



REPORT ON COLLECTIONS OF
COMMONWEALTH REVENUES BY
LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2016

Auditor of Public Accounts
Martha S. Mavredes, CPA

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Martha S. Mavredes, CPA
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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 6, 2017

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable Robert D. Orrock, Sr.
Vice-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, 2016. 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, Directors of Finance, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$247,098,332 in Commonwealth revenues for fiscal year 2016, 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.

AUDITOR OF PUBLIC ACCOUNTS

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INTERNAL CONTROL AND COMPLIANCE FINDINGS

SHERIFFS

Promptly Deposit/Remit Sheriff's Fees

(County of Bland)
(County of Culpeper)
(County of Grayson)
(County of Lee)
(County of Russell)
(County of Scott)
(County of Washington)

The Sheriff did not promptly deposit funds into an official bank account or remit them directly to the local Treasurer/Director of Finance. 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.

COMMISSIONERS OF THE REVENUE

Properly Update and Calculate Interest

(City of Hampton)
(City of Virginia Beach)
(County of Franklin)

The Commissioner of Revenue did not update interest information in the automated system for income taxes when the rate increased from five to six percent in April 2016. While the financial impact of this condition was negligible, the Commissioner of Revenue 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 Commissioner of Revenue 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.

Promptly Remit State Tax Collections to the Treasurer

(County of Halifax)
(County of Spotsylvania)

The Commissioner of the Revenue did not remit state tax collections to the Treasurer within two banking days of receipt as required by Section 58.1-307(B) 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/DIRECTORS OF FINANCE

Perform Monthly Reconciliations

(City of Buena Vista)
(City of Charlottesville)
(City of Salem)
(County of Alleghany)
(County of Bland)
(County of Henrico)

The Treasurer/Director of Finance did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth Accounting and Reporting System (CARS) reports. Timely and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of information.

The Treasurer/Director of Finance should reconcile assessments, collections, and uncollected balances to CARS on a monthly basis as required by Section 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.

Properly Update and Calculate Interest

(City of Bristol)
(City of Hampton)
(City of Norfolk)
(City of Virginia Beach)
(County of Amherst)
(County of Culpeper)
(County of Franklin)
(County of King George)
(County of Nelson)
(County of Orange)
(County of Powhatan)
(County of Scott)

The Treasurer did not update interest information in the automated system for income taxes when the rate increased from five to six percent in April 2016. 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.

Remit Sheriff Fees Promptly

(City of Roanoke)

(County of Alleghany)

The Treasurer delayed sending Sheriff's fees to the Commonwealth. Section 2.2-806(B) 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.

Improve Internal Controls over Manual Receipts

(County of Fluvanna)

The Treasurer did not properly secure and manage manual receipts. We noted that two manual receipt books could not be located for the audit, there were receipts missing from the manual receipt books that were presented for audit, and there is no supervisory review of used receipts to ensure receipts are properly completed and issued sequentially.

The Treasurer should establish proper procedures to improve internal controls relating to manual receipts. These procedures should include properly securing receipts and requiring timely supervisory review of manual receipt activity.

Promptly Remit State Collections

(County of Scott)

The Treasurer did not remit state income tax payments to the Commonwealth timely. Section 2.2-806(A) 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 Remit Sheriff's Fees

(County of Bland)

The Treasurer did not retain the correct amount of Sheriff's fees due to the locality during the audit period as required by Section 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting fees of \$264 to the Commonwealth. The Treasurer should retain this amount during fiscal year 2017 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Improve Procedures Related to Sheriff's Fees

(City of Richmond)

The Treasurer does not have sufficient procedures in place to ensure the amount of Sheriff's fees received by the Courts and the Workers' Compensation Commission agrees to the amount remitted to her by the Finance Department. As a result, the Treasurer over-remitted \$96,865 in Sheriff's fees to the Commonwealth. The Treasurer should work with both the Courts and the Finance Department to ensure she collects and remits the correct amount of Sheriff's fees.

COMMONWEALTH'S ATTORNEYS

Properly Calculate and Remit Excess Collection Fees

(County of Montgomery)

(County of Orange)

(County of Rockingham)

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 2015. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended Fiscal Year 2015 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.

