



# REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED  
JUNE 30, 2018

Auditor of Public Accounts  
Martha S. Mavredes, CPA

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Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

November 26, 2018

The Honorable Ralph S. Northam  
Governor of Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2018. 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 Directors of Finance and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$201,906,509 in Commonwealth revenues for fiscal year 2018, a reduction of 11.2 percent from fiscal year 2017, 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 ten 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

LH: clj

## INTERNAL CONTROL AND COMPLIANCE FINDINGS

(\*indicates a repeat finding)

### SHERIFFS

#### **Promptly Deposit/Remit Sheriff's Fees**

**Applicable to:** County of Washington  
County of Westmoreland\*  
City of Alexandria

The Sheriff did not promptly deposit funds into an official bank account or remit them directly to the local Treasurer. Having cash or checks on hand is a risk that could lead to a loss of funds. The Sheriff should follow the best practices outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections in the Sheriff's official bank account either weekly or when collections exceed \$200. If the Sheriff does not have an official bank account established for the deposit of Sheriff's fees, the fees should be remitted to the local Treasurer weekly, or immediately when collections exceed \$200.

#### **Remit Collections Timely**

**Applicable to:** County of Washington

The Sheriff did not remit collections to the Treasurer timely. Code of Virginia §15.2-1609.3B 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.

## TREASURERS/DIRECTORS OF FINANCE

### **Promptly Report Uncollected Balances**

**Applicable to:** County of King George

The Treasurer has not reported 2015 and 2016 state income tax uncollected balances to the Department of Taxation (Tax). Treasurers who process state income tax returns must report yearly to Tax the total amount of unpaid taxes for returns they accepted and processed locally. The Treasurer should promptly report state income tax uncollected balances to Tax as required.

### **Promptly Remit State Collections**

**Applicable to:** County of James City

The Treasurer did not remit state income tax and estimated 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 Update and Calculate Interest**

**Applicable to:** County of Scott  
City of Poquoson  
City of Williamsburg

The Treasurer did not update interest information in the automated system for income taxes when the rate changed in April 2018. While the financial impact of this condition was negligible, the Treasurer should have a procedure in place to ensure that the interest rate is updated in the system as those updates occur to ensure interest on state income tax is calculated appropriately. The Treasurer should immediately implement procedures, such as reviewing the quarterly on-line Tax Bulletins, to update the automated system promptly with correct interest rates whenever the Department of Taxation changes the interest rates.

### **Properly Remit Sheriff's Fees**

**Applicable to:** County of Scott

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 not remitting fees of \$308 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2019 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

**Promptly Remit Sheriff's Fees****Applicable to:** County of Westmoreland

The Treasurer delayed sending Sheriff's fees to the Commonwealth. We noted delays of up to four months. 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.

**Perform Monthly Reconciliations****Applicable to:** City of Falls Church

The Treasurer did not perform complete and adequate monthly reconciliations of Sheriff's fee collections to the Commonwealth accounting system. The Treasurer misclassified Regional Transient Occupancy Tax as Sheriff's fees, resulting in a remittance of locality funds to the Commonwealth that went undetected for eight months. Proper and complete monthly reconciliations are a significant internal control and are essential for determining the reliability of financial information and the proper disposition of funds.

The Treasurer should reconcile Sheriff's fee collection balances to the Commonwealth's accounting system on a monthly basis as required by §58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of collections.

**Remit Excess Collection Fees****Applicable to:** City of Roanoke

The former Director of Finance did not direct the Treasurer to remit the state's portion of excess collection fees, totaling \$93,936, to the Commonwealth in a timely manner. The Commonwealth's Attorney completed the calculation of the fees from the in-house collection program required to be remitted to the Commonwealth in August 2017; however, the former Director of Finance did not direct the Treasurer to remit the fees to the Commonwealth.

The current Director of Finance should immediately direct the Treasurer to remit the state 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.

