

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

**FOR THE YEAR ENDED
JUNE 30, 2011**



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Commonwealth of Virginia

Auditor of Public Accounts

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P.O. Box 1295
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March 2, 2012

The Honorable Robert F. McDonnell
Governor of Virginia

The Honorable Charles J. Colgan
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, 2011. 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 our findings that 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 \$260,708,818 in Commonwealth revenues for fiscal year 2011, 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 14 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

MSM:alh

SHERIFFS

Reconcile Bank Account

(County of Lunenburg)

The Sheriff did not reconcile his bank account monthly, which is a best bookkeeping practice. Reconciliations are an essential internal 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 done properly. The Sheriff should ensure the bank account is reconciled and should review the reconciliation monthly.

Review Bank Reconciliation

(County of Middlesex)

The Sheriff did not review his bank reconciliation monthly, which is a best bookkeeping practice. Reconciliations are an essential internal 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 done properly. The Sheriff should review the bank reconciliation monthly.

Promptly Remit Local Fees to Treasurer

(County of Amherst)

(County of Lee)

(County of Rockingham)

The Sheriff and his staff did not deposit local fees with the County Treasurer intact and promptly as required by Section 15.2-1615 of the Code of Virginia. The Virginia Sheriffs' Accounting Manual suggests the Sheriff make these deposits daily, or when receipts total less than \$200 in a day, accumulate the daily receipts until they total \$200, but always deposit no less frequently than weekly. The Sheriff should deposit the local fees with the County Treasurer daily.

Improve Management over Manual Receipts

(County of Amherst)

The Sheriff does not have adequate internal controls over the civil process servers' manual receipts books. Specifically we noted the following weaknesses.

- There is no log of manual receipts books issued to or returned by employees.
- The manual receipts are not pre-numbered.
- There is no periodic supervisory review of these manual receipt books to determine if civil process servers are returning all funds, until they return the receipt book.

We recommend the Sheriff establish proper procedures to improve internal controls relating to the civil process servers' manual receipts books. These procedures should include using pre-numbered manual receipts, requiring timely supervisory review of manual receipt activity and establishing a log of manual receipts books issued to and returned by civil process servers.

Deposit Funds Timely and Assess Allowable Fees
(City of Danville)

The Sheriff does not deposit funds into his official account timely. In one instance, he kept \$1,000 cash in his safe for a period of five months; in another instance he kept \$200 for a partial satisfaction for 16 days before depositing into his official account. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. The Sheriff should follow the accounting best practices as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections daily, when receipts total \$200 or more.

Additionally, the Sheriff did not deduct and remit the proper commission on the \$1,000 resulting in a loss to the Commonwealth of \$100. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission on each Sheriff's sale for the Commonwealth. The Sheriff should collect allowable fees.

Properly Charge for Sheriff's Fees
(County of Rockbridge)

The Sheriff does not properly charge for Sheriff's Fees. Code of Virginia Section 17.1- 272 requires the Sheriff to charge \$75 for process and service fees for serving out of state papers; however, the Sheriff only charged \$50. During the audit period, the Sheriff undercharged the process and service fees in 16 instances, resulting in \$400 of lost revenue to the Commonwealth. The Sheriff should charge the correct process and service fees for serving out of state papers.

Properly Maintain Accounting Records
(County of Roanoke)

The Sheriff does not have adequate internal controls over the manual receipts books used by the civil processors. We requested these manual receipts books for audit; however, an officer had destroyed the books without the Sheriff's knowledge or approval. The Sheriff is required to retain these records for a period of three years after audit as required by Section 15.2-1614 of the Code of Virginia. We recommend the Sheriff review the retention schedule of the accounting records with his staff and maintain all of his accounting records in accordance with the Code of Virginia.

COMMISSIONERS OF THE REVENUE

Revise Method of Acknowledging Payments Received with Tax Returns

(City of Danville)

(County of Rockingham)

The Commissioner of the Revenue uses a manual cash receipt book or state income tax receipt to provide taxpayers a receipt when receiving a tax return and a taxpayer requests a receipt. This makes it appear the Commissioner is performing certain collections and other duties, which the Treasurer and the Virginia Department of Taxation actually perform. While we commend the Commissioner for wanting to assist taxpayers, the use of a manual receipt book or state income tax receipt is not the best method.