SUMMARY OF COLLECTIONS

	2016	2015	2014	2013
Income taxes	\$ 28,775,192	\$ 34,443,624	\$ 34,085,881	\$ 37,397,138
Estimated income taxes	210,510,108	239,090,517	219,190,781	221,870,710
Penalty	93,160	89,990	97,453	108,878
Interest	6,652	6,845	7,072	9,349
Commonwealth's portion of Sheriff's fees	7,069,432	7,534,485	7,860,938	8,587,374
Commonwealth Attorney's excess collection program fees	643,788	752,157	610,892	541,198
Total	\$247,098,332	\$281,917,618	\$261,853,017	\$268,514,647

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 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	12,485	15,979	18,295	15,510	-	-	51,771	93,138	106,021	110,353
Bristol	116,353	82,747	148,132	377,791	306,671	436,110	378,642	598,061	646,792	627,797	605,365	1,138,065
Buena Vista	21,413	28,725	18,252	29,213	47,026	37,410	36,642	106,484	67,536	77,597	62,857	74,863
Charlottesville	272,262	349,136	343,002	500,409	423,753	375,004	3,924,181	3,472,522	2,925,032	2,937,118	1,561,020	1,600,794
Chesapeake	1,094,133	1,332,659	1,529,162	1,714,251	1,464,280	2,113,403	4,373,167	6,939,954	7,750,504	8,836,511	6,730,086	6,232,323
Colonial Heights	81,826	119,810	70,392	90,666	80,127	114,018	217,843	417,439	313,390	377,140	351,478	389,151
Covington	13,922	6,882	9,358	11,491	8,488	11,483	31,728	54,548	44,986	56,421	61,442	53,719
Danville	170,799	174,317	156,402	456,248	253,409	323,042	60,587	1,919,530	1,991,317	1,812,328	2,019,477	1,967,285
Emporia	21,972	8,925	10,943	17,780	12,718	10,247	33,584	72,926	68,171	687,415	84,498	67,466
Fairfax	295,793	301,965	302,346	267,518	228,709	280,461	1,241,343	2,427,810	1,778,741	1,779,263	1,672,941	1,528,505
Falls Church	309,134	233,008	367,125	285,537	296,596	251,121	1,337,137	3,302,261	2,550,761	2,792,865	2,142,647	1,726,569
Franklin	14,734	18,466	26,041	42,949	111,223	77,301	176,083	385,058	323,426	338,102	277,041	271,405
Fredericksburg	298,865	277,971	269,985	251,140	301,931	451,830	1,946,647	2,718,918	2,451,905	2,261,648	2,143,062	2,023,130
Hampton	842,215	997,953	873,378	926,727	1,004,186	1,104,019	1,019,739	2,438,786	1,965,035	1,960,854	1,765,092	2,050,282
Harrisonburg	224,518	230,963	258,954	236,303	209,376	272,835	1,023,338	1,722,770	1,669,125	1,401,373	1,276,963	1,193,132
Hopewell	85,867	73,627	87,406	80,625	113,246	104,713	60,658	120,476	153,300	144,296	137,559	144,214
Lexington	66,145	73,319	76,407	61,231	76,855	91,623	195,791	473,900	530,264	547,576	993,695	335,369
Lynchburg	336,826	246,894	599,029	388,254	188,615	348,375	952,855	3,896,598	3,323,457	3,634,061	2,716,357	3,008,786
Manassas Park	32,052	30,942	29,773	31,480	28,524	36,608	-	-	-	-	-	-
Martinsville	51,882	44,965	59,985	69,207	58,211	94,769	424,378	698,432	676,062	574,162	524,117	500,397
Newport News	961,400	859,864	1,018,836	1,064,546	1,129,205	1,114,404	1,499,242	3,135,306	3,554,036	3,480,061	2,654,935	2,427,986
Norfolk	972,226	1,128,397	1,584,989	1,260,425	1,507,382	1,467,432	3,870,586	7,995,496	7,844,364	7,569,198	6,847,294	6,126,701
Norton	28,243	26,405	47,685	36,178	44,461	50,622	24,337	56,415	68,864	78,361	77,430	90,675
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	237,800	204,571	256,720	214,262	258,416	303,197	379,917	743,253	746,419	754,224	694,209	659,792
Portsmouth	330,432	364,213	396,598	438,678	430,103	662,912	585,692	1,050,965	1,374,576	1,994,810	1,178,886	1,197,903
Radford	16,878	21,832	23,576	34,156	46,324	49,151	190,479	364,654	328,167	265,762	259,151	246,339
Richmond	16,740	14,296	14,480	19,961	23,022	29,308	23,733	137,425	36,230	53,882	53,537	38,735
Roanoke	412,369	361,629	323,532	365,687	321,970	499,731	982,335	2,417,045	2,381,116	3,466,375	2,092,175	2,811,900
Salem	-	103,488	216,988	-	124,137	255,809	982,335	1,370,125	1,200,449	440	1,083,795	982,572
Staunton	161,528	122,581	289,499	130,000	301,062	170,384	444,060	883,984	947,054	730,202	895,546	713,677
Suffolk	650,014	632,566	611,081	637,199	607,842	967,438	1,885,983	3,128,874	2,931,510	3,315,989	2,643,419	2,531,720
Virginia Beach	3,954,557	4,085,995	4,487,552	4,809,753	5,586,034	6,235,398	17,996,812	38,049,634	30,821,664	31,602,610	25,982,815	26,855,006
Waynesboro	88,425	71,489	78,971	106,367	81,962	169,059	328,321	666,846	550,938	486,167	390,319	402,422
Williamsburg	225,962	266,122	340,331	301,760	433,748	429,253	1,208,154	2,805,358	2,192,240	2,172,408	2,217,563	1,841,221
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 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Counties:												
