



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

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Commonwealth of Virginia

Auditor of Public Accounts

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P.O. Box 1295
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March 22, 2023

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, 2022. 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 \$170,762,515 in Commonwealth revenues for fiscal year 2022, 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](#).

We performed audits in a total of 131 localities, resulting in findings at 25 of them. 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

Our audits of Sheriffs focus on state fees for civil process services and commissions from sales of confiscated property. We designed our procedures to ensure Sheriffs have proper internal controls for handling these funds and that the Sheriff remits these funds to the local Treasurer in accordance with the Code of Virginia and the APA's Virginia Sheriff's Accounting Manual. Our fiscal year 2022 audits, which included 122 Sheriffs, resulted in findings at seven localities.

Issue Receipts for Sheriff's Fees

Applicable to: County of Isle of Wight
County of Middlesex
City of Bristol

The Sheriff did not issue receipts for Sheriff's fees. Issuing receipts for transactions ensures full and accurate accountability of state monies received and decreases the risk that funds will be lost or misplaced. The Sheriff should issue receipts for all collections as required by § 15.2-1621 of the Code of Virginia and follow the accounting requirements and best practices for receipts as outlined in the Virginia Sheriff's Accounting Manual.

Maintain Accounting Records

Applicable to: County of Pittsylvania

The Sheriff could not present for audit one of the manual receipt books used for Sheriff's fees. The Sheriff must retain these books for a period of three years after audit as required by § 15.2-1614 of the Code of Virginia. We recommend the Sheriff review the accounting records retention schedule with his staff and maintain all accounting records in accordance with the Code of Virginia.

Promptly Deposit Sheriff's Fees

Applicable to: County of Fairfax
County of Highland*
City of Danville

The Sheriff, or former Sheriff in the case of Highland 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 Sheriff should remit the fees to the local Treasurer weekly, or immediately when collections exceed \$200.

COMMISSIONERS OF REVENUE

Our audits of Commissioners of Revenue (Commissioners) focus on ensuring the Commissioners have proper internal controls around the collection and handling of state estimated and individual income tax collections and that they are remitting these funds to the local Treasurer in accordance with Code of Virginia requirements. Our fiscal year 2022 audits, which included 112 Commissioners, resulted in findings at three localities.

Properly Document Tax Payment Amounts

Applicable to: City of Staunton

The Commissioner remits tax payments to the local Treasurer as required; however, the transmittal report accompanying the payments does not include the total amount the Commissioner is transferring to the local Treasurer. Reports accompanying tax payments from the Commissioner to the Treasurer should include the amounts paid to ensure proper accountability over the funds and that payments are applied to the correct accounts. The Commissioner should properly document the amount of the funds collected when remitting tax payments to the Treasurer.

Properly Report Assessments

Applicable to: City of Norton

The Commissioner did not report the 2021 state income tax assessments for March 2022 to the Department of Taxation (Taxation) until September 2022. Commissioners 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.

Properly Update and Calculate Interest

Applicable to: City of Danville

The Commissioner was unaware that the vendor of the automated financial system did not update the interest rate for state income taxes in the system when the rate increased from five to six percent in April 2022. While the financial impact of this condition was negligible, the Commissioner should have a procedure in place to ensure that the interest rate in the system is correct so that the system will properly calculate interest on state income tax.

The Commissioner should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins for interest rate changes and verifying that the automated system's vendor updates the system promptly with the correct interest rate whenever the Department of Taxation changes the interest rates.

TREASURERS

State income handled by local Treasurers may include estimated and individual state income tax; certain transient occupancy taxes; Sheriff's fees received from the locality's Sheriff, courts, and the Worker's Compensation Commission; and excess collection fees from the Commonwealth's Attorney in-house collection program. Our audit procedures focus on ensuring the Treasurers maintain proper internal controls in handling these funds and that they remit these collections to the Commonwealth in accordance with Code of Virginia requirements. Our fiscal year 2022 audits, which included 131 Treasurers, resulted in findings at 16 localities.

Promptly Record Manual Receipts

Applicable to: County of Dinwiddie

The Treasurer did not enter three of five manual receipts written during the audit period into the automated financial system by the next business day. We noted delays of up to five days. The Treasurer should record all state collections timely as this will ensure the remittance of state funds to the Commonwealth in accordance with Code of Virginia requirements.

