61 Educational Services	114,432,109	93,635,761	75,544,873	46,319,582	43,222,890
62 Health Care and Social Assistance	340,921,008	347,932,775	316,098,309	327,389,507	382,385,518
71 Arts, Entertainment, and Recreation	615,427,279	625,631,010	699,339,072	448,061,930	692,700,752
72 Accommodation And Food Services	17,987,523,834	18,613,515,472	19,470,592,932	15,095,152,204	19,262,340,836
722 Food Services and Drinking Places	14,249,840,628	14,760,752,957	15,486,302,505	12,971,669,114	16,177,425,130
81 Other Services	2,453,829,305	2,556,759,876	2,600,028,077	2,356,797,691	2,714,695,719
92 Public Administration	21,157,757	21,356,590	22,167,798	13,337,609	15,554,324
Not Categorized	842,409,724	795,927,505	996,283,232	855,358,313	1,131,052,693
<b>Total</b>	<b>\$103,741,107,029</b>	<b>\$106,075,146,508</b>	<b>\$107,779,678,044</b>	<b>\$104,359,825,425</b>	<b>\$118,655,571,779</b>

## Notes:

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

\* 2020 revised upward because data was erroneously excluded from "Not Categorized"

**Table 4.3****Local Sales Tax Distribution - Fiscal Year 2022**

County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount	County	Share of State Tax	Local Option	Total Amount
Accomack	\$6,067,181	\$5,697,607	\$11,764,788	Gloucester	\$6,824,655	\$6,659,642	\$13,484,297	Prince Edward	\$3,325,699	\$4,225,520	\$7,551,218
Albemarle	19,675,289	22,284,786	41,960,075	Goochland	3,933,156	4,842,101	8,775,257	Prince George	7,354,992	4,341,216	11,696,207
Alleghany	2,613,653	1,245,002	3,858,655	Grayson	2,426,661	765,766	3,192,427	Prince William	112,806,469	88,253,595	201,060,064
Amelia	2,493,217	1,343,192	3,836,410	Greene	4,354,679	3,123,115	7,477,794	Pulaski	5,399,506	5,225,983	10,625,489
Amherst	5,555,860	4,058,817	9,614,678	Greensville	1,750,534	892,940	2,643,474	Rappahannock	1,148,359	1,001,986	2,150,345
Appomattox	2,945,377	1,855,323	4,800,700	Halifax	6,361,930	4,607,281	10,969,212	Richmond	1,427,261	1,659,469	3,086,730
Arlington	36,617,547	47,037,148	83,654,695	Hanover	22,568,900	31,660,779	54,229,679	Roanoke	17,785,303	15,175,481	32,960,784
Augusta	13,457,036	8,752,546	22,209,581	Henrico	67,042,195	87,332,090	154,374,285	Rockbridge	3,634,181	3,891,648	7,525,829
Bath	611,683	930,406	1,542,089	Henry	9,305,195	6,005,256	15,310,451	Rockingham	16,462,630	10,988,005	27,450,635
Bedford	14,859,999	9,385,553	24,245,552	Highland	257,773	190,560	448,333	Russell	4,631,468	2,422,492	7,053,961
Bland	905,376	468,865	1,374,241	Isle of Wight	7,194,411	4,618,324	11,812,735	Scott	3,886,672	2,046,791	5,933,463
Botetourt	6,164,375	4,049,013	10,213,388	James City	14,137,388	14,263,698	28,401,086	Shenandoah	8,258,255	5,890,779	14,149,034
Brunswick	2,408,702	1,113,625	3,522,327	King and Queen	1,137,795	369,917	1,507,711	Smyth	5,379,434	3,149,963	8,529,397
Buchanan	3,492,617	1,915,867	5,408,485	King George	5,964,706	3,980,199	9,944,905	Southampton	3,159,836	1,042,942	4,202,778
Buckingham	2,829,168	1,121,278	3,950,446	King William	3,575,020	1,933,431	5,508,451	Spotsylvania	31,149,372	27,416,075	58,565,447
Campbell	10,037,313	7,825,508	17,862,821	Lancaster	1,529,737	2,616,636	4,146,373	Stafford	37,126,755	22,514,339	59,641,094
Caroline	6,087,254	3,255,119	9,342,373	Lee	4,120,148	1,866,364	5,986,512	Surry	992,005	964,063	1,956,068
Carroll	4,910,371	2,943,399	7,853,769	Loudoun	107,079,464	109,126,594	216,206,058	Sussex	1,568,825	1,294,571	2,863,396
Charles City	964,537	1,668,846	2,633,383	Louisa	6,621,817	5,960,260	12,582,077	Tazewell	7,262,024	7,073,317	14,335,341
Charlotte	2,211,146	953,867	3,165,012	Lunenburg	2,014,646	698,833	2,713,479	Warren	7,837,788	7,062,818	14,900,606
Chesterfield	76,394,930	68,577,944	144,972,874	Madison	2,445,677	1,569,577	4,015,255	Washington	9,118,203	9,960,013	19,078,216
Clarke	2,688,660	1,872,678	4,561,339	Mathews	1,297,318	830,598	2,127,916	Westmoreland	2,984,466	1,728,444	4,712,910
Craig	857,836	289,544	1,147,379	Mecklenburg	5,208,289	7,574,676	12,782,965	Wise	6,765,494	3,880,351	10,645,845
Culpeper	11,766,719	10,987,028	22,753,747	Middlesex	1,547,696	1,632,467	3,180,164	Wythe	5,261,111	5,845,792	11,106,903
Cumberland	1,761,099	863,968	2,625,066	Montgomery	13,855,317	17,059,879	30,915,196	York	15,577,327	13,579,898	29,157,225
Dickenson	2,617,878	973,813	3,591,691	Nelson	2,455,185	2,044,022	4,499,207	<b>Total Counties</b>	<b>\$1,209,626,711</b>	<b>\$1,100,216,137</b>	<b>\$2,309,842,848</b>
Dinwiddie	5,325,555	2,734,465	8,060,020	New Kent	4,239,526	3,034,685	7,274,211				
Essex	1,807,583	2,640,464	4,448,046	Northampton	2,102,332	2,488,922	4,591,254				
Fairfax	240,751,840	233,022,056	473,773,895	Northumberland	1,634,325	1,199,362	2,833,687				
Fauquier	15,362,868	14,568,788	29,931,656	Nottoway	2,652,741	2,139,911	4,792,653				
Floyd	2,860,861	1,464,113	4,324,974	Orange	6,689,429	5,688,663	12,378,092				
Fluvanna	4,977,983	2,547,475	7,525,458	Page	4,283,897	2,965,586	7,249,483				
Franklin	9,902,088	7,250,757	17,152,845	Patrick	2,856,636	1,708,334	4,564,969				
Frederick	18,711,808	20,990,832	39,702,640	Pittsylvania	10,845,496	3,943,935	14,789,431				
Giles	3,197,868	2,508,391	5,706,260	Powhatan	5,115,322	4,988,104	10,103,425				

**Table 4.3, continued**  
**Local Sales Tax Distribution - Fiscal Year 2022**

City	Share of State Tax	Local Option	Total Amount
Alexandria	\$22,030,112	\$35,871,704	\$57,901,816
Bristol	3,156,667	5,054,703	8,211,369
Buena Vista	1,126,174	524,432	1,650,606
Charlottesville	6,411,583	14,236,024	20,647,607
Chesapeake	54,564,487	54,669,045	109,233,532
Colonial Heights	\$3,527,480	\$9,376,227	\$12,903,707
Covington	1,106,101	1,642,527	2,748,628
Danville	7,761,724	10,882,534	18,644,258
Emporia	1,277,246	3,323,198	4,600,444
Fairfax	4,274,389	12,864,230	17,138,619
Falls Church	3,309,852	6,248,178	9,558,030
Franklin	1,814,978	2,165,447	3,980,425
Fredericksburg	5,018,128	15,237,156	20,255,285
Galax	1,469,519	2,913,386	4,382,906
Hampton	24,716,659	20,837,770	45,554,430

City	Share of State Tax	Local Option	Total Amount
Harrisonburg	7,499,725	17,611,248	25,110,973
Hopewell	5,092,080	2,534,562	7,626,642
Lexington	793,393	1,365,386	2,158,778
Lynchburg	13,442,245	20,473,942	33,916,187
Manassas	9,325,267	11,494,944	20,820,211
Manassas Park	3,955,342	3,102,547	7,057,888
Martinsville	2,823,886	2,766,037	5,589,922
Newport News	34,860,674	32,705,425	67,566,099
Norfolk	38,270,888	42,433,404	80,704,292
Norton	868,400	1,881,605	2,750,005
Petersburg	5,303,369	4,849,299	10,152,669
Poquoson	2,703,451	1,025,720	3,729,170
Portsmouth	18,165,625	10,487,136	28,652,760
Radford	2,063,243	1,471,749	3,534,992
Richmond	31,376,508	44,689,387	76,065,895

City	Share of State Tax	Local Option	Total Amount
Roanoke	19,121,710	26,219,330	45,341,041
Salem	4,640,976	8,951,467	13,592,443
Staunton	4,157,123	5,386,655	9,543,778
Suffolk	19,943,627	16,251,099	36,194,725
Virginia Beach	87,791,892	87,389,211	175,181,102
Waynesboro	4,469,832	6,783,527	11,253,358
Williamsburg	1,527,624	4,970,181	6,497,805
Winchester	5,601,288	11,990,439	17,591,726
<b>Total Cities</b>	<b>\$465,363,266</b>	<b>\$562,680,858</b>	<b>\$1,028,044,124</b>
<b>Total Counties</b>	<b>\$1,209,626,711</b>	<b>\$1,100,216,137</b>	<b>\$2,309,842,848</b>
<b>Aggregate</b>	<b>\$1,674,989,977</b>	<b>\$1,662,896,995</b>	<b>\$3,337,886,973</b>

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

<b>Fiscal Year</b>	<b>Recordation &amp; Deeds</b>	<b>Suits &amp; Wills</b>	<b>Estate Tax</b>	<b>Watercraft Tax</b>	<b>Rolling Stock Tax</b>	<b>Insurance Premiums License Tax</b>
2012	307,149,000	6,254,000	298,000	3,676,000	6,880,000	-
2013	360,109,000	6,181,000	-268,000	5,514,000	7,327,000	-
2014	296,103,000	6,425,000	196,000	4,222,000	6,979,000	\$320,421,000
2015	331,713,000	6,419,000	98,000	4,493,000	7,089,000	300,641,000
2016	354,104,000	6,364,000	222,000	4,688,000	6,538,000	339,081,000
2017	378,757,000	6,521,000	8,202,000	3,597,000	6,346,000	340,910,000
2018	380,183,000	6,415,000	932,000	7,365,000	6,469,000	337,947,000
2019	372,107,000	6,738,000	191,000	5,681,000	6,444,000	382,018,000
2020	467,121,000	6,588,000	80,000	6,772,000	6,521,000	360,588,000
2021	656,756,000	7,769,000	810,000	9,398,000	6,051,000	363,105,000
2022	634,000,000	8,542,000	27,000	9,070,000	6,110,000	426,830,000

1. The figures stated above are net of refunds.

2. One-half of the (Recordation & Deeds) 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 July 1, 2013, a regional congestion fee is imposed at the rate of \$0.15 per \$100 in the Northern Virginia Region. Effective July 1, 2020, the regional congestion fee was replaced with a regional WMATA capital fee of \$0.10 per \$100 in any county or city that is a member of the Northern Virginia Transportation Authority and a regional congestion relief fee of \$0.10 per \$100 in any county or city that is a member of Planning District 8.

3. The tax on suits is \$5 for debts under \$50,000, \$15 for debts \$50,000 and greater but not exceeding \$100,000, and \$25 for debts \$100,000 and greater. Prior to July 1, 2007, Virginia had an estate tax that was equal to the federal credit for state death taxes. With the elimination of the federal credit, the Virginia estate tax was effectively repealed.

