



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2023

Auditor of Public Accounts
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–TABLE OF CONTENTS–

	<u>Pages</u>
INTRODUCTION LETTER	1
INTERNAL CONTROL AND COMPLIANCE FINDINGS	
Sheriffs	2-4
Commissioners of the Revenue	4
Treasurers	5-6
Commonwealth’s Attorneys	7
SCHEDULE A: COLLECTIONS OF COMMONWEALTH REVENUES	8
SCHEDULE B: SCHEDULE OF STATE AND ESTIMATED INCOME TAXES	9-12



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Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 4, 2024

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, 2023. 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 \$80,509,451 in Commonwealth revenues for fiscal year 2023, 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 Collected 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 30 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 2023 audits, which included 122 Sheriffs, resulted in findings at ten localities.

Deposit Donations with Treasurer

Applicable to: County of Rockbridge

The Sheriff did not deposit donations with the local Treasurer as required by § 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in a separate bank account. The Sheriff should remit these funds and all future donations to the local Treasurer for deposit on behalf of the applicable program.

Escheat Unclaimed Funds

Applicable to: City of Danville

The Sheriff did not escheat unclaimed funds as required by § 55.1-2524 of the Code of Virginia. The Sheriff should perform the appropriate due diligence and, if necessary, report and escheat the unclaimed funds to the Division of Unclaimed Property. Going forward, the Sheriff should report and escheat any unclaimed property he may be holding each year.

Issue Receipts for Sheriff's Fees

Applicable to: City of Colonial Heights

The Sheriff did not issue receipts for all Sheriff's fees collected. 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: City of Martinsville
City of Virginia Beach

The Sheriff could not present for audit all financial records related to Sheriff's fees. The Sheriff must retain these records as required by § 15.2-1614 and § 15.2-1615 of the Code of Virginia. The Sheriff should review the accounting records retention schedule with staff and maintain all accounting records in accordance with the Code of Virginia.

Promptly Deposit Sheriff's Fees

Applicable to: City of Lynchburg
City of Roanoke

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 Sheriff should remit the fees to the local Treasurer weekly, or immediately when collections exceed \$200.

Properly Record Sheriff's Fees

Applicable to: City of Lynchburg

The Sheriff did not record all manual receipts issued during the audit period in the automated accounting system. The Sheriff did not remit these fees to the local Treasurer because only fees recorded in the automated system are included in the Sheriff's monthly remittance. The Sheriff should record all manual activity in the automated system timely and remit funds to the local Treasurer as required.

Remit Collections Timely

Applicable to: County of Lancaster
City of Danville
City of Lynchburg
City of Martinsville

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

Retain Voided Receipts

Applicable to: County of Franklin

The Sheriff did not retain all copies of voided receipts during the audit period. Sheriffs should closely monitor and control voided transactions as they pose an increased risk for fraudulent activity. The Sheriff should retain all copies of voided receipts as required by the Virginia Sheriff's Accounting Manual.

Review Monthly Bank Reconciliations

Applicable to: County of Giles

The Sheriff does not review the monthly reconciliations of the Sheriff's fee account. Reconciliations are an essential control to ensure the proper accounting of 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 or his designee should review the bank reconciliation monthly.

COMMISSIONERS OF THE REVENUE

Our audits of Commissioners of the Revenue (Commissioners) focus on ensuring the Commissioners have proper internal controls around the collection and handling of state estimated and individual income tax collections, including the calculation of penalty and interest, and that they are remitting these funds to the local Treasurer in accordance with Code of Virginia requirements. Our fiscal year 2023 audits, which included 111 Commissioners, resulted in findings at six localities.

Promptly Remit State Collections

Applicable to: County of Orange
City of Colonial Heights
City of Fredericksburg
City of Williamsburg

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

Properly Update and Calculate Interest

Applicable to: County of King George
County of Rockbridge

The Commissioner did not properly update the interest rate in the automated financial system and did not properly calculate interest on state income taxes. 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 Treasurer or system 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; penalty and interest on taxes; 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 2023 audits, which included 131 Treasurers, resulted in findings at 16 localities.