Promptly Remit State Collections

Applicable to: County of Arlington

County of Dinwiddie

County of Southampton

City of Alexandria

City of Norfolk*

City of Petersburg*

The Treasurer or Director of Finance 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.

Promptly Report Sheriff's Fee Deposits

Applicable to: County of Carroll

Although the Treasurer is depositing Sheriff's fees timely in accordance with § 2.2-806 of the Code of Virginia, the Treasurer is not timely processing the corresponding deposit certificates. We noted delays in processing the deposit certificates of up to three weeks. The Treasurer should process the deposit certificates as they deposit the Sheriff's fees.

Properly Perform Monthly Reconciliations

Applicable to: County of Prince George
County of Southampton
City of Suffolk
City of Waynesboro

The Treasurer is not properly reconciling the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system. Proper 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 per the locality's financial system 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.

Properly Remit Sheriff Fees

Applicable to: County of Louisa
County of Prince George
County of Southampton
County of Warren
City of Emporia
City of Hopewell

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. The Treasurer should make the necessary adjustments to fiscal year 2023 remittances and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Properly Update and Calculate Interest

Applicable to: City of Danville

The Treasurer was unaware that the vendor of the automated financial system did not update the interest rate for state income taxes in the system when the rate increased from five to six percent in April 2022. While the financial impact of this condition was negligible, the Treasurer should have a procedure in place to ensure that the interest rate in the system is correct so that the system will properly calculate interest on state income tax.

The Treasurer should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins for interest rate changes and verifying that the automated system's vendor updates the system promptly with the correct interest rate whenever the Department of Taxation changes the interest rates.

Record State Income Tax Payments

Applicable to: City of Covington

The Treasurer did not record approximately \$6,000 in state income tax payments in the automated accounting system. The Treasurer should record the payments noted and, going forward, should record all state income tax payments in the accounting system upon receipt, before remitting the funds to the Commonwealth.

COMMONWEALTH'S ATTORNEYS

When the Commonwealth's Attorney in a locality uses an in-house collection program for the collection of delinquent court fines and costs, excess fees from the program are split evenly between the locality and the Commonwealth. Our audits of Commonwealth's Attorneys focus on these excess fees and whether the Commonwealth Attorney is properly calculating collection fees, claiming appropriate expenses for the program, and properly calculating and reporting the excess fees to both the local and state Treasurers. Our fiscal year 2022 audits, which included 17 Commonwealth's Attorneys, resulted in findings at two localities.

Properly Calculate and Remit Excess Collection Fees

Applicable to: County of Amherst

The Commonwealth's Attorney advised the Treasurer to remit \$2,245 less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2021. We recommended the Commonwealth's Attorney notify the Treasurer of the recalculated amount and send an amended fiscal year 2021 Collection of Fines and Fees Report to the Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

Pursue Collection of Delinquent Court Fines and Costs

Applicable to: County of Pittsylvania

Since July 2021, the Commonwealth's Attorney has not been actively pursuing delinquent court fines and costs as required by § 19.2-349 of the Code of Virginia, which requires the Commonwealth's Attorney to pursue delinquent court fines and costs or choose one of four alternative collection options. The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. We recommend the Commonwealth's Attorney begin actively pursuing collection of delinquent court fines and costs or choose one of the four alternative collection options specified in the Code of Virginia.

SUMMARY OF COLLECTIONS

| Type of Collection | 2022 | 2021 | 2020 | 2019 |
|--|----------------------|----------------------|----------------------|----------------------|
| Income taxes | \$ 16,666,685 | \$ 16,487,356 | \$ 15,884,132 | \$ 29,703,542 |
| Estimated income taxes | 114,385,205 | 136,642,690 | 133,259,897 | 141,850,347 |
| Penalty | 32,102 | 36,299 | 67,336 | 71,181 |
| Interest | 1,961 | 32,254 | 7,122 | 6,819 |
| Commonwealth's portion of Sheriff's fees | 3,729,731 | 4,172,022 | 6,135,587 | 7,554,677 |
| Commonwealth Attorney's excess collection program fees | 335,651 | 253,303 | 1,067,804 | 1,104,677 |
| Transportation District and Historic Triangle Transient Occupancy Tax* | 35,611,180 | - | - | - |
| Total | \$170,762,515 | \$157,623,924 | \$156,421,878 | \$180,291,243 |

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

*This is the first year we have audited the collection of Transportation District and Historic Triangle Transient Occupancy Tax; therefore, only the amount collected in the period July 1, 2021, to June 30, 2022, is included in this schedule.

