



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2017

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

November 8, 2017

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable Robert D. Orrock, Sr.
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, 2017. 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. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$227,441,592 in Commonwealth revenues for 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 13 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

Promptly Deposit/Remit Sheriff's Fees

(County of Bedford)

(County of Brunswick)

(County of Rockbridge)

(County of Scott)

(County of Westmoreland)

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

(County of Bedford)

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.

Deposit Funds with the Treasurer

(County of Craig)

The Sheriff is currently holding \$6,632 in donations that are not related to his official operations. The funds should have been deposited with the Treasurer in accordance with §15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in a separate bank account, on which he is an authorized signatory. The Sheriff should send the funds he is currently holding and any future donations to the Treasurer and close this bank account.

Reconcile Bank Account

(County of Craig)

The Sheriff did not reconcile his official bank account monthly. Reconciliations are an essential control to ensure the proper accounting for 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 should ensure the bank account is reconciled and that the reconciliation is reviewed monthly.

TREASURERS

Remit Excess Collection Fees

(City of Virginia Beach)

The Treasurer did not remit to the Commonwealth its portion of the excess fees, totaling \$255,371, from the in-house collection program for fiscal year 2016. The 2017 Virginia Acts of Assembly (Chapter 836) directs any Treasurer collecting delinquent fines and costs on a contingency fee basis to divide collection fees in excess of collection expenses between the locality and the Commonwealth.

The Treasurer should immediately remit \$255,371 to the Commonwealth. Further, the Treasurer should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

Perform Monthly Reconciliations

(County of Halifax)

The Treasurer did not perform timely and adequate monthly reconciliations of the accounting records to the Commonwealth's accounting and financial reporting system reports. 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, and uncollected balances to the Commonwealth's reports 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 tax assessments and collections.

Promptly Remit State Collections

(County of Scott)

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 Prince Edward)

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 \$1,221 to the Commonwealth. The Treasurer should remit this amount during fiscal year 2017 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Improve Procedures Related to Sheriff's Fees

(City of Richmond)

The Treasurer does not have sufficient procedures in place to ensure the amount of Sheriff's fees received by the Workers' Compensation Commission agrees to the amount remitted to her by the Finance Department. As a result, the Treasurer over-remitted \$696 in Sheriff's fees to the Commonwealth. The Treasurer should work with the Finance Department to ensure she collects and remits the correct amount of Sheriff's fees.

COMMONWEALTH'S ATTORNEYS

Properly Calculate and Remit Excess Collection Fees

(County of Botetourt)

(County of Orange)

(City of Salem)

The Commonwealth's Attorney did not send the correct amount to the Commonwealth for its portion of the excess fees from the in-house collection program for fiscal year 2016. The Commonwealth's Attorney should notify the Treasurer of the recalculated amount and send an amended fiscal year 2016 Collection of Fines and Fees Report to the Compensation Board. The Commonwealth's Attorney should implement review procedures to ensure the correct amount of excess fees are calculated and remitted annually.

Disburse Restitution

(County of Botetourt)

The Commonwealth's Attorney is currently holding \$1,200 in restitution collected on behalf of the County's courts. The office has experienced some turnover in staff and the current staff members cannot determine who paid these funds or which recipients are owed the money.

The Commonwealth's Attorney should monitor, perform due diligence, and disburse the above-mentioned restitution and should continue to do so on a monthly basis.

SUMMARY OF COLLECTIONS

	2017	2016	2015	2014
Income taxes	\$ 23,537,319	\$ 28,775,192	\$ 34,443,624	\$ 34,085,881
Estimated income taxes	195,011,906	210,510,108	239,090,517	219,190,781
Penalty	78,794	93,160	89,990	97,453
Interest	6,771	6,652	6,845	7,072
Commonwealth's portion of Sheriff's fees	7,358,402	7,069,432	7,534,485	7,860,938
Commonwealth Attorney's excess collection program fees	1,448,400	643,788	752,157	610,892
Total	\$227,441,592	\$247,098,332	\$281,917,618	\$261,853,017