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

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

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

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

Fiscal Year	Tire Recycling	Egg Excise	Peanut Excise	Soybean Excise	Cigarette Tax	Other Tobacco Products	Aircraft Tax	Cattle Tax
2012	3,412,000	149,000	172,000	596,000	173,911,000	18,542,000	4,725,000	
2013	2,544,000	160,000	265,000	895,000	169,297,000	18,577,000	5,753,000	
2014	2,611,000	152,000	224,000	811,000	161,619,000	19,007,000	2,919,000	
2015	2,738,000	175,000	289,000	735,000	159,856,000	19,141,000	5,001,000	
2016	2,871,000	183,000	320,000	1,036,000	159,286,000	19,455,000	6,056,000	
2017	2,769,000	207,000	265,000	1,058,000	151,117,000	20,081,000	4,273,000	
2018	2,795,000	201,000	357,000	1,159,000	139,202,000	21,181,000	12,015,000	
2019	3,060,000	205,000	309,000	1,050,000	129,451,000	21,838,000	12,577,000	136,000
2020	3,214,000	208,000	366,000	935,000	131,950,000	21,688,000	7,557,000	341,000
2021	2,893,000	195,000	353,000	1,363,000	234,194,000	52,438,000	7,253,000	353,000
2022	3,195,000	202,000	376,000	1,744,000	219,818,000	58,809,000	8,495,000	349,000

Notes:

1. The Tire Recycling Fee is imposed at a rate of 50 cents per tire. All revenues from the fee are deposited into the Waste Tire Trust Fund.
2. The egg excise tax is imposed at the rate of 5 cents per 30-dozen case or 11 cents per 100 pounds of liquid eggs. All revenue from this tax are deposited into the Virginia Egg Fund.
3. Prior to July 1, 2010, the peanut excise tax was imposed at the rate of 15 cents per 100 pounds. Effective July 1, 2010, the peanut excise tax was imposed at the rate of 30 cents per 100 pounds. Effective July 1, 2021, the peanut excise tax was reduced to the rate of 25 cents per 100 pounds. All revenues are deposited into the Peanut Fund.
4. The soybean excise tax is imposed at a rate of one-half of one percent (0.005) of the net market value of assessed bushels. All revenues are deposited into the Virginia Soybean Fund.
5. Effective September 1, 2004, the tax on cigarettes was imposed at a rate of 20 cents per pack of 20 cigarettes. Effective July 1, 2005, the tax on cigarette was imposed at a rate of 30 cents per pack of 20 cigarettes. Effective July 1, 2020, the tax on cigarettes was imposed at a rate of 60 cents per pack of 20 cigarettes. All revenue from the Cigarette Tax is deposited into the Virginia Health Care Fund.
6. Prior to July 1, 2020, other tobacco products were taxed at 10 percent of the sales price charged by the wholesale dealer. Beginning July 1, 2020, other tobacco products are taxed at 20 percent of the sales price charged by the wholesale dealer. Also, effective July 1, 2020 liquid nicotine products are taxed at a rate of \$0.066 per milliliter. Beginning January 1, 2021, the tax is imposed on heated tobacco products at the rate of 2.25 cents per stick. All revenues from this tax are deposited into the Virginia Health Care Fund.
7. The Aircraft Sales and Use Tax is imposed at a rate of 2 percent of the sales price. All revenues from this tax are deposited in a special fund within the Commonwealth Transportation Fund for the administration of the aviation laws of the Commonwealth.
8. The Virginia Department of Taxation began collecting the Cattle Tax Assessment in FY 2019 pursuant to 2018 Senate Bill 374 (Chapter 469, 2018 Acts of Assembly).

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

<b>Fiscal Year</b>	<b>Corn Tax</b>	<b>Cotton Tax</b>	<b>Small Grains</b>	<b>Forest Products</b>	<b>Soft Drink Excise Tax</b>	<b>Litter Tax</b>	<b>Sheep Tax</b>	<b>Apple Tax</b>
2012	301,000	131,000	537,000	1,837,000	191,000	931,000	8,000	123,000
2013	291,000	168,000	500,000	2,036,000	194,000	844,000	9,000	93,000
2014	401,000	129,000	516,000	2,166,000	210,000	888,000	11,000	170,000
2015	375,000	192,000	439,000	2,385,000	213,000	927,000	11,000	125,000
2016	401,000	126,000	291,000	2,221,000	219,000	906,000	11,000	116,000
2017	451,000	88,000	167,000	2,583,000	174,000	1,004,000	12,000	99,000
2018	395,000	173,000	173,000	2,695,000	169,000	1,109,000	12,000	121,000
2019	398,000	178,000	179,000	2,604,000	175,000	664,000	12,000	90,000
2020	460,000	218,000	143,000	2,455,000	217,000	878,000	12,000	88,000
2021	435,000	114,000	205,000	2,400,000	233,000	1,597,000	13,000	82,000
2022	557,000	159,000	159,000	2,576,000	229,000	2,314,000	16,000	109,000

Notes:

9. 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.

10. The cotton assessment is imposed at the rate of 95 cents per bale. All revenues from the tax are deposited into the Virginia Cotton Fund.

11. 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.

12. 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.

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

14. Legislation effective July 1, 2020 changed the litter tax to \$20 per establishment operated by a manufacturer, wholesaler or retailer. An additional annual tax of \$30 per establishment is to be paid by businesses making or distributing certain product categories (i.e., groceries, soft drinks/carbonated beverages, and beer). A penalty of \$100 plus an amount equal to the tax due is imposed on all delinquent taxes.

15. 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.

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

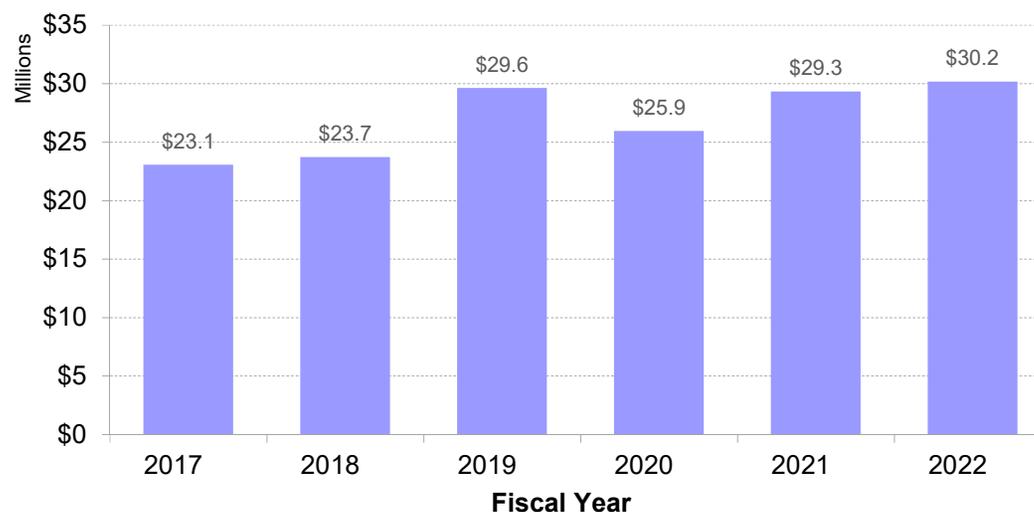
**Table 5.3**  
**Bank Franchise Tax Assessment Tax Statement - Fiscal Year 2022**

	Counties	Cities	Total
Total equity capital value based on capital, surplus, and undivided profits	\$691,737,699,353	\$551,282,717,472	\$1,243,020,416,825
Addition for reserve for loan losses	18,426,807,848	12,308,042,099	30,734,849,947
Other additions	637,301	0	637,301
a. U.S. obligations	51,260,347,093	38,359,048,987	89,619,396,080
b. Retained earnings and surplus of subsidiaries included in gross capital	239,151,177,538	161,191,993,877	400,343,171,415
c. Goodwill	66,503,975,882	96,925,444,758	163,429,420,640
d. Other deductions (total)	(40,409,840)	430,000,000	389,590,160
Capital before Virginia modifications	353,290,053,830	266,684,271,949	619,974,325,779
Capital attributable to Virginia	12,145,903,398	14,827,447,116	26,973,350,514
Deductions of assessed value of real estate otherwise taxed in this state	1,809,815,947	1,753,880,393	3,563,696,340
Deductions of book value of tangible personal property otherwise taxed in this state	854,986,867	763,677,757	1,618,664,624
<b>Net taxable capital</b>	<b>\$9,481,100,584</b>	<b>\$12,309,888,966</b>	<b>\$21,790,989,550</b>
Total Tax Assessment	\$51,656,391	\$102,127,101	\$153,783,491
Local Tax Credit (local Tax Assessment)	41,325,131	81,701,680	123,026,812
State Tax Credits:			
Neighborhood Assistance Act Tax Credit	17,300	253,499	270,799
Major Business Facility Job Tax Credit	0	0	0
Historic Rehabilitation Tax Credit	315,464	0	315,464
Education Improvement Scholarships Tax Credit	0	0	0
<b>Total State Tax Assessment</b>	<b>\$9,998,495</b>	<b>\$20,171,921</b>	<b>\$30,170,416</b>

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

Fiscal Year	Collections
2016	\$21,142,000
2017	23,068,000
2018	23,724,800
2019	29,641,360
2020	25,949,060
2021	29,336,130
2022	30,170,420

**Bank Franchise Tax Collections**



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

<b>County</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>
Accomack	\$916,005	\$1,023,735	\$1,085,445	\$1,609,351	\$1,723,091
Albemarle	7,310,467	6,783,831	7,677,069	10,783,141	10,110,251
Alleghany	184,886	203,069	291,457	322,369	368,867
Amelia	343,580	365,923	410,505	560,960	680,486
Amherst	608,205	604,216	777,235	989,744	1,128,794
Appomattox	329,293	312,322	428,932	542,059	601,370
Arlington	21,160,588	20,140,025	22,966,292	31,465,024	37,330,805
Augusta	2,055,633	2,172,761	2,555,789	3,846,710	3,650,786
Bath	1,219,904	114,320	99,800	180,721	205,395
Bedford	2,970,564	2,831,337	3,621,183	5,303,107	5,601,100
Bland	71,337	76,614	69,992	124,373	168,844
Botetourt	1,198,287	1,237,799	1,384,787	1,881,262	1,613,406
Brunswick	568,170	238,212	338,736	372,659	516,300
Buchanan	142,705	211,318	221,787	185,410	206,391
Buckingham	276,950	262,685	360,368	433,155	449,448
Campbell	1,075,193	1,193,787	1,599,313	2,290,164	2,227,667
Caroline	1,002,241	1,027,898	1,286,026	1,975,227	2,320,586
Carroll	513,755	504,441	563,956	830,617	906,639
Charles City	173,996	178,513	225,086	320,141	304,983
Charlotte	174,389	180,718	222,550	308,542	296,035
Chesterfield	17,478,977	18,302,321	21,225,125	30,462,586	29,420,781
Clarke	679,723	757,347	882,198	1,503,084	1,419,607
Craig	105,853	117,564	99,354	169,734	145,658
Culpeper	2,101,620	2,219,809	2,676,410	3,948,395	3,563,540
Cumberland	186,255	229,777	302,179	311,021	361,068
Dickenson	188,805	76,371	562,231	91,031	115,745
Dinwiddie	592,965	736,016	907,140	1,040,011	1,077,572
Essex	269,413	360,528	345,444	551,733	558,884
Fairfax	85,641,788	82,100,502	106,314,702	145,339,963	125,697,445
Fauquier	4,763,660	4,622,956	6,240,756	9,271,175	7,890,421
Floyd	\$300,159	\$350,742	\$391,112	\$576,547	\$547,015
Fluvanna	971,906	851,679	1,166,850	1,855,747	1,649,272
Franklin	1,805,768	1,802,646	2,343,147	3,891,050	3,570,116
Frederick	4,827,371	4,966,022	5,458,785	7,978,902	7,939,076
Giles	260,574	255,777	297,824	433,026	430,979

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

<b>County</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>
Gloucester	1,442,470	1,295,330	1,641,573	2,376,066	2,361,136
Goochland	1,473,018	1,721,266	2,498,348	2,927,589	3,219,196
Grayson	309,880	319,890	363,380	467,611	567,726
Greene	665,860	815,347	919,762	1,325,887	1,302,310
Greensville	168,236	95,005	101,835	171,728	272,673
Halifax	513,839	420,194	554,098	719,067	792,494
Hanover	5,228,012	5,400,252	6,739,040	9,856,129	9,503,388
Henrico	15,008,362	15,947,562	19,671,754	24,630,987	26,278,413
Henry	574,025	484,790	574,127	960,304	1,112,657
Highland	79,330	49,290	89,085	145,279	129,505
Isle of Wight	1,600,881	1,547,334	1,959,225	3,098,199	2,879,706
James City	4,654,519	3,995,300	5,282,265	8,005,280	7,428,674
King and Queen	174,800	147,799	177,906	251,197	268,072
King George	1,080,524	1,015,847	1,538,334	2,252,648	2,239,870
King William	633,898	622,618	796,262	1,048,178	1,185,231
Lancaster	638,175	554,428	806,809	1,362,347	1,148,481
Lee	182,464	178,436	178,873	290,551	315,032
Loudoun	40,425,704	39,688,171	53,157,736	77,452,544	68,964,867
Louisa	1,673,683	1,757,393	2,198,232	3,488,528	3,490,788
Lunenburg	221,794	148,869	190,064	221,420	239,460
Madison	342,163	405,910	460,587	817,721	744,153
Mathews	357,288	312,730	388,892	728,834	722,974
Mecklenburg	782,257	913,998	910,756	1,581,307	1,397,309
Middlesex	762,687	384,710	592,423	941,776	825,372
Montgomery	3,455,784	3,078,167	4,494,922	5,220,242	5,006,186
Nelson	\$623,466	\$629,995	\$729,978	\$1,451,601	\$1,426,099
New Kent	1,302,927	1,189,610	1,467,214	2,237,700	2,285,095
Northampton	453,247	496,580	583,902	1,240,420	1,071,062
Northumberland	574,087	555,922	755,410	1,412,853	1,161,335
Nottoway	247,151	280,243	219,470	304,821	432,431
Orange	1,429,921	1,441,702	1,823,121	2,801,676	3,000,362
Page	496,463	457,028	585,267	879,483	967,730
Patrick	274,494	241,252	387,569	478,786	471,696
Pittsylvania	779,737	892,836	1,075,073	1,326,805	1,419,188
Powhatan	1,362,940	1,487,228	1,972,536	2,455,837	2,620,954

