



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Commonwealth of Virginia

Auditor of Public Accounts

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Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 9, 2022

The Honorable Glenn Youngkin
Governor of Virginia

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, 2021. 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, 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 \$157,623,924 in Commonwealth revenues for fiscal year 2021, an increase of almost 1 percent from fiscal year 2020, 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 23 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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INTERNAL CONTROL AND COMPLIANCE FINDINGS

(*indicates a repeat finding)

SHERIFFS

Promptly Deposit Sheriff's Fees

Applicable to: County of Buchanan
County of Highland
County of Louisa
County of Richmond
County of Russell*
County of Wythe

The Sheriff, or former Sheriff in the case of Wythe County, 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: City of Richmond

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.

Maintain Accountability Over Manual Receipts

Applicable to: City of Richmond

The Sheriff did not maintain proper accountability over manual receipts as required by § 15.2-1615 of the Code of Virginia. The Sheriff's staff could not produce copies of manual receipts issued during the audit period. Manual receipts pose an increased risk for fraudulent activity and, as such, must be monitored and controlled closely. The Sheriff should consistently monitor the staff use of manual receipts and establish a system of review to ensure manual receipt activity is properly documented and copies of receipts are maintained.

TREASURERS

Promptly Remit State Collections

Applicable to: County of Carroll
County of James City
County of King George*
County of Orange
County of Scott
City of Emporia
City of Hopewell
City of Norfolk*

The Treasurer did not remit state collections timely. Section 2.2-806 of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt and remit Sheriff's fees weekly or twice each week when collections exceed \$5,000. The Treasurer should deposit state collections in accordance with the Code of Virginia.

Properly Remit Sheriff's Fees

Applicable to: City of Roanoke*

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 of \$76 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2022 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Properly Account for Sheriff's Fees

Applicable to: City of Petersburg*

The Treasurer did not properly account for Sheriff's fees during the audit period. These fees are remitted to the Treasurer from the local courts and the Sheriff through a city department that is not part of the Treasurer's office. The Treasurer does not have a procedure in place to ensure that the department forwards all the fees it processes. As a result, we noted \$1,287 in Sheriff's fees were received by the city but were not forwarded to the Treasurer. In addition, from the fees the Treasurer did receive, he did not withhold the locality's portion of the fees as required by § 15.2-1609.3 of the Code of Virginia.

The Treasurer should work with the courts and the Sheriff to determine the amount of fees remitted to the city so that he is aware of the amount of Sheriff's fees to anticipate and can ensure that his office receives all of them. In addition, the Treasurer should ensure that he withholds the proper amount of Sheriff's fees for the locality each fiscal year.

Promptly Remit Excess Collection Fees

Applicable to: County of Botetourt
County of Loudoun

The Treasurer did not remit the state's portion of excess collection fees to the Commonwealth in a timely manner. The Treasurer should remit the state's portion of excess collection fees from the in-house collection program each year immediately after the amount of the Commonwealth's portion has been determined.

Perform Monthly Reconciliations

Applicable to: County of James City*
County of King George*
County of Prince William
County of Scott
City of Charlottesville

The Treasurer, or Director of Finance in the case of Prince William County, 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 or Director of Finance should reconcile assessments, collections, and uncollected balances to the Commonwealth's reports monthly 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.

COMMONWEALTH'S ATTORNEYS

Properly Calculate and Remit Excess Collection Fees

Applicable to: County of Dickenson

The Commonwealth's Attorney did not send the correct amount to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2020. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2020 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

Ensure Remittance of Excess Collection Fees

Applicable to: County of Lee

The Commonwealth's Attorney did not notify the local Treasurer to remit the state's portion of excess fees, totaling \$16,623, to the Commonwealth for fiscal year 2020 from the in-house collection program. The Commonwealth's Attorney is required by § 19.2-349 of the Code of Virginia to submit a collection effort report annually to the Virginia Compensation Board. The report includes a calculation of the amount of excess fees due to the Commonwealth. Although the Commonwealth's Attorney completed the report, he did not advise the local Treasurer to remit the State's share. The Commonwealth's Attorney should notify the Treasurer to send the excess fees due to the Commonwealth annually once the amount has been determined.

