



**REPORT ON COLLECTIONS OF
COMMONWEALTH REVENUES
BY LOCAL CONSTITUTIONAL OFFICERS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2013**

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January 14, 2014

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable John M. O'Bannon, III
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, 2013. 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 Treasurers, Directors of Finance, Commissioners of the Revenue, Sheriffs, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$268,514,647 in Commonwealth revenues for fiscal year 2013, 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 27 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

LJH: clj

SHERIFFS

Promptly Deposit Sheriff's Fees

(County of Dinwiddie)
(County of Orange)
(County of Westmoreland)
(City of Alexandria)

The Sheriff did not promptly deposit funds into an official bank account or directly with 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 recommend 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

(City of Suffolk)
(County of Henrico)

The Sheriff did not remit collections to the Treasurer/Director of Finance timely. Code of Virginia Section 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.

Deposit and Disburse Collections Timely

(County of Fairfax)

The Sheriff did not deposit Sheriff's fees into his official checking account timely, as required by the Virginia Sheriff's Accounting Manual and did not disburse proceeds and commissions on Sheriff's sales promptly. The Sheriff should follow the best practices for processing fees outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all civil process fees at least weekly, or daily when collections exceed \$200. Additionally, the Sheriff should disburse proceeds and commissions of Sheriff's sales to the appropriate parties in a timely manner as required by Section 8.01-499 of the Code of Virginia.

Improve Management of Manual Receipts

(County of Fauquier)
(County of Franklin)

The Sheriff does not have adequate internal controls over manual receipt books. There is no log of manual receipt books issued to or returned by employees of the civil process department. Additionally, there is no supervisory review of these manual receipt books to determine all receipts are maintained in numerical order and copies of voided receipts are retained.

We recommend the Sheriff establish procedures to improve internal controls related to manual receipt books. These controls should include timely supervisory review of manual receipt activity, properly safeguarding manual receipt books, and establishing a log of manual receipt books issued to and returned by civil process servers. Additionally, the Sheriff should ensure manual receipt activity and accompanying documentation support the amount of funds remitted to the Treasurer.

Review Bank Reconciliations

(County of Craig)

(County of Franklin)

The Sheriff did not review monthly bank reconciliations. A supervisory review is the most effective control to ensure the reconciliation is complete and done properly. The Sheriff should review all bank account reconciliations monthly.

Properly Charge for Sheriff's Fees

(County of Grayson)

The Sheriff charged \$50 for process and service fees for out of state papers rather than the \$75 fee required by Section 17.1-272 of the Code of Virginia, which resulted in a loss of revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

Improve Management of Collections

(County of Halifax)

As noted in the prior year audit, the Sheriff does not have adequate internal controls over civil process and local fees. Specifically, we noted the following weaknesses.

- The Sheriff did not deposit copy fees, totaling \$380, for insurance reports and commissions from vendor sales with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited the fees into his petty cash bank account and disbursed funds from the account without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.
- The Sheriff did not consistently issue receipts for all monies received. The Sheriff should issue receipts for all collections as required by Section 15.2-1614 of the Code of Virginia.
- The Sheriff delayed depositing civil process fees for up to two weeks after receipt. The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommend the Sheriff deposit all civil process fees at least weekly or daily when collections exceed \$200.

We recommend the Sheriff establish proper procedures, to include sending all local fees and commissions to the local Treasurer timely, receiving an appropriation from the local governing body prior to expending funds, and issuing receipts for all collections. In addition, the Sheriff should deposit civil process fees at least weekly into the civil bank account or daily when collections exceed \$200.

Properly Report Sales Commissions
(County of Halifax)

The Sheriff reported commissions totaling \$630 from a Sheriff's sales as local collections rather than Commonwealth collections. Section 8.01-499 of the Code of Virginia requires the Sheriff to collect a ten percent sales commission on each Sheriff's sale for the Commonwealth, and report the commission as such when sending the money to the Treasurer.

