



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2015

Auditor of Public Accounts
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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

March 9, 2016

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable Robert D. Orrock, Sr.
Vice-Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2015. 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, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. There were no findings applicable to Commissioners of the Revenue or Directors of Finance for the fiscal year ended June 30, 2015. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$281,917,618 in Commonwealth revenues for fiscal year 2015, 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 seven localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

AUDITOR OF PUBLIC ACCOUNTS

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INTERNAL CONTROL AND COMPLIANCE FINDINGS

SHERIFFS

Properly Report Sales Commissions

(City of Martinsville)

The Sheriff reported commissions totaling \$300 from a Sheriff's sale 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.

Promptly Deposit Sheriff's Fees

(City of Petersburg)

The Sheriff did not promptly deposit funds into an official bank account. 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.

TREASURERS

Remit Sheriff's Fees Promptly

(City of Richmond)

(City of Waynesboro)

(County of Halifax)

The Treasurers 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 should promptly remit Sheriff's fees as required by the Code of Virginia.

Promptly Remit State Collections

(City of Richmond)

(County of Halifax)

The Treasurer did not remit state income tax payments to the Commonwealth timely. Section 2.2-806(A) of the Code of Virginia requires Treasurers to deposit state income tax payments within one banking day of receipt. The Treasurer should deposit state income tax payments in accordance with the Code of Virginia.

Properly Remit Sheriff's Fees

(County of Northampton)

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 not remitting \$247 to the Commonwealth. The Treasurer should remit the additional \$247 to the Commonwealth during fiscal year 2016 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Perform Monthly Reconciliations

(County of Halifax)

(City of Richmond)

The Treasurers 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 Treasurers 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

Properly Remit Excess Collection Fees

(County of Orange)

The Commonwealth's Attorney failed to direct the Treasurer to remit the state's portion of excess fees, totaling \$29,932, to the Commonwealth for fiscal year 2014 from the in-house collection program. The County and Commonwealth share equally in any excess fees of the program. The Commonwealth's Attorney should notify the Treasurer of the amount to send to the Commonwealth.

SCHEDULE A**SUMMARY OF COLLECTIONS**

	2015	2014	2013	2012
Income taxes	\$ 34,443,624	\$ 34,085,881	\$ 37,397,138	\$ 39,428,738
Estimated income taxes	239,090,517	219,190,781	221,870,710	197,881,442
Penalty	89,990	97,453	108,878	131,930
Interest	6,845	7,072	9,349	10,990
Commonwealth's portion of Sheriff's fees	7,534,485	7,860,938	8,587,374	8,868,550
Commonwealth Attorney's excess collection program fees	752,157	610,892	541,198	547,081
Total	\$281,917,618	\$261,853,017	\$268,514,647	\$246,868,731