SUMMARY OF COLLECTIONS

	2021	2020	2019	2018
Income taxes	\$ 16,487,356	\$ 15,884,132	\$ 29,703,542	\$ 24,153,499
Estimated income taxes	136,642,690	133,259,897	141,850,347	168,966,564
Penalty	36,299	67,336	71,181	73,828
Interest	32,254	7,122	6,819	5,985
Commonwealth's portion of Sheriff's fees	4,172,022	6,135,587	7,554,677	7,264,215
Commonwealth Attorney's excess collection program fees	253,303	1,067,804	1,104,677	1,442,418
Total	\$157,623,924	\$156,421,878	\$180,291,243	\$201,906,509

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 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	-	-	-	-	-	-	-	-	-	-
Bristol	33,610	70,026	47,708	53,257	88,062	116,353	415,252	407,628	331,165	463,339	542,506	691,968
Buena Vista	17,030	13,943	22,302	11,012	16,096	21,413	37,889	42,435	28,194	34,759	65,450	67,769
Charlottesville	19,021	202,780	203,434	269,436	233,978	272,262	836,104	1,028,079	981,811	2,317,348	2,443,430	5,510,312
Chesapeake	654,908	1,030,532	903,927	927,063	1,109,640	1,094,133	5,549,241	6,242,073	5,490,143	6,428,373	6,704,219	7,316,685
Colonial Heights	59,783	88,504	71,845	62,394	53,566	81,826	238,692	321,372	349,499	290,881	316,547	406,597
Covington	593	10,334	1,728	1,071	2,047	13,922	61,998	35,897	46,922	35,122	33,100	65,178
Danville	65,839	121,808	110,865	111,438	38,647	170,799	1,272,723	1,337,213	1,210,358	1,499,558	1,795,410	966,962
Emporia	2,681	16,434	12,787	9,049	11,250	21,972	31,097	15,389	29,296	43,361	47,091	66,141
Fairfax	247,462	278,043	242,404	207,920	257,853	295,793	1,361,595	1,580,591	1,434,304	1,605,788	1,655,790	1,946,711
Falls Church	132,956	188,829	219,066	224,530	260,035	309,134	1,325,200	1,617,483	1,501,340	3,744,847	2,644,356	2,743,370
Franklin	4,193	15,311	25,965	14,286	17,681	14,734	268,821	198,149	178,855	759,269	239,061	324,546
Fredericksburg	105,353	264,670	172,449	132,481	340,252	298,865	1,318,299	1,244,258	1,357,483	1,905,723	2,114,777	2,918,139
Hampton	529,415	717,626	716,091	1,004,035	661,746	842,215	1,202,014	1,454,142	1,336,363	1,066,484	1,089,842	1,743,796
Harrisonburg	94,673	168,538	82,834	147,380	242,127	224,518	1,022,919	1,267,931	986,240	1,192,455	1,278,604	1,662,666
Hopewell	43,185	69,679	55,431	37,182	57,425	85,867	58,389	43,371	74,833	34,403	85,607	114,835
Lexington	65,248	73,509	57,842	47,155	64,993	66,145	275,642	376,374	411,449	392,605	371,888	371,040
Lynchburg	127,674	345,996	201,923	271,095	23,652	336,826	2,077,400	2,374,385	2,332,258	2,409,050	2,773,352	2,424,961
Manassas Park	4,966	8,766	3,960	16,953	17,381	32,052	-	-	-	-	-	-
Martinsville	26,856	37,197	42,861	48,586	36,475	51,882	180,761	173,793	333,932	367,355	659,775	642,456
Newport News	567,432	854,211	713,456	737,714	803,467	961,400	1,320,263	1,562,568	1,483,541	1,798,988	2,297,239	2,480,557
Norfolk	350,200	593,577	569,886	198,713	822,957	972,226	3,801,950	4,402,975	4,318,072	2,286,530	2,316,713	6,266,064
Norton	6,067	29,910	35,594	29,518	31,039	28,243	45,766	48,223	21,391	19,551	45,422	38,946
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	92,160	234,301	191,099	123,497	165,806	237,800	515,290	622,520	566,460	651,786	678,458	671,444
Portsmouth	195,915	325,294	324,014	254,510	364,493	330,432	793,451	772,242	840,879	540,660	838,012	1,002,266
Radford	3,983	28,343	25,909	19,255	9,767	16,878	13,055	256,007	314,520	209,190	292,352	324,798
Richmond	-	-	-	-	7,585	16,740	-	-	-	-	18,308	30,735
Roanoke	102,762	240,792	262,178	270,314	79,447	412,369	945,571	1,671,120	1,598,117	2,038,872	1,653,096	1,928,349
Salem	38,121	968,441	86,642	141,056	79,447	-	475,354	792,307	478,668	345,065	806,800	1,399,805
Staunton	107,558	120,089	111,534	107,001	154,781	161,528	567,329	697,695	604,474	613,506	839,105	766,359
Suffolk	258,777	647,352	476,279	457,739	565,401	650,014	723,047	2,175,707	2,179,443	2,413,222	3,787,203	3,382,581
Virginia Beach	2,192,912	3,031,931	2,833,357	2,792,230	3,233,953	3,954,557	17,991,983	19,747,936	18,413,063	25,285,731	29,999,131	28,968,374
Waynesboro	40,289	85,700	56,491	48,252	113,873	88,425	451,369	536,235	492,900	667,095	616,129	604,309
Williamsburg	5,584	203,516	146,900	106,856	224,463	225,962	554,715	1,463,402	1,425,134	1,512,382	2,092,469	2,154,966
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015
