



REPORT ON COLLECTIONS OF COMMONWEALTH REVENUES BY LOCAL CONSTITUTIONAL OFFICERS

FOR THE YEAR ENDED
JUNE 30, 2020

Auditor of Public Accounts
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–TABLE OF CONTENTS–

	<u>Pages</u>
INTRODUCTION LETTER	1
INTERNAL CONTROL AND COMPLIANCE FINDINGS	2-5
Sheriffs	2-3
Commissioners of the Revenue	3
Treasurers	4-5
SCHEDULE A: SUMMARY OF COLLECTIONS	6
SCHEDULE B: SCHEDULE OF STATE AND ESTIMATED INCOME TAXES	7-10



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Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 7, 2021

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Kenneth R. Plum
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, 2020. 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, Commissioners of the Revenue, and Treasurers and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$156,421,878 in Commonwealth revenues for fiscal year 2020, a reduction of 13.2 percent from fiscal year 2019, 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 19 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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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INTERNAL CONTROL AND COMPLIANCE FINDINGS

(*indicates a repeat finding)

SHERIFFS

Promptly Deposit/Remit Sheriff's Fees

Applicable to: County of Culpeper*
County of Russell

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

Remit Collections Timely

Applicable to: County of Middlesex

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

Escheat Unclaimed Funds

Applicable to: City of Danville

The Sheriff did not escheat \$150 in unclaimed funds related to a 2013 levy, as required by § 55.1-2524 of the Code of Virginia. The Sheriff should perform the appropriate due diligence and, if necessary, escheat the unclaimed funds.

Reconcile Accounting Records

Applicable to: City of Danville

The Sheriff did not reconcile his accounting records related to sheriff's fees, as evidenced by a \$96 balance in his official bank account that could not be traced to individual receipts for fees. Complete and adequate monthly reconciliations are a significant internal control and are essential for determining the amount of sheriff's fees due to the Treasurer.

The Sheriff should determine the source and appropriate disposition of the funds and, going forward, should ensure the proper and complete reconciliation of financial records related to sheriff's fees.

Properly Manage Sheriff's Fees

Applicable to: County of Bedford

The Sheriff and his staff did not properly manage sheriff's fees during December 2019 due to the temporary absence of the employee who normally processes and remits these fees. We noted depositing delays of up to two weeks and a delay in remitting Sheriff's fees to the local Treasurer of up to one month. A check for Sheriff's fees made payable to the Sheriff's office was lost, one manual receipt was voided in error, and the bank charged a non-sufficient fund fee to the Sheriff for overdrawing his official bank account used for Sheriff's fees.

The Sheriff should ensure that he has adequate staff trained to ensure proper management of Sheriff's fees, following best practices outlined in the Virginia Sheriff's Accounting Manual related to Sheriff's fees and ensuring that collections are remitted to the local Treasurer within the time frame prescribed by statute.

COMMISSIONERS OF THE REVENUE

Properly Report Assessments

Applicable to: County of Campbell
City of Staunton

The Commissioner of the Revenue did not report state income tax assessments timely. Commissioners of the Revenue who process state income tax returns must report monthly to the Department of Taxation (Taxation) the total amount of returns and payments they accept and process locally. The Commissioner should promptly report state income tax assessments to Taxation as required.

Promptly Remit State Tax Collections

Applicable to: County of Sussex
City of Norfolk

The Commissioner of the Revenue did not remit state tax collections to the local Treasurer within two banking days of receipt as required by § 58.1-307 of the Code of Virginia. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

TREASURERS

Promptly Remit State Collections

Applicable to: County of Middlesex
City of Norfolk

The Treasurer did not remit state income tax payments to the Commonwealth timely. Section 2.2-806 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

Applicable to: County of Amherst
County of Augusta
County of Fluvanna
City of Danville
City of Petersburg*
City of Roanoke

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 either over-remitting or under-remitting fees to the Commonwealth. The Treasurer should correct for the error during fiscal year 2021 and ensure proper accounting for Sheriff's fees in the future, as this will ensure compliance with Code of Virginia requirements.

Promptly Remit Sheriff's Fees

Applicable to: County of Amelia
County of Westmoreland

The Treasurer delayed sending Sheriff's fees to the Commonwealth. Section 2.2 - 806 of the Code of Virginia requires fees be remitted weekly or twice each week when collections exceed \$5,000. The Treasurer should promptly remit Sheriff's fees as required by the Code of Virginia.

