



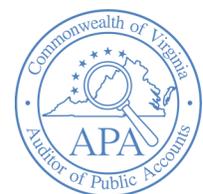
REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2019

Auditor of Public Accounts
Martha S. Mavredes, CPA

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 8, 2020

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2019. The Auditor of Public Accounts annually audits each constitutional officer or director of finance handling state funds to determine that these officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations. This statewide report summarizes the findings we have previously communicated to the individual Sheriffs, Commissioners of the Revenue, Treasurers, and Commonwealth's Attorneys and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$180,291,243 in Commonwealth revenues for fiscal year 2019, a reduction of 10.7 percent from fiscal year 2018, as detailed in [Schedule A](#). Clerks of the Circuit Courts maintain separate accounting records and we issue separate reports for each Clerk's Office. This report also includes a Schedule of State and Estimated Income Taxes by local government for each of the past six tax years in [Schedule B](#).

Our audits resulted in findings at 29 localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

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INTERNAL CONTROL AND COMPLIANCE FINDINGS

(*indicates a repeat finding)

SHERIFFS

Promptly Deposit/Remit Sheriff's Fees

Applicable to: County of Albemarle
County of Culpeper
County of Mathews
County of Middlesex
County of Northumberland
County of Richmond
County of Scott
County of Westmoreland*

The Sheriff did not promptly deposit funds into an official bank account or remit them directly to the local Treasurer. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account either weekly or when collections exceed \$200. If the Sheriff does not have an official bank account established for the deposit of Sheriff's fees, the fees should be remitted to the local Treasurer weekly, or immediately when collections exceed \$200.

Remit Collections Timely

Applicable to: County of Essex
County of Highland
County of Lancaster
County of Northampton

The Sheriff did not remit collections to the Treasurer timely. Code of Virginia § 15.2-1609.3 requires sheriffs to remit collections on or before the tenth of the month succeeding that in which the fees were collected. The Sheriff should ensure all collections are remitted to the Treasurer within the time frame prescribed by statute.

Review Monthly Bank Reconciliations

Applicable to: County of Essex

The Sheriff does not review the monthly reconciliations of the sheriff's fee account. Reconciliations are an essential control to ensure the proper accounting for funds and timely correction of errors. Further, a supervisory review is the most effective control to ensure the reconciliation is complete and accurate. The Sheriff should ensure the bank account is reconciled and that the reconciliation is reviewed monthly.

Remit Sheriff Sale Commissions as Sheriff Fees

Applicable to: County of Wythe

The Sheriff did not code the remittance of \$5,923 in Sheriff's sale commissions to the local Treasurer as Sheriff's fees. The Sheriff is required to remit such commissions to the local Treasurer as Sheriff's fees to be subsequently remitted to the Commonwealth. Instead the Sheriff advised the Treasurer to receipt the commissions into a local fund. Section 15.2-1609.3 of the Code of Virginia requires all fees collected by or for every sheriff to be paid into the treasury of the county and subsequently remitted to the State Treasurer. The Sheriff should ensure that the commissions referred to above are remitted to the Commonwealth and, in the future, that all Sheriff's sale commissions are coded as Sheriff's fees when remitted to the local Treasurer.

COMMISSIONERS OF THE REVENUE

Reconcile Accounting Records

Applicable to: City of Lynchburg

The Commissioner of the Revenue did not perform complete and adequate monthly reconciliations of state income tax assessments. The monthly recap reports generated from the Commissioner's automated system did not agree to the monthly assessment totals reported to the Department of Taxation and the discrepancy was not discovered until our audit. Complete and adequate monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Commissioner of the Revenue should reconcile the assessment totals from the automated system to the monthly totals reported to the Department of Taxation. Proper procedures will ensure complete and accurate recording of tax assessments.