Counties:												
Accomack	118,493	190,660	185,994	201,068	228,578	335,003	1,237,790	1,325,953	1,407,441	1,580,613	2,021,678	1,883,473
Albemarle	84	-	-	-	-	-	11,163	51,578	58,537	17,157	39,372	79,367
Alleghany	-	59,189	46,141	50,125	74,127	69,798	262,956	292,054	273,273	412,274	460,954	380,298
Amelia	33,823	76,679	47,182	56,711	81,891	123,084	257,824	200,602	216,350	262,930	249,268	200,256
Amherst	39,329	99,505	103,268	91,040	91,841	120,279	414,372	369,617	386,249	358,146	503,089	671,200
Appomattox	53,590	74,270	78,679	54,340	135,462	129,051	402,933	476,208	433,384	484,840	604,294	626,956
Arlington	-	-	-	-	-	-	-	-	2,905	1,220	3,440	4,500
Augusta	393,390	436,485	301,792	326,292	321,101	753,278	1,688,333	1,999,868	1,643,232	1,810,933	2,205,081	2,557,037
Bath	15,732	39,036	37,494	30,314	27,285	34,477	170,924	202,013	200,516	267,145	212,260	373,610
Bedford	255,866	458,815	482,726	352,516	414,209	537,172	3,233,402	3,226,690	3,283,698	1,564,732	4,816,009	4,574,128
Bland	15,116	52,911	33,215	28,396	28,252	41,172	80,297	90,272	110,376	76,014	71,431	146,734
Botetourt	108,055	941,299	183,746	192,136	190,539	284,771	960,598	1,176,940	920,336	1,057,118	1,088,506	1,305,604
Brunswick	23,800	27,844	27,170	32,747	39,611	38,979	232,821	242,615	240,533	632,253	391,640	360,289
Buchanan	14,248	73,004	89,382	52,131	75,994	176,255	268,640	267,448	272,316	374,101	486,286	668,549
Buckingham	21,731	36,361	38,038	37,981	43,226	55,486	107,573	138,811	164,581	151,195	167,599	211,298
Campbell	91,668	164,788	131,490	132,019	140,343	197,412	1,003,917	1,073,507	1,115,608	1,095,297	1,879,068	1,338,399
Caroline	-	158,291	132,254	114,057	104,117	127,732	373,574	371,820	388,050	409,984	479,852	611,486
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	41,058	53,133	33,399	28,281	39,039	48,125	123,700	142,856	201,835	240,574	587,403	535,226
Chesterfield	1,678,511	2,810,464	2,155,023	1,865,480	1,936,736	2,569,953	8,078,259	9,006,230	8,765,735	10,884,275	7,311,309	12,521,818
Clarke	62,142	135,281	160,491	107,462	224,211	166,790	754,447	902,131	890,414	1,838,880	1,244,969	1,695,623
Craig	19,786	22,133	15,526	11,352	15,864	28,385	86,502	77,085	77,258	76,004	79,575	84,625
Culpeper	242,173	360,980	225,268	260,952	295,849	425,296	1,320,487	1,268,866	1,306,108	1,667,787	1,618,074	1,936,845
Cumberland	-	-	-	-	-	-	85,083	72,603	70,829	119,430	85,481	95,301
Dickenson	17,762	62,463	55,417	64,137	93,178	67,222	123,410	174,670	162,794	134,949	192,507	156,623
Dinwiddie	-	-	-	68,173	95,598	91,555	165,900	178,463	173,551	194,421	246,781	268,410
Essex	30,246	67,196	63,167	44,765	43,867	47,692	156,745	440,187	412,674	527,815	379,020	591,781
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	40,091	793,613	806,331	765,223	934,763	1,853,202	3,728,418	4,719,337	4,280,964	6,310,704	14,546,333	12,038,675
Floyd	-	-	-	-	-	-	68,550	192,295	209,760	213,953	220,404	284,641
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	203,260	261,085	267,981	267,416	249,022	281,847	4,385,516	2,758,832	2,401,307	2,578,676	2,629,537	2,758,439
Frederick	-	-	-	-	-	264,327	1,901,981	2,235,066	2,143,833	2,375,218	2,676,643	3,289,655
Giles	48,157	66,027	153,623	71,173	73,808	90,555	286,375	317,786	514,889	353,545	328,075	479,403
Gloucester	176,758	236,329	224,522	201,672	222,678	314,649	766,077	1,012,116	1,177,564	947,351	1,174,371	1,330,862
Goochland	173,930	265,211	294,032	211,720	257,630	423,140	1,596,997	1,832,402	2,574,832	2,465,069	3,343,027	3,437,983
Grayson	25,920	25,931	19,026	27,670	44,811	47,667	136,984	175,076	157,549	208,727	265,231	697,833
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	5,639	13,001	21,718	15,785	25,309	21,398	58,201	60,930	58,480	70,222	53,409	52,373
Halifax	208,374	217,105	155,054	173,134	313,454	231,708	431,302	767,024	401,680	655,248	531,914	635,701
Hanover	-	-	-	-	-	-	3,913,278	3,978,503	1,911,056	4,529,720	5,173,270	5,553,519
Henrico	-	-	-	-	-	-	15,588	25,646	23,848	28,987	48,300	43,653
Henry	84,830	333,336	117,189	107,841	108,997	131,187	640,978	869,744	797,806	853,649	976,743	963,660
Highland	-	-	-	-	-	-	154,378	177,302	157,455	174,507	247,004	169,513
Isle of Wight	152,548	269,880	215,511	222,766	227,071	212,945	1,105,043	1,057,148	1,098,013	1,012,669	941,591	1,065,081