Accomack	335,003	415,959	525,731	447,603	540,993	570,355	1,198,965	2,694,913	1,597,967	1,501,430	1,415,609	1,623,337
Albemarle	-	-	-	-	-	-	21,091	56,268	45,752	24,730	25,625	24,344
Alleghany	69,798	76,584	59,754	66,124	208,991	64,912	218,865	347,112	330,192	361,589	393,841	362,524
Amelia	123,084	41,864	64,555	88,821	93,664	105,476	124,235	176,458	206,165	174,166	172,353	180,688
Amherst	120,279	132,466	124,401	169,554	126,755	161,969	343,566	524,198	419,714	627,769	425,801	525,132
Appomattox	129,051	136,921	146,346	172,627	137,683	145,206	367,022	633,787	475,825	456,192	419,715	429,555
Arlington	-	-	-	-	-	-	3,000	325	2,429	2,730	1,610	16,971
Augusta	753,278	400,208	861,204	924,829	426,268	380,886	1,496,558	2,569,872	2,773,573	2,355,642	2,414,725	2,000,381
Bath	34,477	44,243	53,190	39,440	33,846	23,220	185,394	403,875	392,115	682,148	337,113	289,987
Bedford	537,172	426,241	601,291	529,349	734,266	778,509	2,780,442	4,845,230	4,373,029	3,893,957	3,780,740	3,119,254
Bland	41,172	33,936	48,596	60,177	54,550	49,557	61,795	116,594	85,763	370,631	116,287	106,644
Botetourt	284,771	290,939	287,965	302,764	292,693	412,195	747,039	1,304,451	1,075,928	1,206,729	1,111,690	1,205,240
Brunswick	38,979	29,913	39,344	45,883	74,213	127,622	224,227	329,027	359,798	248,894	223,234	269,350
Buchanan	176,255	87,150	226,055	160,099	281,213	355,926	408,562	670,776	730,847	872,642	803,374	1,149,517
Buckingham	55,486	32,734	67,269	38,332	64,578	77,639	117,116	159,734	261,508	148,913	153,551	75,082
Campbell	197,412	187,956	322,233	239,553	276,939	457,566	743,109	1,446,960	1,355,236	1,138,446	1,257,030	1,118,342
Caroline	127,732	129,043	112,978	154,767	169,682	196,704	373,749	727,031	896,360	616,285	422,714	529,774
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	48,125	68,197	67,900	87,944	10,428	177,887	343,025	550,687	486,619	318,544	301,346	221,905
Chesterfield	2,569,953	2,613,611	2,655,604	3,202,498	4,001,775	1,999,763	7,391,367	13,155,529	13,143,958	12,444,334	11,461,701	10,388,513
Clarke	166,790	174,242	184,723	198,940	196,657	187,812	1,006,502	1,469,062	1,530,354	1,259,425	1,073,822	869,558
Craig	28,385	22,773	51,950	24,453	24,191	18,038	48,275	88,748	111,925	81,123	82,341	91,491
Culpeper	425,296	338,942	326,858	518,560	202,284	323,221	1,201,635	1,994,293	1,556,810	1,448,843	1,388,004	1,303,398
Cumberland	-	33,264	2,518	-	-	-	43,031	116,364	171,714	101,174	78,630	81,928
Dickenson	67,222	66,810	91,055	71,495	99,636	103,884	86,871	196,615	228,883	228,438	220,866	207,872
Dinwiddie	91,555	105,466	118,383	84,645	85,765	140,099	154,860	302,289	298,994	528,317	266,471	229,689
Essex	47,692	58,768	57,748	108,284	89,131	113,933	330,928	530,689	476,532	421,942	397,052	487,826
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,853,202	1,023,888	1,186,385	1,038,073	1,148,051	1,751,023	8,406,273	12,271,985	10,551,499	10,340,734	12,295,683	10,482,576
Floyd	-	-	-	-	-	-	152,997	139,197	224,743	227,279	282,746	264,016
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	281,847	347,362	308,162	335,677	447,899	499,514	1,625,464	3,530,574	2,110,182	2,432,334	2,338,139	1,914,630
Frederick	264,327	221,121	240,645	156,960	252,290	231,404	1,981,049	2,884,633	2,670,645	2,773,332	2,594,626	1,714,308
Giles	90,555	96,829	79,695	87,595	135,969	155,834	312,669	438,007	422,565	340,717	341,635	413,623
Gloucester	314,649	309,616	310,361	330,949	479,478	636,816	791,043	1,400,364	1,467,308	1,788,174	1,250,580	1,226,367
Goochland	423,140	439,143	591,445	453,350	1,331,260	555,132	2,086,141	3,168,430	3,526,172	4,282,817	2,977,959	3,920,864
Grayson	47,667	49,114	40,561	62,106	77,869	105,154	601,362	214,555	315,997	256,349	217,159	243,658
Greene	-	-	-	-	-	-	-	-	-	-	-	1,834
Greensville	21,398	50,358	11,739	27,580	22,671	39,526	28,554	95,201	76,110	69,918	154,967	97,261
Halifax	231,708	207,099	217,672	212,869	282,922	268,255	397,158	653,809	619,377	524,875	504,148	542,537
Hanover	-	17,710	-	-	579,461	848,311	3,396,884	4,915,081	5,148,561	4,999,366	4,490,599	4,251,721
Henrico	-	-	-	-	-	-	28,985	32,192	30,482	14,018	23,444	21,676
Henry	131,187	176,182	176,180	192,011	219,497	297,161	592,219	1,060,056	991,450	1,066,347	1,072,547	1,083,810
Highland	-	-	-	-	-	-	99,250	235,426	225,214	214,061	201,223	173,261
Isle of Wight	212,945	274,329	248,422	377,671	340,500	367,854	603,740	1,149,931	1,142,733	943,632	884,581	843,266