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 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	-	12,485	15,979	18,295	-	-	-	51,771	93,138	106,021
Bristol	88,062	116,353	82,747	148,132	377,791	306,671	542,506	691,968	598,061	646,792	627,797	605,365
Buena Vista	16,096	21,413	28,725	18,252	29,213	47,026	65,450	67,769	106,484	67,536	77,597	62,857
Charlottesville	233,978	272,262	349,136	343,002	500,409	423,753	2,443,430	5,510,312	3,472,522	2,925,032	2,937,118	1,561,020
Chesapeake	1,109,640	1,094,133	1,332,659	1,529,162	1,714,251	1,464,280	6,704,219	7,316,685	6,939,954	7,750,504	8,836,511	6,730,086
Colonial Heights	53,566	81,826	119,810	70,392	90,666	80,127	316,547	406,597	417,439	313,390	377,140	351,478
Covington	2,047	13,922	6,882	9,358	11,491	8,488	33,100	65,178	54,548	44,986	56,421	61,442
Danville	38,647	170,799	174,317	156,402	456,248	253,409	1,795,410	966,962	1,919,530	1,991,317	1,812,328	2,019,477
Emporia	11,250	21,972	8,925	10,943	17,780	12,718	47,091	66,141	72,926	68,171	687,415	84,498
Fairfax	257,853	295,793	301,965	302,346	267,518	228,709	1,655,790	1,946,711	2,427,810	1,778,741	1,779,263	1,672,941
Falls Church	260,035	309,134	233,008	367,125	285,537	296,596	2,644,356	2,743,370	3,302,261	2,550,761	2,792,865	2,142,647
Franklin	17,681	14,734	18,466	26,041	42,949	111,223	239,061	324,546	385,058	323,426	338,102	277,041
Fredericksburg	340,252	298,865	277,971	269,985	251,140	301,931	2,114,777	2,918,139	2,718,918	2,451,905	2,261,648	2,143,062
Hampton	661,746	842,215	997,953	873,378	926,727	1,004,186	1,089,842	1,743,796	2,438,786	1,965,035	1,960,854	1,765,092
Harrisonburg	242,127	224,518	230,963	258,954	236,303	209,376	1,278,604	1,662,666	1,722,770	1,669,125	1,401,373	1,276,963
Hopewell	57,425	85,867	73,627	87,406	80,625	113,246	85,607	114,835	120,476	153,300	144,296	137,559
Lexington	64,993	66,145	73,319	76,407	61,231	76,855	371,888	371,040	473,900	530,264	547,576	993,695
Lynchburg	23,652	336,826	246,894	599,029	388,254	188,615	2,773,352	2,424,961	3,896,598	3,323,457	3,634,061	2,716,357
Manassas Park	17,381	32,052	30,942	29,773	31,480	28,524	-	-	-	-	-	-
Martinsville	36,475	51,882	44,965	59,985	69,207	58,211	659,775	642,456	698,432	676,062	574,162	524,117
Newport News	803,467	961,400	859,864	1,018,836	1,064,546	1,129,205	2,297,239	2,480,557	3,135,306	3,554,036	3,480,061	2,654,935
Norfolk	822,957	972,226	1,128,397	1,584,989	1,260,425	1,507,382	2,316,713	6,266,064	7,995,496	7,844,364	7,569,198	6,847,294
Norton	31,039	28,243	26,405	47,685	36,178	44,461	45,422	38,946	56,415	68,864	78,361	77,430
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	165,806	237,800	204,571	256,720	214,262	258,416	678,458	671,444	743,253	746,419	754,224	694,209
Portsmouth	364,493	330,432	364,213	396,598	438,678	430,103	838,012	1,002,266	1,050,965	1,374,576	1,994,810	1,178,886
Radford	9,767	16,878	21,832	23,576	34,156	46,324	292,352	324,798	364,654	328,167	265,762	259,151
Richmond	7,585	16,740	14,296	14,480	19,961	23,022	18,308	30,735	137,425	36,230	53,882	53,537
Roanoke	79,447	412,369	361,629	323,532	365,687	321,970	1,653,096	1,928,349	2,417,045	2,381,116	3,466,375	2,092,175
Salem	79,447	-	103,488	216,988	-	124,137	806,800	1,399,805	1,370,125	1,200,449	440	1,083,795
Staunton	154,781	161,528	122,581	289,499	130,000	301,062	839,105	766,359	883,984	947,054	730,202	895,546
Suffolk	565,401	650,014	632,566	611,081	637,199	607,842	3,787,203	3,382,581	3,128,874	2,931,510	3,315,989	2,643,419
Virginia Beach	3,233,953	3,954,557	4,085,995	4,487,552	4,809,753	5,586,034	29,999,131	28,968,374	38,049,634	30,821,664	31,602,610	25,982,815
Waynesboro	113,873	88,425	71,489	78,971	106,367	81,962	616,129	604,309	666,846	550,938	486,167	390,319
Williamsburg	224,463	225,962	266,122	340,331	301,760	433,748	2,092,469	2,154,966	2,805,358	2,192,240	2,172,408	2,217,563
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 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011
Counties:												
Accomack	228,578	335,003	415,959	525,731	447,603	540,993	2,021,678	1,883,473	2,694,913	1,597,967	1,501,430	1,415,609
Albemarle	-	-	-	-	-	-	39,372	79,367	56,268	45,752	24,730	25,625