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015
Counties continued:												
James City	759,846	1,275,937	1,242,409	800,711	930,913	1,129,679	6,321,731	6,226,609	6,610,315	6,424,762	7,447,377	7,865,045
King & Queen	-	-	-	-	-	-	161,665	151,943	116,861	171,177	291,309	176,502
King George	215,541	206,945	185,001	163,487	221,802	232,839	454,416	584,186	708,310	892,052	907,494	792,243
King William	2,283	84,410	61,893	51,891	90,069	74,041	42,871	342,120	195,262	344,538	372,048	298,920
Lancaster	101,145	154,291	128,840	134,203	510,078	388,470	1,485,183	1,535,616	1,591,056	1,457,064	1,651,704	1,793,505
Lee	23,158	37,006	43,476	46,024	44,957	62,590	215,409	177,784	247,710	209,153	212,685	346,492
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	138,710	216,454	198,512	256,959	216,959	246,011	1,125,798	1,179,030	949,360	977,546	890,787	984,236
Lunenburg	46,844	74,652	70,162	53,222	60,402	149,960	251,318	153,600	218,213	186,655	230,029	231,910
Madison	42,368	81,495	89,407	79,616	84,766	93,393	411,496	440,239	424,120	465,587	545,423	802,394
Mathews	-	-	-	-	-	-	-	-	-	-	-	-
Mecklenburg	58,108	111,623	93,196	72,297	119,186	113,934	1,055,818	1,131,568	881,716	834,004	877,848	859,352
Middlesex	53,340	129,467	73,540	92,501	452,918	129,402	585,632	611,794	627,709	1,041,670	1,206,417	1,186,757
Montgomery	281,236	638,886	551,362	398,426	1,079,997	624,401	4,836,871	3,599,494	3,667,757	3,091,499	3,847,429	4,723,612
Nelson	49,046	98,095	98,257	117,698	140,473	182,975	919,286	750,030	723,030	852,780	849,249	809,453
New Kent	-	-	-	-	-	-	438,078	464,471	435,906	513,876	742,246	767,023
Northampton	60,578	85,661	62,994	52,701	85,850	108,906	665,414	613,075	555,656	646,702	650,246	695,201
Northumberland	117,844	202,798	148,895	87,186	172,682	184,988	1,152,213	1,700,333	1,435,341	1,360,483	1,516,212	1,391,210
Nottoway	63,073	26,360	60,879	32,124	34,215	46,043	112,127	163,367	137,499	129,871	192,554	234,673
Orange	74,502	198,467	172,311	158,183	192,099	307,868	994,524	1,220,718	1,084,428	1,196,814	1,435,249	2,221,235
Page	-	-	-	-	-	-	433,027	581,658	493,408	583,921	907,932	835,600
Patrick	-	-	-	-	-	-	-	-	-	-	-	-
Pittsylvania	44,889	214	131,249	119,803	130,624	161,385	477,386	-	1,373,913	1,461,059	2,057,331	1,852,550
Powhatan	164,196	200,042	204,351	211,326	225,358	300,997	1,048,975	1,163,419	1,090,478	1,525,216	1,595,821	1,286,605
Prince Edward	36,756	72,044	34,862	34,818	35,802	94,396	259,741	400,028	398,151	400,470	490,356	424,954
Prince George	144,420	177,823	153,095	147,659	200,788	196,360	314,688	298,203	395,110	296,833	414,616	382,922
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	80,277	87,320	64,927	74,824	86,268	114,059	333,326	464,465	488,469	584,974	652,669	662,447
Rappahannock	117,120	107,352	119,171	81,741	105,781	197,907	469,107	559,567	677,015	841,477	1,013,546	1,283,198
Richmond	3,845	26,316	25,628	25,294	33,451	46,077	263,377	313,655	247,431	258,805	300,582	356,390
Roanoke	385,570	686,889	541,035	499,436	700,621	787,409	2,822,083	3,195,908	3,206,617	3,404,071	4,458,414	4,427,759
Rockbridge	87,885	160,590	118,141	101,766	135,365	220,303	1,090,788	1,385,577	1,491,469	1,239,853	1,642,660	1,814,738
Rockingham	239,701	565,119	346,244	422,439	674,815	641,182	3,708,497	4,217,108	3,742,334	3,948,037	4,465,336	5,876,076
Russell	53,966	73,660	76,454	86,485	178,583	153,716	229,563	274,109	342,990	342,734	321,014	518,304
Scott	21,292	50,675	74,416	57,012	96,887	91,435	150,872	225,149	195,656	230,542	190,555	199,233
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	2,513	34,484	78,214	2,023	27,546	60,590	237,706	308,944	221,031	380,002	716,878	1,011,347
Southampton	4,686	10,527	10,976	14,002	8,597	22,882	502,719	518,742	377,018	391,077	449,178	546,448
Spotsylvania	667,080	1,028,477	830,777	918,485	956,141	1,024,886	3,059,310	3,479,523	3,347,989	4,137,680	5,706,003	5,371,725
Stafford	718,262	872,461	827,794	862,856	773,840	1,040,350	2,959,370	3,387,411	3,051,999	3,215,881	4,836,857	5,319,944
Surry	20,495	18,757	19,176	10,380	27,296	33,196	68,398	66,994	50,266	52,842	60,206	73,595
Sussex	19,558	43,349	20,358	44,477	39,545	38,357	96,938	79,280	86,631	82,400	121,382	85,182
Tazewell	158,377	228,125	165,511	176,601	210,235	335,357	981,634	1,190,299	1,059,086	1,189,722	1,548,101	1,971,835
Warren	78,180	184,233	178,880	115,186	158,915	258,736	488,799	741,614	759,687	942,084	1,181,285	1,084,119
Washington	93,879	228,025	240,841	200,399	193,705	306,593	1,929,275	2,149,737	2,703,171	3,999,491	3,211,638	3,826,094
Westmoreland	73,744	95,279	84,751	135,219	128,756	181,141	697,995	603,028	780,364	986,643	1,142,062	950,159