## SUMMARY OF COLLECTIONS

	2018	2017	2016	2015
Income taxes	\$ 24,153,499	\$ 23,537,319	\$ 28,775,192	\$ 34,443,624
Estimated income taxes	168,966,564	195,011,906	210,510,108	239,090,517
Penalty	73,828	78,794	93,160	89,990
Interest	5,985	6,771	6,652	6,845
Commonwealth's portion of Sheriff's fees	7,264,215	7,358,402	7,069,432	7,534,485
Commonwealth Attorney's excess collection program fees	1,442,418	1,448,400	643,788	752,157
<b>Total</b>	<b>\$201,906,509</b>	<b>\$227,441,592</b>	<b>\$247,098,332</b>	<b>\$281,917,618</b>

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 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	-	-	12,485	15,979	-	-	-	-	51,771	93,138
Bristol	53,257	88,062	116,353	82,747	148,132	377,791	463,339.00	542,506	691,968	598,061	646,792	627,797
Buena Vista	11,012	16,096	21,413	28,725	18,252	29,213	34,759.00	65,450	67,769	106,484	67,536	77,597
Charlottesville	269,436	233,978	272,262	349,136	343,002	500,409	2,317,347.69	2,443,430	5,510,312	3,472,522	2,925,032	2,937,118
Chesapeake	927,063	1,109,640	1,094,133	1,332,659	1,529,162	1,714,251	6,428,373.16	6,704,219	7,316,685	6,939,954	7,750,504	8,836,511
Colonial Heights	62,394	53,566	81,826	119,810	70,392	90,666	290,881.40	316,547	406,597	417,439	313,390	377,140
Covington	1,071	2,047	13,922	6,882	9,358	11,491	35,122.00	33,100	65,178	54,548	44,986	56,421
Danville	111,438	38,647	170,799	174,317	156,402	456,248	1,499,558.00	1,795,410	966,962	1,919,530	1,991,317	1,812,328
Emporia	9,049	11,250	21,972	8,925	10,943	17,780	43,361.00	47,091	66,141	72,926	68,171	687,415
Fairfax	207,920	257,853	295,793	301,965	302,346	267,518	1,605,787.90	1,655,790	1,946,711	2,427,810	1,778,741	1,779,263
Falls Church	224,530	260,035	309,134	233,008	367,125	285,537	3,744,846.88	2,644,356	2,743,370	3,302,261	2,550,761	2,792,865
Franklin	14,286	17,681	14,734	18,466	26,041	42,949	759,269.00	239,061	324,546	385,058	323,426	338,102
Fredericksburg	132,481	340,252	298,865	277,971	269,985	251,140	1,905,723.00	2,114,777	2,918,139	2,718,918	2,451,905	2,261,648
Hampton	1,004,035	661,746	842,215	997,953	873,378	926,727	1,066,484.00	1,089,842	1,743,796	2,438,786	1,965,035	1,960,854
Harrisonburg	147,380	242,127	224,518	230,963	258,954	236,303	1,192,455.00	1,278,604	1,662,666	1,722,770	1,669,125	1,401,373
Hopewell	37,182	57,425	85,867	73,627	87,406	80,625	34,403.35	85,607	114,835	120,476	153,300	144,296
Lexington	47,155	64,993	66,145	73,319	76,407	61,231	392,605.00	371,888	371,040	473,900	530,264	547,576
Lynchburg	271,095	23,652	336,826	246,894	599,029	388,254	2,409,050.13	2,773,352	2,424,961	3,896,598	3,323,457	3,634,061
Manassas Park	16,953	17,381	32,052	30,942	29,773	31,480	-	-	-	-	-	-
Martinsville	48,586	36,475	51,882	44,965	59,985	69,207	367,355.00	659,775	642,456	698,432	676,062	574,162
Newport News	737,714	803,467	961,400	859,864	1,018,836	1,064,546	1,798,987.81	2,297,239	2,480,557	3,135,306	3,554,036	3,480,061
Norfolk	198,713	822,957	972,226	1,128,397	1,584,989	1,260,425	2,286,530.47	2,316,713	6,266,064	7,995,496	7,844,364	7,569,198
