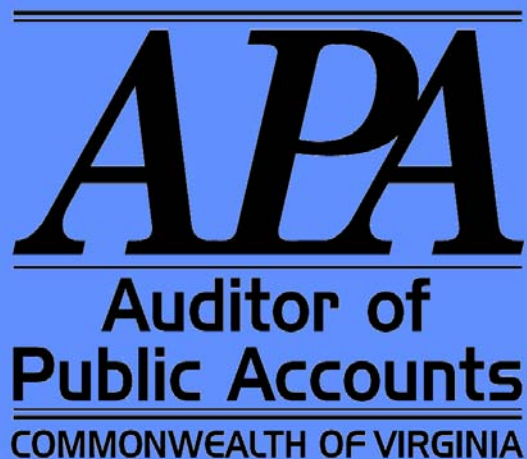


**REPORT ON  
COLLECTIONS OF COMMONWEALTH REVENUES  
BY LOCAL CONSTITUTIONAL OFFICERS**

**FOR THE YEAR ENDED  
JUNE 30, 2009**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

December 1, 2009

The Honorable Timothy M. Kaine  
Governor of Virginia

The Honorable M. Kirkland Cox  
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, 2009. 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 \$332,882,836 in Commonwealth revenues for fiscal year 2009, 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 nineteen 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

## **TREASURERS AND DIRECTORS OF FINANCE**

### **Audit Risk Alert**

*City of Waynesboro*

The Treasurer continues to not maintain sufficient internal control over state funds or comply with state laws and regulations as described below. These basic internal controls are the means for providing accurate and timely information to taxpayers, city financial decision makers, and other governments. Not having these internal controls demonstrates a lack of accountability and increases inefficiency when serving the public.

We have issued essentially the same audit findings over the last four audits. Many of the findings below represent fundamental basic internal controls necessary to prevent accounting and posting errors, loss, misuse, or theft of funds entrusted to the Treasurer.

We strongly encourage the Treasurer to correct the findings below. Without correction, we believe that the Treasurer is at risk of accounting and other bookkeeping errors as well as the loss or theft of funds occurring and going undetected.

### **STRENGTHEN INTERNAL CONTROLS**

The Treasurer's continued lack of an internal control system for her office and the improper use of the in-house accounting system are the base causes of the problems noted below. The Treasurer is not documenting penalty and interest in this system, nor does the Treasurer generate reports to use in reconciling to the Commonwealth Accounting and Reporting System (CARS). Internal control is a process that provides reasonable, but not absolute, assurance to have reliable financial reporting, maintain effectiveness and efficiency of operations, and comply with applicable laws and regulations.

Specifically, we noted the following areas needing improvement.

- **Properly Secure Payments**

The Treasurer should lock up payments. If the Office receives payments but cannot immediately receipt them, then the Treasurer should lock up these items by placing them in a locking drawer. Staff should not leave these payments unattended on employee desks where they could be lost or stolen.

- **Perform Monthly Reconciliations**

The Treasurer did not reconcile state income tax assessments, collections and uncollected balances to CARS for the entire audit period as required by Code of Virginia Section 2.2-806A. The Treasurer and her staff have not received training and certification to use the Integrated Revenue Management System so that they can calculate uncollectable balances or penalty and interest.

The Treasurer has not corrected the unreconciled balances of state taxes on CARS since 2004. The Treasurer did not provide a true uncollectible balance due to having marked three tax bills paid totaling \$123.25 when there were still amounts due. The Department of Accounts provides monthly reports to Treasurers for the purpose of ensuring the accuracy of the accounting records and making sure taxpayers receive credit for their payment. Failing to maintain records

and perform monthly reconciliations is a significant internal control weakness which brings into question the reliability, effectiveness, and efficiency of the office.

- Remit Fees Promptly

Due to the Treasurer's inadequate recordkeeping and accounting practices, and lack of attention to detail, the auditors found numerous remittance errors. Specifically, we noted the following.

- Nine-month delay in remitting \$4,180.71 of Sheriff fees to the Commonwealth
- Six-month accumulation of Worker's Compensation Fees for \$108 not yet remitted to the Commonwealth
- Two months of Circuit Court Sheriff fees totaling \$868.42 were remitted three days late

Section 2.2-806B of the Code of Virginia requires Treasurers to deposit fees weekly to the Commonwealth. Should collections exceed \$5,000 within the week, Treasurers should deposit fees at least twice each week.

The Treasurer should maintain proper records of all funds received and should reconcile these records to the assessments and collections recorded in CARS pursuant to Code of Virginia Section 58.1-3168 and the City accounting records as expected by sound accounting practices. The Treasurer should promptly deposit funds to the Commonwealth pursuant to Code of Virginia Section 2.2-806B. This process will ensure complete and accurate recording of local and state tax assessments and collections.