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

<b>County</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>
Prince Edward	569,396	402,026	453,223	672,031	841,085
Prince George	959,713	1,006,179	1,184,889	1,510,834	1,856,565
Prince William	26,344,210	26,801,685	35,560,844	57,077,748	47,850,203
Pulaski	818,605	679,120	861,117	1,209,775	1,204,760
Rappahannock	381,833	363,968	436,842	792,559	936,800
Richmond	176,704	205,168	226,954	309,660	254,911
Roanoke	3,169,185	3,502,788	3,746,994	5,377,045	4,904,476
Rockbridge	615,900	546,409	770,962	1,083,679	1,151,022
Rockingham	2,948,389	2,677,531	3,308,695	4,754,630	4,540,866
Russell	368,312	260,063	338,694	379,173	375,294
Scott	273,739	218,241	278,006	319,019	442,925
Shenandoah	1,278,803	1,402,358	1,589,541	2,281,470	2,386,506
Smyth	389,768	371,162	439,458	491,457	587,660
Southampton	416,032	323,211	412,789	541,911	645,800
Spotsylvania	7,300,266	6,988,282	9,502,488	14,511,882	13,677,307
Stafford	9,275,204	9,093,559	12,880,842	19,935,747	16,931,728
Surry	220,286	240,997	213,988	258,408	313,146
Sussex	157,686	169,532	219,052	284,327	394,364
Tazewell	529,413	551,970	619,202	785,964	779,114
Warren	1,642,992	1,584,618	2,053,348	3,248,222	3,248,965
Washington	\$1,202,235	\$1,231,828	\$1,529,183	\$1,979,828	\$2,110,386
Westmoreland	687,189	748,661	823,366	1,470,104	1,436,592
Wise	313,486	292,391	446,724	418,525	572,201
Wythe	594,265	510,931	789,535	804,920	1,010,773
York	3,912,805	3,426,231	4,207,436	6,062,373	5,661,667
<b>Total Counties</b>	<b>\$317,011,492</b>	<b>\$309,985,516</b>	<b>\$394,179,563</b>	<b>\$563,241,430</b>	<b>\$526,165,163</b>

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

<b>City</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Fiscal Year 2021</b>	<b>Fiscal Year 2022</b>
Alexandria	\$19,189,002	\$15,829,536	\$19,647,871	\$24,486,952	\$23,162,078
Bristol	671,446	436,366	402,796	537,783	957,748
Buena Vista	86,015	103,927	99,939	196,731	188,968
Charlottesville	2,044,432	2,448,301	2,810,244	2,912,301	3,662,574
Chesapeake	11,431,326	11,711,128	14,401,492	21,603,249	20,379,849
Colonial Heights	542,973	504,463	577,848	826,822	1,113,416
Covington	76,409	88,998	52,182	53,117	109,577
Danville	673,806	510,856	876,367	1,418,132	1,265,371
Emporia	59,788	159,811	155,400	83,821	124,845
Fairfax	1,544,945	1,652,559	1,761,828	3,270,225	2,892,330
Falls Church	1,342,992	1,369,851	1,304,917	2,180,926	1,953,884
Franklin	142,076	158,255	243,653	241,542	315,631
Fredericksburg	1,230,424	1,696,546	1,626,979	2,786,420	2,986,182
Galax	88,562	99,133	111,115	151,963	219,606
Hampton	3,898,628	4,137,073	4,541,385	7,433,562	8,715,384
Harrisonburg	1,208,333	1,442,392	1,355,428	1,565,377	2,184,194
Hopewell	491,436	630,404	509,235	765,449	844,345
Lexington	147,326	132,509	211,225	264,107	354,846
Lynchburg	2,192,495	2,123,539	2,428,911	3,357,043	3,943,640
Manassas	\$2,688,583	\$2,586,803	\$2,758,790	\$2,147,459	\$2,644,967
Manassas Park	1,102,933	764,771	894,548	876,560	1,397,666
Martinsville	126,147	171,913	353,097	399,930	343,631
Newport News	4,697,436	4,623,860	6,204,196	8,174,003	9,714,163
Norfolk	8,101,584	8,958,525	10,219,945	12,853,021	16,027,711
Norton	47,697	33,539	34,126	76,757	59,418
Petersburg	724,052	689,506	994,762	1,014,291	1,773,222
Poquoson	517,640	481,023	656,793	1,173,413	978,126
Portsmouth	2,768,361	2,715,464	3,434,801	4,940,638	6,108,286
Radford	393,002	208,553	508,418	576,193	433,478
Richmond	10,745,575	11,089,877	13,287,241	16,775,543	17,729,446
Roanoke	2,728,056	2,734,247	3,350,489	3,969,026	4,679,862
Salem	877,401	714,536	807,081	1,205,162	1,524,769
Staunton	789,629	753,257	787,650	1,078,578	1,527,007
Suffolk	4,846,509	4,677,408	6,133,052	9,032,189	9,571,458
Virginia Beach	20,224,603	20,763,271	26,215,391	35,842,657	35,431,251
Waynesboro	633,189	619,963	881,699	983,061	1,258,879
Williamsburg	1,118,442	583,809	857,765	751,303	1,192,044
Winchester	990,756	1,054,097	1,168,017	1,462,398	1,846,951
<b>Total Cities</b>	<b>\$111,184,008</b>	<b>\$109,460,070</b>	<b>\$132,666,677</b>	<b>\$177,467,703</b>	<b>\$189,616,805</b>
<b>Total Counties</b>	<b>\$317,011,492</b>	<b>\$309,985,516</b>	<b>\$394,179,563</b>	<b>\$563,241,430</b>	<b>\$526,165,163</b>
<b>Aggregate</b>	<b>\$428,195,500</b>	<b>\$419,445,586</b>	<b>\$526,846,240</b>	<b>\$740,709,134</b>	<b>\$715,781,967</b>

**Table 5.6**  
**Communications Sales Tax Distributions, Fiscal Year 2022**

<u>County</u>	<u>Distribution</u>	<u>County</u>	<u>Distribution</u>	<u>City</u>	<u>Distribution</u>
Accomack	\$735,231	Lancaster	236,860	Alexandria	\$7,728,854
Albemarle	3,311,886	Lee	301,038	Bristol	433,547
Alleghany	296,158	Loudoun	8,317,384	Buena Vista	225,406
Amelia	181,582	Louisa	248,587	Charlottesville	2,289,913
Amherst	905,164	Lunenburg	147,575	Chesapeake	8,505,052
Appomattox	402,876	Madison	415,366	Colonial Heights	497,638
Arlington	5,374,311	Mathews	320,754	Covington	222,058
Augusta	1,787,587	Mecklenburg	412,505	Danville	2,302,337
Bath	82,544	Middlesex	313,962	Emporia	190,840
Bedford County	1,369,507	Montgomery	728,238	Fairfax City	1,625,377
Bland	74,731	Nelson	338,806	Falls Church	614,865
Botetourt	511,624	New Kent	426,326	Franklin City	397,242
Brunswick	299,416	Northampton	363,208	Fredericksburg	1,272,824
Buchanan	603,881	Northumberland	273,462	Galax	167,063
Buckingham	302,818	Nottoway	248,386	Hampton	6,542,577
Campbell	995,712	Orange	1,023,810	Harrisonburg	1,157,126
Caroline	561,088	Page	349,994	Hopewell	603,126
Carroll	723,313	Patrick	349,456	Lexington	229,906
Charles City	110,600	Pittsylvania	1,623,815	Lynchburg	2,426,145
Charlotte	91,868	Powhatan	615,817	Manassas	2,064,289
Chesterfield	10,411,718	Prince Edward	222,638	Manassas Park	\$522,985
Clarke	307,088	Prince George	911,352	Martinsville	650,042
Craig	82,544	Prince William	13,853,411	Newport News	8,330,574
Culpeper	1,454,987	Pulaski	589,081	Norfolk	15,658,735
Cumberland	273,650	Rappahannock	248,045	Norton	150,965
Dickenson	352,855	Richmond County	219,897	Petersburg	1,314,994
Dinwiddie	659,333	Roanoke County	2,817,782	Poquoson	294,895
Essex	251,813	Rockbridge	666,924	Portsmouth	5,936,769
Fairfax County	56,536,744	Rockingham	1,139,277	Radford	533,593
Fauquier	2,070,279	Russell	615,703	Richmond City	14,668,592
Floyd	443,601	Scott	\$554,437	Roanoke City	4,972,230
Fluvanna	599,168	Shenandoah	853,024	Salem	764,211
Franklin County	1,587,552	Smyth	420,908	Staunton	999,875
Frederick	965,607	Southampton	398,460	Suffolk	2,504,895
Giles	180,944	Spotsylvania	3,370,139	Virginia Beach	18,677,851
Gloucester	1,092,922	Stafford	4,143,689	Waynesboro	927,938
Goochland	611,520	Surry	36,748	Williamsburg	514,023
Grayson	272,211	Sussex	125,345	Winchester	1,528,066
Greene	352,325	Tazewell	430,342		
Greensville	126,740	Warren	636,924		
Halifax	\$830,944	Washington	1,155,863		
Hanover	3,560,395	Westmoreland	455,100		
Henrico	9,402,974	Wise	718,044		
Henry	1,660,476	Wythe	545,355		
Highland	53,968	York	940,440		
Isle Of Wight	952,792				
James City	1,219,057	<b>Total Counties</b>	<b>\$168,818,988</b>		
King And Queen	125,579				
King George	276,708				
King William	256,322				
				<b>Total Cities</b>	<b>\$118,447,418</b>

**Table 5.6, Continued**  
**Communications Sales Tax Distributions, Fiscal Year 2022**

<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>	<u>Town</u>	<u>Distribution</u>
Abingdon	\$86,626	Courtland	\$4,252	La Crosse	\$8,740	Round Hill	\$9,991
Accomac	3,845	Crewe	30,323	Lawrenceville	37,026	Rural Retreat	28,537
Alberta	8,716	Culpeper	87,831	Lebanon	57,912	Saint Charles	999
Altavista	29,064	Damascus	17,774	Leesburg	1,547,136	Saint Paul	17,241
Amherst	73,143	Dayton	18,232	Louisa	5,126	Saltville	34,426
Appalachia	28,313	Dillwyn	2,789	Lovettsville	9,548	Scottsville	12,651
Appomattox	4,521	Drakes Branch	1,011	Luray	55,249	Shenandoah	19,919
Ashland	195,265	Dublin	66,371	Marion	93,179	Smithfield	169,280
Bedford	100,800	Dumfries	133,834	McKenney	6,514	South Boston	559,233
Berryville	66,784	Edinburg	7,008	Melfa	2,935	South Hill	126,877
Big Stone Gap	136,746	Elkton	37,690	Middleburg	32,412	Stanardsville	2,684
Blacksburg	883,365	Farmville	373,744	Middletown	10,254	Stanley	11,888
Blackstone	12,744	Fincastle	2,029	Mineral	1,287	Stephens City	19,539
Bloxom	3,824	Floyd	332	Monterey	4,925	Strasburg	59,579
Bluefield	31,197	Fries	9,135	Montross	9,970	Stuart	2,268
Boones Mill	2,394	Front Royal	121,782	Mount Jackson	16,035	Tappahannock	45,321
Bowling Green	29,162	Gate City	28,259	Narrows	31,784	Tazewell	19,698
Boyce	1,777	Glade Spring	20,775	New Castle	1,664	Timberville	23,426
Boydton	10,730	Glasgow	14,970	New Market	36,709	Troutville	1,592
Boykins	2,606	Gordonsville	21,781	Newsoms	919	Urbanna	2,591
Bridgewater	65,237	Goshen	5,410	Nickelsville	1,104	Victoria	36,670
Broadnax	7,421	Gretna	18,794	Occoquan	33,154	Vienna	763,487
Broadway	34,112	Grottoes	24,749	Onancock	70,207	Vinton	243,060
Brookneal	13,274	Grundy	14,162	Onley	2,998	Wachapreague	1,813
Buchanan	2,050	Halifax	73,136	Orange	126,342	Wakefield	12,693
Burkeville	1,269	Hamilton	11,771	Painter	1,745	Warrenton	385,231
Cape Charles	33,711	Haymarket	89,950	Parksley	15,386	Warsaw	33,684
Cedar Bluff	27,008	Haysi	10,602	Pearisburg	17,642	Washington	2,624
Charlotte Court House	1,792	Herndon	1,232,217	Pembroke	5,578	Waverly	22,846
Chase City	37,801	Hillsville	13,160	Pennington Gap	33,669	Weber City	16,251
Chatham	53,199	Honaker	11,098	Phenix	993	West Point	61,847
Chilhowie	30,512	Hurt	17,002	Pocahontas	12,897	White Stone	2,364
Chincoteague	121,671	Independence	24,557	Port Royal	2,759	Windsor	47,735
Christiansburg	634,312	Iron Gate	11,499	Pound	23,471	Wise	77,056
Clarksville	25,126	Irvington	1,771	Pulaski	324,596	Woodstock	67,239
Cleveland	1,200	Ivor	1,332	Purcellville	115,169	Wytheville	305,305
Clifton	4,177	Jarratt	3,309	Quantico	20,275		
Clifton Forge	67,200	Jonesville	14,348	Remington	13,519	<b>Total Towns</b>	<b>\$11,958,384</b>
Clintwood	52,203	Kenbridge	22,493	Rich Creek	5,601	<b>Total Counties</b>	<b>\$168,818,988</b>
Coeburn	33,008	Keysville	1,694	Ridgeway	13,809	<b>Total Cities</b>	<b>\$118,447,418</b>
Colonial Beach	145,229	Kilmarnock	54,489	Rocky Mount	139,900		
						<b>Aggregate</b>	<b>\$299,224,791</b>

## Notes:

1. Communications taxes in Virginia include: 5% Communications Sales tax on telecommunications services, 75¢ State E-911 tax for landline and Voice Over Internet Protocol (VOIP) phones, a wireless E-911 surcharge of \$0.82 and a prepaid wireless E-911 charge of \$0.55, and \$1.20 Landline telephone and cable TV franchise right of way fees
2. This tax is collected from consumers by their service providers and remitted to the Department of Taxation on a monthly basis. In cases where a consumer purchases taxable communications services and no tax is collected from the consumer on the purchase by the provider, the consumer is responsible for paying a communications use tax.
3. The distributions for FY 2022 were based on collections for May 2021 through April 2022.