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

SCHEDULE B

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	12,485	15,979	18,295	15,510	37,351	-	51,771	93,138	106,021	110,353	154,291
Bristol	82,747	148,132	377,791	306,671	436,110	381,528	598,061	646,792	627,797	605,365	1,138,065	879,033
Buena Vista	28,725	18,252	29,213	47,026	37,410	83,779	106,484	67,536	77,597	62,857	74,863	109,400
Charlottesville	349,136	343,002	500,409	423,753	375,004	620,209	3,472,522	2,925,032	2,937,118	1,561,020	1,600,794	1,592,349
Chesapeake	1,332,659	1,529,162	1,714,251	1,464,280	2,113,403	2,915,825	6,939,954	7,750,504	8,836,511	6,730,086	6,232,323	6,317,841
Colonial Heights	119,810	70,392	90,666	80,127	114,018	164,970	417,439	313,390	377,140	351,478	389,151	440,422
Covington	6,882	9,358	11,491	8,488	11,483	25,564	54,548	44,986	56,421	61,442	53,719	84,024
Danville	174,317	156,402	456,248	253,409	323,042	473,885	1,919,530	1,991,317	1,812,328	2,019,477	1,967,285	2,021,100
Emporia	8,925	10,943	17,780	12,718	10,247	17,501	72,926	68,171	687,415	84,498	67,466	74,461
Fairfax	301,965	302,346	267,518	228,709	280,461	341,723	2,427,810	1,778,741	1,779,263	1,672,941	1,528,505	1,676,261
Falls Church	233,008	367,125	285,537	296,596	251,121	388,458	3,302,261	2,550,761	2,792,865	2,142,647	1,726,569	1,878,801
Franklin	18,466	26,041	42,949	111,223	77,301	120,319	385,058	323,426	338,102	277,041	271,405	398,799
Fredericksburg	277,971	269,985	251,140	301,931	451,830	477,385	2,718,918	2,451,905	2,261,648	2,143,062	2,023,130	2,606,044
Hampton	997,953	873,378	926,727	1,004,186	1,104,019	1,234,828	2,438,786	1,965,035	1,960,854	1,765,092	2,050,282	2,121,432
Harrisonburg	230,963	258,954	236,303	209,376	272,835	382,843	1,722,770	1,669,125	1,401,373	1,276,963	1,193,132	1,436,865
Hopewell	73,627	87,406	80,625	113,246	104,713	221,674	120,476	153,300	144,296	137,559	144,214	162,450
Lexington	73,319	76,407	61,231	76,855	91,623	185,099	473,900	530,264	547,576	993,695	335,369	462,444
Lynchburg	246,894	599,029	388,254	188,615	348,375	470,119	3,896,598	3,323,457	3,634,061	2,716,357	3,008,786	3,111,690
Manassas Park	30,942	29,773	31,480	28,524	36,608	36,088	-	-	-	-	-	-
Martinsville	44,965	59,985	69,207	58,211	94,769	103,170	698,432	676,062	574,162	524,117	500,397	475,116
Newport News	859,864	1,018,836	1,064,546	1,129,205	1,114,404	1,443,674	3,135,306	3,554,036	3,480,061	2,654,935	2,427,986	3,022,955
Norfolk	1,128,397	1,584,989	1,260,425	1,507,382	1,467,432	2,381,656	7,995,496	7,844,364	7,569,198	6,847,294	6,126,701	8,096,864
Norton	26,405	47,685	36,178	44,461	50,622	108,742	56,415	68,864	78,361	77,430	90,675	115,305
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	204,571	256,720	214,262	258,416	303,197	610,688	743,253	746,419	754,224	694,209	659,792	745,987
Portsmouth	364,213	396,598	438,678	430,103	662,912	783,324	1,050,965	1,374,576	1,994,810	1,178,886	1,197,903	1,358,850
Radford	21,832	23,576	34,156	46,324	49,151	93,320	364,654	328,167	265,762	259,151	246,339	297,817
Richmond	14,296	14,480	19,961	23,022	29,308	42,701	137,425	36,230	53,882	53,537	38,735	210,009
Roanoke	361,629	323,532	365,687	321,970	499,731	618,204	2,417,045	2,381,116	3,466,375	2,092,175	2,811,900	1,987,965
Salem	103,488	216,988	-	124,137	255,809	223,218	1,370,125	1,200,449	440	1,083,795	982,572	1,227,436
Staunton	122,581	289,499	130,000	301,062	170,384	237,234	883,984	947,054	730,202	895,546	713,677	737,966
Suffolk	632,566	611,081	637,199	607,842	967,438	1,534,206	3,128,874	2,931,510	3,315,989	2,643,419	2,531,720	2,957,010
Virginia Beach	4,085,995	4,487,552	4,809,753	5,586,034	6,235,398	8,284,974	38,049,634	30,821,664	31,602,610	25,982,815	26,855,006	27,836,069
Waynesboro	71,489	78,971	106,367	81,962	169,059	189,394	666,846	550,938	486,167	390,319	402,422	605,410
Williamsburg	266,122	340,331	301,760	433,748	429,253	443,816	2,805,358	2,192,240	2,172,408	2,217,563	1,841,221	2,011,254
Winchester	1,697	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE B