We recommend the Commissioner immediately stop issuing manual cash receipts or state income tax receipts. If a taxpayer wants a receipt, the Commissioner should send these taxpayers to the Treasurer's office. If the taxpayer wants some acknowledgement of the receipt of their return, the Commissioner should use another means of providing that information.

Record Dates of Tax Payments

(County of Rockingham)

The Commissioner of the Revenue does not keep adequate records of payment receipt dates. Section 58.1-307B of the Code of Virginia requires the Commissioners of the Revenue to maintain a record of the date they receive tax payments and the date they forward payments to the local Treasurer. Recording these dates provide evidence of compliance with the requirement that the local Treasurer received all payments within two banking days after receipt. The Commissioner should immediately start maintaining the date received of all tax payments to ensure compliance with the Code of Virginia. We understand the Commissioner has added an additional field to the system to capture the required date.

TREASURERS/DIRECTORS OF FINANCE

Strengthen Internal Controls

(City of Waynesboro)

The Treasurer does not use the automated system to receipt and maintain records of state and estimated income taxes. Instead, the Treasurer and her staff prepare manual receipts. The Treasurer and her staff place both the tax payments in the Treasurer's office and those payments received from the Commissioner of the Revenue in a box in the safe until they are processed. There is no verification that the Treasurer deposits all payments in the safe. The Treasurer should immediately begin using the automated system for receipting tax payments and develop a process to reconcile payments stored in the safe with the deposits to determine proper disposition of all payments.

Remit Sheriff Fees Promptly

(City of Richmond)

(City of Roanoke)

(City of Salem)

In the City of Roanoke, from November through June, the Treasurer delayed sending Sheriff's fees to the Commonwealth for up to four weeks after collections. Additionally, in all three localities the Treasurer or Director of Finance delayed sending Workers' Compensation Commission Sheriff's fees to the Commonwealth for up to several months after collection. Section 2.2-806(B) of the Code of Virginia requires Treasurers and Directors of Finance to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurers and Directors of Finance should remit sheriff's fees as required by the Code of Virginia.

Improve Controls and Accountability

(City of Harrisonburg)

The Treasurer does not immediately record state tax payments in the automated system. Instead the Treasurer places these payments in the vault and enters the payments into the automated system at the end of the day. There is no verification that the Treasurer records or deposits all payments received. Immediately upon receiving tax payments, the Treasurer should enter the tax payments into his automated system and restrictively endorse all checks "For Deposit Only". This will decrease the likelihood of receipts being misplaced or lost.

Perform Monthly Reconciliations

(County of Lee)

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 monthly reconciliations are a significant internal control which is essential for determining the reliability of information.

The Treasurer should reconcile assessments, collections, 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 Reconcile Bank Account

(County of Botetourt)

The Commonwealth's Attorney did not reconcile the bank account for restitutions during the audit period. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. The Commonwealth's Attorney should reconcile the checkbook balance to the bank statement monthly and resolve all differences immediately.

Properly Remit Excess Collection Funds

(City of Salem)

(County of Rockingham)

The Commonwealth's Attorney did not remit the Commonwealth portion of the excess funds collected from the delinquent collections program. The Commonwealth's Attorney did not reconcile his manual records with the actual amount of excess funds held by the Treasurer. The Commonwealth's Attorney should notify the Treasurer of the amount to send to the Commonwealth. In the future, the Commonwealth's Attorney should reconcile his manual records timely and promptly notify the Treasurer of the amounts to send to the Commonwealth.