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

| Locality | State Income Taxes | | | | | | Estimated Income Taxes | | | | | |
|------------------|--------------------|-----------|-----------|-----------|-----------|-----------|------------------------|------------|------------|------------|------------|------------|
| | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 | TY 2015 | TY2021 | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 |
| Cities: | | | | | | | | | | | | |
| Alexandria | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Bedford | - | - | - | - | - | - | - | - | - | - | - | - |
| Bristol | 39,267 | 33,610 | 70,026 | 47,708 | 53,257 | 88,062 | 366,464 | 415,252 | 407,628 | 331,165 | 463,339 | 542,506 |
| Buena Vista | 23,066 | 17,030 | 13,943 | 22,302 | 11,012 | 16,096 | 45,779 | 37,889 | 42,435 | 28,194 | 34,759 | 65,450 |
| Charlottesville | 139,705 | 19,021 | 202,780 | 203,434 | 269,436 | 233,978 | 542,726 | 836,104 | 1,028,079 | 981,811 | 2,317,348 | 2,443,430 |
| Chesapeake | 137 | 654,908 | 1,030,532 | 903,927 | 927,063 | 1,109,640 | 5,095,363 | 5,549,241 | 6,242,073 | 5,490,143 | 6,428,373 | 6,704,219 |
| Colonial Heights | 75,260 | 59,783 | 88,504 | 71,845 | 62,394 | 53,566 | 243,673 | 238,692 | 321,372 | 349,499 | 290,881 | 316,547 |
| Covington | 5,115 | 593 | 10,334 | 1,728 | 1,071 | 2,047 | 31,003 | 61,998 | 35,897 | 46,922 | 35,122 | 33,100 |
| Danville | 55,181 | 65,839 | 121,808 | 110,865 | 111,438 | 38,647 | 1,086,487 | 1,272,723 | 1,337,213 | 1,210,358 | 1,499,558 | 1,795,410 |
| Emporia | 5,193 | 2,681 | 16,434 | 12,787 | 9,049 | 11,250 | 15,189 | 31,097 | 15,389 | 29,296 | 43,361 | 47,091 |
| Fairfax | 217,980 | 247,462 | 278,043 | 242,404 | 207,920 | 257,853 | 1,222,333 | 1,361,595 | 1,580,591 | 1,434,304 | 1,605,788 | 1,655,790 |
| Falls Church | 197,966 | 132,956 | 188,829 | 219,066 | 224,530 | 260,035 | 1,369,067 | 1,325,200 | 1,617,483 | 1,501,340 | 3,744,847 | 2,644,356 |
| Franklin | 9,274 | 4,193 | 15,311 | 25,965 | 14,286 | 17,681 | 210,327 | 268,821 | 198,149 | 178,855 | 759,269 | 239,061 |
| Fredericksburg | 198,363 | 105,353 | 264,670 | 172,449 | 132,481 | 340,252 | 1,137,805 | 1,318,299 | 1,244,258 | 1,357,483 | 1,905,723 | 2,114,777 |
| Hampton | 593,752 | 529,415 | 717,626 | 716,091 | 1,004,035 | 661,746 | 1,079,427 | 1,202,014 | 1,454,142 | 1,336,363 | 1,066,484 | 1,089,842 |
| Harrisonburg | 110,755 | 94,673 | 168,538 | 82,834 | 147,380 | 242,127 | 893,761 | 1,022,919 | 1,267,931 | 986,240 | 1,192,455 | 1,278,604 |