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

Based on tax returns filed for Taxable Year 2021

Insurance Companies (Form 800)					Surplus Lines Brokers (Form 802)			
Taxable Premium Income Reported for Virginia	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)	Number of Returns	Taxable Premium Income	Tax Assessed	Percent of Total (Tax)
Up to \$24,999	486	\$987,094	\$2,142,294	0.34%	2,073	\$1,252,549	\$28,182	0.11%
\$25,000 to \$49,999	39	1,353,292	30,750	0.00%	70	2,492,399	56,079	0.21%
\$50,000 to \$99,999	41	3,069,754	67,929	0.01%	44	3,186,129	71,688	0.27%
\$100,000 to \$499,999	146	39,184,573	874,997	0.14%	156	37,953,282	853,948	3.23%
\$500,000 to \$999,999	92	67,453,283	1,517,702	0.24%	57	40,340,145	907,654	3.43%
\$1,000,000 to \$1,999,999	105	150,613,609	3,384,280	0.54%	43	58,980,316	1,327,056	5.02%
\$2,000,000 to \$9,999,999	282	1,471,804,836	32,952,025	5.26%	39	191,364,610	4,305,704	16.28%
\$10,000,000 and Over	358	28,162,549,549	630,661,448	100.71%	24	840,965,957	18,934,759	71.59%
<b>Total before adjustments</b>	<b>1,549</b>	<b>\$29,897,015,990</b>	<b>\$671,631,425</b>	<b>107.25%</b>	<b>2,506</b>	<b>\$1,176,535,387</b>	<b>\$26,485,070</b>	<b>100.13%</b>
Departmental adjustments	-21	-1,963,822,065	-45,430,215	-7.25%	-10	-988,210	-35,260	-0.13%
<b>Total After Adjustments</b>	<b>1,528</b>	<b>\$27,933,193,925</b>	<b>\$626,201,210</b>	<b>100.0%</b>	<b>2,496</b>	<b>\$1,175,547,177</b>	<b>\$26,449,810</b>	<b>100.0%</b>

**Insurance Tax Credits Claimed on Returns Processed during FY 2022**

Credit	Amount
Historic Rehabilitation Tax Credit	\$20,882,271
Retaliatory Cost Tax Credit (Refundable)	4,977,212

## Notes:

- The administration and collection of Insurance Premiums License Tax was transferred from SCC's Bureau of Insurance to the Department of Taxation effective for taxable years beginning on or after January 1, 2013.
- For insurance companies, taxable premium income means direct premium income allocated to Virginia after taking into account any adjustments. For surplus lines brokers, taxable premium income is premium income from policies for insureds whose home state is Virginia after taking into account any additional or returned premiums.
- Insurance companies are subject to tax on their gross premium income. Depending on the line(s) of insurance from which the premiums were derived, the tax rates for taxable year 2021 were 2.25% and 1.00%. Surplus lines brokers are required to pay the tax on each policy of insurance they produce during the preceding calendar year with an insurer that is not licensed to conduct business in Virginia. Surplus lines brokers are subject to a rate of 2.25%.
- Tax assessed shown is before any credits claimed.
- If a company reports negative taxable premium income, its taxable premium income is treated as zero in this table.
- Some columns may not match totals due to rounding.
- The amount of insurance tax credits reported is for returns processed during FY 2022, regardless of taxable year. This table only lists insurance tax credits claimed for FY 2022 that were greater than zero.

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

<b>Tax Year</b>	<b>Taxable Real Estate</b>	<b>Tangible Personal Property</b>	<b>Machinery and Tools</b>	<b>Merchants' Capital</b>	<b>Public Service Corporations</b>	<b>Total Taxable Property</b>
<b>Assessed Values</b>						
2016	1,060,436,113,127	88,866,533,959	10,916,098,010	1,349,538,948	46,266,995,318	1,207,835,279,362
2017	1,091,729,146,412	92,876,379,259	10,937,094,637	1,412,648,166	48,006,343,392	1,244,961,611,867
2018	1,130,944,150,752	97,202,215,738	11,207,635,106	1,360,441,391	50,028,306,681	1,290,742,749,669
2019	1,172,449,791,555	98,726,651,736	11,567,370,428	1,344,289,011	49,209,543,843	1,333,297,646,572
2020	1,218,079,093,525	100,052,236,313	11,991,123,883	1,433,318,097	51,149,852,247	1,382,705,624,064
2021	1,272,658,725,400	117,017,760,421	12,080,942,916	1,314,173,630	50,881,143,994	1,453,952,746,361
<b>Levies Assessed</b>						
2016	10,446,834,665	3,108,724,601	220,024,080	14,028,692	408,732,706	14,198,344,744
2017	10,820,224,511	3,279,499,566	232,207,934	14,034,595	404,358,032	14,750,324,638
2018	11,239,557,027	3,464,493,882	281,779,148	13,905,356	427,590,254	15,427,325,667
2019	11,654,584,399	3,600,959,729	227,752,597	14,010,086	409,329,417	15,906,636,228
2020	12,096,950,258	3,641,278,531	250,441,105	15,272,309	426,389,897	16,430,332,100
2021	12,502,983,390	4,446,588,890	252,339,042	13,718,743	445,761,964	17,661,392,030
<b>Average Tax Rates per \$100 of Assessed Value</b>						
2016	0.99	3.50	2.02	1.04	0.88	1.18
2017	0.99	3.53	2.12	0.99	0.84	1.18
2018	0.99	3.56	2.51	1.02	0.85	1.20
2019	0.99	3.65	1.97	1.04	0.83	1.19
2020	0.99	3.64	2.09	1.07	0.83	1.19
2021	0.98	3.80	2.09	1.04	0.88	1.21

Note:

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

**Table 6.2****Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2021**

<b>County</b>	<b>FMV Land</b>	<b>FMV Taxable Land</b>	<b>FMV Structures</b>	<b>Total FMV</b>	<b>Total Taxable FMV</b>	<b>Local Levy</b>	<b>Reporting Year</b>
Accomack	\$1,665,799,500	\$1,565,081,800	\$2,217,577,100	\$3,883,376,600	\$3,782,658,900	\$21,883,111	2021
Albemarle	8,421,577,100	6,844,740,600	13,789,355,729	22,210,932,829	20,634,096,329	176,215,183	2021
Alleghany	331,217,700	251,002,300	800,033,600	1,131,251,300	1,051,035,900	7,672,562	2021
Amelia	520,908,555	460,346,755	805,840,800	1,326,749,355	1,266,187,555	6,457,557	2021
Amherst	1,037,596,200	728,707,400	1,727,893,200	2,765,489,400	2,456,600,600	14,985,264	2021
Appomattox	613,711,700	565,442,916	851,958,719	1,465,670,419	1,417,401,635	8,929,630	2021
Arlington	35,816,130,300	35,816,130,300	50,159,229,800	85,975,360,100	85,975,360,100	885,546,209	2021
Augusta	3,703,947,800	2,461,398,790	5,239,739,200	8,943,687,000	7,701,137,990	48,517,169	2021
Bath *	355,543,000	355,543,000	502,623,100	858,166,100	858,166,100	4,719,914	2021
Bedford	4,192,739,600	3,000,616,300	6,260,820,641	10,453,560,241	9,261,436,941	46,307,185	2021
Bland	349,913,100	200,514,200	270,059,000	619,972,100	470,573,200	2,823,439	2021
Botetourt	1,332,563,780	1,030,623,370	2,916,367,100	4,248,930,880	3,946,990,470	31,181,225	2021
Brunswick	697,586,300	697,586,300	623,035,172	1,320,621,472	1,320,621,472	8,584,040	2021
Buchanan	576,604,661	576,604,661	1,540,127,902	2,116,732,563	2,116,732,563	8,255,258	2021
Buckingham	784,837,100	784,837,100	824,320,999	1,609,158,099	1,609,158,099	8,367,622	2021
Campbell	1,383,803,557	1,109,263,056	3,129,833,800	4,513,637,357	4,239,096,856	22,043,304	2021
Caroline	1,476,217,124	1,258,532,935	2,017,587,500	3,493,804,624	3,276,120,435	25,226,127	2021
Carroll	1,066,829,500	867,161,149	1,519,798,500	2,586,628,000	2,386,959,649	15,276,542	2021
Charles City*	422,830,945	422,830,945	440,268,350	863,099,295	863,099,295	6,559,555	2021
Charlotte	524,288,392	524,288,392	490,420,419	1,014,708,811	1,014,708,811	6,291,195	2021
Chesterfield	10,784,981,700	10,611,777,727	33,376,446,500	44,161,428,200	43,988,224,227	404,691,663	2021
Clarke	1,237,042,100	919,310,700	1,583,038,700	2,820,080,800	2,502,349,400	15,264,331	2021
Craig	230,256,100	230,256,100	293,659,200	523,915,300	523,915,300	3,300,666	2021
Culpeper	2,622,669,528	2,108,596,828	4,346,404,300	6,969,073,828	6,455,001,128	35,502,506	2021
Cumberland	444,615,240	348,869,242	522,559,650	967,174,890	871,428,892	6,535,717	2021
Dickenson	400,770,353	400,770,353	851,911,400	1,252,681,753	1,252,681,753	7,516,091	2021
Dinwiddie	1,036,755,365	725,586,971	1,770,076,700	2,806,832,065	2,495,663,671	19,715,743	2021
Essex	711,757,900	590,652,200	906,276,392	1,618,034,292	1,496,928,592	11,077,272	2021
Fairfax County	94,705,452,960	94,530,700,170	177,713,038,650	272,418,491,610	272,243,738,820	3,103,578,623	2021
Fauquier	6,101,481,100	4,743,158,800	7,535,992,900	13,637,474,000	12,279,151,700	122,054,768	2021

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2021**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Floyd	\$930,840,300	\$733,373,400	\$971,780,600	\$1,902,620,900	\$1,705,154,000	\$10,742,470	2021
Fluvanna	1,045,201,877	743,121,377	2,171,469,937	3,216,671,814	2,914,591,314	25,764,987	2021
Franklin	3,033,971,400	2,600,401,220	4,562,967,000	7,596,938,400	7,163,368,220	43,696,546	2021
Frederick	3,934,344,400	3,433,034,400	8,435,181,700	12,369,526,100	11,868,216,100	72,396,118	2021
Giles	453,737,300	335,223,900	824,785,400	1,278,522,700	1,160,009,300	7,540,060	2021
Gloucester	1,754,106,272	1,663,009,942	3,062,887,611	4,816,993,883	4,725,897,553	32,957,495	2021
Goochland	2,970,938,700	2,308,938,400	3,815,179,900	6,786,118,600	6,124,118,300	32,457,827	2021
Grayson	1,042,202,100	1,042,202,100	627,626,500	1,669,828,600	1,669,828,600	9,851,989	2021
Greene	950,124,102	671,586,302	1,553,146,247	2,503,270,349	2,224,732,549	18,242,807	2021
Greensville	343,815,120	329,880,420	317,390,900	661,206,020	647,271,320	4,336,718	2021
Halifax	1,165,013,205	1,158,390,584	1,721,615,293	2,886,628,498	2,880,005,877	14,400,029	2021
Hanover	5,899,935,484	5,166,122,642	12,447,382,038	18,347,317,522	17,613,504,680	142,669,388	2021
Henrico	10,607,962,400	10,419,557,200	33,698,826,700	44,306,789,100	44,118,383,900	383,829,940	2021
Henry	796,960,932	762,188,732	2,216,274,050	3,013,234,982	2,978,462,782	16,530,468	2021
Highland	435,560,079	435,560,079	239,441,883	675,001,962	675,001,962	3,240,009	2021
Isle of Wight	1,742,275,102	1,433,903,302	3,381,035,876	5,123,310,978	4,814,939,178	40,585,889	2021
James City *	3,386,135,900	3,267,854,537	9,350,033,000	12,736,168,900	12,617,887,537	105,990,255	2021
King and Queen	495,868,300	495,868,300	419,490,400	915,358,700	915,358,700	4,851,401	2021
King George	1,171,838,150	991,097,252	1,927,096,887	3,098,935,037	2,918,194,139	21,302,817	2021
King William	645,106,400	518,814,500	809,785,222	1,454,891,622	1,328,599,722	11,425,958	2021
Lancaster	1,179,696,200	1,146,774,200	1,521,748,600	2,701,444,800	2,668,522,800	16,811,694	2021
Lee	324,854,800	324,854,800	645,338,082	970,192,882	970,192,882	6,002,583	2021
Loudoun	32,254,264,900	30,458,038,670	64,671,506,036	96,925,770,936	95,129,544,706	932,269,538	2021
Louisa	2,294,625,400	1,763,913,200	3,929,314,800	6,223,940,200	5,693,228,000	40,991,242	2021
Lunenburg	471,249,400	471,249,400	475,669,300	946,918,700	946,918,700	3,598,291	2021
Madison	1,197,797,500	677,290,800	1,105,854,200	2,303,651,700	1,783,145,000	13,195,273	2021
Mathews	717,116,100	717,116,100	919,761,200	1,636,877,300	1,636,877,300	10,557,859	2021
Mecklenburg	1,571,106,000	1,571,106,000	3,110,460,300	4,681,566,300	4,681,566,300	19,662,578	2021
Middlesex	1,130,623,500	1,057,184,200	1,163,627,300	2,294,250,800	2,220,811,500	13,769,031	2021
Montgomery	2,304,947,000	2,108,902,800	6,632,341,500	8,937,288,500	8,741,244,300	77,797,074	2021