Schedule ASUMMARY OF COLLECTIONS

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Income taxes	\$ 44,023,799	\$ 49,244,226	\$ 71,862,121	\$138,931,690
Estimated income taxes	206,384,042	195,814,893	250,233,615	299,448,937
Penalty	148,241	188,369	253,637	290,861
Interest	14,077	17,153	27,046	37,760
Commonwealth's portion of Sheriff's fees	9,662,477	9,737,705	10,177,337	10,133,518
Commonwealth Attorney's excess collection program fees	<u>476,182</u>	<u>306,996</u>	<u>329,080</u>	<u>308,560</u>
Total	<u>\$260,708,818</u>	<u>\$255,309,342</u>	<u>\$332,882,836</u>	<u>\$449,151,326</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 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford City	15,510	37,351	128,893	113,883	97,755	115,132	110,353	154,291	232,723	221,345	172,526	227,997
Bristol	436,110	381,528	785,682	1,886,048	776,128	654,142	1,138,065	879,033	991,302	1,456,572	1,070,996	1,199,210
Buena Vista	37,410	83,779	74,948	75,585	89,583	93,443	74,863	109,400	92,326	82,154	107,658	98,494
Charlottesville	375,004	620,209	2,658,310	1,963,035	2,637,846	2,567,624	1,600,794	1,592,349	5,796,057	4,092,012	3,498,279	3,576,722
Chesapeake	2,113,403	2,915,825	5,115,394	5,303,334	5,703,561	4,873,450	6,232,323	6,317,841	8,526,827	9,051,837	9,284,164	8,143,488
Colonial Heights	114,018	164,970	284,923	21,850	215,446	267,072	389,151	440,422	632,475	527,411	550,032	509,831
Covington	11,483	25,564	38,204	69,922	56,681	44,891	53,719	84,024	124,235	109,824	86,390	86,700
Danville	323,042	473,885	1,012,897	986,953	1,104,599	1,374,633	1,967,285	2,021,100	2,768,534	2,851,179	3,182,495	2,555,071
Emporia	10,247	17,501	122,935	156,029	40,166	36,917	67,466	74,461	129,805	59,636	109,138	89,740
Fairfax City	280,461	341,723	705,658	783,492	647,915	697,667	1,528,505	1,676,261	2,147,524	2,437,248	2,279,681	1,789,734
Falls Church	251,121	388,458	1,128,648	968,926	881,473	545,242	1,726,569	1,878,801	2,594,552	2,543,264	2,131,260	1,577,757
Franklin City	77,301	120,319	307,466	203,478	203,063	121,297	271,405	398,799	739,537	650,681	621,737	472,006
Fredericksburg	451,830	477,385	1,335,471	1,541,523	2,201,117	901,615	2,023,130	2,606,044	2,411,672	4,359,772	5,570,710	4,389,148
Hampton	1,104,019	1,234,828	2,118,214	2,243,555	2,000,601	1,927,757	2,050,282	2,121,432	2,651,315	3,007,128	2,387,628	2,537,645
Harrisonburg	272,835	382,843	1,206,355	1,065,889	1,617,532	982,493	1,193,132	1,436,865	2,389,304	2,110,849	2,303,929	1,962,754
Hopewell	104,713	221,674	247,922	236,143	248,943	192,317	144,214	162,450	290,502	277,178	245,044	218,814
Lexington	91,623	185,099	361,270	576,666	558,747	279,220	335,369	462,444	771,655	701,046	641,436	576,491
Lynchburg	348,375	470,119	1,302,072	2,659,677	2,208,197	1,122,274	3,008,786	3,111,690	5,229,515	5,051,458	5,209,540	4,121,336
Manassas Park	36,608	36,088	70,676	90,748	64,028	92,389	-	-	-	-	-	-
Martinsville	94,769	103,170	274,720	610,487	176,068	238,591	500,397	475,116	900,930	1,183,542	817,787	1,040,433
Newport News	1,114,404	1,443,674	2,807,037	2,809,003	4,052,523	2,400,770	2,427,986	3,022,955	4,270,198	5,705,746	4,424,736	2,784,199
