

**REPORT OF STATE AND LOCAL
COMMUNICATION SERVICE TAXES AND FEES**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2006**



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 1, 2006

The Honorable Harry R. Purkey
Chairman, House Finance Committee

The Honorable John H. Chichester
Chairman, Senate Finance Committee

Ms. Janie E. Bowen
Commissioner, Department of Taxation

Chapter 780 of the 2006 Acts of Assembly (HB 568) requests that the Auditor of Public Accounts determine the amount of tax and fee revenues received by local governments from certain communication services for the fiscal year ending June 30, 2006. All counties, cities, and towns were required to report the amounts collected from service providers for the gross receipts tax in excess of 0.5 percent, local consumer utility taxes, video program excise taxes, cable franchise fees, and 911 taxes as certified by an independent certified public accountant. The certified amounts will determine each locality's percentage share of future distributions of the Telecommunications Sales and Use Tax by the Department of Taxation.

This report includes communication tax and fee revenues that the local governments collect under the following statutory authority:

- local consumer utility tax on consumers of local exchange and wireless services (§ 58.1-3812);
- the gross receipts tax in excess of 0.5 percent (§ 58.1-3731);
- local E-911 taxes (§ 58.1-3813.1);
- cable television system franchise fee (§15.2-2108);
- video programming excise tax (§ 58.1-3818.4); and
- local consumer utility tax on consumers of cable services (local general charters).

We received communication tax and fee data from 288 localities totaling \$451.6 million. The attached schedule lists the amounts reported by locality, tax type, and percentage of the total for all localities. A summary of the data is included on the following page.

Telecommunication Taxes and Fees Collected by Local Governments
For the Period July 1, 2005 through June 30, 2006

Consumer utility taxes on telephones	\$267,449,013
Wireline 911 service taxes	107,482,329
Gross receipt tax in excess of 0.5 percent	5,562,335
Consumer utility taxes on cable service	11,438,079
Cable franchise fees	59,639,424
Video program excise taxes	<u>5,035</u>
 Total local communication services revenue	 <u><u>\$451,576,215</u></u>

We appreciate the cooperation received from local governments that responded to our requests for information.

AUDITOR OF PUBLIC ACCOUNTS

KWV/sks

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES
 REPORTED BY LOCAL GOVERNMENTS
 For the Period July 1, 2005 through June 30, 2006