Alleghany	74,127	69,798	76,584	59,754	66,124	208,991	460,954	380,298	347,112	330,192	361,589	393,841
Amelia	81,891	123,084	41,864	64,555	88,821	93,664	249,268	200,256	176,458	206,165	174,166	172,353
Amherst	91,841	120,279	132,466	124,401	169,554	126,755	503,089	671,200	524,198	419,714	627,769	425,801
Appomattox	135,462	129,051	136,921	146,346	172,627	137,683	604,294	626,956	633,787	475,825	456,192	419,715
Arlington	-	-	-	-	-	-	3,440	4,500	325	2,429	2,730	1,610
Augusta	321,101	753,278	400,208	861,204	924,829	426,268	2,205,081	2,557,037	2,569,872	2,773,573	2,355,642	2,414,725
Bath	27,285	34,477	44,243	53,190	39,440	33,846	212,260	373,610	403,875	392,115	682,148	337,113
Bedford	414,209	537,172	426,241	601,291	529,349	734,266	4,816,009	4,574,128	4,845,230	4,373,029	3,893,957	3,780,740
Bland	28,252	41,172	33,936	48,596	60,177	54,550	71,431	146,734	116,594	85,763	370,631	116,287
Botetourt	190,539	284,771	290,939	287,965	302,764	292,693	1,088,506	1,305,604	1,304,451	1,075,928	1,206,729	1,111,690
Brunswick	39,611	38,979	29,913	39,344	45,883	74,213	391,640	360,289	329,027	359,798	248,894	223,234
Buchanan	75,994	176,255	87,150	226,055	160,099	281,213	486,286	668,549	670,776	730,847	872,642	803,374
Buckingham	43,226	55,486	32,734	67,269	38,332	64,578	167,599	211,298	159,734	261,508	148,913	153,551
Campbell	140,343	197,412	187,956	322,233	239,553	276,939	1,879,068	1,338,399	1,446,960	1,355,236	1,138,446	1,257,030
Caroline	104,117	127,732	129,043	112,978	154,767	169,682	479,852	611,486	727,031	896,360	616,285	422,714
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	39,039	48,125	68,197	67,900	87,944	10,428	587,403	535,226	550,687	486,619	318,544	301,346
Chesterfield	1,936,736	2,569,953	2,613,611	2,655,604	3,202,498	4,001,775	7,311,309	12,521,818	13,155,529	13,143,958	12,444,334	11,461,701
Clarke	224,211	166,790	174,242	184,723	198,940	196,657	1,244,969	1,695,623	1,469,062	1,530,354	1,259,425	1,073,822
Craig	15,864	28,385	22,773	51,950	24,453	24,191	79,575	84,625	88,748	111,925	81,123	82,341
Culpeper	295,849	425,296	338,942	326,858	518,560	202,284	1,618,074	1,936,845	1,994,293	1,556,810	1,448,843	1,388,004
Cumberland	-	-	33,264	2,518	-	-	85,481	95,301	116,364	171,714	101,174	78,630
Dickenson	93,178	67,222	66,810	91,055	71,495	99,636	192,507	156,623	196,615	228,883	228,438	220,866
Dinwiddie	95,598	91,555	105,466	118,383	84,645	85,765	246,781	268,410	302,289	298,994	528,317	266,471
Essex	43,867	47,692	58,768	57,748	108,284	89,131	379,020	591,781	530,689	476,532	421,942	397,052
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	934,763	1,853,202	1,023,888	1,186,385	1,038,073	1,148,051	14,546,333	12,038,675	12,271,985	10,551,499	10,340,734	12,295,683
Floyd	-	-	-	-	-	-	220,404	284,641	139,197	224,743	227,279	282,746
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	249,022	281,847	347,362	308,162	335,677	447,899	2,629,537	2,758,439	3,530,574	2,110,182	2,432,334	2,338,139
Frederick	-	264,327	221,121	240,645	156,960	252,290	2,676,643	3,289,655	2,884,633	2,670,645	2,773,332	2,594,626
Giles	73,808	90,555	96,829	79,695	87,595	135,969	328,075	479,403	438,007	422,565	340,717	341,635
Gloucester	222,678	314,649	309,616	310,361	330,949	479,478	1,174,371	1,330,862	1,400,364	1,467,308	1,788,174	1,250,580
Goochland	257,630	423,140	439,143	591,445	453,350	1,331,260	3,343,027	3,437,983	3,168,430	3,526,172	4,282,817	2,977,959
Grayson	44,811	47,667	49,114	40,561	62,106	77,869	265,231	697,833	214,555	315,997	256,349	217,159
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	25,309	21,398	50,358	11,739	27,580	22,671	53,409	52,373	95,201	76,110	69,918	154,967
Halifax	313,454	231,708	207,099	217,672	212,869	282,922	531,914	635,701	653,809	619,377	524,875	504,148
Hanover	-	-	17,710	-	-	579,461	5,173,270	5,553,519	4,915,081	5,148,561	4,999,366	4,490,599
Henrico	-	-	-	-	-	-	48,300	43,653	32,192	30,482	14,018	23,444
Henry	108,997	131,187	176,182	176,180	192,011	219,497	976,743	963,660	1,060,056	991,450	1,066,347	1,072,547
Highland	-	-	-	-	-	-	247,004	169,513	235,426	225,214	214,061	201,223
Isle of Wight	227,071	212,945	274,329	248,422	377,671	340,500	941,591	1,065,081	1,149,931	1,142,733	943,632	884,581