Norfolk	1,467,432	2,381,656	5,398,621	4,797,688	5,153,309	4,834,240	6,126,701	8,096,864	13,250,297	11,264,570	10,779,818	9,206,454
Norton	50,622	108,742	132,031	155,576	107,984	109,470	90,675	115,305	132,195	108,097	101,646	103,359
Petersburg	-	-	-	-	141,970	161,871	-	-	-	167,624	111,547	281,429
Poquoson	303,197	610,688	572,272	623,705	532,981	493,359	659,792	745,987	928,573	867,563	1,114,334	1,088,032
Portsmouth	662,912	783,324	1,155,339	1,401,098	1,226,491	1,080,513	1,197,903	1,358,850	1,886,906	1,581,032	1,781,300	1,714,304
Radford	49,151	93,320	1,021	243,393	204,349	156,504	246,339	297,817	432,129	446,871	304,006	324,920
Richmond City	29,308	42,701	66,106	34,199	41,359	84,573	38,735	210,009	132,820	130,728	161,744	143,276
Roanoke City	499,731	618,204	1,186,511	-	1,102,246	966,848	2,811,900	1,987,965	3,244,097	3,737,032	3,574,121	3,333,982
Salem	255,809	223,218	478,618	513,285	443,507	425,044	982,572	1,227,436	1,784,821	1,653,076	1,378,706	1,345,705
Staunton	170,384	237,234	577,745	515,400	505,316	275	713,677	737,966	1,199,937	1,042,366	1,056,121	945,746
Suffolk	967,438	1,534,206	3,008,468	2,578,545	2,298,763	2,061,315	2,531,720	2,957,010	4,365,930	3,367,922	3,291,307	3,038,418
Virginia Beach	6,235,398	8,284,974	16,628,798	17,212,855	19,334,595	16,955,841	26,855,006	27,836,069	38,108,520	42,987,457	38,163,529	40,979,209
Waynesboro	169,059	189,394	822,483	676,188	660,830	489,330	402,422	605,410	1,149,119	1,114,466	953,540	871,217
Williamsburg	429,253	443,816	865,728	1,145,550	789,401	840,486	1,841,221	2,011,254	2,898,248	2,843,566	2,267,218	2,344,767
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005
Counties:												
Accomack	\$ 570,355	\$ 844,403	\$ 2,749,720	\$ 1,766,738	\$ 1,609,858	\$ 2,408,033	\$ 1,623,337	\$ 1,587,890	\$ 2,174,016	\$ 2,258,405	\$ 2,218,333	\$ 2,406,480
Albemarle	-	-	-	-	-	-	24,344	56,333.00	54,035	78,256	631,257	182,043
Alleghany	64,912	148,014	135,554	276,705	158,297	175,390	362,524	394,551	485,003	521,645	415,438	533,972
Amelia	105,476	167,822	336,798	300,713	299,414	261,090	180,688	206,834	290,591	289,394	353,074	282,253
Amherst	161,969	300,782	559,558	529,326	449,448	528,772	525,132	564,766	826,433	881,177	747,622	711,142
Appomatox	145,206	172,601	452,986	351,758	350,941	260,338	429,555	591,460	695,054	688,385	514,390	530,510
Arlington	-	-	-	-	-	-	16,971	8,716	68,678	50,955	34,458	17,946
Augusta	380,886	788,655	2,114,598	2,311,516	2,212,424	1,989,598	2,000,381	2,319,449	3,390,342	3,451,065	3,632,121	3,096,347
Bath	23,220	26,225	69,025	131,104	136,419	68,354	289,987	314,718	464,690	424,572	448,247	353,313
Bedford County	778,509	1,240,029	3,069,969	2,693,002	2,466,426	2,284,706	3,119,254	3,593,059	5,131,840	4,923,179	3,936,229	3,961,339
Bland	49,557	62,105	208,802	170,401	165,543	112,531	106,644	106,252	169,698	529,638	144,924	135,452
Botetourt	412,195	354,384	1,011,461	840,522	678,702	580,095	1,205,240	1,243,162	1,812,792	1,798,121	1,420,678	1,604,571
Brunswick	127,622	116,737	357,160	397,690	331,096	310,913	269,350	238,790	451,801	407,554	411,292	359,332