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009
Counties:												
Accomack	\$ 415,959	\$ 525,731	\$ 447,603	\$ 540,993	\$ 570,355	\$ 844,403	\$ 2,694,913	\$ 1,597,967	\$ 1,501,430	\$ 1,415,609	\$ 1,623,337	\$ 1,587,890
Albemarle	-	-	-	-	-	-	56,268	45,752	24,730	25,625	24,344	56,333.00
Alleghany	76,584	59,754	66,124	208,991	64,912	148,014	347,112	330,192	361,589	393,841	362,524	394,551
Amelia	41,864	64,555	88,821	93,664	105,476	167,822	176,458	206,165	174,166	172,353	180,688	206,834
Amherst	132,466	124,401	169,554	126,755	161,969	300,782	524,198	419,714	627,769	425,801	525,132	564,766
Appomattox	136,921	146,346	172,627	137,683	145,206	172,601	633,787	475,825	456,192	419,715	429,555	591,460
Arlington	-	-	-	-	-	-	325	2,429	2,730	1,610	16,971	8,716
Augusta	400,208	861,204	924,829	426,268	380,886	788,655	2,569,872	2,773,573	2,355,642	2,414,725	2,000,381	2,319,449
Bath	44,243	53,190	39,440	33,846	23,220	26,225	403,875	392,115	682,148	337,113	289,987	314,718
Bedford	426,241	601,291	529,349	734,266	778,509	1,240,029	4,845,230	4,373,029	3,893,957	3,780,740	3,119,254	3,593,059
Bland	33,936	48,596	60,177	54,550	49,557	62,105	116,594	85,763	370,631	116,287	106,644	106,252
Botetourt	290,939	287,965	302,764	292,693	412,195	354,384	1,304,451	1,075,928	1,206,729	1,111,690	1,205,240	1,243,162
Brunswick	29,913	39,344	45,883	74,213	127,622	116,737	329,027	359,798	248,894	223,234	269,350	238,790
Buchanan	87,150	226,055	160,099	281,213	355,926	316,070	670,776	730,847	872,642	803,374	1,149,517	1,441,466
Buckingham	32,734	67,269	38,332	64,578	77,639	147,561	159,734	261,508	148,913	153,551	75,082	215,038
Campbell	187,956	322,233	239,553	276,939	457,566	567,793	1,446,960	1,355,236	1,138,446	1,257,030	1,118,342	1,337,272
Caroline	129,043	112,978	154,767	169,682	196,704	257,627	727,031	896,360	616,285	422,714	529,774	531,163
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	68,197	67,900	87,944	10,428	177,887	137,048	550,687	486,619	318,544	301,346	221,905	314,858
Chesterfield	2,613,611	2,655,604	3,202,498	4,001,775	1,999,763	3,503,449	13,155,529	13,143,958	12,444,334	11,461,701	10,388,513	9,711,343
Clarke	174,242	184,723	198,940	196,657	187,812	273,257	1,469,062	1,530,354	1,259,425	1,073,822	869,558	1,168,416
Craig	22,773	51,950	24,453	24,191	18,038	44,364	88,748	111,925	81,123	82,341	91,491	112,008
Culpeper	338,942	326,858	518,560	202,284	323,221	626,295	1,994,293	1,556,810	1,448,843	1,388,004	1,303,398	1,447,893
Cumberland	33,264	2,518	-	-	-	-	116,364	171,714	101,174	78,630	81,928	163,256
Dickenson	66,810	91,055	71,495	99,636	103,884	406,354	196,615	228,883	228,438	220,866	207,872	436,456
Dinwiddie	105,466	118,383	84,645	85,765	140,099	223,297	302,289	298,994	528,317	266,471	229,689	303,182
Essex	58,768	57,748	108,284	89,131	113,933	189,086	530,689	476,532	421,942	397,052	487,826	495,980
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,023,888	1,186,385	1,038,073	1,148,051	1,751,023	2,214,402	12,271,985	10,551,499	10,340,734	12,295,683	10,482,576	8,994,013
Floyd	-	-	-	-	-	261,540	139,197	224,743	227,279	282,746	264,016	306,491
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	347,362	308,162	335,677	447,899	499,514	662,524	3,530,574	2,110,182	2,432,334	2,338,139	1,914,630	2,100,796
Frederick	221,121	240,645	156,960	252,290	231,404	263,450	2,884,633	2,670,645	2,773,332	2,594,626	1,714,308	2,307,847
Giles	96,829	79,695	87,595	135,969	155,834	194,220	438,007	422,565	340,717	341,635	413,623	420,015
Gloucester	309,616	310,361	330,949	479,478	636,816	422,779	1,400,364	1,467,308	1,788,174	1,250,580	1,226,367	2,294,205
Goochland	439,143	591,445	453,350	1,331,260	555,132	634,111	3,168,430	3,526,172	4,282,817	2,977,959	3,920,864	6,708,468
Grayson	49,114	40,561	62,106	77,869	105,154	129,144	214,555	315,997	256,349	217,159	243,658	274,729
Greene	-	-	-	-	-	-	-	-	-	-	1,834	2,637
Greensville	50,358	11,739	27,580	22,671	39,526	45,037	95,201	76,110	69,918	154,967	97,261	100,021
Halifax	207,099	217,672	212,869	282,922	268,255	377,341	653,809	619,377	524,875	504,148	542,537	457,284
Hanover	17,710	-	-	579,461	848,311	727,592	4,915,081	5,148,561	4,999,366	4,490,599	4,251,721	4,449,842
Henrico	-	-	-	-	-	-	32,192	30,482	14,018	23,444	21,676	47,972
Henry	176,182	176,180	192,011	219,497	297,161	519,709	1,060,056	991,450	1,066,347	1,072,547	1,083,810	1,155,757
Highland	-	-	-	-	-	2,030	235,426	225,214	214,061	201,223	173,261	186,029
Isle of Wight	274,329	248,422	377,671	340,500	367,854	437,959	1,149,931	1,142,733	943,632	884,581	843,266	1,042,040