Norton	29,518	31,039	28,243	26,405	47,685	36,178	19,551.00	45,422	38,946	56,415	68,864	78,361
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	123,497	165,806	237,800	204,571	256,720	214,262	651,785.74	678,458	671,444	743,253	746,419	754,224
Portsmouth	254,510	364,493	330,432	364,213	396,598	438,678	540,659.97	838,012	1,002,266	1,050,965	1,374,576	1,994,810
Radford	19,255	9,767	16,878	21,832	23,576	34,156	209,190.00	292,352	324,798	364,654	328,167	265,762
Richmond	-	7,585	16,740	14,296	14,480	19,961	-	18,308	30,735	137,425	36,230	53,882
Roanoke	270,314	79,447	412,369	361,629	323,532	365,687	2,038,871.81	1,653,096	1,928,349	2,417,045	2,381,116	3,466,375
Salem	141,056	79,447	-	103,488	216,988	-	345,065.00	806,800	1,399,805	1,370,125	1,200,449	440
Staunton	107,001	154,781	161,528	122,581	289,499	130,000	613,506.18	839,105	766,359	883,984	947,054	730,202
Suffolk	457,739	565,401	650,014	632,566	611,081	637,199	2,413,221.87	3,787,203	3,382,581	3,128,874	2,931,510	3,315,989
Virginia Beach	2,792,230	3,233,953	3,954,557	4,085,995	4,487,552	4,809,753	25,285,730.83	29,999,131	28,968,374	38,049,634	30,821,664	31,602,610
Waynesboro	48,252	113,873	88,425	71,489	78,971	106,367	667,095.00	616,129	604,309	666,846	550,938	486,167
Williamsburg	106,856	224,463	225,962	266,122	340,331	301,760	1,512,382.00	2,092,469	2,154,966	2,805,358	2,192,240	2,172,408
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 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012
Counties:												
Accomack	201,068	228,578	335,003	415,959	525,731	447,603	1,580,613.26	2,021,678	1,883,473	2,694,913	1,597,967	1,501,430
Albemarle	-	-	-	-	-	-	17,157.00	39,372	79,367	56,268	45,752	24,730
Alleghany	50,125	74,127	69,798	76,584	59,754	66,124	412,274.00	460,954	380,298	347,112	330,192	361,589
Amelia	56,711	81,891	123,084	41,864	64,555	88,821	262,930.00	249,268	200,256	176,458	206,165	174,166
Amherst	91,040	91,841	120,279	132,466	124,401	169,554	358,146.00	503,089	671,200	524,198	419,714	627,769
Appomattox	54,340	135,462	129,051	136,921	146,346	172,627	484,840.00	604,294	626,956	633,787	475,825	456,192
Arlington	-	-	-	-	-	-	1,220.00	3,440	4,500	325	2,429	2,730
Augusta	326,292	321,101	753,278	400,208	861,204	924,829	1,810,932.99	2,205,081	2,557,037	2,569,872	2,773,573	2,355,642
Bath	30,314	27,285	34,477	44,243	53,190	39,440	267,145.00	212,260	373,610	403,875	392,115	682,148
Bedford	352,516	414,209	537,172	426,241	601,291	529,349	1,564,732.38	4,816,009	4,574,128	4,845,230	4,373,029	3,893,957
Bland	28,396	28,252	41,172	33,936	48,596	60,177	76,014.00	71,431	146,734	116,594	85,763	370,631
Botetourt	192,136	190,539	284,771	290,939	287,965	302,764	1,057,118.00	1,088,506	1,305,604	1,304,451	1,075,928	1,206,729
Brunswick	32,747	39,611	38,979	29,913	39,344	45,883	632,253.00	391,640	360,289	329,027	359,798	248,894
Buchanan	52,131	75,994	176,255	87,150	226,055	160,099	374,101.00	486,286	668,549	670,776	730,847	872,642