Perform Monthly Reconciliations

Applicable to: County of Augusta
County of Campbell
County of James City
City of Hopewell*
City of Roanoke

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 monthly 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, Report, and Reconcile State Collections

Applicable to: County of King George*

The Treasurer did not remit state funds timely as required by Code of Virginia § 2.2-806. No state tax collections or Sheriff fees were paid to the Commonwealth from February 2, 2020, until August 18, 2020. The funds, totaling \$446,713, were held in the County's operating account.

Additionally, the Treasurer did not certify the Confirmation of Locality Reconciliation for eight months. The Department of Accounts provides monthly reports of taxes assessed and funds remitted to the Commonwealth which the Treasurer must reconcile to his internal accounting records of assessments, collections, and uncollected balances. The Treasurer must certify these reconciliations in accordance with Code of Virginia § 58.1-3168. As of June 30, 2020, these reports show 2019 State Income Tax assessments of \$212,506.39 with no corresponding collections and no collections of 2020 Estimated State Tax Payments, providing evidence of the Treasurer's lack of remittances. The monthly reports remained unreconciled until August 18, 2020.

As noted in the prior two audits, the Treasurer does not submit final uncollected state income tax rolls to the Department of Taxation each year. The timely submission of this information is critical for the collection of delinquent taxes. As of the audit date, the 2018 Uncollected Listing remains unfiled.

The Treasurer should remit state collections in accordance with the Code of Virginia and promptly report state income tax uncollected balances to the Department of Taxation as required. The Treasurer should also reconcile assessments, collections and uncollected balances to the Commonwealth's reports monthly and submit correction requests timely. Proper procedures will ensure timely remittance of state funds and complete and accurate recording of tax assessments and collections.

Improve Internal Controls Over Manual Receipts

Applicable to: City of Roanoke

The Treasurer did not properly secure and manage manual receipts. We noted that one manual receipt book could not be located for the audit and there is no supervisory review of used receipts to ensure completeness and sequential issuing. In addition, the Treasurer does not maintain a log of manual receipts books.

The Treasurer should establish proper procedures to improve internal controls relating to manual receipts. These procedures should include properly securing receipts, requiring timely supervisory review of manual receipt activity, and maintaining a log for tracking manual receipt books.

SUMMARY OF COLLECTIONS

	2020	2019	2018	2017
Income taxes	\$ 15,884,132	\$ 29,703,542	\$ 24,153,499	\$ 23,537,319
Estimated income taxes	133,259,897	141,850,347	168,966,564	195,011,906
Penalty	67,336	71,181	73,828	78,794
Interest	7,122	6,819	5,985	6,771
Commonwealth's portion of Sheriff's fees	6,135,587	7,554,677	7,264,215	7,358,402
Commonwealth Attorney's excess collection program fees	1,067,804	1,104,677	1,442,418	1,448,400
Total	\$156,421,878	\$180,291,243	\$201,906,509	\$227,441,592