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011
Counties continued:												
James City	930,913	1,129,679	843,969	1,030,653	990,957	1,246,816	7,447,377	7,865,045	8,471,677	7,620,286	7,988,669	6,539,805
King & Queen	-	-	93,707	-	-	47	291,309	176,502	233,403	210,973	190,980	159,337
King George	221,802	232,839	268,540	225,364	216,714	312,672	907,494	792,243	934,159	869,752	1,150,624	1,078,738
King William	90,069	74,041	82,689	83,661	65,070	84,860	372,048	298,920	382,908	306,917	241,172	200,101
Lancaster	510,078	388,470	223,291	265,419	442,041	345,227	1,651,704	1,793,505	1,696,731	1,612,759	1,762,629	1,625,835
Lee	44,957	62,590	59,276	66,235	83,945	113,262	212,685	346,492	342,019	421,641	490,540	371,273
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	216,959	246,011	271,742	194,180	220,418	215,700	890,787	984,236	1,082,038	920,134	846,410	859,822
Lunenburg	60,402	149,960	100,322	113,461	79,115	82,132	230,029	231,910	198,488	228,589	170,914	199,739
Madison	84,766	93,393	111,071	108,635	96,533	95,125	545,423	802,394	6,411,288	727,729	797,979	581,559
Mathews	-	-	-	126,697	107,949	195,457	-	-	-	736,921	731,421	676,368
Mecklenburg	119,186	113,934	99,257	176,403	142,880	133,709	877,848	859,352	1,017,049	905,841	898,669	788,083
Middlesex	452,918	129,402	209,815	123,365	141,844	198,656	1,206,417	1,186,757	954,151	829,145	1,079,083	968,566
Montgomery	1,079,997	624,401	760,774	599,946	542,639	156,080	3,847,429	4,723,612	4,875,325	3,238,587	3,200,486	16,076,384
Nelson	140,473	182,975	243,746	155,718	169,440	266,679	849,249	809,453	952,649	958,951	1,201,829	873,098
New Kent	-	-	-	-	-	-	742,246	767,023	911,807	549,399	449,022	424,664
Northampton	85,850	108,906	135,323	130,260	192,998	182,131	650,246	695,201	937,626	850,293	751,463	714,561
Northumberland	172,682	184,988	156,305	184,267	173,394	170,468	1,516,212	1,391,210	1,414,007	1,427,785	1,339,541	1,229,356
Nottoway	34,215	46,043	34,675	38,764	45,554	54,265	192,554	234,673	215,915	197,485	160,066	143,770
Orange	192,099	307,868	247,768	247,458	358,879	245,111	1,435,249	2,221,235	1,621,588	1,933,273	1,410,940	1,942,041
Page	-	-	-	-	-	-	907,932	835,600	516,491	654,642	602,085	509,793
Patrick	-	-	-	-	47,195	64,236	-	-	-	-	300,722	367,751
Pittsylvania	130,624	161,385	157,627	190,130	257,702	294,820	2,057,331	1,852,550	2,071,327	1,907,575	1,852,943	1,930,086
Powhatan	225,358	300,997	183,947	197,429	230,288	233,083	1,595,821	1,286,605	1,534,169	1,405,455	1,167,435	972,216
Prince Edward	35,802	94,396	71,700	57,032	79,925	91,499	490,356	424,954	510,759	365,600	323,752	353,626
Prince George	200,788	196,360	235,784	265,994	206,379	216,872	414,616	382,922	461,440	467,464	557,961	411,538
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	86,268	114,059	106,162	133,642	168,804	204,945	652,669	662,447	807,687	1,254,455	878,847	646,621