Buckingham	37,981	43,226	55,486	32,734	67,269	38,332	151,195.00	167,599	211,298	159,734	261,508	148,913
Campbell	132,019	140,343	197,412	187,956	322,233	239,553	1,095,297.00	1,879,068	1,338,399	1,446,960	1,355,236	1,138,446
Caroline	114,057	104,117	127,732	129,043	112,978	154,767	409,984.00	479,852	611,486	727,031	896,360	616,285
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	28,281	39,039	48,125	68,197	67,900	87,944	240,574.00	587,403	535,226	550,687	486,619	318,544
Chesterfield	1,865,480	1,936,736	2,569,953	2,613,611	2,655,604	3,202,498	10,884,274.64	7,311,309	12,521,818	13,155,529	13,143,958	12,444,334
Clarke	107,462	224,211	166,790	174,242	184,723	198,940	1,838,880.00	1,244,969	1,695,623	1,469,062	1,530,354	1,259,425
Craig	11,352	15,864	28,385	22,773	51,950	24,453	76,004.00	79,575	84,625	88,748	111,925	81,123
Culpeper	260,952	295,849	425,296	338,942	326,858	518,560	1,667,787.00	1,618,074	1,936,845	1,994,293	1,556,810	1,448,843
Cumberland	-	-	-	33,264	2,518	-	119,430.00	85,481	95,301	116,364	171,714	101,174
Dickenson	64,137	93,178	67,222	66,810	91,055	71,495	134,948.50	192,507	156,623	196,615	228,883	228,438
Dinwiddie	68,173	95,598	91,555	105,466	118,383	84,645	194,421.00	246,781	268,410	302,289	298,994	528,317
Essex	44,765	43,867	47,692	58,768	57,748	108,284	527,815.00	379,020	591,781	530,689	476,532	421,942
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	765,223	934,763	1,853,202	1,023,888	1,186,385	1,038,073	6,310,703.84	14,546,333	12,038,675	12,271,985	10,551,499	10,340,734
Floyd	-	-	-	-	-	-	213,953.00	220,404	284,641	139,197	224,743	227,279
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	267,416	249,022	281,847	347,362	308,162	335,677	2,578,676.26	2,629,537	2,758,439	3,530,574	2,110,182	2,432,334
Frederick	-	-	264,327	221,121	240,645	156,960	2,375,218.02	2,676,643	3,289,655	2,884,633	2,670,645	2,773,332
Giles	71,173	73,808	90,555	96,829	79,695	87,595	353,545.00	328,075	479,403	438,007	422,565	340,717
Gloucester	201,672	222,678	314,649	309,616	310,361	330,949	947,350.75	1,174,371	1,330,862	1,400,364	1,467,308	1,788,174
Goochland	211,720	257,630	423,140	439,143	591,445	453,350	2,465,069.40	3,343,027	3,437,983	3,168,430	3,526,172	4,282,817
Grayson	27,670	44,811	47,667	49,114	40,561	62,106	208,727.00	265,231	697,833	214,555	315,997	256,349
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	15,785	25,309	21,398	50,358	11,739	27,580	70,222.00	53,409	52,373	95,201	76,110	69,918
Halifax	173,134	313,454	231,708	207,099	217,672	212,869	655,248.00	531,914	635,701	653,809	619,377	524,875
Hanover	-	-	-	17,710	-	-	4,529,720.48	5,173,270	5,553,519	4,915,081	5,148,561	4,999,366
Henrico	-	-	-	-	-	-	28,987.00	48,300	43,653	32,192	30,482	14,018
Henry	107,841	108,997	131,187	176,182	176,180	192,011	853,649.00	976,743	963,660	1,060,056	991,450	1,066,347
Highland	-	-	-	-	-	-	174,507.39	247,004	169,513	235,426	225,214	214,061
Isle of Wight	222,766	227,071	212,945	274,329	248,422	377,671	1,012,669.46	941,591	1,065,081	1,149,931	1,142,733	943,632