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 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford	-	-	-	-	-	-	-	-	-	-	-	-
Bristol	70,026	47,708	53,257	88,062	116,353	82,747	407,628	331,165	463,339	542,506	691,968	598,061
Buena Vista	13,943	22,302	11,012	16,096	21,413	28,725	42,435	28,194	34,759	65,450	67,769	106,484
Charlottesville	202,780	203,434	269,436	233,978	272,262	349,136	1,028,079	981,811	2,317,348	2,443,430	5,510,312	3,472,522
Chesapeake	1,030,532	903,927	927,063	1,109,640	1,094,133	1,332,659	6,242,073	5,490,143	6,428,373	6,704,219	7,316,685	6,939,954
Colonial Heights	88,504	71,845	62,394	53,566	81,826	119,810	321,372	349,499	290,881	316,547	406,597	417,439
Covington	10,334	1,728	1,071	2,047	13,922	6,882	35,897	46,922	35,122	33,100	65,178	54,548
Danville	121,808	110,865	111,438	38,647	170,799	174,317	1,337,213	1,210,358	1,499,558	1,795,410	966,962	1,919,530
Emporia	16,434	12,787	9,049	11,250	21,972	8,925	15,389	29,296	43,361	47,091	66,141	72,926
Fairfax	278,043	242,404	207,920	257,853	295,793	301,965	1,580,591	1,434,304	1,605,788	1,655,790	1,946,711	2,427,810
Falls Church	188,829	219,066	224,530	260,035	309,134	233,008	1,617,483	1,501,340	3,744,847	2,644,356	2,743,370	3,302,261
Franklin	15,311	25,965	14,286	17,681	14,734	18,466	198,149	178,855	759,269	239,061	324,546	385,058
Fredericksburg	264,670	172,449	132,481	340,252	298,865	277,971	1,244,258	1,357,483	1,905,723	2,114,777	2,918,139	2,718,918
Hampton	717,626	716,091	1,004,035	661,746	842,215	997,953	1,454,142	1,336,363	1,066,484	1,089,842	1,743,796	2,438,786
Harrisonburg	168,538	82,834	147,380	242,127	224,518	230,963	1,267,931	986,240	1,192,455	1,278,604	1,662,666	1,722,770
Hopewell	69,679	55,431	37,182	57,425	85,867	73,627	43,371	74,833	34,403	85,607	114,835	120,476
Lexington	73,509	57,842	47,155	64,993	66,145	73,319	376,374	411,449	392,605	371,888	371,040	473,900
Lynchburg	345,996	201,923	271,095	23,652	336,826	246,894	2,374,385	2,332,258	2,409,050	2,773,352	2,424,961	3,896,598
Manassas Park	8,766	3,960	16,953	17,381	32,052	30,942	-	-	-	-	-	-
Martinsville	37,197	42,861	48,586	36,475	51,882	44,965	173,793	333,932	367,355	659,775	642,456	698,432
Newport News	854,211	713,456	737,714	803,467	961,400	859,864	1,562,568	1,483,541	1,798,988	2,297,239	2,480,557	3,135,306
Norfolk	593,577	569,886	198,713	822,957	972,226	1,128,397	4,402,975	4,318,072	2,286,530	2,316,713	6,266,064	7,995,496
Norton	29,910	35,594	29,518	31,039	28,243	26,405	48,223	21,391	19,551	45,422	38,946	56,415
Petersburg	-	-	-	-	-	-	-	-	-	-	-	-
Poquoson	234,301	191,099	123,497	165,806	237,800	204,571	622,520	566,460	651,786	678,458	671,444	743,253
Portsmouth	325,294	324,014	254,510	364,493	330,432	364,213	772,242	840,879	540,660	838,012	1,002,266	1,050,965
Radford	28,343	25,909	19,255	9,767	16,878	21,832	256,007	314,520	209,190	292,352	324,798	364,654
Richmond	-	-	-	7,585	16,740	14,296	-	-	-	18,308	30,735	137,425
Roanoke	240,792	262,178	270,314	79,447	412,369	361,629	1,671,120	1,598,117	2,038,872	1,653,096	1,928,349	2,417,045
Salem	968,441	86,642	141,056	79,447	-	103,488	792,307	478,668	345,065	806,800	1,399,805	1,370,125
Staunton	120,089	111,534	107,001	154,781	161,528	122,581	697,695	604,474	613,506	839,105	766,359	883,984
Suffolk	647,352	476,279	457,739	565,401	650,014	632,566	2,175,707	2,179,443	2,413,222	3,787,203	3,382,581	3,128,874
Virginia Beach	3,031,931	2,833,357	2,792,230	3,233,953	3,954,557	4,085,995	19,747,936	18,413,063	25,285,731	29,999,131	28,968,374	38,049,634
Waynesboro	85,700	56,491	48,252	113,873	88,425	71,489	536,235	492,900	667,095	616,129	604,309	666,846
Williamsburg	203,516	146,900	106,856	224,463	225,962	266,122	1,463,402	1,425,134	1,512,382	2,092,469	2,154,966	2,805,358
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 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014
Counties:												
Accomack	190,660	185,994	201,068	228,578	335,003	415,959	1,325,953	1,407,441	1,580,613	2,021,678	1,883,473	2,694,913
Albemarle	-	-	-	-	-	-	51,578	58,537	17,157	39,372	79,367	56,268