Buchanan	355,926	316,070	452,830	659,812	501,462	436,276	1,149,517	1,441,466	1,436,388	1,395,732	1,375,061	821,708
Buckingham	77,639	147,561	150,358	185,369	141,804	139,738	75,082	215,038	250,891	296,144	225,104	272,397
Campbell	457,566	567,793	799,119	949,085	966,220	884,444	1,118,342	1,337,272	1,936,928	2,028,114	2,310,684	2,677,899
Caroline	196,704	257,627	451,767	527,155	719,636	671,880	529,774	531,163	622,528	674,109	989,707	894,975
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlottesville	177,887	137,048	187,297	310,191	215,733	221,882	221,905	314,858	397,664	411,451	268,830	354,138
Chesterfield	1,999,763	3,503,449	8,029,603	8,784,121	7,491,359	6,035,060	10,388,513	9,711,343	14,904,806	14,053,966	13,380,212	12,085,836
Clarke	187,812	273,257	643,468	806,984	1,118,864	616,609	869,558	1,168,416	1,677,074	1,726,969	1,747,906	1,562,939
Craig	18,038	44,364	101,217	58,159	60,373	41,978	91,491	112,008	140,770	132,662	121,675	102,607
Culpeper	323,221	626,295	1,049,623	1,288,953	1,942,025	1,327,602	1,303,398	1,447,893	1,834,545	1,970,830	2,590,156	2,361,169
Cumberland	-	-	87,147	120,875	114,536	91,221	81,928	163,256	261,504	200,816	196,712	162,414
Dickenson	103,884	406,354	200,842	229,549	156,577	183,059	207,872	436,456	427,518	331,488	660,322	315,474
Dinwiddie	140,099	223,297	395,901	344,251	260,627	272,968	229,689	303,182	369,496	370,648	829,540	369,580
Essex	113,933	189,086	372,380	417,220	218,544	359,354	487,826	495,980	670,882	594,555	519,858	561,519
Fairfax County	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	1,751,023	2,214,402	4,305,051	5,148,841	4,476,516	5,828,157	10,482,576	8,994,013	13,402,714	20,127,025	22,038,731	21,541,451
Floyd	-	261,540	-	116,513	169,790	206,409	264,016	306,491	214,690	467,536	562,411	513,370
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin County	499,514	662,524	1,282,761	2,425,118	1,246,228	1,378,869	1,914,630	2,100,796	3,032,187	2,911,996	3,077,274	2,952,837
Frederick	231,404	263,450	1,465,956	201,880	134,473	119,539	1,714,308	2,307,847	3,767,463	3,761,263	2,905,244	4,160,642
Giles	155,834	194,220	325,789	312,674	290,679	286,807	413,623	420,015	422,540	470,325	478,620	425,064
Gloucester	636,816	422,779	1,455,700	1,026,710	1,091,623	963,096	1,226,367	2,294,205	2,268,678	2,062,902	1,718,190	1,908,645
Goochland	555,132	634,111	1,539,889	2,336,588	1,233,102	1,869,495	3,920,864	6,708,468	11,220,148	8,988,078	8,597,388	4,916,962
Grayson	105,154	129,144	220,524	304,694	152,586	175,592	243,658	274,729	371,468	409,372	368,058	325,572
Greene	-	-	301	5,851	10,879	36,353	1,834	2,637	6,790	7,125	8,197	11,342
Greensville	39,526	45,037	54,626	126,091	243,213	85,090	97,261	100,021	101,176	89,654	106,346	90,413
Halifax	268,255	377,341	577,289	672,790	573,101	576,768	542,537	457,284	719,824	803,718	672,838	777,370
Hanover	848,311	727,592	2,831,097	3,217,637	2,655,477	2,659,209	4,251,721	4,449,842	5,938,077	5,252,705	5,389,588	5,668,893
Henrico	-	-	-	-	-	-	21,676	47,972	54,543	48,004	37,546	12,931
Henry	297,161	519,709	879,240	946,468	948,583	858,686	1,083,810	1,155,757	1,627,789	1,637,535	1,802,890	1,601,024