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2021**

County	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Nelson	\$1,283,350,400	\$789,991,413	\$1,729,770,350	\$3,013,120,750	\$2,519,761,763	\$18,142,285	2021
New Kent	1,324,785,866	1,216,780,300	2,201,100,600	3,525,886,466	3,417,880,900	27,001,259	2021
Northampton	994,617,600	868,678,400	1,085,171,800	2,079,789,400	1,953,850,200	16,314,649	2021
Northumberland	1,254,321,400	1,088,898,449	1,700,753,100	2,955,074,500	2,789,651,549	17,016,874	2021
Nottoway	367,951,100	336,368,700	625,239,244	993,190,344	961,607,944	4,615,718	2021
Orange	1,792,715,500	1,321,981,700	3,215,629,300	5,008,344,800	4,537,611,000	32,670,799	2021
Page	1,111,030,900	630,984,500	1,669,497,900	2,780,528,800	2,300,482,400	16,793,522	2021
Patrick	747,315,300	747,315,300	855,943,600	1,603,258,900	1,603,258,900	10,902,161	2021
Pittsylvania	1,925,087,300	1,360,546,600	2,967,351,200	4,892,438,500	4,327,897,800	26,832,966	2021
Powhatan **	1,723,230,900	1,394,787,200	2,686,438,800	4,409,669,700	4,081,226,000	16,120,843	2021
Prince Edward	613,678,664	597,772,264	1,239,151,819	1,852,830,483	1,836,924,083	8,633,543	2021
Prince George *	1,027,878,800	874,645,800	2,268,137,100	3,296,015,900	3,142,782,900	27,027,933	2021
Prince William	22,699,307,800	22,345,695,600	48,390,344,200	71,089,652,000	70,736,039,800	788,706,844	2021
Pulaski	981,912,700	800,240,200	2,191,745,600	3,173,658,300	2,991,985,800	22,140,695	2021
Rappahannock	1,262,333,000	687,299,100	1,252,905,700	2,515,238,700	1,940,204,800	10,671,126	2021
Richmond County	422,456,498	356,492,571	486,339,339	908,795,837	842,831,910	5,899,823	2021
Roanoke *	2,282,968,900	2,119,664,200	7,201,840,200	9,484,809,100	9,321,504,400	101,604,398	2021
Rockbridge	1,354,368,716	922,725,000	1,779,109,100	3,133,477,816	2,701,834,100	19,993,572	2021
Rockingham	3,355,588,700	2,324,396,810	8,661,699,100	12,017,287,800	10,986,095,910	74,705,452	2021
Russell	595,220,267	430,882,173	1,003,919,785	1,599,140,052	1,434,801,958	9,039,252	2021
Scott	450,153,700	450,153,700	802,242,400	1,252,396,100	1,252,396,100	10,019,169	2021
Shenandoah	2,164,088,860	1,576,592,660	2,949,376,438	5,113,465,298	4,525,969,098	31,229,187	2021
Smyth	582,527,300	404,961,497	1,130,285,700	1,712,813,000	1,535,247,197	11,360,829	2021
Southampton	899,177,900	523,728,400	952,328,200	1,851,506,100	1,476,056,600	13,136,904	2021
Spotsylvania	6,122,148,700	5,763,446,656	11,267,421,100	17,389,569,800	17,030,867,756	137,847,844	2021
Stafford	6,459,707,600	6,178,407,495	12,964,562,600	19,424,270,200	19,142,970,095	185,656,693	2021
Surry	475,207,700	475,207,700	489,791,300	964,999,000	964,999,000	7,430,492	2021
Sussex	499,032,800	499,032,800	399,204,122	898,236,922	898,236,922	5,209,774	2021
Tazewell	743,098,500	615,865,700	2,016,354,500	2,759,453,000	2,632,220,200	15,266,877	2021
Warren	1,759,927,700	1,033,562,500	3,426,172,600	5,186,100,300	4,459,735,100	29,211,265	2021
Washington	\$1,982,105,588	\$1,278,652,188	\$3,250,170,300	\$5,232,275,888	\$4,528,822,488	\$27,172,935	2021
Westmoreland	1,199,990,300	1,071,543,550	1,491,350,200	2,691,340,500	2,562,893,750	19,477,993	2021
Wise	485,459,673	482,299,939	1,376,307,900	1,861,767,573	1,858,607,839	12,824,394	2021
Wythe	1,058,204,100	796,720,817	1,564,220,000	2,622,424,100	2,360,940,817	12,787,817	2021
York	3,638,597,293	3,632,371,793	6,060,443,100	9,699,040,393	9,692,814,893	77,057,878	2021
<b>Total Counties</b>	<b>\$345,442,194,608</b>	<b>\$319,536,183,794</b>	<b>\$645,107,631,782</b>	<b>\$990,549,826,390</b>	<b>\$964,643,815,576</b>	<b>\$9,073,071,569</b>	

**Table 6.2, continued**  
**Real Estate Fair Market Value (FMV), Fair Market Value (Taxable), and Local Levy by Locality - Tax Year 2021**

City	FMV Land	FMV Taxable Land	FMV Structures	Total FMV	Total Taxable FMV	Local Levy	Reporting Year
Alexandria	\$18,075,315,279	\$18,075,315,279	\$24,740,158,065	\$42,815,473,344	\$42,815,473,344	\$475,251,754	2021
Bristol	305,664,054	305,664,054	1,002,970,507	1,308,634,561	1,308,634,561	14,656,707	2021
Buena Vista	71,169,800	70,990,900	269,554,200	340,724,000	340,545,100	4,324,849	2021
Charlottesville	2,648,111,900	2,648,111,900	5,769,148,700	8,417,260,600	8,417,260,600	79,963,976	2021
Chesapeake*	10,084,192,100	9,844,400,200	19,157,397,700	29,241,589,800	29,001,797,900	304,518,878	2021
Colonial Heights	585,133,100	585,133,100	1,180,560,520	1,765,693,620	1,765,693,620	21,188,323	2021
Covington	57,206,700	57,206,700	242,776,300	299,983,000	299,983,000	2,399,864	2021
Danville	314,530,000	313,295,300	2,006,473,800	2,321,003,800	2,319,769,100	19,486,060	2021
Emporia	63,833,900	63,833,900	290,238,600	354,072,500	354,072,500	3,363,689	2021
Fairfax City	2,607,412,900	2,607,412,900	4,084,762,800	6,692,175,700	6,692,175,700	71,940,889	2021
Falls Church *	2,126,996,700	2,126,966,700	2,443,373,700	4,570,370,400	4,570,340,400	60,328,493	2021
Franklin	149,974,600	144,672,111	428,323,900	578,298,500	572,996,011	5,952,058	2021
Fredericksburg	1,568,958,600	1,537,338,900	2,974,942,800	4,543,901,400	4,512,281,700	36,098,254	2021
Galax	91,835,900	91,835,900	382,019,850	473,855,750	473,855,750	4,359,473	2021
Hampton *	3,400,854,400	3,385,617,600	8,319,006,500	11,719,860,900	11,704,624,100	145,137,339	2021
Harrisonburg *	1,390,637,500	1,334,263,400	3,095,378,310	4,486,015,810	4,429,641,710	38,094,919	2021
Hopewell	335,770,799	335,770,799	1,122,775,001	1,458,545,800	1,458,545,800	16,481,568	2021
Lexington	172,283,100	172,283,100	410,350,300	582,633,400	582,633,400	6,168,568	2021
Lynchburg	1,348,840,900	1,334,425,700	4,847,237,300	6,196,078,200	6,181,663,000	68,616,459	2021
Manassas *	1,806,111,060	1,806,111,060	3,596,974,180	5,403,085,240	5,403,085,240	78,885,045	2021
Manassas Park	\$592,948,000	\$592,948,000	\$1,316,513,300	\$1,909,461,300	\$1,909,461,300	\$29,214,758	2021
Martinsville *	126,299,600	126,299,600	523,522,586	649,822,186	649,822,186	6,756,526	2021
Newport News	4,774,106,700	4,774,106,700	11,890,405,500	16,664,512,200	16,664,512,200	203,307,049	2021
Norfolk	6,591,775,000	6,591,775,000	15,385,899,100	21,977,674,100	21,977,674,100	274,720,926	2021
Norton	56,710,100	56,710,100	170,561,800	227,271,900	227,271,900	2,045,447	2021
Petersburg *	420,336,500	413,050,360	1,581,238,250	2,001,574,750	1,994,288,610	26,922,896	2021
Poquoson	671,044,200	671,044,200	994,288,200	1,665,332,400	1,665,332,400	18,984,789	2021
Portsmouth	2,225,424,340	2,225,424,340	5,683,931,167	7,909,355,507	7,909,355,507	102,821,622	2021
Radford	183,098,200	180,802,450	697,045,500	880,143,700	877,847,950	7,373,923	2021
Richmond	7,244,558,000	7,244,558,000	20,772,940,000	28,017,498,000	28,017,498,000	336,209,976	2021
Roanoke *	1,797,549,000	1,797,549,000	7,014,609,000	8,812,158,000	8,812,158,000	107,508,328	2021
Salem *	542,571,000	542,571,000	1,814,710,500	2,357,281,500	2,357,281,500	28,287,378	2021
Staunton	468,263,164	450,525,194	1,807,099,480	2,275,362,644	2,257,624,674	20,770,147	2021
Suffolk *	3,570,450,300	3,108,287,400	7,453,892,000	11,024,342,300	10,562,179,400	117,240,191	2021
Virginia Beach	25,136,466,000	24,866,991,000	36,521,895,500	61,658,361,500	61,388,886,500	627,856,639	2021
Waynesboro	622,960,100	612,499,100	1,540,256,500	2,163,216,600	2,152,755,600	19,374,800	2021
Williamsburg	686,172,200	686,172,200	1,371,249,300	2,057,421,500	2,057,421,500	12,344,529	2021
Winchester	1,036,206,601	1,034,506,773	2,293,959,188	3,330,165,789	3,328,465,961	30,954,733	2021
<b>Total Cities</b>	<b>\$103,951,772,297</b>	<b>\$102,816,469,920</b>	<b>\$205,198,439,904</b>	<b>\$309,150,212,201</b>	<b>\$308,014,909,824</b>	<b>\$3,429,911,821</b>	
<b>Total Counties</b>	<b>\$345,442,194,608</b>	<b>\$319,536,183,794</b>	<b>\$645,107,631,782</b>	<b>\$990,549,826,390</b>	<b>\$964,643,815,576</b>	<b>\$9,073,071,569</b>	
<b>Aggregate</b>	<b>\$449,393,966,905</b>	<b>\$422,352,653,714</b>	<b>\$850,306,071,686</b>	<b>\$1,299,700,038,591</b>	<b>\$1,272,658,725,400</b>	<b>\$12,502,983,390</b>	

## Notes:

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

\* Reports on a "hybrid" cycle, in which the tax assessment cycle differs from the tax billing cycle.

\*\*Powhatan County is converting from a hybrid to a calendar cycle. Its 2021 tax levy is a 1/2 year collection.