Locality	Local Consumer Utility Tax on Telephone Service	Local E-911 Service Tax	Gross Receipt Tax (over 0.5%)	Local Consumer Utility Tax on Cable Service	Cable Franchise Fee	Video Program Excise Tax	Total Per Locality	Distribution Percentage
Counties:								
Accomack	\$ 634,684	\$ 323,834	\$ -	\$ -	\$ 68,692	\$ -	\$ 1,027,210	0.227472%
Albemarle	3,554,622	1,451,632	-	-	-	-	5,006,254	1.108618%
Alleghany	214,856	206,166	-	-	26,652	-	447,674	0.099136%
Amelia	200,997	65,869	-	-	7,612	-	274,478	0.060782%
Amherst	774,845	494,159	-	-	99,243	-	1,368,247	0.302994%
Appomattox	370,661	223,055	-	-	15,274	-	608,990	0.134859%
Arlington	-	4,756,682	1,087,955	-	2,279,185	-	8,123,822	1.798992%
Augusta	2,007,063	695,056	-	-	-	-	2,702,119	0.598375%
Bedford	905,252	1,039,375	-	-	125,524	-	2,070,151	0.458428%
Bland	-	108,639	-	-	4,324	-	112,963	0.025015%
** Botetourt	444,090	228,611	-	-	100,669	-	773,370	0.171260%
Brunswick	172,369	270,369	-	-	9,861	-	452,599	0.100226%
Buchanan	427,567	427,104	-	-	58,155	-	912,826	0.202142%
Buckingham	222,869	226,445	-	-	8,425	-	457,739	0.101365%
Campbell	963,417	451,902	-	-	89,802	-	1,505,121	0.333304%
Caroline	368,248	478,163	-	-	1,731	-	848,142	0.187818%
Carroll	770,583	281,289	-	-	41,491	-	1,093,363	0.242121%
Charles City	91,738	62,324	-	-	13,119	-	167,181	0.037022%
Charlotte	-	138,868	-	-	-	-	138,868	0.030752%
Chesterfield	8,695,144	3,616,838	-	-	3,426,398	-	15,738,380	3.485210%
Clarke	183,013	263,129	-	-	18,055	-	464,197	0.102795%
Craig	75,664	45,244	-	-	3,867	-	124,775	0.027631%
Culpeper	1,309,950	770,440	-	-	118,972	-	2,199,362	0.487041%
Cumberland	282,121	124,933	-	-	6,597	-	413,651	0.091602%
Dickenson	255,826	277,549	-	-	-	-	533,375	0.118114%
Dinwiddie	684,187	249,673	-	-	62,789	-	996,649	0.220704%
Essex	260,432	110,514	-	-	9,693	-	380,639	0.084291%
Fairfax	56,074,086	19,508,084	-	-	9,878,919	-	85,461,089	18.925064%
Fauquier	1,677,908	1,270,284	-	-	181,249	-	3,129,441	0.693004%
Floyd	412,236	253,685	-	-	4,625	-	670,546	0.148490%
Fluvanna	630,908	274,797	-	-	-	-	905,705	0.200565%
Franklin	1,342,994	838,995	-	-	217,759	-	2,399,748	0.531416%
Frederick	448,304	586,524	-	-	424,787	-	1,459,615	0.323227%
Giles	-	214,317	-	-	59,198	-	273,515	0.060569%
Gloucester	1,084,597	272,825	-	-	294,640	-	1,652,062	0.365843%
Goochland	726,233	134,633	-	-	63,509	-	924,375	0.204700%
Grayson	239,445	164,013	-	-	8,016	-	411,474	0.091120%
Greene	220,993	258,419	-	-	53,163	-	532,575	0.117937%
Greensville	127,347	43,796	-	-	20,437	-	191,580	0.042425%
Halifax	592,006	613,784	-	-	50,268	-	1,256,058	0.278150%
Hanover	2,746,941	1,876,564	-	-	758,398	-	5,381,903	1.191804%
Henrico	8,589,110	2,058,571	-	-	3,565,879	-	14,213,560	3.147544%
Henry	1,482,579	783,949	-	-	243,450	-	2,509,978	0.555826%
Highland	51,044	30,534	-	-	-	-	81,578	0.018065%
Isle Of Wight	808,577	531,942	-	-	99,724	-	1,440,243	0.318937%
James City	826,740	286,227	-	-	729,760	-	1,842,727	0.408066%
King & Queen	109,167	77,290	-	-	3,368	-	189,825	0.042036%
King George	153,958	230,387	-	-	33,929	-	418,274	0.092625%
King William	191,555	191,211	-	-	4,693	-	387,459	0.085801%
Lancaster	-	78,124	-	-	9,419	-	87,543	0.019386%
Lee	191,426	254,146	-	-	9,480	-	455,052	0.100770%
Loudoun	7,545,914	3,481,658	-	-	1,539,971	5,035	12,572,578	2.784154%
Louisa	-	358,845	-	-	16,919	-	375,764	0.083212%
Lunenburg	124,576	98,499	-	-	-	-	223,075	0.049399%
Madison	378,395	249,471	-	-	-	-	627,866	0.139039%

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES
 REPORTED BY LOCAL GOVERNMENTS
 For the Period July 1, 2005 through June 30, 2006