| Hopewell | 24,536 | 43,185 | 69,679 | 55,431 | 37,182 | 57,425 | 34,733 | 58,389 | 43,371 | 74,833 | 34,403 | 85,607 |
| Lexington | 32,000 | 65,248 | 73,509 | 57,842 | 47,155 | 64,993 | 254,626 | 275,642 | 376,374 | 411,449 | 392,605 | 371,888 |
| Lynchburg | 183,383 | 127,674 | 345,996 | 201,923 | 271,095 | 23,652 | 1,871,378 | 2,077,400 | 2,374,385 | 2,332,258 | 2,409,050 | 2,773,352 |
| Manassas Park | 5,103 | 4,966 | 8,766 | 3,960 | 16,953 | 17,381 | - | - | - | - | - | - |
| Martinsville | 6,685 | 26,856 | 37,197 | 42,861 | 48,586 | 36,475 | 139,559 | 180,761 | 173,793 | 333,932 | 367,355 | 659,775 |
| Newport News | 537,284 | 567,432 | 854,211 | 713,456 | 737,714 | 803,467 | 1,249,747 | 1,320,263 | 1,562,568 | 1,483,541 | 1,798,988 | 2,297,239 |
| Norfolk | 7,911 | 350,200 | 593,577 | 569,886 | 198,713 | 822,957 | 2,881,587 | 3,801,950 | 4,402,975 | 4,318,072 | 2,286,530 | 2,316,713 |
| Norton | 13,683 | 6,067 | 29,910 | 35,594 | 29,518 | 31,039 | 63,393 | 45,766 | 48,223 | 21,391 | 19,551 | 45,422 |
| Petersburg | - | - | - | - | - | - | - | - | - | - | - | - |
| Poquoson | 99,489 | 92,160 | 234,301 | 191,099 | 123,497 | 165,806 | 442,457 | 515,290 | 622,520 | 566,460 | 651,786 | 678,458 |
| Portsmouth | 233,618 | 195,915 | 325,294 | 324,014 | 254,510 | 364,493 | 663,576 | 793,451 | 772,242 | 840,879 | 540,660 | 838,012 |
| Radford | - | 3,983 | 28,343 | 25,909 | 19,255 | 9,767 | - | 13,055 | 256,007 | 314,520 | 209,190 | 292,352 |
| Richmond | - | - | - | - | - | 7,585 | - | - | - | - | - | 18,308 |
| Roanoke | - | 102,762 | 240,792 | 262,178 | 270,314 | 79,447 | - | 945,571 | 1,671,120 | 1,598,117 | 2,038,872 | 1,653,096 |
| Salem | 19,598 | 38,121 | 968,441 | 86,642 | 141,056 | 79,447 | 359,288 | 475,354 | 792,307 | 478,668 | 345,065 | 806,800 |
| Staunton | 55,434 | 107,558 | 120,089 | 111,534 | 107,001 | 154,781 | 612,152 | 567,329 | 697,695 | 604,474 | 613,506 | 839,105 |
| Suffolk | 33,056 | 258,777 | 647,352 | 476,279 | 457,739 | 565,401 | 1,160,214 | 723,047 | 2,175,707 | 2,179,443 | 2,413,222 | 3,787,203 |
| Virginia Beach | 1,965,590 | 2,192,912 | 3,031,931 | 2,833,357 | 2,792,230 | 3,233,953 | 17,305,441 | 17,991,983 | 19,747,936 | 18,413,063 | 25,285,731 | 29,999,131 |
| Waynesboro | 53,043 | 40,289 | 85,700 | 56,491 | 48,252 | 113,873 | 440,109 | 451,369 | 536,235 | 492,900 | 667,095 | 616,129 |
| Williamsburg | 90,703 | 5,584 | 203,516 | 146,900 | 106,856 | 224,463 | 500,245 | 554,715 | 1,463,402 | 1,425,134 | 1,512,382 | 2,092,469 |
| Winchester | - | - | - | - | - | - | - | - | - | - | - | - |