The Sheriff should inform the Treasurer of the reporting errors we noted and have the Treasurer send the collections to the Commonwealth. Additionally, the Sheriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for future sales in the Sheriff's office.

COMMISSIONERS OF THE REVENUE

Promptly Report Assessments

(County of Scott)

The Commissioner of the Revenue delayed reporting 2011 and 2012 state income tax assessments to the Department of Taxation for up to one year. Commissioners of the Revenue who process state income tax returns must report monthly to the Virginia Department of Taxation (Tax) the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to Tax as required.

TREASURERS / DIRECTORS OF FINANCE

Remit Sheriff Fees Promptly

(County of Amherst)
(County of Buckingham)
(County of Fairfax)
(County of Fluvanna)
(County of Grayson)
(County of New Kent)
(County of Orange)
(County of Rappahannock)
(County of Scott)
(City of Falls Church)
(City of Martinsville)
(City of Norfolk)
(City of Salem)
(City of Staunton)

The Treasurer or Director of Finance 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 Treasurers and Directors of Finance should promptly remit Sheriff's fees as required by the Code of Virginia.

Properly Remit Sheriff's Fees

(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 Section 15.2-1609.3 of the Code of Virginia. This resulted in the Treasurer over-remitting \$1,084 to the Commonwealth. The Treasurer should withhold the additional \$1,084 from Sheriff's fees collected and remitted during fiscal year 2014. Proper accounting for Sheriff's fees will ensure compliance with Code of Virginia requirements.

Promptly Remit State Collections

(County of Scott)
(County of Grayson)
(County of Rappahannock)

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.

Improve Recordkeeping

(County of Rappahannock)

The Treasurer uses both an automated and a manual system to account for state collections. The manual system consists of an excel spreadsheet and manual ledgers. During the audit period, the

manual ledger was not maintained and the excel spreadsheet was determined to contain formula errors. In addition, the Treasurer and her staff do not know how to request and print reports from the automated system that are critical for reconciliation purposes. During the audit, the Treasurer could not provide us with complete and accurate accounting records. We believe the problems noted with recordkeeping contributed significantly to the additional instances of non-compliance included in this report.

Perform Monthly Reconciliations

- (County of Grayson)
- (County of Rappahannock)
- (County of Roanoke)
- (County of Scott)
- (County of Southampton)
- (City of Staunton)

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

The Treasurer should reconcile assessments, collections (including Sheriff's fees), 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.

COMMONWEALTH'S ATTORNEYS

Remit Excess Collection Fees (County of Orange) (County of Pittsylvania)

The Commonwealth's Attorney did not appropriately calculate fees to be remitted from the in-house collection program to the Commonwealth for fiscal year 2012. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount to send to the Commonwealth and send an amended Fiscal Year 2012 Collection of Fines and Fees Report to the Compensation Board.

Request an Appropriation before Spending Funds (City of Roanoke)

The Commonwealth's Attorney spent forfeited assets without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures. The Commonwealth's Attorney should comply with the requirements of the Code of Virginia related to the expenditure of forfeited assets.

Schedule A**SUMMARY OF COLLECTIONS**

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Income taxes	\$ 37,397,138	\$ 39,428,738	\$ 44,023,799	\$ 49,244,226
Estimated income taxes	221,870,710	197,881,442	206,384,042	195,814,893
Penalty	108,878	131,930	148,241	188,369
Interest	9,349	10,990	14,077	17,153
Commonwealth's portion of Sheriff's fees	8,587,374	8,868,550	9,662,477	9,737,705
Commonwealth Attorney's excess collection program fees	<u>541,198</u>	<u>547,081</u>	<u>476,182</u>	<u>306,996</u>
Total	<u>\$268,514,647</u>	<u>\$246,868,731</u>	<u>\$260,708,818</u>	<u>\$255,309,342</u>