Perform Monthly Reconciliations

Applicable to: County of Franklin
County of Halifax

The Treasurer did not reconcile, or did not properly reconcile, the locality's internal financial system reports to the Commonwealth's accounting and financial reporting system for all months. 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.

Promptly Remit State Collections

Applicable to: County of James City
City of Falls Church
City of Portsmouth

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: County of Carroll
County of James City
County of King and Queen
County of Russell
County of Scott
County of Stafford
City of Waynesboro

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 2024 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: County of Henry
County of King George
County of Rockbridge
County of Surry

The Treasurer did not update, or ensure the update of, the interest rate in the automated financial system during the audit period. 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 implement procedures, such as reviewing the quarterly on-line Tax Bulletins for interest rate changes and updating, or ensuring the vendor updates, the system promptly with the correct interest rate whenever the Department of Taxation changes the interest rates.

Remit Excess Collection Fees

Applicable to: County of Southampton

The Treasurer did not remit the state's portion of excess collection fees to the Commonwealth. The Commonwealth's Attorney completed the calculation of the fees from the in-house collection program required to be remitted to the Commonwealth; however, the Treasurer did not remit the fees to the Commonwealth.

The Treasurer should immediately remit the excess collection fees and, going forward, 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.

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's 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 2023 audits, which included 16 Commonwealth's Attorneys, resulted in findings at four localities.

Ensure Remittance of Excess Collection Fees

Applicable to: County of Orange

The Commonwealth's Attorney did not notify the local Treasurer to remit the state's portion of excess fees to the Commonwealth for fiscal year 2022 from the in-house collection program. Section 19.2-349 of the Code of Virginia requires the Commonwealth's Attorney 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, she 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.

Properly Calculate and Remit Excess Collection Fees

Applicable to: County of Albemarle
City of Salem

The Commonwealth's Attorney advised the Treasurer, or Chief Financial Officer in the case of the County of Albemarle, to remit less than what was due to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2022. We recommended the Commonwealth's Attorney notify the Treasurer or Chief Financial Officer, as applicable, of the recalculated amount and send an amended fiscal year 2022 Collection of Fines and Fees Report to the Virginia Compensation Board. Going forward, the Commonwealth's Attorney should implement review procedures to ensure the accurate calculation and remittance of excess fees annually.

Pursue Collection of Delinquent Court Fines and Costs

Applicable to: City of Salem
County of Pittsylvania*

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 chose 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. The Commonwealth's Attorney should 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.

COLLECTIONS OF COMMONWEALTH REVENUES

Type of Collection	2023	2022	2021	2020
Income taxes	\$ 8,102,649	\$ 16,666,685	\$ 16,487,356	\$ 15,884,132
Penalty for non-payment of taxes by due date	22,889	32,102	36,299	67,336
Interest on delinquent taxes	1,869	1,961	32,254	7,122
Estimated income taxes	67,541,093	114,385,205	136,642,690	133,259,897
Commonwealth's portion of Sheriff's fees	4,586,285	3,729,731	4,172,022	6,135,587
Commonwealth Attorney's excess collection program fees	254,667	335,651	253,303	1,067,804
Total	\$80,509,451	\$135,151,335	\$157,623,924	\$156,421,878