Properly Report Assessments

Applicable to: City of Martinsville

The Commissioner of the Revenue did not report the 2017 state income tax assessments for February 2018 to the Department of Taxation (Taxation) until September 2019. Commissioners of the Revenue who process state income tax returns must report monthly to Taxation the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to Taxation as required.

Promptly Remit State Tax Collections

Applicable to: County of Accomack
City of Newport News

The Commissioner of the Revenue did not remit state tax collections to the local Treasurer within two banking days of receipt as required by § 58.1-307 of the Code of Virginia. The Commissioner of the

Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

TREASURERS

Promptly Report Uncollected Balances

Applicable to: County of King George*

The Treasurer has not reported 2015, 2016, and 2017 state income tax uncollected balances to the Department of Taxation (Taxation). Treasurers who process state income tax returns must report yearly to Taxation the total amount of unpaid taxes for returns they accepted and processed locally. The Treasurer should promptly report state income tax uncollected balances to Taxation as required.

Promptly Remit State Collections

Applicable to: County of Northumberland

City of Hopewell

City of Williamsburg

The Treasurer did not remit state income tax and estimated tax payments to the Commonwealth timely. Section 2.2-806 of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia.

Properly Update and Calculate Interest

Applicable to: County of Scott*

County of Warren

City of Hopewell

The Treasurer did not update interest information in the automated system for income taxes when the rate changed during the fiscal year. While the financial impact of this condition was negligible, the Treasurer should have a procedure in place to ensure that the interest rate is updated in the system as those updates occur to ensure interest on state income tax is calculated appropriately. The Treasurer should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins, to update the automated system promptly with correct interest rates whenever the Department of Taxation changes the interest rates.

Properly Remit Sheriff's Fees

Applicable to: County of Accomack

City of Petersburg

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by § 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees to the Commonwealth. The Treasurer should retain this amount during fiscal year 2020

and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Promptly Remit Sheriff's Fees

Applicable to: County of James City
County of Wythe
City of Virginia Beach

The Treasurer delayed sending Sheriff's fees to the Commonwealth. Section 2.2 806 of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

Perform Monthly Reconciliations

Applicable to: County of Alleghany
County of Halifax
City of Hopewell
City of Martinsville
City of Waynesboro

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, and uncollected balances to the Commonwealth's reports on a monthly basis as required by § 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

Improve System Security and Access

Applicable to: City of Hopewell

Given the significant changes in staff in the Treasurer's office, it is possible the access of former staff to state systems traditionally accessed by the offices of local treasurers (such as those of the Department of Taxation and the Department of Motor Vehicles) has not been deleted. Additionally, no current staff member is certified to use Tax's automated accounting system for the proper calculation of penalty and interest and the submission of uncollected tax accounts. Further, the Treasurer and her present staff are not currently recognized as authorized locality representatives with the Department of Taxation.

Having unauthorized individuals with access to the state's automated information systems could compromise the integrity of the systems and the data they contain. The Treasurer is responsible for granting, changing, and terminating access to all automated information systems and should promptly

delete an employee's access to all systems when that employee resigns or is terminated and should ensure staff obtain access to systems necessary to carry out the duties of the Treasurer's office.

COMMONWEALTH'S ATTORNEYS

Reconcile Accounting Records

Applicable to: County of Pittsylvania
County of Rockingham

The Commonwealth's Attorney did not perform a complete and adequate reconciliation of delinquent collections from the in-house collection program resulting in the wrong amount of excess fees being remitted to the Commonwealth for fiscal year 2018. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2018 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should also implement reconciliation procedures to ensure the accuracy of the data used to calculate excess fees due to the Commonwealth each year.

SUMMARY OF COLLECTIONS

	2019	2018	2017	2016
Income taxes	\$ 29,703,542	\$ 24,153,499	\$ 23,537,319	\$ 28,775,192
Estimated income taxes	141,850,347	168,966,564	195,011,906	210,510,108
Penalty	71,181	73,828	78,794	93,160
Interest	6,819	5,985	6,771	6,652
Commonwealth's portion of Sheriff's fees	7,554,677	7,264,215	7,358,402	7,069,432
Commonwealth Attorney's excess collection program fees	1,104,677	1,442,418	1,448,400	643,788
Total	\$180,291,243	\$201,906,509	\$227,441,592	\$247,098,332

This schedule summarizes the cash collections made in the period July 1 to June 30 each year, regardless of the tax year.