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 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	15,979	18,295	15,510	37,351	128,893	113,883	93,138	106,021	110,353	154,291	232,723	221,345
Bristol	377,791	306,671	436,110	381,528	785,682	1,886,048	627,797	605,365	1,138,065	879,033	991,302	1,456,572
Buena Vista	29,213	47,026	37,410	83,779	74,948	75,585	77,597	62,857	74,863	109,400	92,326	82,154
Charlottesville	500,409	423,753	375,004	620,209	2,658,310	1,963,035	2,937,118	1,561,020	1,600,794	1,592,349	5,796,057	4,092,012
Chesapeake	1,714,251	1,464,280	2,113,403	2,915,825	5,115,394	5,303,334	8,836,511	6,730,086	6,232,323	6,317,841	8,526,827	9,051,837
Colonial Heights	90,666	80,127	114,018	164,970	284,923	21,850	377,140	351,478	389,151	440,422	632,475	527,411
Covington	11,491	8,488	11,483	25,564	38,204	69,922	56,421	61,442	53,719	84,024	124,235	109,824
Danville	456,248	253,409	323,042	473,885	1,012,897	986,953	1,812,328	2,019,477	1,967,285	2,021,100	2,768,534	2,851,179
Emporia	17,780	12,718	10,247	17,501	122,935	156,029	687,415	84,498	67,466	74,461	129,805	59,636
Fairfax	267,518	228,709	280,461	341,723	705,658	783,492	1,779,263	1,672,941	1,528,505	1,676,261	2,147,524	2,437,248
Falls Church	285,537	296,596	251,121	388,458	1,128,648	968,926	2,792,865	2,142,647	1,726,569	1,878,801	2,594,552	2,543,264
Franklin	42,949	111,223	77,301	120,319	307,466	203,478	338,102	277,041	271,405	398,799	739,537	650,681
Fredericksburg	251,140	301,931	451,830	477,385	1,335,471	1,541,523	2,261,648	2,143,062	2,023,130	2,606,044	2,411,672	4,359,772
Hampton	926,727	1,004,186	1,104,019	1,234,828	2,118,214	2,243,555	1,960,854	1,765,092	2,050,282	2,121,432	2,651,315	3,007,128
Harrisonburg	236,303	209,376	272,835	382,843	1,206,355	1,065,889	1,401,373	1,276,963	1,193,132	1,436,865	2,389,304	2,110,849
Hopewell	80,625	113,246	104,713	221,674	247,922	236,143	144,296	137,559	144,214	162,450	290,502	277,178
Lexington	61,231	76,855	91,623	185,099	361,270	576,666	547,576	993,695	335,369	462,444	771,655	701,046
Lynchburg	388,254	188,615	348,375	470,119	1,302,072	2,659,677	3,634,061	2,716,357	3,008,786	3,111,690	5,229,515	5,051,458
Manassas Park	31,480	28,524	36,608	36,088	70,676	90,748	-	-	-	-	-	-
Martinsville	69,207	58,211	94,769	103,170	274,720	610,487	574,162	524,117	500,397	475,116	900,930	1,183,542
Newport News	1,064,546	1,129,205	1,114,404	1,443,674	2,807,037	2,809,003	3,480,061	2,654,935	2,427,986	3,022,955	4,270,198	5,705,746
Norfolk	1,260,425	1,507,382	1,467,432	2,381,656	5,398,621	4,797,688	7,569,198	6,847,294	6,126,701	8,096,864	13,250,297	11,264,570
Norton	36,178	44,461	50,622	108,742	132,031	155,576	78,361	77,430	90,675	115,305	132,195	108,097
Petersburg	-	-	-	-	-	-	-	-	-	-	-	167,624
Poquoson	214,262	258,416	303,197	610,688	572,272	623,705	754,224	694,209	659,792	745,987	928,573	867,563