SCHEDULE B

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009
Counties continued:												
James City	\$ 843,969	\$ 1,030,653	\$ 990,957	\$ 1,246,816	\$ 1,131,559	\$ 1,799,484	\$ 8,471,677	\$ 7,620,286	\$ 7,988,669	\$ 6,539,805	\$ 6,912,966	\$ 6,799,964
King & Queen	93,707	-	-	47	40,558	18,964	233,403	210,973	190,980	159,337	210,372	178,525
King George	268,540	225,364	216,714	312,672	257,037	320,498	934,159	869,752	1,150,624	1,078,738	1,061,133	1,078,171
King William	82,689	83,661	65,070	84,860	23,940	238,974	382,908	306,917	241,172	200,101	238,780	259,335
Lancaster	223,291	265,419	442,041	345,227	284,942	407,580	1,696,731	1,612,759	1,762,629	1,625,835	1,455,158	1,508,458
Lee	59,276	66,235	83,945	113,262	213,163	234,127	342,019	421,641	490,540	371,273	402,506	492,766
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	271,742	194,180	220,418	215,700	306,565	423,207	1,082,038	920,134	846,410	859,822	766,106	931,184
Lunenburg	100,322	113,461	79,115	82,132	90,378	155,556	198,488	228,589	170,914	199,739	265,253	194,535
Madison	111,071	108,635	96,533	95,125	150,368	216,394	6,411,288	727,729	797,979	581,559	555,497	667,780
Mathews	-	126,697	107,949	195,457	194,465	256,191	-	736,921	731,421	676,368	896,430	778,178
Mecklenburg	99,257	176,403	142,880	133,709	374,138	439,024	1,017,049	905,841	898,669	788,083	718,499	913,933
Middlesex	209,815	123,365	141,844	198,656	336,773	380,030	954,151	829,145	1,079,083	968,566	1,099,820	1,173,961
Montgomery	760,774	599,946	542,639	156,080	1,120,310	1,450,755	4,875,325	3,238,587	3,200,486	16,076,384	5,543,986	3,051,760
Nelson	243,746	155,718	169,440	266,679	206,331	294,801	952,649	958,951	1,201,829	873,098	815,709	804,683
New Kent	-	-	-	-	-	-	911,807	549,399	449,022	424,664	407,557	420,887
Northampton	135,323	130,260	192,998	182,131	248,817	303,044	937,626	850,293	751,463	714,561	727,637	721,762
Northumberland	156,305	184,267	173,394	170,468	238,189	403,678	1,414,007	1,427,785	1,339,541	1,229,356	1,073,157	1,307,100
Nottoway	34,675	38,764	45,554	54,265	61,403	101,794	215,915	197,485	160,066	143,770	147,755	189,014
Orange	247,768	247,458	358,879	245,111	284,552	447,887	1,621,588	1,933,273	1,410,940	1,942,041	1,439,072	1,560,603
Page	-	-	-	-	-	-	516,491	654,642	602,085	509,793	778,786	558,727
Patrick	-	-	47,195	64,236	107,204	172,090	-	-	300,722	367,751	373,378	458,989
Pittsylvania	157,627	190,130	257,702	294,820	412,572	603,933	2,071,327	1,907,575	1,852,943	1,930,086	1,637,987	1,683,245
Powhatan	183,947	197,429	230,288	233,083	355,976	437,079	1,534,169	1,405,455	1,167,435	972,216	889,339	971,537
Prince Edward	71,700	57,032	79,925	91,499	139,591	122,554	510,759	365,600	323,752	353,626	291,728	326,706
Prince George	235,784	265,994	206,379	216,872	267,633	496,989	461,440	467,464	557,961	411,538	399,812	520,878
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	106,162	133,642	168,804	204,945	147,120	403,715	807,687	1,254,455	878,847	646,621	620,292	750,363