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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012
Counties continued:												
James City	800,711	930,913	1,129,679	843,969	1,030,653	990,957	6,424,761.89	7,447,377	7,865,045	8,471,677	7,620,286	7,988,669
King & Queen	-	-	-	93,707	-	-	171,177.00	291,309	176,502	233,403	210,973	190,980
King George	163,487	221,802	232,839	268,540	225,364	216,714	892,052.00	907,494	792,243	934,159	869,752	1,150,624
King William	51,891	90,069	74,041	82,689	83,661	65,070	344,538.00	372,048	298,920	382,908	306,917	241,172
Lancaster	134,203	510,078	388,470	223,291	265,419	442,041	1,457,064.05	1,651,704	1,793,505	1,696,731	1,612,759	1,762,629
Lee	46,024	44,957	62,590	59,276	66,235	83,945	209,153.48	212,685	346,492	342,019	421,641	490,540
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	256,959	216,959	246,011	271,742	194,180	220,418	977,546.25	890,787	984,236	1,082,038	920,134	846,410
Lunenburg	53,222	60,402	149,960	100,322	113,461	79,115	186,655.00	230,029	231,910	198,488	228,589	170,914
Madison	79,616	84,766	93,393	111,071	108,635	96,533	465,587.00	545,423	802,394	6,411,288	727,729	797,979
Mathews	-	-	-	-	126,697	107,949	-	-	-	-	736,921	731,421
Mecklenburg	72,297	119,186	113,934	99,257	176,403	142,880	834,004.00	877,848	859,352	1,017,049	905,841	898,669
Middlesex	92,501	452,918	129,402	209,815	123,365	141,844	1,041,670.00	1,206,417	1,186,757	954,151	829,145	1,079,083
Montgomery	398,426	1,079,997	624,401	760,774	599,946	542,639	3,091,498.81	3,847,429	4,723,612	4,875,325	3,238,587	3,200,486
Nelson	117,698	140,473	182,975	243,746	155,718	169,440	852,780.10	849,249	809,453	952,649	958,951	1,201,829
New Kent	-	-	-	-	-	-	513,876.00	742,246	767,023	911,807	549,399	449,022
Northampton	52,701	85,850	108,906	135,323	130,260	192,998	646,702.00	650,246	695,201	937,626	850,293	751,463
Northumberland	87,186	172,682	184,988	156,305	184,267	173,394	1,360,483.37	1,516,212	1,391,210	1,414,007	1,427,785	1,339,541
Nottoway	32,124	34,215	46,043	34,675	38,764	45,554	129,871.00	192,554	234,673	215,915	197,485	160,066
Orange	158,183	192,099	307,868	247,768	247,458	358,879	1,196,814.00	1,435,249	2,221,235	1,621,588	1,933,273	1,410,940
Page	-	-	-	-	-	-	583,921.00	907,932	835,600	516,491	654,642	602,085
Patrick	-	-	-	-	-	47,195	-	-	-	-	-	300,722
Pittsylvania	119,803	130,624	161,385	157,627	190,130	257,702	1,461,058.88	2,057,331	1,852,550	2,071,327	1,907,575	1,852,943
Powhatan	211,326	225,358	300,997	183,947	197,429	230,288	1,525,215.51	1,595,821	1,286,605	1,534,169	1,405,455	1,167,435
Prince Edward	34,818	35,802	94,396	71,700	57,032	79,925	400,470.03	490,356	424,954	510,759	365,600	323,752
Prince George	147,659	200,788	196,360	235,784	265,994	206,379	296,833.00	414,616	382,922	461,440	467,464	557,961
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	74,824	86,268	114,059	106,162	133,642	168,804	584,974.00	652,669	662,447	807,687	1,254,455	878,847