**Table 6.3****Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2021**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate & Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Accomack	\$3,883,376,600	\$507,617,100	\$225,546,900	\$733,164,000	\$4,616,540,600	15.88%	\$4,472,300
Albemarle	22,210,932,829	3,087,009,547	1,157,687,419	4,244,696,966	26,455,629,795	16.04%	36,249,712
Alleghany	1,131,251,300	186,614,900	104,828,200	291,443,100	1,422,694,400	20.49%	2,127,535
Amelia	1,326,749,355	27,232,000	53,914,300	81,146,300	1,407,895,655	5.76%	413,846
Amherst	2,765,489,400	245,116,000	348,422,600	593,538,600	3,359,028,000	17.67%	3,620,585
Appomattox	1,465,670,419	93,179,700	87,096,000	180,275,700	1,645,946,119	10.95%	1,135,737
Arlington	85,975,360,100	8,167,336,300	1,264,518,800	9,431,855,100	95,407,215,200	9.89%	97,148,108
Augusta	8,943,687,000	596,511,800	791,154,800	1,387,666,600	10,331,353,600	13.43%	8,742,300
Bath	858,166,100	249,252,500	52,212,700	301,465,200	1,159,631,300	26.00%	1,658,059
Bedford	10,453,560,241	353,322,400	505,274,500	858,596,900	11,312,157,141	7.59%	4,292,985
Bland	619,972,100	132,279,200	29,755,700	162,034,900	782,007,000	20.72%	972,209
Botetourt	4,248,930,880	198,484,400	144,011,900	342,496,300	4,591,427,180	7.46%	2,705,721
Brunswick	1,320,621,472	193,373,200	45,421,200	238,794,400	1,559,415,872	15.31%	1,552,164
Buchanan	2,116,732,563	408,933,178	119,642,666	528,575,844	2,645,308,407	19.98%	2,061,446
Buckingham	1,609,158,099	235,266,900	132,743,100	368,010,000	1,977,168,099	18.61%	1,913,652
Campbell	4,513,637,357	129,373,200	317,287,600	446,660,800	4,960,298,157	9.00%	2,322,636
Caroline	3,493,804,624	454,417,500	180,837,800	635,255,300	4,129,059,924	15.38%	4,891,466
Carroll	2,586,628,000	150,215,200	72,594,100	222,809,300	2,809,437,300	7.93%	1,425,980
Charles City	863,099,295	65,403,100	16,332,700	81,735,800	944,835,095	8.65%	621,192
Charlotte	1,014,708,811	30,097,100	65,469,369	95,566,469	1,110,275,280	8.61%	592,512
Chesterfield	44,161,428,200	2,244,600,900	650,921,100	2,895,522,000	47,056,950,200	6.15%	26,638,802
Clarke	2,820,080,800	71,868,100	115,630,200	187,498,300	3,007,579,100	6.23%	1,143,740
Craig	523,915,300	95,024,200	31,215,400	126,239,600	650,154,900	19.42%	795,309
Culpeper	6,969,073,828	267,358,200	306,848,200	574,206,400	7,543,280,228	7.61%	3,158,135
Cumberland	967,174,890	64,888,040	74,844,470	139,732,510	1,106,907,400	12.62%	1,047,994
Dickenson	1,252,681,753	164,650,600	47,052,800	211,703,400	1,464,385,153	14.46%	1,270,220
Dinwiddie	2,806,832,065	218,432,600	180,020,800	398,453,400	3,205,285,465	12.43%	3,147,782
Essex	1,618,034,292	35,396,130	77,131,549	112,527,679	1,730,561,971	6.50%	832,705
Fairfax	272,418,491,610	15,273,772,720	4,957,164,020	20,230,936,740	292,649,428,350	6.91%	230,632,679
Fauquier	13,637,474,000	674,796,200	288,131,000	962,927,200	14,600,401,200	6.60%	9,571,496

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2021**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate & Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Floyd	\$1,902,620,900	\$100,747,600	\$36,428,700	\$137,176,300	\$2,039,797,200	6.72%	\$864,211
Fluvanna	3,216,671,814	155,796,900	161,080,300	316,877,200	3,533,549,014	8.97%	2,801,194
Franklin	7,596,938,400	108,283,900	412,926,400	521,210,300	8,118,148,700	6.42%	3,179,383
Frederick *	12,369,526,100	372,211,900	897,818,500	1,270,030,400	13,639,556,500	9.31%	7,747,185
Giles	1,278,522,700	77,336,700	71,979,100	149,315,800	1,427,838,500	10.46%	970,553
Gloucester	4,816,993,883	253,617,756	166,396,630	420,014,386	5,237,008,269	8.02%	2,919,100
Goochland	6,786,118,600	186,942,300	247,450,400	434,392,700	7,220,511,300	6.02%	2,302,281
Grayson	1,669,828,600	130,130,600	102,940,700	233,071,300	1,902,899,900	12.25%	1,375,121
Greene	2,503,270,349	129,259,400	134,456,596	263,715,996	2,766,986,345	9.53%	2,162,472
Greensville	661,206,020	542,403,200	29,766,500	572,169,700	1,233,375,720	46.39%	3,833,537
Halifax	2,886,628,498	173,658,657	198,775,423	372,434,080	3,259,062,578	11.43%	1,862,170
Hanover	18,347,317,522	1,213,744,901	451,062,440	1,664,807,341	20,012,124,863	8.32%	13,484,939
Henrico	44,306,789,100	2,470,284,800	1,718,482,100	4,188,766,900	48,495,556,000	8.64%	36,442,272
Henry	3,013,234,982	217,136,100	372,643,500	589,779,600	3,603,014,582	16.37%	3,273,277
Highland	675,001,962	61,295,000	25,525,000	86,820,000	761,821,962	11.40%	416,736
Isle of Wight	5,123,310,978	115,644,300	228,139,000	343,783,300	5,467,094,278	6.29%	2,922,158
James City	12,736,168,900	591,390,600	162,465,900	753,856,500	13,490,025,400	5.59%	6,332,395
King and Queen	915,358,700	27,094,800	41,475,500	68,570,300	983,929,000	6.97%	363,423
King George	3,098,935,037	1,223,768,900	62,619,300	1,286,388,200	4,385,323,237	29.33%	9,390,634
King William	1,454,891,622	40,234,935	44,355,158	84,590,093	1,539,481,715	5.49%	727,475
Lancaster	2,701,444,800	47,471,300	78,178,000	125,649,300	2,827,094,100	4.44%	791,591
Lee	970,192,882	160,886,178	83,052,000	243,938,178	1,214,131,060	20.09%	1,509,246
Loudoun	96,925,770,936	5,503,143,420	2,073,802,158	7,576,945,578	104,502,716,514	7.25%	74,254,067
Louisa	6,223,940,200	66,269,100	130,400,700	196,669,800	6,420,610,000	3.06%	1,416,023
Lunenburg	946,918,700	45,096,900	52,965,200	98,062,100	1,044,980,800	9.38%	372,636
Madison	2,303,651,700	106,998,100	239,491,800	346,489,900	2,650,141,600	13.07%	2,564,025
Mathews	1,636,877,300	14,015,000	56,752,100	70,767,100	1,707,644,400	4.14%	456,448
Mecklenburg	4,681,566,300	213,675,400	237,266,400	450,941,800	5,132,508,100	8.79%	1,893,956
Middlesex	2,294,250,800	34,512,900	82,719,600	117,232,500	2,411,483,300	4.86%	726,842
Montgomery	8,937,288,500	884,998,100	3,401,067,300	4,286,065,400	13,223,353,900	32.41%	38,145,893

**Table 6.3, continued**  
**Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2021**

County	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate & Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Nelson	\$3,013,120,750	\$90,666,200	\$122,180,800	\$212,847,000	\$3,225,967,750	6.60%	\$1,532,498
New Kent	3,525,886,466	317,934,858	157,529,800	475,464,658	4,001,351,124	11.88%	3,756,171
Northampton	2,079,789,400	187,084,900	365,487,900	552,572,800	2,632,362,200	20.99%	4,613,983
Northumberland	2,955,074,500	14,741,100	75,938,500	90,679,600	3,045,754,100	2.98%	553,146
Nottoway	993,190,344	158,617,969	78,680,383	237,298,352	1,230,488,696	19.28%	1,139,032
Orange	5,008,344,800	371,974,400	112,530,200	484,504,600	5,492,849,400	8.82%	3,488,433
Page	2,780,528,800	256,904,800	191,489,200	448,394,000	3,228,922,800	13.89%	3,273,276
Patrick	1,603,258,900	44,369,900	100,411,500	144,781,400	1,748,040,300	8.28%	984,514
Pittsylvania	4,892,438,500	168,384,700	443,339,500	611,724,200	5,504,162,700	11.11%	3,792,690
Powhatan	4,409,669,700	118,652,100	191,990,500	310,642,600	4,720,312,300	6.58%	1,227,038
Prince Edward	1,852,830,483	160,105,500	790,486,600	950,592,100	2,803,422,583	33.91%	4,467,783
Prince George	3,296,015,900	2,544,122,100	118,877,200	2,662,999,300	5,959,015,200	44.69%	22,901,794
Prince William	71,089,652,000	3,565,564,700	2,349,783,600	5,915,348,300	77,005,000,300	7.68%	65,956,134
Pulaski	3,173,658,300	664,943,800	104,505,400	769,449,200	3,943,107,500	19.51%	5,693,924
Rappahannock	2,515,238,700	94,473,200	36,670,200	131,143,400	2,646,382,100	4.96%	721,289
Richmond	908,795,837	73,448,798	57,497,844	130,946,642	1,039,742,479	12.59%	916,626
Roanoke	9,484,809,100	695,345,800	261,106,100	956,451,900	10,441,261,000	9.16%	10,425,326
Rockbridge	3,133,477,816	213,531,200	191,081,000	404,612,200	3,538,090,016	11.44%	2,994,130
Rockingham	12,017,287,800	429,639,600	1,127,623,800	1,557,263,800	13,574,911,600	11.47%	11,526,416
Russell	1,599,140,052	131,188,960	101,730,200	232,919,160	1,832,059,212	12.71%	1,467,391
Scott	1,252,396,100	128,732,500	162,518,000	291,250,500	1,543,646,600	18.87%	2,330,004
Shenandoah	5,113,465,298	606,003,600	211,435,600	817,439,200	5,930,904,498	13.78%	5,640,330
Smyth	1,712,813,000	147,104,600	207,070,700	354,175,300	2,066,988,300	17.13%	2,620,897
Southampton	1,851,506,100	163,439,800	157,191,800	320,631,600	2,172,137,700	14.76%	2,853,621
Spotsylvania	17,389,569,800	702,273,400	207,592,000	909,865,400	18,299,435,200	4.97%	7,364,451
Stafford	19,424,270,200	1,026,939,600	961,439,900	1,988,379,500	21,412,649,700	9.29%	19,287,281
Surry	964,999,000	59,525,000	63,624,900	123,149,900	1,088,148,900	11.32%	948,254
Sussex	898,236,922	211,940,100	73,168,600	285,108,700	1,183,345,622	24.09%	1,653,630
Tazewell	2,759,453,000	329,963,900	215,454,300	545,418,200	3,304,871,200	16.50%	3,163,426
Warren	5,186,100,300	415,150,400	449,889,100	865,039,500	6,051,139,800	14.30%	5,666,009
Washington	\$5,232,275,888	\$283,263,700	\$525,805,700	\$809,069,400	\$6,041,345,288	13.39%	\$4,854,416
Westmoreland *	2,691,340,500	66,988,400	74,948,000	141,936,400	2,833,276,900	5.01%	1,078,717
Wise	1,861,767,573	467,651,800	523,918,300	991,570,100	2,853,337,673	34.75%	68,418
Wythe	2,622,424,100	236,775,800	156,184,700	392,960,500	3,015,384,600	13.03%	2,121,987
York	9,699,040,393	4,658,092,700	519,337,900	5,177,430,600	14,876,470,993	34.80%	41,160,573
<b>Total Counties</b>	<b>\$990,549,826,390</b>	<b>\$69,695,412,447</b>	<b>\$35,935,074,425</b>	<b>\$105,630,486,872</b>	<b>\$1,096,180,313,262</b>	<b>9.64%</b>	<b>\$934,903,854</b>