Rappahannock	137,213	134,140	141,823	147,498	168,849	237,484	1,114,441	1,272,299	1,156,204	1,157,073	943,016	950,136
Richmond	41,754	45,139	31,136	59,745	86,110	194,297	367,929	334,046	309,373	351,178	408,709	469,433
Roanoke	665,396	685,084	721,201	859,585	505,065	482,944	4,596,651	4,366,484	4,729,846	4,140,748	4,588,466	4,180,376
Rockbridge	220,241	155,964	202,566	150,359	209,012	238,170	1,942,343	1,625,667	1,980,775	1,578,341	1,467,136	1,271,888
Rockingham	1,324,104	1,384,976	843,077	1,228,304	1,116,756	2,134,418	5,485,533	5,243,550	4,558,573	4,147,288	4,021,941	4,632,840
Russell	160,553	264,235	1,489,635	257,064	436,156	450,903	607,060	582,395	900,554	639,911	505,228	675,567
Scott	94,832	69,870	116,029	233,660	199,743	342,410	277,682	349,768	345,647	304,368	294,051	457,365
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	42,351	56,000	114,551	213,962	331,154	342,636	1,014,221	900,721	798,100	717,652	676,913	781,570
Southampton	7,002	31,056	24,567	17,075	2,122	32,231	489,132	461,793	346,073	295,158	339,991	404,584
Spotsylvania	983,889	846,680	1,159,776	1,039,037	1,116,447	1,438,135	6,036,986	5,229,697	5,104,243	4,372,494	6,059,577	4,945,420
Stafford	947,867	858,712	170,147	251,125	1,051,092	1,287,924	5,153,646	4,994,011	4,875,024	4,615,634	3,971,239	4,018,195
Surry	35,757	37,973	41,792	52,123	46,814	57,712	76,199	75,390	79,983	61,793	84,710	90,882
Sussex	47,589	42,260	52,653	53,445	51,238	71,687	113,303	179,284	138,083	111,393	158,293	153,735
Tazewell	344,757	488,191	525,106	548,006	1,050,550	2,090,033	2,340,282	2,409,331	3,173,565	2,828,539	2,137,605	2,424,654
Warren	216,201	493,374	220,690	278,152	254,182	240,361	1,462,689	1,320,001	1,118,961	1,086,274	905,625	845,989
Washington	267,062	381,766	620,508	608,481	900,196	1,310,515	3,476,676	3,543,881	3,603,436	4,117,979	3,120,658	3,223,990
Westmoreland	129,652	154,788	119,542	138,011	165,881	300,771	1,105,852	873,267	968,014	762,139	898,510	895,260

SCHEDULE B

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009	TY 2008	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2009
Counties continued:												
Wise	\$ 125,313	\$ 160,417	\$ 163,723	\$ 127,025	\$ 281,066	\$ 390,473	\$ 665,671	\$ 523,643	\$ 589,074	\$ 855,215	\$ 737,864	\$ 858,594
Wythe	87,265	90,147	107,255	74,900	58,871	150,661	883,656	852,056	881,491	769,331	665,134	836,229
York	790,583	860,814	802,640	847,981	979,038	1,127,106	3,412,739	2,732,626	2,642,179	2,546,774	2,737,901	2,814,273
	<u>\$ 33,426,274</u>	<u>\$ 37,404,613</u>	<u>\$ 39,014,428</u>	<u>\$ 42,061,359</u>	<u>\$ 47,686,273</u>	<u>\$ 66,532,482</u>	<u>\$ 241,349,576</u>	<u>\$ 215,641,789</u>	<u>\$ 217,544,518</u>	<u>\$ 206,782,088</u>	<u>\$ 189,897,449</u>	<u>\$ 200,200,199</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 2008 through 2013 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 2009 through 2014.