Perform Monthly Reconciliations

*County of Frederick*  
*County of Lancaster*  
*County of Nottoway*

*County of Powhatan*  
*County of Prince Edward*  
*City of Salem*

The Treasurer did not perform timely and adequate monthly reconciliations of their 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.

Remit Sheriff's Fees Promptly

*City of Alexandria*  
*City of Falls Church*  
*County of Fauquier*

*County of Frederick*  
*County of Goochland*  
*City of Salem*

The Treasurer or Director of Finance either delayed sending or did not send Sheriff's fees to the Commonwealth. 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 Treasurer or Director of Finance should remit fees as required by the Code of Virginia.

## **COMMISSIONERS OF THE REVENUE**

### **Revise Method of Acknowledging Payments Received with Tax Returns**

*County of Clark*

*County of Halifax*

*County of Nottoway*

The Commissioner of Revenue uses a manual cash receipt book 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 is not the best method.

We recommend the Commissioner immediately stop issuing manual cash 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.

### **Promptly Remit State Tax Collections**

*City of Colonial Heights*

The Commissioner of the Revenue did not promptly remit state tax collections to the Treasurer within two banking days of receipt as required by the Code of Virginia; Section 58.1-307. The Treasurer did not receive two \$500 payments mailed to the Commissioner of the Revenue on January 9, 2009 until March 4, 2009, a delay of approximately 2 months. The Commissioner of the Revenue should promptly remit all state tax collections to the Treasurer as required by the Code of Virginia.

## **SHERIFFS**

### **Remit Sheriff's Fees**

*County of Augusta*

From December 2008 through June 2009, the Sheriff did not appropriately remit sheriff's fees to the County Treasurer. Section 15.2-1615 of the Code of Virginia requires the Sheriff to remit fees to the County Treasurer on or before the tenth day of the month following collection. The Sheriff should comply with remittance requirements as outlined in the Code of Virginia.

### **Reconcile Bank Account Monthly**

*County of Augusta*

*City of Petersburg*

The Sheriff did not reconcile the official bank account monthly as recommended by the Virginia Sheriff's Accounting Manual. Reconciliations are an essential internal control to ensure the proper accounting for funds and timely correction of errors. As stated in the manual, supervisory review is the most effective control. The Sheriff should ensure the bank account is reconciled and the reconciliation reviewed monthly.

### **Promptly Deposit Sheriff Fees**

*County of Culpeper*

The Sheriff does not promptly deposit fees either into an official bank account or directly with the local Treasurer. Specifically, we noted eleven bank deposits, which were up to two days late, and one deposit not made intact, causing an overdraft when the Sheriff remitted the money to the Treasurer. 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 for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, when receipts total \$200 or more, daily either into the Sheriff's official bank account or directly with the Treasurer. When receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly.

### **Properly Manage Manual Receipts**

*County of Culpeper*

During our review of manual receipts, the auditor found original copies of two voided receipts missing and dates altered on four copies of other manual receipts maintained in the receipt book. The Sheriff and his staff should review and follow the accounting requirements and best practices for manual receipts as outlined in the Virginia Sheriff's Accounting Manual. A lack of internal controls in this area will increase the risk that these funds could be lost or misplaced. Additionally, Section 15.2-1615 of the Code of Virginia requires the Sheriff to retain records for audit purposes.

### **Properly Calculate and Report Sales Commissions**

*County of Franklin*

The Sheriff did not calculate or properly report to the State Treasurer the commission from Sheriff's sales. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission for each Sheriff's sale and turn over the collected commission to the Treasurer as state collections. Gross sales for the audit period totaled \$34,065. The Sheriff should either recover the \$3,407

commission not collected and disbursed to the recipients of the Sheriff's sales or personally pay the uncollected commission to the Commonwealth. In the future, the Sheriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for sales in the Sheriff's office.

Deposit all Funds with the Treasurer for Appropriation

*County of Rappahannock*

The Sheriff did not deposit the work release money, private donations, and other collections supporting DARE functions totaling \$45,052 with the local Treasurer as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff deposited these collections in separate bank accounts and then disbursed the funds without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures.

The Sheriff should transfer these funds to the local Treasurer and obtain an appropriation from the local governing body prior to spending any more of these funds.



## **COMMONWEALTH'S ATTORNEYS**

### **Collect Delinquent Court Costs and Fines**

#### *City of Salem*

For most of the past two years, the Commonwealth Attorney has not been collecting delinquent court costs and fines as required by Section 19.2-349 of the Code of Virginia. Consequently, both the Commonwealth and the locality are losing revenue.

The Code of Virginia requires the Commonwealth Attorney to collect delinquent court costs and fines or choose one of four alternative collection options. In November 2007, the Commonwealth Attorney discontinued having the Virginia Department of Taxation collect delinquent court costs and fines but has not started any other collection method.