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Counties continued:												
James City	1,129,679	843,969	1,030,653	990,957	1,246,816	1,131,559	5,006,800	8,471,677	7,620,286	7,988,669	6,539,805	6,912,966
King & Queen	-	93,707	-	-	47	40,558	108,128	233,403	210,973	190,980	159,337	210,372
King George	232,839	268,540	225,364	216,714	312,672	257,037	464,767	934,159	869,752	1,150,624	1,078,738	1,061,133
King William	74,041	82,689	83,661	65,070	84,860	23,940	191,196	382,908	306,917	241,172	200,101	238,780
Lancaster	388,470	223,291	265,419	442,041	345,227	284,942	992,694	1,696,731	1,612,759	1,762,629	1,625,835	1,455,158
Lee	62,590	59,276	66,235	83,945	113,262	213,163	209,522	342,019	421,641	490,540	371,273	402,506
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	246,011	271,742	194,180	220,418	215,700	306,565	560,639	1,082,038	920,134	846,410	859,822	766,106
Lunenburg	149,960	100,322	113,461	79,115	82,132	90,378	126,295	198,488	228,589	170,914	199,739	265,253
Madison	93,393	111,071	108,635	96,533	95,125	150,368	508,327	6,411,288	727,729	797,979	581,559	555,497
Mathews	-	-	126,697	107,949	195,457	194,465	-	-	736,921	731,421	676,368	896,430
Mecklenburg	113,934	99,257	176,403	142,880	133,709	374,138	506,406	1,017,049	905,841	898,669	788,083	718,499
Middlesex	129,402	209,815	123,365	141,844	198,656	336,773	701,359	954,151	829,145	1,079,083	968,566	1,099,820
Montgomery	624,401	760,774	599,946	542,639	156,080	1,120,310	3,053,327	4,875,325	3,238,587	3,200,486	16,076,384	5,543,986
Nelson	182,975	243,746	155,718	169,440	266,679	206,331	454,638	952,649	958,951	1,201,829	873,098	815,709
New Kent	-	-	-	-	-	-	362,475	911,807	549,399	449,022	424,664	407,557
Northampton	108,906	135,323	130,260	192,998	182,131	248,817	392,945	937,626	850,293	751,463	714,561	727,637
Northumberland	184,988	156,305	184,267	173,394	170,468	238,189	766,910	1,414,007	1,427,785	1,339,541	1,229,356	1,073,157
Nottoway	46,043	34,675	38,764	45,554	54,265	61,403	104,621	215,915	197,485	160,066	143,770	147,755
Orange	307,868	247,768	247,458	358,879	245,111	284,552	1,563,713	1,621,588	1,933,273	1,410,940	1,942,041	1,439,072
Page	-	-	-	-	-	-	607,729	516,491	654,642	602,085	509,793	778,786
Patrick	-	-	-	47,195	64,236	107,204	-	-	-	300,722	367,751	373,378
Pittsylvania	161,385	157,627	190,130	257,702	294,820	412,572	1,027,567	2,071,327	1,907,575	1,852,943	1,930,086	1,637,987
Powhatan	300,997	183,947	197,429	230,288	233,083	355,976	779,411	1,534,169	1,405,455	1,167,435	972,216	889,339
Prince Edward	94,396	71,700	57,032	79,925	91,499	139,591	260,460	510,759	365,600	323,752	353,626	291,728
Prince George	196,360	235,784	265,994	206,379	216,872	267,633	212,176	461,440	467,464	557,961	411,538	399,812
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	114,059	106,162	133,642	168,804	204,945	147,120	381,003	807,687	1,254,455	878,847	646,621	620,292