Schedule of State and Estimated Income Taxes Reported by Local Government and Tax Year												
Locality	State Income Taxes						Estimated Income Taxes					
	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015
Counties continued:												
Wise	41,945	99,786	\$ 85,414	\$ 89,814	\$ 127,637	\$ 139,109	253,123	326,809	\$ 372,846	\$ 334,235	\$ 456,685	\$ 438,687
Wythe	47,248	63,573	42,650	64,710	88,230	96,216	661,299	670,770	646,372	915,412	821,818	928,795
York	<u>480,593</u>	<u>842,999</u>	<u>591,260</u>	<u>632,439</u>	<u>753,174</u>	<u>907,024</u>	<u>1,823,966</u>	<u>2,031,970</u>	<u>1,968,376</u>	<u>2,259,386</u>	<u>2,744,498</u>	<u>2,836,640</u>
	<u>\$ 16,467,419</u>	<u>\$ 29,548,954</u>	<u>\$ 24,277,919</u>	<u>\$ 22,876,273</u>	<u>\$ 27,923,170</u>	<u>\$ 34,274,042</u>	<u>\$ 133,116,302</u>	<u>\$ 148,137,737</u>	<u>\$ 142,416,852</u>	<u>\$ 166,792,711</u>	<u>\$ 197,095,765</u>	<u>\$ 217,229,217</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 2014 through 2019 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 2015 through 2020.