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

| Locality | State Income Taxes | | | | | | Estimated Income Taxes | | | | | |
|--------------|--------------------|-----------|-----------|-----------|-----------|-----------|------------------------|-----------|-----------|-----------|------------|------------|
| | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 | TY 2015 | TY2021 | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 |
| Counties: | | | | | | | | | | | | |
| Accomack | 130,057 | 118,493 | 190,660 | 185,994 | 201,068 | 228,578 | 1,215,947 | 1,237,790 | 1,325,953 | 1,407,441 | 1,580,613 | 2,021,678 |
| Albemarle | - | 84 | - | - | - | - | 18,033 | 11,163 | 51,578 | 58,537 | 17,157 | 39,372 |
| Alleghany | - | - | 59,189 | 46,141 | 50,125 | 74,127 | 242,222 | 262,956 | 292,054 | 273,273 | 412,274 | 460,954 |
| Amelia | 33,901 | 33,823 | 76,679 | 47,182 | 56,711 | 81,891 | 213,420 | 257,824 | 200,602 | 216,350 | 262,930 | 249,268 |
| Amherst | 61,555 | 39,329 | 99,505 | 103,268 | 91,040 | 91,841 | 425,252 | 414,372 | 369,617 | 386,249 | 358,146 | 503,089 |
| Appomattox | 41,074 | 53,590 | 74,270 | 78,679 | 54,340 | 135,462 | 396,963 | 402,933 | 476,208 | 433,384 | 484,840 | 604,294 |
| Arlington | - | - | - | - | - | - | - | - | - | 2,905 | 1,220 | 3,440 |
| Augusta | 271,072 | 393,390 | 436,485 | 301,792 | 326,292 | 321,101 | 1,932,098 | 1,688,333 | 1,999,868 | 1,643,232 | 1,810,933 | 2,205,081 |
| Bath | 10,412 | 15,732 | 39,036 | 37,494 | 30,314 | 27,285 | 110,882 | 170,924 | 202,013 | 200,516 | 267,145 | 212,260 |
| Bedford | 185,368 | 255,866 | 458,815 | 482,726 | 352,516 | 414,209 | 3,286,697 | 3,233,402 | 3,226,690 | 3,283,698 | 1,564,732 | 4,816,009 |
| Bland | 35,159 | 15,116 | 52,911 | 33,215 | 28,396 | 28,252 | 87,422 | 80,297 | 90,272 | 110,376 | 76,014 | 71,431 |
| Botetourt | 145,166 | 108,055 | 941,299 | 183,746 | 192,136 | 190,539 | 876,739 | 960,598 | 1,176,940 | 920,336 | 1,057,118 | 1,088,506 |
| Brunswick | 22,433 | 23,800 | 27,844 | 27,170 | 32,747 | 39,611 | 200,032 | 232,821 | 242,615 | 240,533 | 632,253 | 391,640 |
| Buchanan | 34,747 | 14,248 | 73,004 | 89,382 | 52,131 | 75,994 | 223,557 | 268,640 | 267,448 | 272,316 | 374,101 | 486,286 |
| Buckingham | 29,190 | 21,731 | 36,361 | 38,038 | 37,981 | 43,226 | 145,882 | 107,573 | 138,811 | 164,581 | 151,195 | 167,599 |
| Campbell | 137,894 | 91,668 | 164,788 | 131,490 | 132,019 | 140,343 | 979,035 | 1,003,917 | 1,073,507 | 1,115,608 | 1,095,297 | 1,879,068 |
| Caroline | - | - | 158,291 | 132,254 | 114,057 | 104,117 | 356,085 | 373,574 | 371,820 | 388,050 | 409,984 | 479,852 |
| Carroll | - | - | - | - | - | - | - | - | - | - | - | - |
| Charles City | - | - | - | - | - | - | - | - | - | - | - | - |
| Charlotte | 36,977 | 41,058 | 53,133 | 33,399 | 28,281 | 39,039 | 125,762 | 123,700 | 142,856 | 201,835 | 240,574 | 587,403 |
| Chesterfield | 1,568,485 | 1,678,511 | 2,810,464 | 2,155,023 | 1,865,480 | 1,936,736 | 7,003,916 | 8,078,259 | 9,006,230 | 8,765,735 | 10,884,275 | 7,311,309 |
| Clarke | 82,700 | 62,142 | 135,281 | 160,491 | 107,462 | 224,211 | 646,806 | 754,447 | 902,131 | 890,414 | 1,838,880 | 1,244,969 |
| Craig | 25,857 | 19,786 | 22,133 | 15,526 | 11,352 | 15,864 | 103,829 | 86,502 | 77,085 | 77,258 | 76,004 | 79,575 |
| Culpeper | 242,944 | 242,173 | 360,980 | 225,268 | 260,952 | 295,849 | 1,169,736 | 1,320,487 | 1,268,866 | 1,306,108 | 1,667,787 | 1,618,074 |
| Cumberland | - | - | - | - | - | - | 120,211 | 85,083 | 72,603 | 70,829 | 119,430 | 85,481 |
| Dickenson | 48,438 | 17,762 | 62,463 | 55,417 | 64,137 | 93,178 | 139,848 | 123,410 | 174,670 | 162,794 | 134,949 | 192,507 |
| Dinwiddie | - | - | - | - | 68,173 | 95,598 | 136,998 | 165,900 | 178,463 | 173,551 | 194,421 | 246,781 |
| Essex | - | 30,246 | 67,196 | 63,167 | 44,765 | 43,867 | - | 156,745 | 440,187 | 412,674 | 527,815 | 379,020 |
| Fairfax | - | - | - | - | - | - | - | - | - | - | - | - |
| Fauquier | - | 40,091 | 793,613 | 806,331 | 765,223 | 934,763 | 3,280,497 | 3,728,418 | 4,719,337 | 4,280,964 | 6,310,704 | 14,546,333 |
| Floyd | - | - | - | - | - | - | 302,368 | 68,550 | 192,295 | 209,760 | 213,953 | 220,404 |
| Fluvanna | - | - | - | - | - | - | - | - | - | - | - | - |
| Franklin | 222,786 | 203,260 | 261,085 | 267,981 | 267,416 | 249,022 | 1,974,988 | 4,385,516 | 2,758,832 | 2,401,307 | 2,578,676 | 2,629,537 |
| Frederick | - | - | - | - | - | - | - | 1,901,981 | 2,235,066 | 2,143,833 | 2,375,218 | 2,676,643 |
| Giles | 81,893 | 48,157 | 66,027 | 153,623 | 71,173 | 73,808 | 278,768 | 286,375 | 317,786 | 514,889 | 353,545 | 328,075 |
| Gloucester | 162,365 | 176,758 | 236,329 | 224,522 | 201,672 | 222,678 | 797,735 | 766,077 | 1,012,116 | 1,177,564 | 947,351 | 1,174,371 |
| Goochland | 200,891 | 173,930 | 265,211 | 294,032 | 211,720 | 257,630 | 1,048,619 | 1,596,997 | 1,832,402 | 2,574,832 | 2,465,069 | 3,343,027 |
| Grayson | 26,104 | 25,920 | 25,931 | 19,026 | 27,670 | 44,811 | 98,489 | 136,984 | 175,076 | 157,549 | 208,727 | 265,231 |
| Greene | - | - | - | - | - | - | - | - | - | - | - | - |