Rappahannock	105,781	197,907	137,213	134,140	141,823	147,498	1,013,546	1,283,198	1,114,441	1,272,299	1,156,204	1,157,073
Richmond	33,451	46,077	41,754	45,139	31,136	59,745	300,582	356,390	367,929	334,046	309,373	351,178
Roanoke	700,621	787,409	665,396	685,084	721,201	859,585	4,458,414	4,427,759	4,596,651	4,366,484	4,729,846	4,140,748
Rockbridge	135,365	220,303	220,241	155,964	202,566	150,359	1,642,660	1,814,738	1,942,343	1,625,667	1,980,775	1,578,341
Rockingham	674,815	641,182	1,324,104	1,384,976	843,077	1,228,304	4,465,336	5,876,076	5,485,533	5,243,550	4,558,573	4,147,288
Russell	178,583	153,716	160,553	264,235	1,489,635	257,064	321,014	518,304	607,060	582,395	900,554	639,911
Scott	96,887	91,435	94,832	69,870	116,029	233,660	190,555	199,233	277,682	349,768	345,647	304,368
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	27,546	60,590	42,351	56,000	114,551	213,962	716,878	1,011,347	1,014,221	900,721	798,100	717,652
Southampton	8,597	22,882	7,002	31,056	24,567	17,075	449,178	546,448	489,132	461,793	346,073	295,158
Spotsylvania	956,141	1,024,886	983,889	846,680	1,159,776	1,039,037	5,706,003	5,371,725	6,036,986	5,229,697	5,104,243	4,372,494
Stafford	773,840	1,040,350	947,867	858,712	170,147	251,125	4,836,857	5,319,944	5,153,646	4,994,011	4,875,024	4,615,634
Surry	27,296	33,196	35,757	37,973	41,792	52,123	60,206	73,595	76,199	75,390	79,983	61,793
Sussex	39,545	38,357	47,589	42,260	52,653	53,445	121,382	85,182	113,303	179,284	138,083	111,393
Tazewell	210,235	335,357	344,757	488,191	525,106	548,006	1,548,101	1,971,835	2,340,282	2,409,331	3,173,565	2,828,539
Warren	158,915	258,736	216,201	493,374	220,690	278,152	1,181,285	1,084,119	1,462,689	1,320,001	1,118,961	1,086,274
Washington	193,705	306,593	267,062	381,766	620,508	608,481	3,211,638	3,826,094	3,476,676	3,543,881	3,603,436	4,117,979
Westmoreland	128,756	181,141	129,652	154,788	119,542	138,011	1,142,062	950,159	1,105,852	873,267	968,014	762,139

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011	TY 2010	TY 2016	TY 2015	TY 2014	TY 2013	TY 2012	TY 2011
Counties continued:												
Wise	\$ 127,637	\$ 139,109	\$ 125,313	\$ 160,417	\$ 163,723	\$ 127,025	\$ 456,685	\$ 438,687	\$ 665,671	\$ 523,643	\$ 589,074	\$ 855,215
Wythe	88,230	96,216	87,265	90,147	107,255	74,900	821,818	928,795	883,656	852,056	881,491	769,331
York	753,174	907,024	790,583	860,814	802,640	847,981	2,744,498	2,836,640	3,412,739	2,732,626	2,642,179	2,546,774
	<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>\$ 42,061,359</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>	<u>\$ 206,782,088</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 2010 through 2015 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 2011 through 2016.