Rappahannock	197,907	137,213	134,140	141,823	147,498	168,849	795,735	1,114,441	1,272,299	1,156,204	1,157,073	943,016
Richmond	46,077	41,754	45,139	31,136	59,745	86,110	198,511	367,929	334,046	309,373	351,178	408,709
Roanoke	787,409	665,396	685,084	721,201	859,585	505,065	2,803,722	4,596,651	4,366,484	4,729,846	4,140,748	4,588,466
Rockbridge	220,303	220,241	155,964	202,566	150,359	209,012	1,043,728	1,942,343	1,625,667	1,980,775	1,578,341	1,467,136
Rockingham	641,182	1,324,104	1,384,976	843,077	1,228,304	1,116,756	3,722,268	5,485,533	5,243,550	4,558,573	4,147,288	4,021,941
Russell	153,716	160,553	264,235	1,489,635	257,064	436,156	268,563	607,060	582,395	900,554	639,911	505,228
Scott	91,435	94,832	69,870	116,029	233,660	199,743	111,378	277,682	349,768	345,647	304,368	294,051
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	60,590	42,351	56,000	114,551	213,962	331,154	565,399	1,014,221	900,721	798,100	717,652	676,913
Southampton	22,882	7,002	31,056	24,567	17,075	2,122	345,074	489,132	461,793	346,073	295,158	339,991
Spotsylvania	1,024,886	983,889	846,680	1,159,776	1,039,037	1,116,447	3,213,361	6,036,986	5,229,697	5,104,243	4,372,494	6,059,577
Stafford	1,040,350	947,867	858,712	170,147	251,125	1,051,092	3,233,640	5,153,646	4,994,011	4,875,024	4,615,634	3,971,239
Surry	33,196	35,757	37,973	41,792	52,123	46,814	37,363	76,199	75,390	79,983	61,793	84,710
Sussex	38,357	47,589	42,260	52,653	53,445	51,238	45,287	113,303	179,284	138,083	111,393	158,293
Tazewell	335,357	344,757	488,191	525,106	548,006	1,050,550	1,044,650	2,340,282	2,409,331	3,173,565	2,828,539	2,137,605
Warren	258,736	216,201	493,374	220,690	278,152	254,182	588,498	1,462,689	1,320,001	1,118,961	1,086,274	905,625
Washington	306,593	267,062	381,766	620,508	608,481	900,196	2,246,517	3,476,676	3,543,881	3,603,436	4,117,979	3,120,658
Westmoreland	181,141	129,652	154,788	119,542	138,011	165,881	564,812	1,105,852	873,267	968,014	762,139	898,510

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010
Counties continued:												
Wise	\$ 139,109	\$ 125,313	\$ 160,417	\$ 163,723	\$ 127,025	\$ 281,066	\$ 245,620	\$ 665,671	\$ 523,643	\$ 589,074	\$ 855,215	\$ 737,864
Wythe	96,216	87,265	90,147	107,255	74,900	58,871	553,526	883,656	852,056	881,491	769,331	665,134
York	907,024	790,583	860,814	802,640	847,981	979,038	1,628,915	3,412,739	2,732,626	2,642,179	2,546,774	2,737,901
	<u>\$ 34,274,042</u>	<u>\$ 33,426,274</u>	<u>\$ 37,404,613</u>	<u>\$ 39,014,428</u>	<u>\$ 42,061,359</u>	<u>\$ 47,686,273</u>	<u>\$ 131,561,017</u>	<u>\$ 241,349,576</u>	<u>\$ 215,641,789</u>	<u>\$ 217,544,518</u>	<u>\$ 206,782,088</u>	<u>\$ 189,897,449</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 2009 through 2014 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 2010 through 2015.