Locality	Local Consumer Utility Tax on Telephone Service	Local E-911 Service Tax	Gross Receipt Tax (over 0.5%)	Local Consumer Utility Tax on Cable Service	Cable Franchise Fee	Video Program Excise Tax	Total Per Locality	Distribution Percentage
Mathews	270,278	175,064	-	-	39,511	-	484,853	0.107369%
Mecklenburg	-	593,802	-	-	29,742	-	623,544	0.138082%
Middlesex	281,023	162,789	-	-	30,774	-	474,586	0.105095%
Montgomery	956,053	144,752	-	-	-	-	1,100,805	0.243769%
Nelson	283,125	229,015	-	-	-	-	512,140	0.113412%
New Kent	355,660	236,734	-	-	52,043	-	644,437	0.142708%
Northampton	357,825	156,632	-	-	11,200	-	525,657	0.116405%
Northumberland	270,497	110,993	-	-	31,876	-	413,366	0.091538%
Nottoway	283,425	92,037	-	-	-	-	375,462	0.083145%
Orange	806,793	679,246	-	-	61,553	-	1,547,592	0.342709%
Page	123,147	405,903	-	-	-	-	529,050	0.117156%
Patrick	294,950	224,999	-	-	8,291	-	528,240	0.116977%
Pittsylvania	1,327,515	954,081	-	-	172,967	-	2,454,563	0.543555%
Powhatan	425,417	395,971	-	-	109,481	-	930,869	0.206138%
Prince Edward	191,518	132,830	-	-	12,192	-	336,540	0.074526%
Prince George	853,194	468,144	-	-	56,266	-	1,377,604	0.305066%
Prince William	14,579,656	2,930,590	-	-	3,430,604	-	20,940,850	4.637279%
Pulaski	686,316	140,631	-	-	63,507	-	890,454	0.197188%
Rappahannock	267,218	95,871	-	-	11,857	-	374,946	0.083031%
Richmond	168,822	157,039	-	-	6,538	-	332,399	0.073609%
Roanoke	2,521,374	783,547	-	-	954,443	-	4,259,364	0.943222%
Rockbridge	589,976	386,579	-	-	31,568	-	1,008,123	0.223245%
Rockingham	646,774	1,075,362	-	-	-	-	1,722,136	0.381361%
Russell	406,474	524,224	-	-	-	-	930,698	0.206100%
Scott	460,340	377,749	-	-	-	-	838,089	0.185592%
Shenandoah	728,078	561,357	-	-	-	-	1,289,435	0.285541%
Smyth	240,584	268,806	-	-	126,855	-	636,245	0.140894%
Southampton	432,310	146,271	-	-	23,732	-	602,313	0.133380%
Spotsylvania	3,215,046	1,237,291	-	-	641,973	-	5,094,310	1.128117%
Stafford	3,855,450	1,377,948	-	-	1,030,210	-	6,263,608	1.387054%
Surry	-	55,546	-	-	-	-	55,546	0.012300%
Sussex	65,069	123,401	-	-	1,002	-	189,472	0.041958%
Tazewell	-	389,536	-	-	45,695	-	435,231	0.096380%
Warren	457,564	369,675	-	-	135,536	-	962,775	0.213203%
Washington	1,245,046	301,346	-	-	200,813	-	1,747,205	0.386913%
Westmoreland	401,433	245,672	-	-	40,824	-	687,929	0.152340%
Wise	591,825	275,478	-	-	218,094	-	1,085,397	0.240357%
Wythe	474,003	320,018	-	-	30,337	-	824,358	0.182551%
York	-	717,810	-	-	703,762	-	1,421,572	0.314802%
Total for counties	149,761,015	70,434,175	1,087,955	-	33,180,936	5,035	254,469,116	

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 REPORTED BY LOCAL GOVERNMENTS
 For the Period July 1, 2005 through June 30, 2006