Table 6.3, continued

## Comparison of Tax Exempt Value to Total Fair Market Value (FMV) of Real Estate by Locality - Tax Year 2021

City	Fair Market Value Real Estate	Fair Market Value Tax Exempt Real Estate			Total FMV (Real Estate & Tax Exempt)	Tax Exempt to Total FMV	Taxes Lost Due to Exemptions
		Government	Non-Government	Total Tax Exempt			
Alexandria	\$42,815,473,344	\$3,963,526,389	\$1,283,856,331	\$5,247,382,720	\$48,062,856,064	10.92%	\$58,245,948
Bristol	1,308,634,561	153,876,000	87,816,400	241,692,400	1,550,326,961	15.59%	2,706,955
Buena Vista	340,724,000	42,601,200	84,014,600	126,615,800	467,339,800	27.09%	1,608,017
Charlottesville	8,417,260,600	1,320,393,700	1,228,491,400	2,548,885,100	10,966,145,700	23.24%	24,214,408
Chesapeake	29,241,589,800	2,197,796,800	1,211,096,000	3,408,892,800	32,650,482,600	10.44%	35,793,374
Colonial Heights	1,765,693,620	70,602,300	63,426,800	134,029,100	1,899,722,720	7.06%	1,608,349
Covington	299,983,000	47,974,900	58,551,300	106,526,200	406,509,200	26.21%	917,462
Danville	2,321,003,800	301,528,300	196,523,800	498,052,100	2,819,055,900	17.67%	4,183,638
Emporia	354,072,500	44,137,600	34,248,500	78,386,100	432,458,600	18.13%	744,668
Fairfax City	6,692,175,700	255,202,200	316,339,900	571,542,100	7,263,717,800	7.87%	6,144,078
Falls Church	4,570,370,400	170,773,100	115,527,200	286,300,300	4,856,670,700	5.89%	3,779,164
Franklin	578,298,500	38,228,000	66,332,400	104,560,400	682,858,900	15.31%	1,076,972
Fredericksburg	4,543,901,400	856,565,700	569,767,600	1,426,333,300	5,970,234,700	23.89%	11,410,666
Galax	473,855,750	62,863,800	25,881,800	88,745,600	562,601,350	15.77%	816,460
Hampton	11,719,860,900	3,118,253,000	561,203,700	3,679,456,700	15,399,317,600	23.89%	45,625,263
Harrisonburg	4,486,015,810	1,209,475,530	359,411,700	1,568,887,230	6,054,903,040	25.91%	134,924
Hopewell	1,458,545,800	145,602,300	35,906,800	181,509,100	1,640,054,900	11.07%	2,051,053
Lexington	582,633,400	530,339,800	543,066,000	1,073,405,800	1,656,039,200	64.82%	11,378,101
Lynchburg	6,196,078,200	496,892,200	1,511,086,400	2,007,978,600	8,204,056,800	24.48%	22,288,562
Manassas	5,403,085,240	571,514,000	237,596,800	809,110,800	6,212,196,040	13.02%	11,813,018
Manassas Park **	\$1,909,461,300	\$160,022,200	\$4,459,500	\$164,481,700	\$2,073,943,000	7.93%	\$2,516,570
Martinsville	649,822,186	49,603,400	97,226,300	146,829,700	796,651,886	18.43%	1,559,478
Newport News	16,664,512,200	6,489,811,300	833,563,200	7,323,374,500	23,987,886,700	30.53%	89,345,169
Norfolk	21,977,674,100	9,497,547,300	2,377,823,800	11,875,371,100	33,853,045,200	35.08%	148,442,139
Norton	227,271,900	63,260,100	40,257,700	103,517,800	330,789,700	31.29%	931,660
Petersburg **	2,001,574,750	264,308,300	103,599,600	367,907,900	2,369,482,650	15.53%	4,966,757
Poquoson **	1,665,332,400	40,247,500	61,541,900	101,789,400	1,767,121,800	5.76%	1,160,399
Portsmouth **	7,909,355,507	5,278,994,072	344,035,449	5,623,029,521	13,532,385,028	41.55%	73,099,384
Radford	880,143,700	686,089,600	30,066,700	716,156,300	1,596,300,000	44.86%	6,015,713
Richmond	28,017,498,000	6,074,388,000	2,227,404,000	8,301,792,000	36,319,290,000	22.86%	99,621,504
Roanoke	8,812,158,000	1,096,374,500	1,177,685,800	2,274,060,300	11,086,218,300	20.51%	27,743,536
Salem	2,357,281,500	351,571,000	200,327,600	551,898,600	2,909,180,100	18.97%	6,622,783
Staunton **	2,275,362,644	269,291,280	166,596,480	435,887,760	2,711,250,404	16.08%	4,010,167
Suffolk	11,024,342,300	744,435,300	359,913,500	1,104,348,800	12,128,691,100	9.11%	12,258,272
Virginia Beach	61,658,361,500	9,861,938,100	1,799,846,000	11,661,784,100	73,320,145,600	15.91%	115,451,663
Waynesboro	2,163,216,600	115,467,100	198,005,400	313,472,500	2,476,689,100	12.66%	2,821,253
Williamsburg	2,057,421,500	119,310,500	912,518,600	1,031,829,100	3,089,250,600	33.40%	6,190,975
Winchester	3,330,165,789	138,055,200	1,943,629,751	2,081,684,951	5,411,850,740	38.47%	19,359,670
<b>Total Cities</b>	<b>\$309,150,212,201</b>	<b>\$56,898,861,571</b>	<b>\$21,468,646,711</b>	<b>\$78,367,508,282</b>	<b>\$387,517,720,483</b>	<b>20.22%</b>	<b>\$868,658,171</b>
<b>Total Counties</b>	<b>\$990,549,826,390</b>	<b>\$69,695,412,447</b>	<b>\$35,935,074,425</b>	<b>\$105,630,486,872</b>	<b>\$1,096,180,313,262</b>	<b>9.64%</b>	<b>\$934,903,854</b>
<b>Aggregate</b>	<b>\$1,299,700,038,591</b>	<b>\$126,594,274,018</b>	<b>\$57,403,721,136</b>	<b>\$183,997,995,154</b>	<b>\$1,483,698,033,745</b>	<b>12.40%</b>	<b>\$1,803,562,025</b>

## Notes:

- The data in this table are as reported by local Commissioners of the Revenue and Assessors to the Virginia Department of Taxation, Property Tax Unit
- 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).
- The taxable fair market value is equal to the total fair market value for localities which do not have a special assessment for land preservation.

\* Reports on a "hybrid" cycle, in which the tax assessment cycle differs from the tax billing cycle.

\*\*Powhatan County is converting from a hybrid to a calendar cycle. Its 2021 tax levy is a 1/2 year collection.

**Table 6.4****Tangible Personal Property, Machinery & Tools, Merchants' Capital, and Public Service Corporations: Assessed Values & Levies by Locality - Tax Year 2021**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Accomack	\$428,661,552	\$13,428,445	\$22,118,856	\$822,039	\$0	\$0	\$410,484,176	\$2,569,437
Albemarle	1,344,704,331	52,485,002	19,810,637	847,895	0	0	579,855,776	4,973,292
Alleghany	162,718,832	4,779,785	211,565,658	6,304,657	0	0	177,069,169	1,294,988
Amelia	130,167,442	5,173,388	13,578,875	135,789	0	0	47,438,299	1,966,212
Amherst	295,872,890	9,738,315	116,154,270	2,323,085	0	0	131,520,498	802,308
Appomattox	176,359,012	5,695,021	4,050,530	135,693	13,083,887	130,839	141,979,619	915,280
Arlington	2,340,155,885	117,007,794	5,499,887	274,994	0	0	775,793,615	7,865,498
Augusta	859,133,240	20,814,638	264,108,470	5,282,169	0	0	460,644,580	2,915,932
Bath	63,434,600	284,536	4,415,100	19,868	0	0	1,375,846,099	7,565,859
Bedford	1,323,291,649	29,734,535	304,052,555	3,648,631	0	0	320,071,169	1,600,617
Bland	75,139,178	1,670,504	27,716,715	246,679	19,231,761	140,392	105,305,361	631,832
Botetourt	53,683,049	1,344,527	264,096,426	4,753,736	0	0	514,313,172	4,066,354
Brunswick	148,024,760	5,447,848	8,599,410	292,380	0	0	994,779,297	6,466,390
Buchanan	274,013,710	5,118,722	219,731,416	4,284,763	3,401,143	68,023	163,094,829	638,406
Buckingham	161,562,475	6,181,758	11,618,970	336,950	19,370,530	193,705	616,893,391	3,209,139
Campbell	449,025,478	18,064,332	205,796,226	6,585,479	0	0	430,956,704	2,286,503
Caroline	391,857,878	14,197,900	9,183,130	321,410	0	0	447,207,802	3,553,522
Carroll	327,009,750	7,326,455	55,607,740	1,112,155	30,998,375	213,889	143,109,245	922,642
Charles City	92,588,852	3,420,341	2,562,799	76,884	578,835	16,207	138,562,359	1,053,074
Charlotte	112,770,791	4,311,284	20,845,895	625,377	1,117,986	35,776	102,430,010	635,066
Chesterfield	5,021,377,830	180,476,297	712,163,776	7,121,638	0	0	1,700,642,522	7,152,995
Clarke **	190,874,546	8,576,383	14,074,437	175,930	0	0	67,261,050	413,655
Craig	46,104,541	1,509,817	1,894,768	66,317	347,347	12,157	21,098,219	143,644
Culpeper	1,080,009,639	33,330,064	115,064,822	2,301,296	0	0	296,323,154	1,792,830
Cumberland	80,489,382	3,450,994	5,757,301	215,899	0	0	126,216,937	952,806
Dickenson	130,815,220	2,283,323	95,546,081	1,767,602	1,338,272	140,519	126,014,215	756,932
Dinwiddie	312,701,560	14,083,769	109,082,504	3,599,723	0	0	281,982,852	2,243,580
Essex	156,558,922	4,089,020	9,956,840	119,482	2,009,875	75,370	46,306,662	342,669
Fairfax County	14,847,626,899	674,782,012	22,532,794	1,029,749	0	0	4,295,551,839	49,662,958
Fauquier	1,392,281,835	56,640,582	15,176,084	349,050	0	0	0	0

**Table 6.4, continued****Tangible Personal Property, Machinery & Tools, Merchants' Capital, and Public Service Corporations: Assessed Values & Levies by Locality - Tax Year 2021**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Floyd	\$151,377,962	\$4,606,119	\$14,030,648	\$217,475	\$2,288,442	\$80,095	\$71,746,251	\$463,160
Fluvanna	265,856,760	11,494,220	1,745,084	33,157	16,210,548	470,106	509,517,369	4,550,392
Franklin	872,547,513	19,768,550	157,282,541	1,100,978	74,559,718	805,245	166,207,166	1,018,861
Frederick	1,345,140,406	62,197,946	408,121,409	8,162,428	0	0	432,134,425	2,687,324
Giles	219,532,140	4,341,680	282,099,746	5,698,415	24,677,414	204,823	114,175,028	746,886
Gloucester	592,659,401	15,148,284	9,107,240	268,664	0	0	140,122,540	1,015,407
Goochland	397,365,305	15,634,548	56,219,487	562,195	0	0	169,176,286	911,281
Grayson	152,865,370	3,359,484	11,921,467	208,626	536,592	35,952	58,735,161	346,537
Greene	160,007,654	8,000,383	9,827,510	245,688	0	0	62,707,943	514,205
Greensville	78,325,120	3,698,332	29,136,116	1,165,445	0	0	1,038,734,524	6,993,733
Halifax	306,954,900	11,003,716	137,977,800	1,738,520	0	0	1,111,398,565	5,564,885
Hanover	2,064,021,143	63,301,543	49,533,988	1,768,508	89,424,003	1,699,265	760,401,956	6,173,836
Henrico	5,266,490,822	148,905,204	329,158,958	987,477	0	0	1,214,486,780	10,611,174
Henry	518,698,402	7,825,451	374,769,831	5,808,932	0	0	277,137,029	1,539,567
Highland	25,865,712	695,457	114,560	1,146	352,010	3,520	25,096,486	126,055
Isle of Wight	401,099,732	16,936,514	272,122,270	4,762,140	0	0	193,238,893	1,673,914
James City	1,044,506,025	41,422,462	151,478,086	6,059,123	0	0	492,067,041	4,138,548
King and Queen	116,875,306	3,498,194	14,167,285	155,840	6,135,815	39,883	41,000,447	217,511
King George	322,081,637	11,178,399	6,810,841	170,271	0	0	120,237,980	882,528
King William	162,400,678	5,899,738	23,889,178	537,507	0	0	41,611,243	1,434,223
Lancaster	147,750,855	2,812,706	453,150	6,888	11,679,684	116,797	86,652,632	546,464
Lee	185,102,115	3,446,640	17,890,039	357,801	5,048,854	71,189	86,465,709	538,063
Loudoun	16,991,766,274	695,014,483	127,852,982	4,174,994	0	0	3,295,606,695	32,365,440
Louisa	556,005,390	12,520,960	18,857,400	358,291	74,388,155	483,523	2,306,123,745	16,615,689
Lunenburg	107,891,376	3,889,699	20,069,626	361,253	8,241,530	98,898	75,671,713	287,553
Madison	161,029,254	5,691,273	8,756,231	146,229	21,002,128	180,618	49,872,130	369,054
Mathews	159,746,395	4,802,080	0	0	0	0	24,692,065	159,295
Mecklenburg	1,894,949,573	63,168,166	116,891,447	771,484	74,689,225	537,762	313,510,086	1,379,097
Middlesex	274,354,280	5,170,209	0	0	0	0	56,426,013	351,288
Montgomery	939,976,428	23,443,007	174,101,515	3,168,648	48,564,788	1,481,226	273,696,834	2,442,091

**Table 6.4, continued****Tangible Personal Property, Machinery & Tools, Merchants' Capital, and Public Service Corporations: Assessed Values & Levies by Locality - Tax Year 2021**