Alleghany	59,189	46,141	50,125	74,127	69,798	76,584	292,054	273,273	412,274	460,954	380,298	347,112
Amelia	76,679	47,182	56,711	81,891	123,084	41,864	200,602	216,350	262,930	249,268	200,256	176,458
Amherst	99,505	103,268	91,040	91,841	120,279	132,466	369,617	386,249	358,146	503,089	671,200	524,198
Appomattox	74,270	78,679	54,340	135,462	129,051	136,921	476,208	433,384	484,840	604,294	626,956	633,787
Arlington	-	-	-	-	-	-	-	2,905	1,220	3,440	4,500	325
Augusta	436,485	301,792	326,292	321,101	753,278	400,208	1,999,868	1,643,232	1,810,933	2,205,081	2,557,037	2,569,872
Bath	39,036	37,494	30,314	27,285	34,477	44,243	202,013	200,516	267,145	212,260	373,610	403,875
Bedford	458,815	482,726	352,516	414,209	537,172	426,241	3,226,690	3,283,698	1,564,732	4,816,009	4,574,128	4,845,230
Bland	52,911	33,215	28,396	28,252	41,172	33,936	90,272	110,376	76,014	71,431	146,734	116,594
Botetourt	941,299	183,746	192,136	190,539	284,771	290,939	1,176,940	920,336	1,057,118	1,088,506	1,305,604	1,304,451
Brunswick	27,844	27,170	32,747	39,611	38,979	29,913	242,615	240,533	632,253	391,640	360,289	329,027
Buchanan	73,004	89,382	52,131	75,994	176,255	87,150	267,448	272,316	374,101	486,286	668,549	670,776
Buckingham	36,361	38,038	37,981	43,226	55,486	32,734	138,811	164,581	151,195	167,599	211,298	159,734
Campbell	164,788	131,490	132,019	140,343	197,412	187,956	1,073,507	1,115,608	1,095,297	1,879,068	1,338,399	1,446,960
Caroline	158,291	132,254	114,057	104,117	127,732	129,043	371,820	388,050	409,984	479,852	611,486	727,031
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	53,133	33,399	28,281	39,039	48,125	68,197	142,856	201,835	240,574	587,403	535,226	550,687
Chesterfield	2,810,464	2,155,023	1,865,480	1,936,736	2,569,953	2,613,611	9,006,230	8,765,735	10,884,275	7,311,309	12,521,818	13,155,529
Clarke	135,281	160,491	107,462	224,211	166,790	174,242	902,131	890,414	1,838,880	1,244,969	1,695,623	1,469,062
Craig	22,133	15,526	11,352	15,864	28,385	22,773	77,085	77,258	76,004	79,575	84,625	88,748
Culpeper	360,980	225,268	260,952	295,849	425,296	338,942	1,268,866	1,306,108	1,667,787	1,618,074	1,936,845	1,994,293
Cumberland	-	-	-	-	-	33,264	72,603	70,829	119,430	85,481	95,301	116,364
Dickenson	62,463	55,417	64,137	93,178	67,222	66,810	174,670	162,794	134,949	192,507	156,623	196,615
Dinwiddie	-	-	68,173	95,598	91,555	105,466	178,463	173,551	194,421	246,781	268,410	302,289
Essex	67,196	63,167	44,765	43,867	47,692	58,768	440,187	412,674	527,815	379,020	591,781	530,689
Fairfax	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	793,613	806,331	765,223	934,763	1,853,202	1,023,888	4,719,337	4,280,964	6,310,704	14,546,333	12,038,675	12,271,985
Floyd	-	-	-	-	-	-	192,295	209,760	213,953	220,404	284,641	139,197
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin	261,085	267,981	267,416	249,022	281,847	347,362	2,758,832	2,401,307	2,578,676	2,629,537	2,758,439	3,530,574
Frederick	-	-	-	-	264,327	221,121	2,235,066	2,143,833	2,375,218	2,676,643	3,289,655	2,884,633
Giles	66,027	153,623	71,173	73,808	90,555	96,829	317,786	514,889	353,545	328,075	479,403	438,007
Gloucester	236,329	224,522	201,672	222,678	314,649	309,616	1,012,116	1,177,564	947,351	1,174,371	1,330,862	1,400,364
Goochland	265,211	294,032	211,720	257,630	423,140	439,143	1,832,402	2,574,832	2,465,069	3,343,027	3,437,983	3,168,430
Grayson	25,931	19,026	27,670	44,811	47,667	49,114	175,076	157,549	208,727	265,231	697,833	214,555
Greene	-	-	-	-	-	-	-	-	-	-	-	-
Greensville	13,001	21,718	15,785	25,309	21,398	50,358	60,930	58,480	70,222	53,409	52,373	95,201
Halifax	217,105	155,054	173,134	313,454	231,708	207,099	767,024	401,680	655,248	531,914	635,701	653,809
Hanover	-	-	-	-	-	17,710	3,978,503	1,911,056	4,529,720	5,173,270	5,553,519	4,915,081
Henrico	-	-	-	-	-	-	25,646	23,848	28,987	48,300	43,653	32,192
Henry	333,336	117,189	107,841	108,997	131,187	176,182	869,744	797,806	853,649	976,743	963,660	1,060,056
Highland	-	-	-	-	-	-	177,302	157,455	174,507	247,004	169,513	235,426
Isle of Wight	269,880	215,511	222,766	227,071	212,945	274,329	1,057,148	1,098,013	1,012,669	941,591	1,065,081	1,149,931