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	-	-	-	12,485	-	-	-	-	-	51,771
Bristol	47,708	53,257	88,062	116,353	82,747	148,132	331,165	463,339	542,506	691,968	598,061	646,792
Buena Vista	22,302	11,012	16,096	21,413	28,725	18,252	28,194	34,759	65,450	67,769	106,484	67,536
Charlottesville	203,434	269,436	233,978	272,262	349,136	343,002	981,811	2,317,348	2,443,430	5,510,312	3,472,522	2,925,032
Chesapeake	903,927	927,063	1,109,640	1,094,133	1,332,659	1,529,162	5,490,143	6,428,373	6,704,219	7,316,685	6,939,954	7,750,504
Colonial Heights	71,845	62,394	53,566	81,826	119,810	70,392	349,499	290,881	316,547	406,597	417,439	313,390
Covington	1,728	1,071	2,047	13,922	6,882	9,358	46,922	35,122	33,100	65,178	54,548	44,986
Danville	110,865	111,438	38,647	170,799	174,317	156,402	1,210,358	1,499,558	1,795,410	966,962	1,919,530	1,991,317
Emporia	12,787	9,049	11,250	21,972	8,925	10,943	29,296	43,361	47,091	66,141	72,926	68,171
Fairfax	242,404	207,920	257,853	295,793	301,965	302,346	1,434,304	1,605,788	1,655,790	1,946,711	2,427,810	1,778,741
Falls Church	219,066	224,530	260,035	309,134	233,008	367,125	1,501,340	3,744,847	2,644,356	2,743,370	3,302,261	2,550,761
Franklin	25,965	14,286	17,681	14,734	18,466	26,041	178,855	759,269	239,061	324,546	385,058	323,426
Fredericksburg	172,449	132,481	340,252	298,865	277,971	269,985	1,357,483	1,905,723	2,114,777	2,918,139	2,718,918	2,451,905
Hampton	716,091	1,004,035	661,746	842,215	997,953	873,378	1,336,363	1,066,484	1,089,842	1,743,796	2,438,786	1,965,035
Harrisonburg	82,834	147,380	242,127	224,518	230,963	258,954	986,240	1,192,455	1,278,604	1,662,666	1,722,770	1,669,125
Hopewell	55,431	37,182	57,425	85,867	73,627	87,406	74,833	34,403	85,607	114,835	120,476	153,300
Lexington	57,842	47,155	64,993	66,145	73,319	76,407	411,449	392,605	371,888	371,040	473,900	530,264
Lynchburg	201,923	271,095	23,652	336,826	246,894	599,029	2,332,258	2,409,050	2,773,352	2,424,961	3,896,598	3,323,457
Manassas Park	3,960	16,953	17,381	32,052	30,942	29,773	-	-	-	-	-	-
Martinsville	42,861	48,586	36,475	51,882	44,965	59,985	333,932	367,355	659,775	642,456	698,432	676,062
Newport News	713,456	737,714	803,467	961,400	859,864	1,018,836	1,483,541	1,798,988	2,297,239	2,480,557	3,135,306	3,554,036
Norfolk	569,886	198,713	822,957	972,226	1,128,397	1,584,989	4,318,072	2,286,530	2,316,713	6,266,064	7,995,496	7,844,364
Norton	35,594	29,518	31,039	28,243	26,405	47,685	21,391	19,551	45,422	38,946	56,415	68,864
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	191,099	123,497	165,806	237,800	204,571	256,720	566,460	651,786	678,458	671,444	743,253	746,419
Portsmouth	324,014	254,510	364,493	330,432	364,213	396,598	840,879	540,660	838,012	1,002,266	1,050,965	1,374,576
Radford	25,909	19,255	9,767	16,878	21,832	23,576	314,520	209,190	292,352	324,798	364,654	328,167
Richmond	-	-	7,585	16,740	14,296	14,480	-	-	18,308	30,735	137,425	36,230
Roanoke	262,178	270,314	79,447	412,369	361,629	323,532	1,598,117	2,038,872	1,653,096	1,928,349	2,417,045	2,381,116
Salem	86,642	141,056	79,447	-	103,488	216,988	478,668	345,065	806,800	1,399,805	1,370,125	1,200,449
Staunton	111,534	107,001	154,781	161,528	122,581	289,499	604,474	613,506	839,105	766,359	883,984	947,054
Suffolk	476,279	457,739	565,401	650,014	632,566	611,081	2,179,443	2,413,222	3,787,203	3,382,581	3,128,874	2,931,510
Virginia Beach	2,833,357	2,792,230	3,233,953	3,954,557	4,085,995	4,487,552	18,413,063	25,285,731	29,999,131	28,968,374	38,049,634	30,821,664
Waynesboro	56,491	48,252	113,873	88,425	71,489	78,971	492,900	667,095	616,129	604,309	666,846	550,938
Williamsburg	146,900	106,856	224,463	225,962	266,122	340,331	1,425,134	1,512,382	2,092,469	2,154,966	2,805,358	2,192,240
Winchester	-	-	-	-	1,697	-	-	-	-	-	-	-