Portsmouth	438,678	430,103	662,912	783,324	1,155,339	1,401,098	1,994,810	1,178,886	1,197,903	1,358,850	1,886,906	1,581,032
Radford	34,156	46,324	49,151	93,320	1,021	243,393	265,762	259,151	246,339	297,817	432,129	446,871
Richmond	19,961	23,022	29,308	42,701	66,106	34,199	53,882	53,537	38,735	210,009	132,820	130,728
Roanoke	365,687	321,970	499,731	618,204	1,186,511	-	3,466,375	2,092,175	2,811,900	1,987,965	3,244,097	3,737,032
Salem	-	124,137	255,809	223,218	478,618	513,285	440	1,083,795	982,572	1,227,436	1,784,821	1,653,076
Staunton	130,000	301,062	170,384	237,234	577,745	515,400	730,202	895,546	713,677	737,966	1,199,937	1,042,366
Suffolk	637,199	607,842	967,438	1,534,206	3,008,468	2,578,545	3,315,989	2,643,419	2,531,720	2,957,010	4,365,930	3,367,922
Virginia Beach	4,809,753	5,586,034	6,235,398	8,284,974	16,628,798	17,212,855	31,602,610	25,982,815	26,855,006	27,836,069	38,108,520	42,987,457
Waynesboro	106,367	81,962	169,059	189,394	822,483	676,188	486,167	390,319	402,422	605,410	1,149,119	1,114,466
Williamsburg	301,760	433,748	429,253	443,816	865,728	1,145,550	2,172,408	2,217,563	1,841,221	2,011,254	2,898,248	2,843,566
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007
Counties:												
Accomack	\$ 447,603	\$ 540,993	\$ 570,355	\$ 844,403	\$ 2,749,720	\$ 1,766,738	\$ 1,501,430	\$ 1,415,609	\$ 1,623,337	\$ 1,587,890	\$ 2,174,016	\$ 2,258,405
Albemarle	-	-	-	-	-	-	24,730	25,625	24,344	56,333.00	54,035	78,256
Alleghany	66,124	208,991	64,912	148,014	135,554	276,705	361,589	393,841	362,524	394,551	485,003	521,645
Amelia	88,821	93,664	105,476	167,822	336,798	300,713	174,166	172,353	180,688	206,834	290,591	289,394
Amherst	169,554	126,755	161,969	300,782	559,558	529,326	627,769	425,801	525,132	564,766	826,433	881,177
Appomattox	172,627	137,683	145,206	172,601	452,986	351,758	456,192	419,715	429,555	591,460	695,054	688,385
Arlington	-	-	-	-	-	-	2,730	1,610	16,971	8,716	68,678	50,955
Augusta	924,829	426,268	380,886	788,655	2,114,598	2,311,516	2,355,642	2,414,725	2,000,381	2,319,449	3,390,342	3,451,065
Bath	39,440	33,846	23,220	26,225	69,025	131,104	682,148	337,113	289,987	314,718	464,690	424,572
Bedford	529,349	734,266	778,509	1,240,029	3,069,969	2,693,002	3,893,957	3,780,740	3,119,254	3,593,059	5,131,840	4,923,179
Bland	60,177	54,550	49,557	62,105	208,802	170,401	370,631	116,287	106,644	106,252	169,698	529,638
Botetourt	302,764	292,693	412,195	354,384	1,011,461	840,522	1,206,729	1,111,690	1,205,240	1,243,162	1,812,792	1,798,121
Brunswick	45,883	74,213	127,622	116,737	357,160	397,690	248,894	223,234	269,350	238,790	451,801	407,554
Buchanan	160,099	281,213	355,926	316,070	452,830	659,812	872,642	803,374	1,149,517	1,441,466	1,436,388	1,395,732
Buckingham	38,332	64,578	77,639	147,561	150,358	185,369	148,913	153,551	75,082	215,038	250,891	296,144
Campbell	239,553	276,939	457,566	567,793	799,119	949,085	1,138,446	1,257,030	1,118,342	1,337,272	1,936,928	2,028,114