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014
Counties continued:												
James City	1,275,937	1,242,409	800,711	930,913	1,129,679	843,969	6,226,609	6,610,315	6,424,762	7,447,377	7,865,045	8,471,677
King & Queen	-	-	-	-	-	93,707	151,943	116,861	171,177	291,309	176,502	233,403
King George	206,945	185,001	163,487	221,802	232,839	268,540	584,186	708,310	892,052	907,494	792,243	934,159
King William	84,410	61,893	51,891	90,069	74,041	82,689	342,120	195,262	344,538	372,048	298,920	382,908
Lancaster	154,291	128,840	134,203	510,078	388,470	223,291	1,535,616	1,591,056	1,457,064	1,651,704	1,793,505	1,696,731
Lee	37,006	43,476	46,024	44,957	62,590	59,276	177,784	247,710	209,153	212,685	346,492	342,019
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	216,454	198,512	256,959	216,959	246,011	271,742	1,179,030	949,360	977,546	890,787	984,236	1,082,038
Lunenburg	74,652	70,162	53,222	60,402	149,960	100,322	153,600	218,213	186,655	230,029	231,910	198,488
Madison	81,495	89,407	79,616	84,766	93,393	111,071	440,239	424,120	465,587	545,423	802,394	6,411,288
Mathews	-	-	-	-	-	-	-	-	-	-	-	-
Mecklenburg	111,623	93,196	72,297	119,186	113,934	99,257	1,131,568	881,716	834,004	877,848	859,352	1,017,049
Middlesex	129,467	73,540	92,501	452,918	129,402	209,815	611,794	627,709	1,041,670	1,206,417	1,186,757	954,151
Montgomery	638,886	551,362	398,426	1,079,997	624,401	760,774	3,599,494	3,667,757	3,091,499	3,847,429	4,723,612	4,875,325
Nelson	98,095	98,257	117,698	140,473	182,975	243,746	750,030	723,030	852,780	849,249	809,453	952,649
New Kent	-	-	-	-	-	-	464,471	435,906	513,876	742,246	767,023	911,807
Northampton	85,661	62,994	52,701	85,850	108,906	135,323	613,075	555,656	646,702	650,246	695,201	937,626
Northumberland	202,798	148,895	87,186	172,682	184,988	156,305	1,700,333	1,435,341	1,360,483	1,516,212	1,391,210	1,414,007
Nottoway	26,360	60,879	32,124	34,215	46,043	34,675	163,367	137,499	129,871	192,554	234,673	215,915
Orange	198,467	172,311	158,183	192,099	307,868	247,768	1,220,718	1,084,428	1,196,814	1,435,249	2,221,235	1,621,588
Page	-	-	-	-	-	-	581,658	493,408	583,921	907,932	835,600	516,491
Patrick	-	-	-	-	-	-	-	-	-	-	-	-
Pittsylvania	214	131,249	119,803	130,624	161,385	157,627	-	1,373,913	1,461,059	2,057,331	1,852,550	2,071,327
Powhatan	200,042	204,351	211,326	225,358	300,997	183,947	1,163,419	1,090,478	1,525,216	1,595,821	1,286,605	1,534,169
Prince Edward	72,044	34,862	34,818	35,802	94,396	71,700	400,028	398,151	400,470	490,356	424,954	510,759
Prince George	177,823	153,095	147,659	200,788	196,360	235,784	298,203	395,110	296,833	414,616	382,922	461,440
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	87,320	64,927	74,824	86,268	114,059	106,162	464,465	488,469	584,974	652,669	662,447	807,687