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013
Counties:												
Accomack	185,994	201,068	228,578	335,003	415,959	525,731	1,407,441	1,580,613	2,021,678	1,883,473	2,694,913	1,597,967
Albemarle	-	-	-	-	-	-	58,537	17,157	39,372	79,367	56,268	45,752
Alleghany	46,141	50,125	74,127	69,798	76,584	59,754	273,273	412,274	460,954	380,298	347,112	330,192
Amelia	47,182	56,711	81,891	123,084	41,864	64,555	216,350	262,930	249,268	200,256	176,458	206,165
Amherst	103,268	91,040	91,841	120,279	132,466	124,401	386,249	358,146	503,089	671,200	524,198	419,714
Appomattox	78,679	54,340	135,462	129,051	136,921	146,346	433,384	484,840	604,294	626,956	633,787	475,825
Arlington	-	-	-	-	-	-	2,905	1,220	3,440	4,500	325	2,429
Augusta	301,792	326,292	321,101	753,278	400,208	861,204	1,643,232	1,810,933	2,205,081	2,557,037	2,569,872	2,773,573
Bath	37,494	30,314	27,285	34,477	44,243	53,190	200,516	267,145	212,260	373,610	403,875	392,115
Bedford	482,726	352,516	414,209	537,172	426,241	601,291	3,283,698	1,564,732	4,816,009	4,574,128	4,845,230	4,373,029
Bland	33,215	28,396	28,252	41,172	33,936	48,596	110,376	76,014	71,431	146,734	116,594	85,763
Botetourt	183,746	192,136	190,539	284,771	290,939	287,965	920,336	1,057,118	1,088,506	1,305,604	1,304,451	1,075,928
Brunswick	27,170	32,747	39,611	38,979	29,913	39,344	240,533	632,253	391,640	360,289	329,027	359,798
Buchanan	89,382	52,131	75,994	176,255	87,150	226,055	272,316	374,101	486,286	668,549	670,776	730,847
Buckingham	38,038	37,981	43,226	55,486	32,734	67,269	164,581	151,195	167,599	211,298	159,734	261,508
Campbell	131,490	132,019	140,343	197,412	187,956	322,233	1,115,608	1,095,297	1,879,068	1,338,399	1,446,960	1,355,236
Caroline	132,254	114,057	104,117	127,732	129,043	112,978	388,050	409,984	479,852	611,486	727,031	896,360
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	33,399	28,281	39,039	48,125	68,197	67,900	201,835	240,574	587,403	535,226	550,687	486,619
Chesterfield	2,155,023	1,865,480	1,936,736	2,569,953	2,613,611	2,655,604	8,765,735	10,884,275	7,311,309	12,521,818	13,155,529	13,143,958
Clarke	160,491	107,462	224,211	166,790	174,242	184,723	890,414	1,838,880	1,244,969	1,695,623	1,469,062	1,530,354
Craig	15,526	11,352	15,864	28,385	22,773	51,950	77,258	76,004	79,575	84,625	88,748	111,925
Culpeper	225,268	260,952	295,849	425,296	338,942	326,858	1,306,108	1,667,787	1,618,074	1,936,845	1,994,293	1,556,810
Cumberland	-	-	-	-	33,264	2,518	70,829	119,430	85,481	95,301	116,364	171,714
Dickenson	55,417	64,137	93,178	67,222	66,810	91,055	162,794	134,949	192,507	156,623	196,615	228,883
Dinwiddie	-	68,173	95,598	91,555	105,466	118,383	173,551	194,421	246,781	268,410	302,289	298,994
Essex	63,167	44,765	43,867	47,692	58,768	57,748	412,674	527,815	379,020	591,781	530,689	476,532
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	806,331	765,223	934,763	1,853,202	1,023,888	1,186,385	4,280,964	6,310,704	14,546,333	12,038,675	12,271,985	10,551,499
Floyd	-	-	-	-	-	-	209,760	213,953	220,404	284,641	139,197	224,743
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	267,981	267,416	249,022	281,847	347,362	308,162	2,401,307	2,578,676	2,629,537	2,758,439	3,530,574	2,110,182
Frederick	-	-	-	264,327	221,121	240,645	2,143,833	2,375,218	2,676,643	3,289,655	2,884,633	2,670,645
Giles	153,623	71,173	73,808	90,555	96,829	79,695	514,889	353,545	328,075	479,403	438,007	422,565
Gloucester	224,522	201,672	222,678	314,649	309,616	310,361	1,177,564	947,351	1,174,371	1,330,862	1,400,364	1,467,308
Goochland	294,032	211,720	257,630	423,140	439,143	591,445	2,574,832	2,465,069	3,343,027	3,437,983	3,168,430	3,526,172
Grayson	19,026	27,670	44,811	47,667	49,114	40,561	157,549	208,727	265,231	697,833	214,555	315,997
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	21,718	15,785	25,309	21,398	50,358	11,739	58,480	70,222	53,409	52,373	95,201	76,110
Halifax	155,054	173,134	313,454	231,708	207,099	217,672	401,680	655,248	531,914	635,701	653,809	619,377
Hanover	-	-	-	-	17,710	-	1,911,056	4,529,720	5,173,270	5,553,519	4,915,081	5,148,561
Henrico	-	-	-	-	-	-	23,848	28,987	48,300	43,653	32,192	30,482
Henry	117,189	107,841	108,997	131,187	176,182	176,180	797,806	853,649	976,743	963,660	1,060,056	991,450
Highland	-	-	-	-	-	-	157,455	174,507	247,004	169,513	235,426	225,214
Isle of Wight	215,511	222,766	227,071	212,945	274,329	248,422	1,098,013	1,012,669	941,591	1,065,081	1,149,931	1,142,733