The collection of court fines and costs is an essential part of the judicial process so that individuals understand their responsibilities when not complying with the laws of Virginia. We recommend the Commonwealth Attorney comply with his statutory requirement to actively pursue collection of delinquent court costs and fines.

SUMMARY OF COLLECTIONS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Income taxes	\$ 71,862,121	\$138,931,690	\$146,827,026	\$139,245,142
Estimated income taxes	250,233,615	299,448,937	299,335,707	280,386,547
Penalty	253,637	290,861	355,851	352,465
Interest	27,046	37,760	48,334	47,849
Commonwealth's portion of Sheriff's fees	10,177,337	10,133,518	10,078,428	10,124,213
Commonwealth Attorney's excess collection program fees	<u>329,080</u>	<u>308,560</u>	<u>296,467</u>	<u>289,704</u>
Total	<u>\$332,882,836</u>	<u>\$449,151,326</u>	<u>\$456,941,813</u>	<u>\$430,445,920</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 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2002	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford City	128,893	113,883	97,755	115,132	91,968	68,241	232,723	221,345	172,526	227,997	166,526	169,352
Bristol	785,682	1,886,048	776,128	654,142	551,900	818,384	991,302	1,456,572	1,070,996	1,199,210	850,722	889,725
Buena Vista	74,948	75,585	89,583	93,443	46,175	52,964	92,326	82,154	107,658	98,494	107,489	80,481
Charlottesville	2,658,310	1,963,035	2,637,846	2,567,624	1,655,305	1,269,451	5,796,057	4,092,012	3,498,279	3,576,722	2,316,372	2,064,124
Chesapeake	5,115,394	5,303,334	5,703,561	4,873,450	4,058,128	3,761,849	8,526,827	9,051,837	9,284,164	8,143,488	7,060,028	6,621,205
Colonial Heights	284,923	21,850	215,446	267,072	190,366	289,764	632,475	527,411	550,032	509,831	449,993	707,899
Covington	38,204	69,922	56,681	44,891	36,849	55,005	124,235	109,824	86,390	86,700	77,832	91,597
Danville	1,012,897	986,953	1,104,599	1,374,633	1,084,060	787,228	2,768,534	2,851,179	3,182,495	2,555,071	2,199,716	2,327,968
Emporia	122,935	156,029	40,166	36,917	55,382	35,627	129,805	59,636	109,138	89,740	110,648	1,479,704
Fairfax City	705,658	783,492	647,915	697,667	456,087	421,295	2,147,524	2,437,248	2,279,681	1,789,734	2,055,568	1,361,954
Falls Church	1,128,648	968,926	881,473	545,242	441,878	347,906	2,594,552	2,543,264	2,131,260	1,577,757	1,592,314	1,534,481
Franklin City	307,466	203,478	203,063	121,297	136,981	183,941	739,537	650,681	621,737	472,006	393,313	384,274
Fredericksburg	1,335,471	1,541,523	2,201,117	901,615	780,989	966,634	2,411,672	4,359,772	5,570,710	4,389,148	2,864,153	2,030,652
Hampton	2,118,214	2,243,555	2,000,601	1,927,757	1,674,834	1,731,259	2,651,315	3,007,128	2,387,628	2,537,645	2,263,477	2,333,343
Harrisonburg	1,206,355	1,065,889	1,617,532	982,493	727,546	752,711	2,389,304	2,110,849	2,303,929	1,962,754	2,013,722	1,912,739
Hopewell	247,922	236,143	248,943	192,317	174,565	238,840	290,502	277,178	245,044	218,814	262,564	253,541
Lexington	361,270	576,666	558,747	279,220	189,868	226,601	771,655	701,046	641,436	576,491	447,465	406,254
Lynchburg	1,302,072	2,659,677	2,208,197	1,122,274	1,130,374	1,074,283	5,229,515	5,051,458	5,209,540	4,121,336	3,651,633	3,213,885
Manassas Park	70,676	90,748	64,028	92,389	57,337	70,352	-	-	-	-	-	-
Martinsville	274,720	610,487	176,068	238,591	194,456	191,301	900,930	1,183,542	817,787	1,040,433	747,027	626,900
Newport News	2,807,037	2,809,003	4,052,523	2,400,770	2,297,703	2,083,053	4,270,198	5,705,746	4,424,736	2,784,199	3,629,730	3,075,878
Norfolk	5,398,621	4,797,688	5,153,309	4,834,240	3,994,764	3,489,369	13,250,297	11,264,570	10,779,818	9,206,454	7,698,185	6,952,363
Norton	132,031	155,576	107,984	109,470	113,555	82,373	132,195	108,097	101,646	103,359	114,680	115,722