This schedule summarizes the cash collections of Commonwealth revenues by local constitutional officers (excluding circuit court clerks) for 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					
	TY2021	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY2022	TY 2021	TY 2020	TY 2019	TY 2018	TY 2017	
Cities:													
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bedford	-	-	-	-	-	-	-	-	-	-	-	-	
Bristol	102,968	39,267	33,610	70,026	47,708	53,257	300,322	366,464	415,252	407,628	331,165	463,339	
Buena Vista	49,240	23,066	17,030	13,943	22,302	11,012	37,106	45,779	37,889	42,435	28,194	34,759	
Charlottesville	126,803	139,705	19,021	202,780	203,434	269,436	521,994	542,726	836,104	1,028,079	981,811	2,317,348	
Chesapeake	-	137	654,908	1,030,532	903,927	927,063	3,726,370	5,095,363	5,549,241	6,242,073	5,490,143	6,428,373	
Colonial Heights	69,686	75,260	59,783	88,504	71,845	62,394	328,021	243,673	238,692	321,372	349,499	290,881	
Covington	6,397	5,115	593	10,334	1,728	1,071	11,687	31,003	61,998	35,897	46,922	35,122	
Danville	60,592	55,181	65,839	121,808	110,865	111,438	710,108	1,086,487	1,272,723	1,337,213	1,210,358	1,499,558	
Emporia	6,474	5,193	2,681	16,434	12,787	9,049	15,109	15,189	31,097	15,389	29,296	43,361	
Fairfax	229,241	217,980	247,462	278,043	242,404	207,920	1,140,247	1,222,333	1,361,595	1,580,591	1,434,304	1,605,788	
Falls Church	111,018	197,966	132,956	188,829	219,066	224,530	760,351	1,369,067	1,325,200	1,617,483	1,501,340	3,744,847	
Franklin	8,906	9,274	4,193	15,311	25,965	14,286	155,797	210,327	268,821	198,149	178,855	759,269	
Fredericksburg	147,438	198,363	105,353	264,670	172,449	132,481	969,148	1,137,805	1,318,299	1,244,258	1,357,483	1,905,723	
Hampton	757,768	593,752	529,415	717,626	716,091	1,004,035	1,129,263	1,079,427	1,202,014	1,454,142	1,336,363	1,066,484	
Harrisonburg	167,604	110,755	94,673	168,538	82,834	147,380	845,804	893,761	1,022,919	1,267,931	986,240	1,192,455	
Hopewell	16,699	24,536	43,185	69,679	55,431	37,182	16,443	34,733	58,389	43,371	74,833	34,403	
Lexington	65,104	32,000	65,248	73,509	57,842	47,155	239,085	254,626	275,642	376,374	411,449	392,605	
Lynchburg	164,653	183,383	127,674	345,996	201,923	271,095	1,824,963	1,871,378	2,077,400	2,374,385	2,332,258	2,409,050	
Manassas Park	338	5,103	4,966	8,766	3,960	16,953	-	-	-	-	-	-	
Martinsville	-	6,685	26,856	37,197	42,861	48,586	-	139,559	180,761	173,793	333,932	367,355	
Newport News	653,147	537,284	567,432	854,211	713,456	737,714	1,174,941	1,249,747	1,320,263	1,562,568	1,483,541	1,798,988	
Norfolk	420,088	7,911	350,200	593,577	569,886	198,713	2,083,650	2,881,587	3,801,950	4,402,975	4,318,072	2,286,530	
Norton	11,012	13,683	6,067	29,910	35,594	29,518	26,803	63,393	45,766	48,223	21,391	19,551	
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-	
Poquoson	96,006	99,489	92,160	234,301	191,099	123,497	425,526	442,457	515,290	622,520	566,460	651,786	
Portsmouth	247,230	233,618	195,915	325,294	324,014	254,510	456,612	663,576	793,451	772,242	840,879	540,660	
Radford	-	-	3,983	28,343	25,909	19,255	-	-	13,055	256,007	314,520	209,190	
Richmond	-	-	-	-	-	-	-	-	-	-	-	-	
Roanoke	-	-	102,762	240,792	262,178	270,314	-	-	945,571	1,671,120	1,598,117	2,038,872	
Salem	22,769	19,598	38,121	968,441	86,642	141,056	260,938	359,288	475,354	792,307	478,668	345,065	
Staunton	70,491	55,434	107,558	120,089	111,534	107,001	421,214	612,152	567,329	697,695	604,474	613,506	
Suffolk	399,774	33,056	258,777	647,352	476,279	457,739	1,809,807	1,160,214	723,047	2,175,707	2,179,443	2,413,222	
Virginia Beach	2,122,025	1,965,590	2,192,912	3,031,931	2,833,357	2,792,230	13,594,686	17,305,441	17,991,983	19,747,936	18,413,063	25,285,731	
Waynesboro	34,233	53,043	40,289	85,700	56,491	48,252	309,391	440,109	451,369	536,235	492,900	667,095	
Williamsburg	23,631	90,703	5,584	203,516	146,900	106,856	515,973	500,245	554,715	1,463,402	1,425,134	1,512,382	
Winchester	-	-	-	-	-	-	-	-	-	-	-	-	