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013
Counties continued:												
James City	1,242,409	800,711	930,913	1,129,679	843,969	1,030,653	6,610,315	6,424,762	7,447,377	7,865,045	8,471,677	7,620,286
King & Queen	-	-	-	-	93,707	-	116,861	171,177	291,309	176,502	233,403	210,973
King George	185,001	163,487	221,802	232,839	268,540	225,364	708,310	892,052	907,494	792,243	934,159	869,752
King William	61,893	51,891	90,069	74,041	82,689	83,661	195,262	344,538	372,048	298,920	382,908	306,917
Lancaster	128,840	134,203	510,078	388,470	223,291	265,419	1,591,056	1,457,064	1,651,704	1,793,505	1,696,731	1,612,759
Lee	43,476	46,024	44,957	62,590	59,276	66,235	247,710	209,153	212,685	346,492	342,019	421,641
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	198,512	256,959	216,959	246,011	271,742	194,180	949,360	977,546	890,787	984,236	1,082,038	920,134
Lunenburg	70,162	53,222	60,402	149,960	100,322	113,461	218,213	186,655	230,029	231,910	198,488	228,589
Madison	89,407	79,616	84,766	93,393	111,071	108,635	424,120	465,587	545,423	802,394	6,411,288	727,729
Mathews	-	-	-	-	-	126,697	-	-	-	-	-	736,921
Mecklenburg	93,196	72,297	119,186	113,934	99,257	176,403	881,716	834,004	877,848	859,352	1,017,049	905,841
Middlesex	73,540	92,501	452,918	129,402	209,815	123,365	627,709	1,041,670	1,206,417	1,186,757	954,151	829,145
Montgomery	551,362	398,426	1,079,997	624,401	760,774	599,946	3,667,757	3,091,499	3,847,429	4,723,612	4,875,325	3,238,587
Nelson	98,257	117,698	140,473	182,975	243,746	155,718	723,030	852,780	849,249	809,453	952,649	958,951
New Kent	-	-	-	-	-	-	435,906	513,876	742,246	767,023	911,807	549,399
Northampton	62,994	52,701	85,850	108,906	135,323	130,260	555,656	646,702	650,246	695,201	937,626	850,293
Northumberland	148,895	87,186	172,682	184,988	156,305	184,267	1,435,341	1,360,483	1,516,212	1,391,210	1,414,007	1,427,785
Nottoway	60,879	32,124	34,215	46,043	34,675	38,764	137,499	129,871	192,554	234,673	215,915	197,485
Orange	172,311	158,183	192,099	307,868	247,768	247,458	1,084,428	1,196,814	1,435,249	2,221,235	1,621,588	1,933,273
Page	-	-	-	-	-	-	493,408	583,921	907,932	835,600	516,491	654,642
Patrick	-	-	-	-	-	-	-	-	-	-	-	-
Pittsylvania	131,249	119,803	130,624	161,385	157,627	190,130	1,373,913	1,461,059	2,057,331	1,852,550	2,071,327	1,907,575