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

| Locality | State Income Taxes | | | | | | Estimated Income Taxes | | | | | |
|---------------------|--------------------|---------|-----------|-----------|---------|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|
| | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 | TY 2015 | TY2021 | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 |
| Counties continued: | | | | | | | | | | | | |
| Greensville | 8,841 | 5,639 | 13,001 | 21,718 | 15,785 | 25,309 | 43,279 | 58,201 | 60,930 | 58,480 | 70,222 | 53,409 |
| Halifax | 126,848 | 208,374 | 217,105 | 155,054 | 173,134 | 313,454 | 465,956 | 431,302 | 767,024 | 401,680 | 655,248 | 531,914 |
| Hanover | - | - | - | - | - | - | 3,962,708 | 3,913,278 | 3,978,503 | 1,911,056 | 4,529,720 | 5,173,270 |
| Henrico | - | - | - | - | - | - | 34,564 | 15,588 | 25,646 | 23,848 | 28,987 | 48,300 |
| Henry | 102,092 | 84,830 | 333,336 | 117,189 | 107,841 | 108,997 | 440,961 | 640,978 | 869,744 | 797,806 | 853,649 | 976,743 |
| Highland | - | - | - | - | - | - | 133,645 | 154,378 | 177,302 | 157,455 | 174,507 | 247,004 |
| Isle of Wight | 200,590 | 152,548 | 269,880 | 215,511 | 222,766 | 227,071 | 959,284 | 1,105,043 | 1,057,148 | 1,098,013 | 1,012,669 | 941,591 |
| James City | 695,627 | 759,846 | 1,275,937 | 1,242,409 | 800,711 | 930,913 | 6,026,309 | 6,321,731 | 6,226,609 | 6,610,315 | 6,424,762 | 7,447,377 |
| King & Queen | - | - | - | - | - | - | 156,629 | 161,665 | 151,943 | 116,861 | 171,177 | 291,309 |
| King George | 167,850 | 215,541 | 206,945 | 185,001 | 163,487 | 221,802 | 508,341 | 454,416 | 584,186 | 708,310 | 892,052 | 907,494 |
| King William | 65 | 2,283 | 84,410 | 61,893 | 51,891 | 90,069 | 7,217 | 42,871 | 342,120 | 195,262 | 344,538 | 372,048 |
| Lancaster | 132,350 | 101,145 | 154,291 | 128,840 | 134,203 | 510,078 | 1,186,445 | 1,485,183 | 1,535,616 | 1,591,056 | 1,457,064 | 1,651,704 |
| Lee | 49,747 | 23,158 | 37,006 | 43,476 | 46,024 | 44,957 | 179,746 | 215,409 | 177,784 | 247,710 | 209,153 | 212,685 |
| Loudoun | - | - | - | - | - | - | - | - | - | - | - | - |
| Louisa | 180,396 | 138,710 | 216,454 | 198,512 | 256,959 | 216,959 | 1,025,718 | 1,125,798 | 1,179,030 | 949,360 | 977,546 | 890,787 |
| Lunenburg | 47,235 | 46,844 | 74,652 | 70,162 | 53,222 | 60,402 | 105,452 | 251,318 | 153,600 | 218,213 | 186,655 | 230,029 |
| Madison | 71,549 | 42,368 | 81,495 | 89,407 | 79,616 | 84,766 | 369,948 | 411,496 | 440,239 | 424,120 | 465,587 | 545,423 |
| Mathews | - | - | - | - | - | - | - | - | - | - | - | - |