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY2021	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY2022	TY 2021	TY 2020	TY 2019	TY 2018	TY 2017
Counties:												
Accomack	157,720	130,057	118,493	190,660	185,994	201,068	1,212,806	1,215,947	1,237,790	1,325,953	1,407,441	1,580,613
Albemarle	-	-	84	-	-	-	27,556	18,033	11,163	51,578	58,537	17,157
Alleghany	-	-	-	59,189	46,141	50,125	145,941	242,222	262,956	292,054	273,273	412,274
Amelia	42,536	33,901	33,823	76,679	47,182	56,711	223,698	213,420	257,824	200,602	216,350	262,930
Amherst	62,208	61,555	39,329	99,505	103,268	91,040	374,260	425,252	414,372	369,617	386,249	358,146
Appomattox	67,034	41,074	53,590	74,270	78,679	54,340	429,968	396,963	402,933	476,208	433,384	484,840
Arlington	-	-	-	-	-	-	1,050	-	-	-	2,905	1,220
Augusta	393,417	271,072	393,390	436,485	301,792	326,292	1,611,530	1,932,098	1,688,333	1,999,868	1,643,232	1,810,933
Bath	10,441	10,412	15,732	39,036	37,494	30,314	98,657	110,882	170,924	202,013	200,516	267,145
Bedford	347,943	185,368	255,866	458,815	482,726	352,516	2,716,169	3,286,697	3,233,402	3,226,690	3,283,698	1,564,732
Bland	56,570	35,159	15,116	52,911	33,215	28,396	76,125	87,422	80,297	90,272	110,376	76,014
Botetourt	124,739	145,166	108,055	941,299	183,746	192,136	790,919	876,739	960,598	1,176,940	920,336	1,057,118
Brunswick	35,782	22,433	23,800	27,844	27,170	32,747	170,670	200,032	232,821	242,615	240,533	632,253
Buchanan	28,219	34,747	14,248	73,004	89,382	52,131	152,551	223,557	268,640	267,448	272,316	374,101
Buckingham	31,711	29,190	21,731	36,361	38,038	37,981	74,161	145,882	107,573	138,811	164,581	151,195
Campbell	115,690	137,894	91,668	164,788	131,490	132,019	949,105	979,035	1,003,917	1,073,507	1,115,608	1,095,297
Caroline	-	-	-	158,291	132,254	114,057	251,511	356,085	373,574	371,820	388,050	409,984
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	45,087	36,977	41,058	53,133	33,399	28,281	128,936	125,762	123,700	142,856	201,835	240,574
Chesterfield	1,336,566	1,568,485	1,678,511	2,810,464	2,155,023	1,865,480	5,183,010	7,003,916	8,078,259	9,006,230	8,765,735	10,884,275
Clarke	-	82,700	62,142	135,281	160,491	107,462	-	646,806	754,447	902,131	890,414	1,838,880
Craig	10,387	25,857	19,786	22,133	15,526	11,352	60,867	103,829	86,502	77,085	77,258	76,004
Culpeper	-	242,944	242,173	360,980	225,268	260,952	1,132,202	1,169,736	1,320,487	1,268,866	1,306,108	1,667,787
Cumberland	-	-	-	-	-	-	80,992	120,211	85,083	72,603	70,829	119,430
Dickenson	36,245	48,438	17,762	62,463	55,417	64,137	106,684	139,848	123,410	174,670	162,794	134,949
Dinwiddie	-	-	-	-	-	68,173	165,983	136,998	165,900	178,463	173,551	194,421
Essex	56,885	-	30,246	67,196	63,167	44,765	235,507	-	156,745	440,187	412,674	527,815
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	-	-	40,091	793,613	806,331	765,223	2,840,877	3,280,497	3,728,418	4,719,337	4,280,964	6,310,704
Floyd	-	-	-	-	-	-	140,423	302,368	68,550	192,295	209,760	213,953
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	259,366	222,786	203,260	261,085	267,981	267,416	1,540,641	1,974,988	4,385,516	2,758,832	2,401,307	2,578,676
Frederick	-	-	-	-	-	-	-	-	1,901,981	2,235,066	2,143,833	2,375,218
Giles	73,290	81,893	48,157	66,027	153,623	71,173	234,639	278,768	286,375	317,786	514,889	353,545
Gloucester	173,270	162,365	176,758	236,329	224,522	201,672	680,268	797,735	766,077	1,012,116	1,177,564	947,351
Goochland	174,947	200,891	173,930	265,211	294,032	211,720	538,251	1,048,619	1,596,997	1,832,402	2,574,832	2,465,069
Grayson	16,317	26,104	25,920	25,931	19,026	27,670	98,430	98,489	136,984	175,076	157,549	208,727
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	8,623	8,841	5,639	13,001	21,718	15,785	60,304	43,279	58,201	60,930	58,480	70,222
Halifax	155,372	126,848	208,374	217,105	155,054	173,134	445,843	465,956	431,302	767,024	401,680	655,248
Hanover	-	-	-	-	-	-	2,785,515	3,962,708	3,913,278	3,978,503	1,911,056	4,529,720
Henrico	-	-	-	-	-	-	10,384	34,564	15,588	25,646	23,848	28,987
Henry	68,374	102,092	84,830	333,336	117,189	107,841	303,006	440,961	640,978	869,744	797,806	853,649
Highland	-	-	-	-	-	-	128,410	133,645	154,378	177,302	157,455	174,507
Isle of Wight	232,121	200,590	152,548	269,880	215,511	222,766	848,332	959,284	1,105,043	1,057,148	1,098,013	1,012,669