Caroline	154,767	169,682	196,704	257,627	451,767	527,155	616,285	422,714	529,774	531,163	622,528	674,109
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	87,944	10,428	177,887	137,048	187,297	310,191	318,544	301,346	221,905	314,858	397,664	411,451
Chesterfield	3,202,498	4,001,775	1,999,763	3,503,449	8,029,603	8,784,121	12,444,334	11,461,701	10,388,513	9,711,343	14,904,806	14,053,966
Clarke	198,940	196,657	187,812	273,257	643,468	806,984	1,259,425	1,073,822	869,558	1,168,416	1,677,074	1,726,969
Craig	24,453	24,191	18,038	44,364	101,217	58,159	81,123	82,341	91,491	112,008	140,770	132,662
Culpeper	518,560	202,284	323,221	626,295	1,049,623	1,288,953	1,448,843	1,388,004	1,303,398	1,447,893	1,834,545	1,970,830
Cumberland	-	-	-	-	87,147	120,875	101,174	78,630	81,928	163,256	261,504	200,816
Dickenson	71,495	99,636	103,884	406,354	200,842	229,549	228,438	220,866	207,872	436,456	427,518	331,488
Dinwiddie	84,645	85,765	140,099	223,297	395,901	344,251	528,317	266,471	229,689	303,182	369,496	370,648
Essex	108,284	89,131	113,933	189,086	372,380	417,220	421,942	397,052	487,826	495,980	670,882	594,555
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,038,073	1,148,051	1,751,023	2,214,402	4,305,051	5,148,841	10,340,734	12,295,683	10,482,576	8,994,013	13,402,714	20,127,025
Floyd	-	-	-	261,540	-	116,513	227,279	282,746	264,016	306,491	214,690	467,536
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	335,677	447,899	499,514	662,524	1,282,761	2,425,118	2,432,334	2,338,139	1,914,630	2,100,796	3,032,187	2,911,996
Frederick	156,960	252,290	231,404	263,450	1,465,956	201,880	2,773,332	2,594,626	1,714,308	2,307,847	3,767,463	3,761,263
Giles	87,595	135,969	155,834	194,220	325,789	312,674	340,717	341,635	413,623	420,015	422,540	470,325
Gloucester	330,949	479,478	636,816	422,779	1,455,700	1,026,710	1,788,174	1,250,580	1,226,367	2,294,205	2,268,678	2,062,902
Goochland	453,350	1,331,260	555,132	634,111	1,539,889	2,336,588	4,282,817	2,977,959	3,920,864	6,708,468	11,220,148	8,988,078
Grayson	62,106	77,869	105,154	129,144	220,524	304,694	256,349	217,159	243,658	274,729	371,468	409,372
Greene	-	-	-	-	301	5,851	-	-	1,834	2,637	6,790	7,125
Greensville	27,580	22,671	39,526	45,037	54,626	126,091	69,918	154,967	97,261	100,021	101,176	89,654
Halifax	212,869	282,922	268,255	377,341	577,289	672,790	524,875	504,148	542,537	457,284	719,824	803,718
Hanover	-	579,461	848,311	727,592	2,831,097	3,217,637	4,999,366	4,490,599	4,251,721	4,449,842	5,938,077	5,252,705
Henrico	-	-	-	-	-	-	14,018	23,444	21,676	47,972	54,543	48,004
Henry	192,011	219,497	297,161	519,709	879,240	946,468	1,066,347	1,072,547	1,083,810	1,155,757	1,627,789	1,637,535
Highland	-	-	-	2,030	240,563	123,177	214,061	201,223	173,261	186,029	322,644	233,096
Isle of Wight	377,671	340,500	367,854	437,959	1,221,387	1,083,846	943,632	884,581	843,266	1,042,040	1,308,196	1,444,009