| Mecklenburg | 52,169 | 58,108 | 111,623 | 93,196 | 72,297 | 119,186 | 1,043,759 | 1,055,818 | 1,131,568 | 881,716 | 834,004 | 877,848 |
| Middlesex | - | 53,340 | 129,467 | 73,540 | 92,501 | 452,918 | 445,870 | 585,632 | 611,794 | 627,709 | 1,041,670 | 1,206,417 |
| Montgomery | 344,488 | 281,236 | 638,886 | 551,362 | 398,426 | 1,079,997 | 2,821,729 | 4,836,871 | 3,599,494 | 3,667,757 | 3,091,499 | 3,847,429 |
| Nelson | 64,726 | 49,046 | 98,095 | 98,257 | 117,698 | 140,473 | 640,927 | 919,286 | 750,030 | 723,030 | 852,780 | 849,249 |
| New Kent | - | - | - | - | - | - | 329,288 | 438,078 | 464,471 | 435,906 | 513,876 | 742,246 |
| Northampton | 63,061 | 60,578 | 85,661 | 62,994 | 52,701 | 85,850 | 386,782 | 665,414 | 613,075 | 555,656 | 646,702 | 650,246 |
| Northumberland | 87,011 | 117,844 | 202,798 | 148,895 | 87,186 | 172,682 | 1,148,099 | 1,152,213 | 1,700,333 | 1,435,341 | 1,360,483 | 1,516,212 |
| Nottoway | 38,099 | 63,073 | 26,360 | 60,879 | 32,124 | 34,215 | 115,364 | 112,127 | 163,367 | 137,499 | 129,871 | 192,554 |
| Orange | 113,072 | 74,502 | 198,467 | 172,311 | 158,183 | 192,099 | 4,089,761 | 994,524 | 1,220,718 | 1,084,428 | 1,196,814 | 1,435,249 |
| Page | - | - | - | - | - | - | 409,956 | 433,027 | 581,658 | 493,408 | 583,921 | 907,932 |
| Patrick | - | - | - | - | - | - | - | - | - | - | - | - |
| Pittsylvania | 19 | 44,889 | 214 | 131,249 | 119,803 | 130,624 | 1,313,025 | 477,386 | - | 1,373,913 | 1,461,059 | 2,057,331 |
| Powhatan | 179,762 | 164,196 | 200,042 | 204,351 | 211,326 | 225,358 | 1,193,355 | 1,048,975 | 1,163,419 | 1,090,478 | 1,525,216 | 1,595,821 |
| Prince Edward | 44,678 | 36,756 | 72,044 | 34,862 | 34,818 | 35,802 | 271,066 | 259,741 | 400,028 | 398,151 | 400,470 | 490,356 |
| Prince George | 134,035 | 144,420 | 177,823 | 153,095 | 147,659 | 200,788 | 251,652 | 314,688 | 298,203 | 395,110 | 296,833 | 414,616 |
| Prince William | - | - | - | - | - | - | - | - | - | - | - | - |
| Pulaski | 44,089 | 80,277 | 87,320 | 64,927 | 74,824 | 86,268 | 403,334 | 333,326 | 464,465 | 488,469 | 584,974 | 652,669 |
| Rappahannock | 71,891 | 117,120 | 107,352 | 119,171 | 81,741 | 105,781 | 387,420 | 469,107 | 559,567 | 677,015 | 841,477 | 1,013,546 |
| Richmond | 14,423 | 3,845 | 26,316 | 25,628 | 25,294 | 33,451 | 353,635 | 263,377 | 313,655 | 247,431 | 258,805 | 300,582 |
| Roanoke | 375,526 | 385,570 | 686,889 | 541,035 | 499,436 | 700,621 | 2,669,285 | 2,822,083 | 3,195,908 | 3,206,617 | 3,404,071 | 4,458,414 |
| Rockbridge | 71,020 | 87,885 | 160,590 | 118,141 | 101,766 | 135,365 | 859,039 | 1,090,788 | 1,385,577 | 1,491,469 | 1,239,853 | 1,642,660 |