Locality	Local Consumer Utility Tax on Telephone Service	Local E-911 Service Tax	Gross Receipt Tax (over 0.5%)	Local Consumer Utility Tax on Cable Service	Cable Franchise Fee	Video Program Excise Tax	Total Per Locality	Distribution Percentage
Cities:								
Alexandria	9,660,237	528,035	253,843	-	1,240,841	-	11,682,956	2.587150%
Bedford	-	103,774	-	-	48,597	-	152,371	0.033742%
Bristol	332,593	137,601	-	-	185,158	-	655,352	0.145125%
Buena Vista	184,279	101,056	-	-	55,390	-	340,725	0.075452%
Charlottesville	1,961,556	432,292	-	657,607	409,985	-	3,461,440	0.766524%
Chesapeake	7,671,659	3,093,026	-	-	2,091,573	-	12,856,258	2.846974%
Colonial Heights	430,197	223,848	-	-	98,185	-	752,230	0.166579%
Covington	193,380	114,217	-	-	28,064	-	335,661	0.074331%
Danville	1,969,158	898,675	-	-	612,386	-	3,480,219	0.770682%
Emporia	173,759	74,439	-	-	40,276	-	288,474	0.063882%
Fairfax	1,891,064	333,232	-	-	232,628	-	2,456,924	0.544077%
Falls Church	624,613	180,327	-	-	124,490	-	929,430	0.205819%
Franklin	346,440	182,364	-	-	71,666	-	600,470	0.132972%
Fredericksburg	1,438,954	215,804	-	-	269,247	-	1,924,005	0.426064%
Galax	136,847	84,149	-	-	31,538	-	252,534	0.055923%
Hampton	4,916,780	2,033,992	-	1,624,148	1,314,856	-	9,889,776	2.190057%
Harrisonburg	870,647	574,310	-	-	304,159	-	1,749,116	0.387336%
Hopewell	512,092	249,703	-	-	149,891	-	911,686	0.201890%
Lexington	222,984	82,413	-	-	42,129	-	347,526	0.076958%
Lynchburg	2,136,777	946,241	-	-	584,346	-	3,667,364	0.812125%
Manassas	2,135,563	670,541	-	-	314,278	-	3,120,382	0.690998%
Manassas Park	533,153	146,406	-	-	110,987	-	790,546	0.175064%
Martinsville	559,954	272,708	-	-	149,944	-	982,606	0.217595%
Newport News	6,466,994	2,285,189	-	2,108,165	1,732,167	-	12,592,515	2.788569%
Norfolk	15,084,581	4,050,923	-	2,550,540	1,983,740	-	23,669,784	5.241592%
Norton	140,572	35,714	-	-	51,911	-	228,197	0.050533%
Petersburg	1,169,679	388,980	-	209,386	219,703	-	1,987,748	0.440180%
Poquoson	166,805	151,531	-	-	127,428	-	445,764	0.098713%
Portsmouth	4,969,284	1,584,662	665,914	952,544	801,630	-	8,974,034	1.987269%
Radford	434,206	238,439	-	-	133,936	-	806,581	0.178615%
Richmond	10,681,775	4,180,546	2,839,475	2,485,234	1,986,050	-	22,173,080	4.910152%
Roanoke	4,353,926	1,431,406	701,305	-	1,029,397	-	7,516,034	1.664400%
Salem	662,176	242,986	-	-	250,020	-	1,155,182	0.255811%
Staunton	806,368	424,440	-	-	280,607	-	1,511,415	0.334698%
Suffolk	2,499,392	1,033,810	-	-	253,201	-	3,786,403	0.838486%
Virginia Beach	16,468,930	6,901,160	-	-	4,863,393	-	28,233,483	6.252208%
Waynesboro	620,181	278,907	-	341,876	161,710	-	1,402,674	0.310617%
Williamsburg	380,123	245,767	-	-	151,111	-	777,001	0.172064%
Winchester	1,253,366	579,235	-	190,833	286,393	-	2,309,827	0.511503%
Total for cities	105,061,044	35,732,848	4,460,537	11,120,333	22,823,011	-	179,197,773	

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES
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 For the Period July 1, 2005 through June 30, 2006