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY2021	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY2022	TY 2021	TY 2020	TY 2019	TY 2018	TY 2017
Counties continued:												
James City	735,156	695,627	759,846	1,275,937	1,242,409	800,711	4,786,985	6,026,309	6,321,731	6,226,609	6,610,315	6,424,762
King & Queen	-	-	-	-	-	-	106,000	156,629	161,665	151,943	116,861	171,177
King George	214,166	167,850	215,541	206,945	185,001	163,487	556,846	508,341	454,416	584,186	708,310	892,052
King William	-	65	2,283	84,410	61,893	51,891	-	7,217	42,871	342,120	195,262	344,538
Lancaster	147,570	132,350	101,145	154,291	128,840	134,203	673,748	1,186,445	1,485,183	1,535,616	1,591,056	1,457,064
Lee	19,681	49,747	23,158	37,006	43,476	46,024	93,914	179,746	215,409	177,784	247,710	209,153
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	162,101	180,396	138,710	216,454	198,512	256,959	720,685	1,025,718	1,125,798	1,179,030	949,360	977,546
Lunenburg	48,218	47,235	46,844	74,652	70,162	53,222	88,330	105,452	251,318	153,600	218,213	186,655
Madison	-	71,549	42,368	81,495	89,407	79,616	342,842	369,948	411,496	440,239	424,120	465,587
Mathews	-	-	-	-	-	-	-	-	-	-	-	-
Mecklenburg	63,402	52,169	58,108	111,623	93,196	72,297	881,406	1,043,759	1,055,818	1,131,568	881,716	834,004
Middlesex	-	-	53,340	129,467	73,540	92,501	434,984	445,870	585,632	611,794	627,709	1,041,670
Montgomery	305,669	344,488	281,236	638,886	551,362	398,426	2,320,551	2,821,729	4,836,871	3,599,494	3,667,757	3,091,499
Nelson	67,490	64,726	49,046	98,095	98,257	117,698	496,355	640,927	919,286	750,030	723,030	852,780
New Kent	-	-	-	-	-	-	285,004	329,288	438,078	464,471	435,906	513,876
Northampton	78,203	63,061	60,578	85,661	62,994	52,701	550,596	386,782	665,414	613,075	555,656	646,702
Northumberland	159,901	87,011	117,844	202,798	148,895	87,186	953,617	1,148,099	1,152,213	1,700,333	1,435,341	1,360,483
Nottoway	70,395	38,099	63,073	26,360	60,879	32,124	108,943	115,364	112,127	163,367	137,499	129,871
Orange	40,451	113,072	74,502	198,467	172,311	158,183	670,251	4,089,761	994,524	1,220,718	1,084,428	1,196,814
Page	-	-	-	-	-	-	350,179	409,956	433,027	581,658	493,408	583,921
Patrick	-	-	-	-	-	-	-	-	-	-	-	-
Pittsylvania	91,578	19	44,889	214	131,249	119,803	777,751	1,313,025	477,386	-	1,373,913	1,461,059
Powhatan	229,500	179,762	164,196	200,042	204,351	211,326	633,051	1,193,355	1,048,975	1,163,419	1,090,478	1,525,216
Prince Edward	33,900	44,678	36,756	72,044	34,862	34,818	252,346	271,066	259,741	400,028	398,151	400,470
Prince George	145,993	134,035	144,420	177,823	153,095	147,659	196,428	251,652	314,688	298,203	395,110	296,833
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	81,166	44,089	80,277	87,320	64,927	74,824	363,236	403,334	333,326	464,465	488,469	584,974