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005
Counties continued:												
Highland	\$ -	\$ 2,030	\$ 240,563	\$ 123,177	\$ 151,716	\$ 219,493	\$ 173,261	\$ 186,029	\$ 322,644	\$ 233,096	\$ 478,390	\$ 235,489
Isle of Wight	367,854	437,959	1,221,387	1,083,846	1,138,646	928,865	843,266	1,042,040	1,308,196	1,444,009	1,451,566	1,235,227
James City	1,131,559	1,799,484	3,383,330	3,588,755	2,534,257	2,296,097	6,912,966	6,799,964	9,969,522	9,210,528	8,005,554	7,309,278
King & Queen	40,558	18,964	90,718	119,086	119,141	146,548	210,372	178,525	218,779	275,670	228,903	273,562
King George	257,037	320,498	569,715	835,086	1,301,216	798,641	1,061,133	1,078,171	1,527,230	1,556,768	1,736,053	1,463,682
King William	23,940	238,974	361,560	612,448	359,376	405,415	238,780	259,335	628,147	505,884	563,846	426,909
Lancaster	284,942	407,580	1,443,127	1,424,275	1,623,522	1,235,446	1,455,158	1,508,458	2,691,332	2,848,319	2,376,116	2,452,642
Lee	213,163	234,127	374,721	355,193	378,038	370,869	402,506	492,766	589,105	514,076	479,556	454,535
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	306,565	423,207	729,516	750,536	825,230	716,032	766,106	931,184	1,395,281	1,327,223	1,468,228	1,486,423
Lunenburg	90,378	155,556	309,415	310,251	192,524	254,499	265,253	194,535	257,504	361,833	205,757	478,371
Madison	150,368	216,394	807,232	618,317	605,817	559,311	555,497	667,780	934,132	948,527	1,025,038	864,869
Mathews	194,465	256,191	654,768	749,891	555,857	585,632	896,430	778,178	1,198,009	1,277,288	1,158,819	1,568,693
Mecklenburg	374,138	439,024	1,008,728	1,073,736	868,735	824,976	718,499	913,933	1,362,130	1,273,213	1,313,046	1,116,766
Middlesex	336,773	380,030	808,181	613,514	683,938	673,387	1,099,820	1,173,961	1,459,515	1,610,275	1,258,622	1,454,198
Montgomery	1,120,310	1,450,755	3,979,642	2,931,245	2,405,734	2,101,534	5,543,986	3,051,760	4,772,432	6,605,697	4,795,059	3,805,584
Nelson	206,331	294,801	657,502	729,836	610,843	498,548	815,709	804,683	1,440,567	1,344,748	1,139,525	920,079
New Kent	-	-	-	-	-	-	407,557	420,887	527,072	591,441	557,974	519,807
Northampton	248,817	303,044	1,008,246	1,053,734	713,088	755,080	727,637	721,762	1,017,705	1,056,612	1,783,837	1,258,363
Northumberland	238,189	403,678	1,129,959	1,119,757	951,669	853,349	1,073,157	1,307,100	2,288,079	1,914,712	1,733,649	1,838,149
Nottoway	61,403	101,794	155,223	129,110	136,757	184,788	147,755	189,014	273,069	326,820	305,407	383,516
Orange	284,552	447,887	953,398	946,298	1,234,616	954,188	1,439,072	1,560,603	2,059,840	1,975,412	2,315,142	3,160,263
Page	-	-	80	669,974	646,828	502,975	778,786	558,727	913,928	1,143,924	1,117,062	868,912
Patrick	107,204	172,090	211,415	181,127	208,719	-	373,378	458,989	544,189	453,309	490,160	-
Pittsylvania	412,572	603,933	-	129,152	6,044	1,070,224	1,637,987	1,683,245	2,592,876	2,590,379	2,357,455	2,339,017
Powhatan	355,976	437,079	734,663	760,006	693,365	582,424	889,339	971,537	1,342,606	1,441,015	1,349,569	1,318,483
Prince Edward	139,591	122,554	242,809	236,305	225,170	254,331	291,728	326,706	456,330	548,425	510,740	533,967
Prince George	267,633	496,989	708,987	502,925	456,463	468,267	399,812	520,878	649,449	655,838	753,203	645,127
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	147,120	403,715	786,402	905,220	627,907	636,004	620,292	750,363	1,226,259	1,133,316	978,403	1,051,444
Rappahannock	168,849	237,484	667,218	553,845	1,587,595	505,611	943,016	950,136	1,320,661	1,391,057	1,054,917	1,105,518
Richmond County	86,110	194,297	403,872	295,461	305,228	234,192	408,709	469,433	633,918	537,073	541,789	479,376
Roanoke County	505,065	482,944	2,052,663	2,498,046	1,803,239	1,648,695	4,588,466	4,180,376	6,286,321	6,027,886	5,184,439	4,727,707
Rockbridge	209,012	238,170	1,110,992	1,047,223	1,039,856	976,633	1,467,136	1,271,888	2,101,372	2,024,813	1,634,232	1,651,016
Rockingham	1,116,756	2,134,418	3,934,120	3,825,538	4,065,227	3,400,732	4,021,941	4,632,840	6,992,667	6,688,137	6,052,336	5,602,520
Russell	436,156	450,903	538,523	499,247	439,863	511,006	505,228	675,567	653,827	623,193	592,743	631,584
Scott	199,743	342,410	439,424	388,006	449,173	368,377	294,051	457,365	658,979	600,335	599,015	575,947
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	331,154	342,636	847,466	569,727	561,468	570,653	676,913	781,570	928,507	1,331,240	1,072,027	1,009,114
Southampton	2,122	32,231	1,444	320,312	305,251	199,926	339,991	404,584	397,006	351,826	398,293	458,999
Spotsylvania	1,116,447	1,438,135	3,216,985	3,881,734	4,069,681	3,157,451	6,059,577	4,945,420	6,129,156	6,682,503	8,647,143	7,360,505
Stafford	1,051,092	1,287,924	2,526,979	4,101,512	3,502,590	2,980,507	3,971,239	4,018,195	4,657,594	5,352,509	6,512,770	6,324,348
Surry	46,814	57,712	95,758	15,163	86,364	98,896	84,710	90,882	104,646	127,904	95,228	107,181