Locality	Local Consumer Utility Tax on Telephone Service	Local E-911 Service Tax	Gross Receipt Tax (over 0.5%)	Local Consumer Utility Tax on Cable Service	Cable Franchise Fee	Video Program Excise Tax	Total Per Locality	Distribution Percentage
Towns:								
Abingdon	47,720	-	-	-	83,222	-	130,942	0.028997%
Accomac	-	-	-	-	5,813	-	5,813	0.001287%
Alberta	12,936	-	-	-	240	-	13,176	0.002918%
Altavista	26,175	-	-	-	17,758	-	43,933	0.009729%
Amherst	92,768	-	-	-	17,794	-	110,562	0.024484%
Appalachia	25,959	-	-	-	16,839	-	42,798	0.009477%
Appomattox	-	-	-	-	6,833	-	6,833	0.001513%
Ashland	222,945	-	-	-	72,220	-	295,165	0.065363%
Berryville	80,876	-	-	-	20,074	-	100,949	0.022355%
Big Stone Gap	160,199	-	-	-	46,508	-	206,707	0.045775%
Blacksburg	723,376	188,891	-	162,425	260,604	-	1,335,296	0.295697%
Blackstone	-	-	-	-	19,266	-	19,266	0.004266%
Bluefield	-	-	-	-	47,158	-	47,158	0.010443%
Boones Mill	2,547	-	-	-	1,070	-	3,617	0.000801%
Bowling Green	36,138	-	-	-	7,943	-	44,081	0.009762%
Boyce	-	-	-	-	2,685	-	2,685	0.000595%
Boydton	14,048	-	-	-	2,170	-	16,218	0.003591%
Boykins	-	-	-	-	3,938	-	3,938	0.000872%
Bridgewater	63,506	-	-	-	35,105	-	98,611	0.021837%
Broadway	32,564	-	-	-	18,997	-	51,561	0.011418%
Brodnax	11,123	-	-	-	96	-	11,218	0.002484%
Brookneal	17,183	-	-	-	2,882	-	20,065	0.004443%
Buchanan	-	-	-	-	3,099	-	3,099	0.000686%
Burkeville	-	-	-	-	1,919	-	1,919	0.000425%
Cape Charles	42,211	-	-	-	8,748	-	50,959	0.011285%
Cedar Bluff	31,967	-	-	-	8,860	-	40,827	0.009041%
Charlotte Court Hous	1,254	-	-	-	1,454	-	2,708	0.000600%
Chase City	47,989	-	-	-	9,149	-	57,138	0.012653%
Chatham	68,414	-	-	-	12,000	-	80,414	0.017807%
Chilhowie	33,553	-	-	-	12,570	-	46,122	0.010214%
Chincoteague	122,670	40,594	-	-	20,656	-	183,920	0.040728%
Christiansburg	622,265	188,735	-	-	147,829	-	958,829	0.212329%
Clarksville	32,329	-	-	-	5,652	-	37,981	0.008411%
* Cleveland	1,816	-	-	-	-	-	1,816	0.000402%
Clifton	-	-	-	-	3,315	-	3,315	0.000734%
Clifton Forge	83,284	-	-	-	18,294	-	101,578	0.022494%
Clintwood	68,324	-	-	-	10,588	-	78,912	0.017475%
Coeburn	39,333	-	-	-	10,562	-	49,895	0.011049%
Colonial Beach	121,344	65,329	-	-	32,854	-	219,527	0.048613%
Courtland	-	-	-	-	6,429	-	6,429	0.001424%
Crewe	37,162	-	-	-	8,676	-	45,838	0.010151%
Culpeper	-	-	-	-	132,767	-	132,767	0.029401%
Damascus	20,062	-	-	-	6,805	-	26,867	0.005950%
Dayton	18,767	-	-	-	8,793	-	27,560	0.006103%
Dillwyn	-	-	-	-	4,214	-	4,214	0.000933%
Drakes Branch	-	-	-	-	1,529	-	1,529	0.000339%
Dublin	85,704	242	-	-	14,379	-	100,325	0.022217%