County	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Nelson	\$226,946,087	\$7,694,511	\$7,680,404	\$96,005	\$0	\$0	\$145,138,806	\$1,088,983
New Kent	326,545,200	12,011,835	6,684,166	50,131	0	0	161,668,493	1,277,270
Northampton	170,868,500	6,154,717	18,140,800	303,630	0	0	58,286,800	486,695
Northumberland	134,037,711	4,677,183	7,698,758	277,155	4,182,488	41,825	54,761,375	334,044
Nottoway	106,318,379	3,873,022	11,670,242	157,548	0	0	102,139,161	546,189
Orange	429,159,564	14,831,371	61,222,257	1,127,439	52,880,141	211,521	218,756,395	1,576,716
Page	267,416,430	11,059,774	24,686,450	370,297	0	0	103,757,514	785,026
Patrick	200,813,112	3,282,801	37,099,657	634,404	0	0	66,098,358	451,163
Pittsylvania	193,532,528	13,726,000	35,738,470	1,608,231	17,359,490	477,386	47,575,053	438,505
Powhatan	376,673,773	13,560,256	31,432,110	1,131,556	0	0	105,153,403	847,357
Prince Edward	318,703,835	6,939,628	1,364,850	57,324	57,199,550	400,397	125,965,553	617,863
Prince George	377,508,692	11,614,767	102,843,823	1,542,657	0	0	264,129,123	2,271,510
Prince William	6,435,852,416	234,892,602	3,551,664	130,459	0	0	1,993,711,162	22,229,879
Pulaski	413,442,372	9,566,738	301,191,744	4,517,876	0	0	0	0
Rappahannock	102,925,660	3,189,089	0	0	0	0	59,515,945	327,338
Richmond County	82,066,680	3,015,085	14,043,010	56,172	2,679,000	93,765	86,142,407	661,876
Roanoke	1,000,122,809	34,801,605	82,866,900	2,361,707	0	0	352,643,100	3,858,514
Rockbridge	259,669,623	10,464,136	21,848,242	557,130	0	0	272,597,430	2,017,221
Rockingham	1,094,275,555	28,606,115	524,316,755	13,370,077	143,394,748	1,247,534	340,312,908	2,544,762
Russell	376,398,628	7,157,636	66,103,456	1,289,017	7,795,479	50,671	317,271,309	1,998,809
Scott	173,299,932	2,589,309	28,852,524	207,738	13,979,084	100,649	118,135,585	953,883
Shenandoah	533,444,603	20,135,412	63,120,120	1,988,284	57,406,264	344,438	288,180,330	2,005,884
Smyth	280,844,253	62,297,930	130,964,299	2,029,947	66,968,101	267,872	195,072,007	1,448,982
Southampton	232,392,701	8,949,175	42,994,865	1,031,877	16,082,695	80,413	222,936,769	1,987,015
Spotsylvania	1,385,589,711	83,464,689	18,212,608	455,315	0	0	462,809,573	3,797,947
Stafford	1,399,534,540	72,735,163	0	0	188,038,990	944,467	881,134	52,413
Surry	67,991,521	2,603,658	2,398,886	23,989	0	0	1,995,565,829	15,379,783
Sussex	91,922,134	4,312,718	24,044,896	584,291	13,271,540	132,715	117,020,220	728,286
Tazewell	474,452,155	9,047,960	62,167,300	1,243,346	19,358,050	832,396	277,275,075	1,615,075
Warren	647,301,185	22,316,895	101,721,090	2,051,207	0	0	1,005,826,130	6,710,498
Washington	\$752,509,884	\$12,113,629	\$205,764,615	\$3,189,352	\$0	\$0	\$298,086,636	\$1,804,232
Westmoreland	202,470,420	6,898,685	13,391,150	249,473	10,434,840	81,132	61,916,890	475,203
Wise	407,243,798	6,433,176	39,412,210	555,712	24,023,243	684,662	1,452,443,718	10,022,729
Wythe	335,256,087	7,517,036	158,946,730	2,384,201	69,843,010	391,121	365,572,986	1,979,346
York	868,260,855	34,173,267	4,472,940	178,918	0	0	421,219,346	3,349,875
<b>Total Counties</b>	<b>\$89,098,050,988</b>	<b>\$3,381,030,407</b>	<b>\$7,973,397,399</b>	<b>\$149,987,904</b>	<b>\$1,314,173,630</b>	<b>\$13,718,743</b>	<b>\$40,805,969,877</b>	<b>\$322,729,352</b>

**Table 6.4, continued****Tangible Personal Property, Machinery & Tools, Merchants' Capital, and Public Service Corporations: Assessed Values & Levies by Locality - Tax Year 2021**

City	Tangible Personal Property		Machinery and Tools		Merchants' Capital		Public Service Corporations	
	Values	Levies	Values	Levies	Values	Levies	Values	Levies
Alexandria	\$1,896,932,269	\$82,798,579	\$16,040,589	\$721,827	\$0	\$0	\$657,538,654	\$7,331,086
Bristol	124,798,973	3,968,149	29,552,027	768,353	0	0	23,247,571	260,373
Buena Vista	38,589,400	2,224,443	9,089,880	386,320	0	0	23,665,916	301,249
Charlottesville	324,288,469	13,591,753	2,282,802	95,878	0	0	166,520,909	1,589,086
Chesapeake	2,675,940,589	105,563,947	101,440,840	3,246,107	0	0	1,069,868,420	11,239,525
Colonial Heights	153,738,145	5,380,835	2,892,946	57,859	0	0	38,477,154	461,726
Covington	59,638,770	1,815,143	148,142,930	4,088,745	0	0	270,327,709	2,162,622
Danville	87,179,552	2,806,219	109,652,377	1,644,786	0	0	443,263,775	15,957,496
Emporia	46,763,997	2,331,704	9,359,597	467,980	0	0	21,792,646	207,333
Fairfax	375,738,155	15,517,986	931,936	38,489	0	0	128,118,347	1,554,172
Falls Church	197,888,111	8,002,967	0	0	0	0	33,914,831	1,695,742
Franklin City	69,480,561	2,773,994	1,219,334	24,387	0	0	8,484,543	87,499
Fredericksburg	435,066,487	13,635,276	13,009,382	101,236	0	0	111,977,271	951,858
Galax	55,708,251	1,241,700	79,105,597	1,265,690	0	0	22,409,348	207,745
Hampton	1,284,072,206	54,610,793	88,974,962	2,956,981	0	0	399,961,483	4,972,629
Harrisonburg	516,092,680	14,711,656	139,695,850	2,961,552	0	0	62,386,292	562,138
Hopewell	180,885,640	6,325,122	290,489,156	8,859,919	0	0	371,426,588	4,201,137
Lexington	53,633,130	1,927,342	93,512	3,974	0	0	202,679	8,614
Lynchburg	790,371,099	25,164,003	158,463,701	4,829,050	0	0	29,459,641	332,786
Manassas	409,536,970	14,480,948	552,920,000	5,174,788	0	0	132,107,170	1,928,856
Manassas Park	\$180,522,242	\$6,314,120	\$701,010	\$24,535	\$0	\$0	\$39,036,747	\$605,070
Martinsville	120,715,706	2,744,197	6,955,674	128,680	0	0	26,178,614	282,852
Newport News	1,680,958,320	71,642,948	754,038,308	28,276,437	0	0	158,346,618	2,077,613
Norfolk	2,312,475,944	95,693,583	136,141,506	5,786,014	0	0	910,008,813	11,404,748
Norton	32,664,597	653,416	4,691,580	96,177	0	0	38,025,050	342,225
Petersburg *	211,633,555	10,309,742	38,823,776	1,475,303	0	0	327,792,800	2,616,637
Poquoson	170,369,553	5,936,636	0	0	0	0	21,361,594	243,522
Portsmouth	955,422,914	46,841,768	35,873,431	1,076,203	0	0	242,820,119	3,203,993
Radford	72,064,297	1,752,088	19,586,400	344,721	0	0	25,953,393	218,028
Richmond	2,397,296,444	88,307,974	641,873,723	14,763,096	0	0	924,657,580	11,118,998
Roanoke	1,002,818,523	34,046,955	121,117,895	4,178,567	0	0	482,742,780	5,938,472
Salem	432,845,714	14,689,443	100,446,767	3,214,297	0	0	65,235,010	782,820
Staunton	300,009,722	8,657,865	29,873,518	370,432	0	0	104,229,502	960,863
Suffolk	1,165,735,370	37,156,798	71,732,160	2,210,612	0	0	434,003,975	4,822,307
Virginia Beach	6,225,107,788	233,567,158	235,485,353	2	0	0	2,001,022,594	20,197,144
Waynesboro	222,726,916	7,221,084	34,483,285	1,120,707	0	0	112,777,602	1,016,099
Williamsburg	104,667,050	3,648,592	32,260	1,129	0	0	58,545,906	374,694
Winchester	555,331,323	17,501,561	122,331,453	1,590,309	0	0	87,284,473	812,857
<b>Total Cities</b>	<b>\$27,919,709,433</b>	<b>\$1,065,558,484</b>	<b>\$4,107,545,517</b>	<b>\$102,351,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,075,174,117</b>	<b>\$123,032,612</b>
<b>Total Counties</b>	<b>\$89,098,050,988</b>	<b>\$3,381,030,407</b>	<b>\$7,973,397,399</b>	<b>\$149,987,904</b>	<b>\$1,314,173,630</b>	<b>\$13,718,743</b>	<b>\$40,805,969,877</b>	<b>\$322,729,352</b>
<b>Aggregate</b>	<b>\$117,017,760,421</b>	<b>\$4,446,588,890</b>	<b>\$12,080,942,916</b>	<b>\$252,339,042</b>	<b>\$1,314,173,630</b>	<b>\$13,718,743</b>	<b>\$50,881,143,994</b>	<b>\$445,761,964</b>

## Notes:

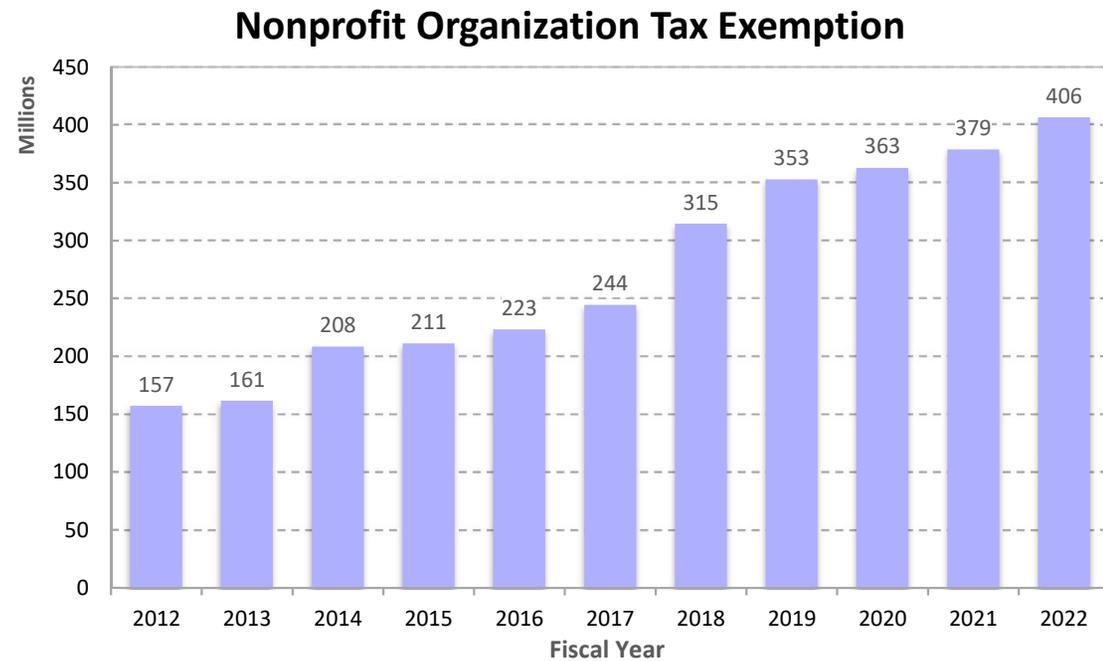
- The data in this table are as reported by local Commissioners of the Revenue and Assessors to the Virginia Department of Taxation, Property Tax Unit
- A local license tax may be imposed on gross receipts under the Code of Virginia, Section 58.1-3706.
- Tangible personal property includes motor vehicles, watercraft, aircraft, farm animals and machinery, business property, household goods, etc.
- 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, etc.
- Merchants' Capital includes inventory of stock on hand, daily rental property, and all tangible personal property for sale.
- Property of Public Service Corporations (PSC's) includes merchants' capital, real estate taxed, and tangible personal property.

\*2021 TPP incomplete. Used last reported data of 2019 for Machinery and Tools. Tangible Personal Property and Public Service Corporations as of 2021

\*\* 2021 TPP incomplete. Used last reported data of 2020

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

State and Local Retail Sales & Use Tax Expenditure Resulting From Purchases Made by Nonprofit Organizations	
Fiscal Year	Amount (\$)
2010	143,554,117
2011	150,273,915
2012	156,945,693
2013	161,434,468
2014	208,366,102
2015	210,994,603
2016	223,074,820
2017	244,370,076
2018	314,543,689
2019	352,673,576
2020	362,781,522
2021	378,603,136
2022	406,492,802



Notes:

1. The Department's estimate of annual revenue impact of the nonprofit entity exemption is based on the amounts of exempt purchases reported to the Department by nonprofit entities on their applications for a new or renewed exemption under Va. Code § 58.1-609.11.
2. Each Fiscal Year, the State's blended Retail Sales and Use Tax rate is used to calculate the tax expenditure resulting from purchases made by Non-profit organizations. From Fiscal Year 2007 to Fiscal year 2013, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5%. From Fiscal Year 2014 to Fiscal year 2019, the blended Retail Sales and Use Tax rate used to calculate the non-profit tax exemption was 5.67%. The blended rate was: 5.69% in FY 2020; 5.737% in FY 2021; 5.783% in FY 2022;

## **Directory**

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

### **General Mailing Address**

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

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

Other economic and demographic data is available from the University of Virginia's Weldon Cooper Center for Public Service, which can be reached by telephone at (434) 243-5232 or online at:

<http://www.coopercenter.org>

---