



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2019

Auditor of Public Accounts
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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.