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

| Locality | State Income Taxes | | | | | | Estimated Income Taxes | | | | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 | TY 2015 | TY2021 | TY 2020 | TY 2019 | TY 2018 | TY 2017 | TY 2016 |
| Counties continued: | | | | | | | | | | | | |
| Rockingham | 281,101 | 239,701 | 565,119 | 346,244 | 422,439 | 674,815 | 3,285,611 | 3,708,497 | 4,217,108 | 3,742,334 | 3,948,037 | 4,465,336 |
| Russell | 48,298 | 53,966 | 73,660 | 76,454 | 86,485 | 178,583 | 172,648 | 229,563 | 274,109 | 342,990 | 342,734 | 321,014 |
| Scott | 6,820 | 21,292 | 50,675 | 74,416 | 57,012 | 96,887 | 138,899 | 150,872 | 225,149 | 195,656 | 230,542 | 190,555 |
| Shenandoah | - | - | - | - | - | - | - | - | - | - | - | - |
| Smyth | 6,620 | 2,513 | 34,484 | 78,214 | 2,023 | 27,546 | 158,074 | 237,706 | 308,944 | 221,031 | 380,002 | 716,878 |
| Southampton | 10,835 | 4,686 | 10,527 | 10,976 | 14,002 | 8,597 | 303,319 | 502,719 | 518,742 | 377,018 | 391,077 | 449,178 |
| Spotsylvania | 709,670 | 667,080 | 1,028,477 | 830,777 | 918,485 | 956,141 | 2,718,424 | 3,059,310 | 3,479,523 | 3,347,989 | 4,137,680 | 5,706,003 |
| Stafford | 730,900 | 718,262 | 872,461 | 827,794 | 862,856 | 773,840 | 2,731,967 | 2,959,370 | 3,387,411 | 3,051,999 | 3,215,881 | 4,836,857 |
| Surry | 21,187 | 20,495 | 18,757 | 19,176 | 10,380 | 27,296 | 69,471 | 68,398 | 66,994 | 50,266 | 52,842 | 60,206 |
| Sussex | 28,485 | 19,558 | 43,349 | 20,358 | 44,477 | 39,545 | 117,116 | 96,938 | 79,280 | 86,631 | 82,400 | 121,382 |
| Tazewell | 159,432 | 158,377 | 228,125 | 165,511 | 176,601 | 210,235 | 904,178 | 981,634 | 1,190,299 | 1,059,086 | 1,189,722 | 1,548,101 |
| Warren | 90,442 | 78,180 | 184,233 | 178,880 | 115,186 | 158,915 | 507,305 | 488,799 | 741,614 | 759,687 | 942,084 | 1,181,285 |
| Washington | 117,369 | 93,879 | 228,025 | 240,841 | 200,399 | 193,705 | 1,605,786 | 1,929,275 | 2,149,737 | 2,703,171 | 3,999,491 | 3,211,638 |
| Westmoreland | 57,031 | 73,744 | 95,279 | 84,751 | 135,219 | 128,756 | 687,143 | 697,995 | 603,028 | 780,364 | 986,643 | 1,142,062 |
| Wise | 57,156 | 41,945 | 99,786 | 85,414 | 89,814 | 127,637 | 201,978 | 253,123 | 326,809 | 372,846 | 334,235 | 456,685 |
| Wythe | 41,428 | 47,248 | 63,573 | 42,650 | 64,710 | 88,230 | 515,603 | 661,299 | 670,770 | 646,372 | 915,412 | 821,818 |
| York | 489,484 | 80,593 | 842,999 | 591,260 | 632,439 | 753,174 | 1,483,305 | 1,823,966 | 2,031,970 | 1,968,376 | 2,259,386 | 2,744,498 |
| | <u>\$15,207,112</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>\$119,597,121</u> | <u>\$133,116,302</u> | <u>\$148,137,737</u> | <u>\$142,416,852</u> | <u>\$166,792,711</u> | <u>\$97,095,765</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 2015 through 2020 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 2016 through 2021.