Rappahannock	107,352	119,171	81,741	105,781	197,907	137,213	559,567	677,015	841,477	1,013,546	1,283,198	1,114,441
Richmond	26,316	25,628	25,294	33,451	46,077	41,754	313,655	247,431	258,805	300,582	356,390	367,929
Roanoke	686,889	541,035	499,436	700,621	787,409	665,396	3,195,908	3,206,617	3,404,071	4,458,414	4,427,759	4,596,651
Rockbridge	160,590	118,141	101,766	135,365	220,303	220,241	1,385,577	1,491,469	1,239,853	1,642,660	1,814,738	1,942,343
Rockingham	565,119	346,244	422,439	674,815	641,182	1,324,104	4,217,108	3,742,334	3,948,037	4,465,336	5,876,076	5,485,533
Russell	73,660	76,454	86,485	178,583	153,716	160,553	274,109	342,990	342,734	321,014	518,304	607,060
Scott	50,675	74,416	57,012	96,887	91,435	94,832	225,149	195,656	230,542	190,555	199,233	277,682
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	34,484	78,214	2,023	27,546	60,590	42,351	308,944	221,031	380,002	716,878	1,011,347	1,014,221
Southampton	10,527	10,976	14,002	8,597	22,882	7,002	518,742	377,018	391,077	449,178	546,448	489,132
Spotsylvania	1,028,477	830,777	918,485	956,141	1,024,886	983,889	3,479,523	3,347,989	4,137,680	5,706,003	5,371,725	6,036,986
Stafford	872,461	827,794	862,856	773,840	1,040,350	947,867	3,387,411	3,051,999	3,215,881	4,836,857	5,319,944	5,153,646
Surry	18,757	19,176	10,380	27,296	33,196	35,757	66,994	50,266	52,842	60,206	73,595	76,199
Sussex	43,349	20,358	44,477	39,545	38,357	47,589	79,280	86,631	82,400	121,382	85,182	113,303
Tazewell	228,125	165,511	176,601	210,235	335,357	344,757	1,190,299	1,059,086	1,189,722	1,548,101	1,971,835	2,340,282
Warren	184,233	178,880	115,186	158,915	258,736	216,201	741,614	759,687	942,084	1,181,285	1,084,119	1,462,689
Washington	228,025	240,841	200,399	193,705	306,593	267,062	2,149,737	2,703,171	3,999,491	3,211,638	3,826,094	3,476,676
Westmoreland	95,279	84,751	135,219	128,756	181,141	129,652	603,028	780,364	986,643	1,142,062	950,159	

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014	TY 2013	TY 2019	TY 2018	TY 2017	TY 2016	TY 2015	TY 2014
Counties continued:												
Wise	99,786	\$ 85,414	\$ 89,814	\$ 127,637	\$ 139,109	\$ 125,313	326,809	\$ 372,846	\$ 334,235	\$ 456,685	\$ 438,687	\$ 665,671
Wythe	63,573	42,650	64,710	88,230	96,216	87,265	670,770	646,372	915,412	821,818	928,795	883,656
York	842,999	591,260	632,439	753,174	907,024	790,583	2,031,970	1,968,376	2,259,386	2,744,498	2,836,640	3,412,739
	<u>\$ 29,548,954</u>	<u>\$ 24,277,919</u>	<u>\$ 22,876,273</u>	<u>\$ 27,923,170</u>	<u>\$ 34,274,042</u>	<u>\$ 33,426,274</u>	<u>\$ 148,137,737</u>	<u>\$ 142,416,852</u>	<u>\$ 166,792,711</u>	<u>\$ 197,095,765</u>	<u>\$ 217,229,217</u>	<u>\$ 241,349,576</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 2013 through 2018 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 2014 through 2019.