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007
Counties continued:												
James City	\$ 990,957	\$ 1,246,816	\$ 1,131,559	\$ 1,799,484	\$ 3,383,330	\$ 3,588,755	\$ 7,988,669	\$ 6,539,805	\$ 6,912,966	\$ 6,799,964	\$ 9,969,522	\$ 9,210,528
King & Queen	-	47	40,558	18,964	90,718	119,086	190,980	159,337	210,372	178,525	218,779	275,670
King George	216,714	312,672	257,037	320,498	569,715	835,086	1,150,624	1,078,738	1,061,133	1,078,171	1,527,230	1,556,768
King William	65,070	84,860	23,940	238,974	361,560	612,448	241,172	200,101	238,780	259,335	628,147	505,884
Lancaster	442,041	345,227	284,942	407,580	1,443,127	1,424,275	1,762,629	1,625,835	1,455,158	1,508,458	2,691,332	2,848,319
Lee	83,945	113,262	213,163	234,127	374,721	355,193	490,540	371,273	402,506	492,766	589,105	514,076
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	220,418	215,700	306,565	423,207	729,516	750,536	846,410	859,822	766,106	931,184	1,395,281	1,327,223
Lunenburg	79,115	82,132	90,378	155,556	309,415	310,251	170,914	199,739	265,253	194,535	257,504	361,833
Madison	96,533	95,125	150,368	216,394	807,232	618,317	797,979	581,559	555,497	667,780	934,132	948,527
Mathews	107,949	195,457	194,465	256,191	654,768	749,891	731,421	676,368	896,430	778,178	1,198,009	1,277,288
Mecklenburg	142,880	133,709	374,138	439,024	1,008,728	1,073,736	898,669	788,083	718,499	913,933	1,362,130	1,273,213
Middlesex	141,844	198,656	336,773	380,030	808,181	613,514	1,079,083	968,566	1,099,820	1,173,961	1,459,515	1,610,275
Montgomery	542,639	156,080	1,120,310	1,450,755	3,979,642	2,931,245	3,200,486	16,076,384	5,543,986	3,051,760	4,772,432	6,605,697
Nelson	169,440	266,679	206,331	294,801	657,502	729,836	1,201,829	873,098	815,709	804,683	1,440,567	1,344,748
New Kent	-	-	-	-	-	-	449,022	424,664	407,557	420,887	527,072	591,441
Northampton	192,998	182,131	248,817	303,044	1,008,246	1,053,734	751,463	714,561	727,637	721,762	1,017,705	1,056,612
Northumberland	173,394	170,468	238,189	403,678	1,129,959	1,119,757	1,339,541	1,229,356	1,073,157	1,307,100	2,288,079	1,914,712
Nottoway	45,554	54,265	61,403	101,794	155,223	129,110	160,066	143,770	147,755	189,014	273,069	326,820
Orange	358,879	245,111	284,552	447,887	953,398	946,298	1,410,940	1,942,041	1,439,072	1,560,603	2,059,840	1,975,412
Page	-	-	-	-	80	669,974	602,085	509,793	778,786	558,727	913,928	1,143,924
Patrick	47,195	64,236	107,204	172,090	211,415	181,127	300,722	367,751	373,378	458,989	544,189	453,309
Pittsylvania	257,702	294,820	412,572	603,933	-	129,152	1,852,943	1,930,086	1,637,987	1,683,245	2,592,876	2,590,379
Powhatan	230,288	233,083	355,976	437,079	734,663	760,006	1,167,435	972,216	889,339	971,537	1,342,606	1,441,015
Prince Edward	79,925	91,499	139,591	122,554	242,809	236,305	323,752	353,626	291,728	326,706	456,330	548,425
Prince George	206,379	216,872	267,633	496,989	708,987	502,925	557,961	411,538	399,812	520,878	649,449	655,838
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	168,804	204,945	147,120	403,715	786,402	905,220	878,847	646,621	620,292	750,363	1,226,259	1,133,316