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2010	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005
Counties continued:												
Sussex	\$ 51,238	\$ 71,687	\$ 133,345	\$ 122,814	\$ 127,600	\$ 123,530	\$ 158,293	\$ 153,735	\$ 230,827	\$ 323,480	\$ 287,668	\$ 190,061
Tazewell	1,050,550	2,090,033	1,553,947	1,544,787	1,341,276	1,407,810	2,137,605	2,424,654	3,950,390	3,703,203	3,184,899	3,000,178
Warren	254,182	240,361	449,570	1,031,787	1,114,821	860,824	905,625	845,989	1,440,873	1,372,197	2,030,993	1,470,518
Washington	900,196	1,310,515	2,066,408	1,957,898	2,067,241	1,550,496	3,120,658	3,223,990	5,240,724	5,370,958	4,487,867	5,742,939
Westmoreland	165,881	300,771	632,867	931,945	682,121	556,236	898,510	895,260	1,181,329	1,012,902	1,090,893	1,220,070
Wise	281,066	390,473	699,482	933,440	1,112,482	823,893	737,864	858,594	1,569,978	1,162,620	1,630,087	1,269,533
Wythe	58,871	150,661	631,168	494,413	451,020	414,016	665,134	836,229	1,214,133	1,223,360	1,790,623	1,190,813
York	979,038	1,127,106	2,036,330	2,163,042	2,158,133	1,979,264	2,737,901	2,814,273	3,632,534	3,605,208	3,491,688	3,351,891
	<u>\$ 47,686,273</u>	<u>\$ 66,532,482</u>	<u>\$ 138,516,685</u>	<u>\$ 145,285,497</u>	<u>\$ 141,643,085</u>	<u>\$ 124,740,232</u>	<u>\$ 189,897,449</u>	<u>\$ 200,200,199</u>	<u>\$ 290,589,999</u>	<u>\$ 300,000,079</u>	<u>\$ 289,937,582</u>	<u>\$ 272,235,431</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 2004 through 2009 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 2005 through 2010.