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Dumfries	160,410	-	-	-	41,896	-	202,306	0.044800%
Edinburg	10,593	-	-	-	-	-	10,593	0.002346%
Elkton	37,737	-	-	-	19,237	-	56,974	0.012617%
Farmville	218,878	304,654	-	-	41,422	-	564,954	0.125107%
Fincastle	-	-	-	-	3,066	-	3,066	0.000679%
* Floyd	-	-	-	-	500	-	500	0.000111%
Fries	8,493	-	-	-	5,317	-	13,810	0.003058%
Front Royal	-	-	-	-	184,083	-	184,083	0.040765%
Gate City	31,742	-	-	-	10,976	-	42,718	0.009460%
Glade Spring	20,915	-	-	-	10,488	-	31,403	0.006954%
Glasgow	16,928	-	-	-	5,701	-	22,629	0.005011%
Gordonsville	28,640	-	-	-	4,284	-	32,924	0.007291%
Goshen	7,074	-	-	-	1,106	-	8,180	0.001811%
Gretna	20,375	-	-	-	8,035	-	28,410	0.006291%
Grottoes	18,722	-	-	-	18,689	-	37,411	0.008285%
Grundy	16,613	-	-	-	4,795	-	21,408	0.004741%
Halifax	96,492	-	-	-	14,062	-	110,554	0.024482%
Hamilton	10,630	-	-	-	7,165	-	17,795	0.003941%
* Haymarket	113,821	-	-	-	22,147	-	135,968	0.030110%
Haysi	16,024	-	-	-	-	-	16,024	0.003548%
Herndon	1,560,238	-	-	-	302,385	-	1,862,623	0.412471%
Hillsville	-	-	-	-	19,892	-	19,892	0.004405%
Honaker	13,356	-	-	-	3,418	-	16,774	0.003715%
Hurt	19,814	-	-	-	5,886	-	25,700	0.005691%
Independence	31,053	-	-	-	6,069	-	37,122	0.008221%
Iron Gate	13,301	-	-	-	4,083	-	17,384	0.003850%
Irvington	-	-	-	-	2,676	-	2,676	0.000593%
Ivor	-	-	-	-	2,011	-	2,011	0.000445%
Jarratt	4,074	-	-	-	928	-	5,001	0.001108%
Jonesville	21,689	-	-	-	-	-	21,689	0.004803%
Kenbridge	30,960	-	-	-	3,042	-	34,002	0.007530%
Keysville	-	-	-	-	2,560	-	2,560	0.000567%
Kilmarnock	61,573	-	13,843	-	6,949	-	82,365	0.018239%
* La Crosse	10,857	-	-	-	2,354	-	13,211	0.002926%
Lawrenceville	46,091	-	-	-	9,877	-	55,968	0.012394%
Lebanon	64,516	-	-	-	23,026	-	87,542	0.019386%
Leesburg	2,003,520	-	-	-	335,136	-	2,338,656	0.517887%
Louisa	-	-	-	-	7,746	-	7,746	0.001715%
Lovettsville	7,058	-	-	-	7,375	-	14,433	0.003196%
Luray	34,433	-	-	-	49,081	-	83,514	0.018494%
Marion	69,088	-	-	-	71,760	-	140,848	0.031190%
Mckenney	6,923	-	-	-	2,925	-	9,848	0.002181%
* Melfa	-	-	-	-	4,435	-	4,435	0.000982%
Middleburg	41,178	-	-	-	7,814	-	48,992	0.010849%
Middletown	7,842	-	-	-	7,657	-	15,499	0.003432%
Mineral	-	-	-	-	1,947	-	1,947	0.000431%
Monterey	7,212	-	-	-	232	-	7,444	0.001649%
Montross	12,855	-	-	-	2,214	-	15,069	0.003337%

SCHEDULE OF COMMUNICATION SERVICE TAXES AND FEES
 REPORTED BY LOCAL GOVERNMENTS
 For the Period July 1, 2005 through June 30, 2006