Rappahannock	25,714	71,891	117,120	107,352	119,171	81,741	182,623	387,420	469,107	559,567	677,015	841,477
Richmond	36,406	14,423	3,845	26,316	25,628	25,294	307,178	353,635	263,377	313,655	247,431	258,805
Roanoke	610,849	375,526	385,570	686,889	541,035	499,436	2,313,098	2,669,285	2,822,083	3,195,908	3,206,617	3,404,071
Rockbridge	116,996	71,020	87,885	160,590	118,141	101,766	792,935	859,039	1,090,788	1,385,577	1,491,469	1,239,853
Rockingham	354,507	281,101	239,701	565,119	346,244	422,439	3,054,605	3,285,611	3,708,497	4,217,108	3,742,334	3,948,037
Russell	45,055	48,298	53,966	73,660	76,454	86,485	164,243	172,648	229,563	274,109	342,990	342,734
Scott	31,351	6,820	21,292	50,675	74,416	57,012	142,195	138,899	150,872	225,149	195,656	230,542
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	11,729	6,620	2,513	34,484	78,214	2,023	107,554	158,074	237,706	308,944	221,031	380,002
Southampton	578	10,835	4,686	10,527	10,976	14,002	209,332	303,319	502,719	518,742	377,018	391,077
Spotsylvania	689,156	709,670	667,080	1,028,477	830,777	918,485	2,232,795	2,718,424	3,059,310	3,479,523	3,347,989	4,137,680
Stafford	696,703	730,900	718,262	872,461	827,794	862,856	2,174,226	2,731,967	2,959,370	3,387,411	3,051,999	3,215,881
Surry	11,419	21,187	20,495	18,757	19,176	10,380	63,564	69,471	68,398	66,994	50,266	52,842
Sussex	20,250	28,485	19,558	43,349	20,358	44,477	75,352	117,116	96,938	79,280	86,631	82,400
Tazewell	281,736	159,432	158,377	228,125	165,511	176,601	618,977	904,178	981,634	1,190,299	1,059,086	1,189,722

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY2021	TY 2020	TY 2019	TY 2018	TY 2017	TY 2016	TY2022	TY 2021	TY 2020	TY 2019	TY 2018	TY 2017
Counties continued:												
Warren	77,030	90,442	78,180	184,233	178,880	115,186	351,841	507,305	488,799	741,614	759,687	942,084
Washington	250,796	117,369	93,879	228,025	240,841	200,399	1,614,886	1,605,786	1,929,275	2,149,737	2,703,171	3,999,491
Westmoreland	26,100	57,031	73,744	95,279	84,751	135,219	634,960	687,143	697,995	603,028	780,364	986,643
Wise	70,852	57,156	41,945	99,786	85,414	89,814	119,318	201,978	253,123	326,809	372,846	334,235
Wythe	32,431	41,428	47,248	63,573	42,650	64,710	331,262	515,603	661,299	670,770	646,372	915,412
York	301,413	489,484	480,593	842,999	591,260	632,439	968,535	1,483,305	1,823,966	2,031,970	1,968,376	2,259,386
	<u>\$ 16,697,805</u>	<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>\$ 93,971,063</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>

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 2016 through 2021 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 2017 through 2022.