Powhatan	204,351	211,326	225,358	300,997	183,947	197,429	1,090,478	1,525,216	1,595,821	1,286,605	1,534,169	1,405,455
Prince Edward	34,862	34,818	35,802	94,396	71,700	57,032	398,151	400,470	490,356	424,954	510,759	365,600
Prince George	153,095	147,659	200,788	196,360	235,784	265,994	395,110	296,833	414,616	382,922	461,440	467,464
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	64,927	74,824	86,268	114,059	106,162	133,642	488,469	584,974	652,669	662,447	807,687	1,254,455
Rappahannock	119,171	81,741	105,781	197,907	137,213	134,140	677,015	841,477	1,013,546	1,283,198	1,114,441	1,272,299
Richmond	25,628	25,294	33,451	46,077	41,754	45,139	247,431	258,805	300,582	356,390	367,929	334,046
Roanoke	541,035	499,436	700,621	787,409	665,396	685,084	3,206,617	3,404,071	4,458,414	4,427,759	4,596,651	4,366,484
Rockbridge	118,141	101,766	135,365	220,303	220,241	155,964	1,491,469	1,239,853	1,642,660	1,814,738	1,942,343	1,625,667
Rockingham	346,244	422,439	674,815	641,182	1,324,104	1,384,976	3,742,334	3,948,037	4,465,336	5,876,076	5,485,533	5,243,550
Russell	76,454	86,485	178,583	153,716	160,553	264,235	342,990	342,734	321,014	518,304	607,060	582,395
Scott	74,416	57,012	96,887	91,435	94,832	69,870	195,656	230,542	190,555	199,233	277,682	349,768
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	78,214	2,023	27,546	60,590	42,351	56,000	221,031	380,002	716,878	1,011,347	1,014,221	900,721
Southampton	10,976	14,002	8,597	22,882	7,002	31,056	377,018	391,077	449,178	546,448	489,132	461,793
Spotsylvania	830,777	918,485	956,141	1,024,886	983,889	846,680	3,347,989	4,137,680	5,706,003	5,371,725	6,036,986	5,229,697
Stafford	827,794	862,856	773,840	1,040,350	947,867	858,712	3,051,999	3,215,881	4,836,857	5,319,944	5,153,646	4,994,011
Surry	19,176	10,380	27,296	33,196	35,757	37,973	50,266	52,842	60,206	73,595	76,199	75,390
Sussex	20,358	44,477	39,545	38,357	47,589	42,260	86,631	82,400	121,382	85,182	113,303	179,284
Tazewell	165,511	176,601	210,235	335,357	344,757	488,191	1,059,086	1,189,722	1,548,101	1,971,835	2,340,282	2,409,331
Warren	178,880	115,186	158,915	258,736	216,201	493,374	759,687	942,084	1,181,285	1,084,119	1,462,689	1,320,001
Washington	240,841	200,399	193,705	306,593	267,062	381,766	2,703,171	3,999,491	3,211,638	3,826,094	3,476,676	3,543,881
Westmoreland	84,751	135,219	128,756	181,141	129,652	154,788	780,364	986,643	1,142,062	950,159	1,105,852	873,267