Locality	Local Consumer Utility Tax on Telephone Service	Local E-911 Service Tax	Gross Receipt Tax (over 0.5%)	Local Consumer Utility Tax on Cable Service	Cable Franchise Fee	Video Program Excise Tax	Total Per Locality	Distribution Percentage
Mount Jackson	18,866	-	-	-	5,371	-	24,237	0.005367%
Narrows	28,297	-	-	-	19,748	-	48,045	0.010639%
New Castle	-	-	-	-	2,513	-	2,513	0.000556%
New Market	37,775	-	-	-	17,712	-	55,487	0.012287%
Newsoms	-	-	-	-	1,390	-	1,390	0.000308%
Occoquan	35,496	-	-	-	14,622	-	50,118	0.011098%
Onancock	22,659	-	-	74,777	8,688	-	106,124	0.023501%
Onley	-	-	-	-	4,530	-	4,530	0.001003%
Orange	164,171	-	-	-	26,808	-	190,979	0.042292%
Painter	-	-	-	-	2,636	-	2,636	0.000584%
* Parksley	12,329	-	-	-	10,928	-	23,257	0.005150%
Pearisburg	-	-	-	-	26,666	-	26,666	0.005905%
Pembroke	-	-	-	8,433	-	-	8,433	0.001867%
Pennington Gap	39,608	-	-	-	11,287	-	50,895	0.011271%
Phenix	-	-	-	-	1,500	-	1,500	0.000332%
Pocahontas	-	-	-	-	19,494	-	19,494	0.004317%
Pound	21,944	-	-	-	13,537	-	35,481	0.007857%
Pulaski	261,041	154,388	-	-	75,233	-	490,662	0.108655%
Purcellville	127,100	-	-	-	46,990	-	174,090	0.038552%
* Quantico	30,649	-	-	-	-	-	30,649	0.006787%
Remington	20,436	-	-	-	-	-	20,436	0.004525%
Rich Creek	-	-	-	8,466	-	-	8,466	0.001875%
Ridgeway	10,299	-	-	-	10,573	-	20,872	0.004622%
Rocky Mount	175,131	-	-	5,712	30,630	-	211,473	0.046830%
Round Hill	7,557	-	-	-	7,545	-	15,102	0.003344%
Rural Retreat	38,692	-	-	-	4,443	-	43,135	0.009552%
Saint Charles	1,511	-	-	-	-	-	1,511	0.000335%
* Saint Paul	21,261	-	-	-	4,799	-	26,060	0.005771%
Saltville	22,938	-	-	-	29,100	-	52,038	0.011524%
Scottsville	17,976	-	-	-	1,147	-	19,123	0.004235%
Shenandoah	13,942	-	-	-	16,171	-	30,112	0.006668%
Smithfield	196,720	-	-	-	59,164	-	255,884	0.056665%
South Boston	645,331	142,074	-	57,933	-	-	845,338	0.187197%
South Hill	167,305	-	-	-	24,485	-	191,790	0.042471%
Stanardsville	-	-	-	-	4,058	-	4,058	0.000899%
Stanley	5,952	-	-	-	12,018	-	17,970	0.003979%
Stephens City	12,273	-	-	-	17,261	-	29,534	0.006540%
Strasburg	59,688	-	-	-	30,372	-	90,060	0.019943%
Stuart	-	-	-	-	3,428	-	3,428	0.000759%
Tappahannock	53,293	-	-	-	15,214	-	68,507	0.015171%
Tazewell	-	-	-	-	29,775	-	29,775	0.006594%
Timberville	24,266	-	-	-	11,144	-	35,410	0.007841%
Troutville	-	-	-	-	2,405	-	2,405	0.000533%
Urbanna	-	-	-	-	3,919	-	3,919	0.000868%
Victoria	51,432	-	-	-	3,998	-	55,430	0.012275%
Vienna	1,002,850	-	-	-	151,237	-	1,154,087	0.255569%
Vinton	207,808	70,489	-	-	89,115	-	367,412	0.081362%
Wachapreague	-	-	-	-	2,743	-	2,743	0.000607%

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Wakefield	11,735	-	-	-	7,451	-	19,186	0.004249%
Warrenton	501,576	-	-	-	80,740	-	582,316	0.128952%
Warsaw	45,776	-	-	-	5,140	-	50,916	0.011275%
Washington	-	-	-	-	3,968	-	3,968	0.000879%
Waverly	20,402	-	-	-	14,131	-	34,533	0.007647%
Weber City	19,113	-	-	-	5,452	-	24,565	0.005440%
West Point	52,867	27,755	-	-	12,866	-	93,488	0.020703%
White Stone	-	-	-	-	3,572	-	3,572	0.000791%
Windsor	61,699	-	-	-	10,460	-	72,159	0.015979%
Wise	77,835	-	-	-	38,644	-	116,479	0.025794%
Woodstock	58,882	-	-	-	42,756	-	101,638	0.022507%
Wytheville	270,247	132,155	-	-	59,098	-	461,500	0.102198%
Total for towns	12,626,954	1,315,306	13,843	317,746	3,635,477	-	17,909,326	
Total	\$ 267,449,013	\$ 107,482,329	\$ 5,562,335	\$ 11,438,079	\$ 59,639,424	\$ 5,035	\$ 451,576,215	100%

* Locality submitted certified data after deadline.

** The Botetourt County local consumer utility tax on telephone service includes an adjustment of \$11,338. The County received a settlement from a service provider of taxes for the reporting period that were received after the deadline.

The County of Bath and the Towns of Capron, Dendron, and The Plains reported they did not collect the applicable communication service taxes and fees. Additionally, the towns listed below did not submit any data.

Belle Haven	Eastville	Port Royal
Bloxom	Exmore	Richlands
Branchville	Glen Lyn	Saxis
Cheriton	Hallwood	Scottsburg
Claremont	Hillsboro	Stony Creek
Clinchco	Keller	Surry
Clinchport	Madison	Tangier
Columbia	Mount Crawford	Toms Brook
Craigsville	Nassawadox	Troutdale
Duffield	Nickelsville	Virgilina
Dungannon	Pamplin	