Rappahannock	141,823	147,498	168,849	237,484	667,218	553,845	1,156,204	1,157,073	943,016	950,136	1,320,661	1,391,057
Richmond	31,136	59,745	86,110	194,297	403,872	295,461	309,373	351,178	408,709	469,433	633,918	537,073
Roanoke	721,201	859,585	505,065	482,944	2,052,663	2,498,046	4,729,846	4,140,748	4,588,466	4,180,376	6,286,321	6,027,886
Rockbridge	202,566	150,359	209,012	238,170	1,110,992	1,047,223	1,980,775	1,578,341	1,467,136	1,271,888	2,101,372	2,024,813
Rockingham	843,077	1,228,304	1,116,756	2,134,418	3,934,120	3,825,538	4,558,573	4,147,288	4,021,941	4,632,840	6,992,667	6,688,137
Russell	1,489,635	257,064	436,156	450,903	538,523	499,247	900,554	639,911	505,228	675,567	653,827	623,193
Scott	116,029	233,660	199,743	342,410	439,424	388,006	345,647	304,368	294,051	457,365	658,979	600,335
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	114,551	213,962	331,154	342,636	847,466	569,727	798,100	717,652	676,913	781,570	928,507	1,331,240
Southampton	24,567	17,075	2,122	32,231	1,444	320,312	346,073	295,158	339,991	404,584	397,006	351,826
Spotsylvania	1,159,776	1,039,037	1,116,447	1,438,135	3,216,985	3,881,734	5,104,243	4,372,494	6,059,577	4,945,420	6,129,156	6,682,503
Stafford	170,147	251,125	1,051,092	1,287,924	2,526,979	4,101,512	4,875,024	4,615,634	3,971,239	4,018,195	4,657,594	5,352,509
Surry	41,792	52,123	46,814	57,712	95,758	15,163	79,983	61,793	84,710	90,882	104,646	127,904
Sussex	52,653	53,445	51,238	71,687	133,345	122,814	138,083	111,393	158,293	153,735	230,827	323,480
Tazewell	525,106	548,006	1,050,550	2,090,033	1,553,947	1,544,787	3,173,565	2,828,539	2,137,605	2,424,654	3,950,390	3,703,203
Warren	220,690	278,152	254,182	240,361	449,570	1,031,787	1,118,961	1,086,274	905,625	845,989	1,440,873	1,372,197
Washington	620,508	608,481	900,196	1,310,515	2,066,408	1,957,898	3,603,436	4,117,979	3,120,658	3,223,990	5,240,724	5,370,958
Westmoreland	119,542	138,011	165,881	300,771	632,867	931,945	968,014	762,139	898,510	895,260	1,181,329	1,012,902

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	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2007
Counties continued:												
Wise	\$ 163,723	\$ 127,025	\$ 281,066	\$ 390,473	\$ 699,482	\$ 933,440	\$ 589,074	\$ 855,215	\$ 737,864	\$ 858,594	\$ 1,569,978	\$ 1,162,620
Wythe	107,255	74,900	58,871	150,661	631,168	494,413	881,491	769,331	665,134	836,229	1,214,133	1,223,360
York	802,640	847,981	979,038	1,127,106	2,036,330	2,163,042	2,642,179	2,546,774	2,737,901	2,814,273	3,632,534	3,605,208
	<u>\$ 39,014,428</u>	<u>\$ 42,061,359</u>	<u>\$ 47,686,273</u>	<u>\$ 66,532,482</u>	<u>\$ 138,516,685</u>	<u>\$ 145,285,497</u>	<u>\$ 217,544,518</u>	<u>\$ 206,782,088</u>	<u>\$ 189,897,449</u>	<u>\$ 200,200,199</u>	<u>\$ 290,589,999</u>	<u>\$ 300,000,079</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 2006 through 2011 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 2007 through 2012.