Rappahannock	81,741	105,781	197,907	137,213	134,140	141,823	841,477.00	1,013,546	1,283,198	1,114,441	1,272,299	1,156,204
Richmond	25,294	33,451	46,077	41,754	45,139	31,136	258,805.00	300,582	356,390	367,929	334,046	309,373
Roanoke	499,436	700,621	787,409	665,396	685,084	721,201	3,404,070.52	4,458,414	4,427,759	4,596,651	4,366,484	4,729,846
Rockbridge	101,766	135,365	220,303	220,241	155,964	202,566	1,239,853.00	1,642,660	1,814,738	1,942,343	1,625,667	1,980,775
Rockingham	422,439	674,815	641,182	1,324,104	1,384,976	843,077	3,948,036.52	4,465,336	5,876,076	5,485,533	5,243,550	4,558,573
Russell	86,485	178,583	153,716	160,553	264,235	1,489,635	342,734.34	321,014	518,304	607,060	582,395	900,554
Scott	57,012	96,887	91,435	94,832	69,870	116,029	230,542.00	190,555	199,233	277,682	349,768	345,647
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	2,023	27,546	60,590	42,351	56,000	114,551	380,002.00	716,878	1,011,347	1,014,221	900,721	798,100
Southampton	14,002	8,597	22,882	7,002	31,056	24,567	391,077.00	449,178	546,448	489,132	461,793	346,073
Spotsylvania	918,485	956,141	1,024,886	983,889	846,680	1,159,776	4,137,680.11	5,706,003	5,371,725	6,036,986	5,229,697	5,104,243
Stafford	862,856	773,840	1,040,350	947,867	858,712	170,147	3,215,880.71	4,836,857	5,319,944	5,153,646	4,994,011	4,875,024
Surry	10,380	27,296	33,196	35,757	37,973	41,792	52,842.00	60,206	73,595	76,199	75,390	79,983
Sussex	44,477	39,545	38,357	47,589	42,260	52,653	82,400.00	121,382	85,182	113,303	179,284	138,083
Tazewell	176,601	210,235	335,357	344,757	488,191	525,106	1,189,722.00	1,548,101	1,971,835	2,340,282	2,409,331	3,173,565
Warren	115,186	158,915	258,736	216,201	493,374	220,690	942,084.00	1,181,285	1,084,119	1,462,689	1,320,001	1,118,961
Washington	200,399	193,705	306,593	267,062	381,766	620,508	3,999,490.92	3,211,638	3,826,094	3,476,676	3,543,881	3,603,436
Westmoreland	135,219	128,756	181,141	129,652	154,788	119,542	986,642.87	1,142,062	950,159	1,105,852	873,267	968,014

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012
Counties continued:												
Wise	\$ 89,814	\$ 127,637	\$ 139,109	\$ 125,313	\$ 160,417	\$ 163,723	\$ 334,235	\$ 456,685	\$ 438,687	\$ 665,671	\$ 523,643	\$ 589,074
Wythe	64,710	88,230	96,216	87,265	90,147	107,255	915,412.29	821,818	928,795	883,656	852,056	881,491
York	632,439	753,174	907,024	790,583	860,814	802,640	2,259,386	2,744,498	2,836,640	3,412,739	2,732,626	2,642,179
	<u>\$ 22,876,273</u>	<u>\$ 27,923,170</u>	<u>\$ 34,274,042</u>	<u>\$ 33,426,274</u>	<u>\$ 37,404,613</u>	<u>\$ 39,014,428</u>	<u>\$ 166,792,711</u>	<u>\$ 197,095,765</u>	<u>\$ 217,229,217</u>	<u>\$ 241,349,576</u>	<u>\$ 215,641,789</u>	<u>\$ 217,544,518</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 2011 through 2016 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 2012 through 2017.