Schedule of State and Estimated Income Taxes
Reported by Local Government and Tax Year

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013
Counties continued:												
Wise	\$ 85,414	\$ 89,814	\$ 127,637	\$ 139,109	\$ 125,313	\$ 160,417	\$ 372,846	\$ 334,235	\$ 456,685	\$ 438,687	\$ 665,671	\$ 523,643
Wythe	42,650	64,710	88,230	96,216	87,265	90,147	646,372	915,412	821,818	928,795	883,656	852,056
York	591,260	632,439	753,174	907,024	790,583	860,814	1,968,376	2,259,386	2,744,498	2,836,640	3,412,739	2,732,626
	<u>\$ 24,277,919</u>	<u>\$ 22,876,273</u>	<u>\$ 27,923,170</u>	<u>\$ 34,274,042</u>	<u>\$ 33,426,274</u>	<u>\$ 37,404,613</u>	<u>\$ 142,416,852</u>	<u>\$ 166,792,711</u>	<u>\$ 197,095,765</u>	<u>\$ 217,229,217</u>	<u>\$ 241,349,576</u>	<u>\$ 215,641,789</u>

This schedule reflects the state income taxes and estimated income taxes collected by the local Treasurers on a tax year basis by locality. It includes the last six full tax years covered by the Auditor of Public Accounts' most recently completed audits.

Treasurers process state income taxes separately from estimated taxes. Due to the nature of the tax, the flow of collections for these two taxes is different within the fiscal year period. The state income taxes are generally collected by the Treasurer from January through December of the year following the given tax year. The taxpayer files their return with the local Commissioner of the Revenue. The Commissioner is then responsible for the assessment of the tax and any applicable penalty and interest. The state income taxes for tax years 2012 through 2017 are reported on this schedule.

The Treasurer generally collects the estimated income taxes beginning in February of the tax year through March of the next year. The taxpayer files the declaration of estimated taxes with the Commissioner of the Revenue. The first estimated payment is often made and given to the Commissioner with the declaration. Then the taxpayer remits the remaining estimated income tax payments directly to the local Treasurer. This report includes the estimated income taxes for tax years 2013 through 2018.