Petersburg	-	-	141,970	161,871	19,826	199,982	-	167,624	111,547	281,429	325,181	269,092
Poquoson	572,272	623,705	532,981	493,359	299,480	297,175	928,573	867,563	1,114,334	1,088,032	874,362	706,951
Portsmouth	1,155,339	1,401,098	1,226,491	1,080,513	1,205,841	1,070,886	1,886,906	1,581,032	1,781,300	1,714,304	1,564,919	1,442,780
Radford	1,021	243,393	204,349	156,504	168,552	103,755	432,129	446,871	304,006	324,920	334,645	243,384
Richmond City	66,106	34,199	41,359	84,573	70,777	50,365	132,820	130,728	161,744	143,276	80,588	97,249
Roanoke City	1,186,511	-	1,102,246	966,848	942,155	949,935	3,244,097	3,737,032	3,574,121	3,333,982	2,862,780	2,813,173
Salem	478,618	513,285	443,507	425,044	345,647	-	1,784,821	1,653,076	1,378,706	1,345,705	1,011,799	985,107
Staunton	577,745	515,400	505,316	275	86,344	61,372	1,199,937	1,042,366	1,056,121	945,746	897,152	797,173
Suffolk	3,008,468	2,578,545	2,298,763	2,061,315	1,640,040	1,364,364	4,365,930	3,367,922	3,291,307	3,038,418	2,814,829	2,317,167
Virginia Beach	16,628,798	17,212,855	19,334,595	16,955,841	14,761,712	12,584,885	38,108,520	42,987,457	38,163,529	40,979,209	40,930,863	28,411,812
Waynesboro	822,483	676,188	660,830	489,330	376,830	361,175	1,149,119	1,114,466	953,540	871,217	900,621	828,513
Williamsburg	865,728	1,145,550	789,401	840,486	458,393	642,717	2,898,248	2,843,566	2,267,218	2,344,767	1,822,762	1,876,881
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2002	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003
Counties:												
Accomack	2,749,720	1,766,738	1,609,858	2,408,033	1,367,540	1,198,896	2,174,016	2,258,405	2,218,333	2,406,480	1,767,849	1,570,404
Albemarle	-	-	-	-	-	-	54,035	78,256	631,257	182,043	115,296	103,160
Alleghany	135,554	276,705	158,297	175,390	128,452	254,398	485,003	521,645	415,438	533,972	411,969	440,137
Amelia	336,798	300,713	299,414	261,090	312,643	195,560	290,591	289,394	353,074	282,253	308,703	265,662
Amherst	559,558	529,326	449,448	528,772	378,449	347,673	826,433	881,177	747,622	711,142	575,416	625,577
Appomatox	452,986	351,758	350,941	260,338	283,443	243,397	695,054	688,385	514,390	530,510	567,042	518,867
Arlington	-	-	-	-	-	-	68,678	50,955	34,458	17,946	92,678	142,966
Augusta	2,114,598	2,311,516	2,212,424	1,989,598	1,495,460	1,444,821	3,390,342	3,451,065	3,632,121	3,096,347	2,680,983	2,370,931
Bath	69,025	131,104	136,419	68,354	59,805	70,223	464,690	424,572	448,247	353,313	346,325	369,412
Bedford County	3,069,969	2,693,002	2,466,426	2,284,706	1,871,530	1,245,424	5,131,840	4,923,179	3,936,229	3,961,339	3,379,755	3,015,276
Bland	208,802	170,401	165,543	112,531	2,029,855	100,903	169,698	529,638	144,924	135,452	169,405	150,866
Botetourt	1,011,461	840,522	678,702	580,095	512,419	531,023	1,812,792	1,798,121	1,420,678	1,604,571	1,505,604	1,368,274
Brunswick	357,160	397,690	331,096	310,913	290,515	201,685	451,801	407,554	411,292	359,332	316,599	276,781
Buchanan	452,830	659,812	501,462	436,276	393,287	506,482	1,436,388	1,395,732	1,375,061	821,708	465,666	433,223
Buckingham	150,358	185,369	141,804	139,738	125,207	150,169	250,891	296,144	225,104	272,397	289,772	190,209
Campbell	799,119	949,085	966,220	884,444	727,321	951,388	1,936,928	2,028,114	2,310,684	2,677,899	1,435,767	1,664,176
Caroline	451,767	527,155	719,636	671,880	436,662	339,667	622,528	674,109	989,707	894,975	652,004	608,553
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	187,297	310,191	215,733	221,882	315,060	170,010	397,664	411,451	268,830	354,138	253,018	259,530
Chesterfield	8,029,603	8,784,121	7,491,359	6,035,060	5,846,466	5,450,988	14,904,806	14,053,966	13,380,212	12,085,836	11,609,160	10,445,660
Clarke	643,468	806,984	616,609	611,678	528,830	1,677,074	1,726,969	1,747,906	1,562,939	1,526,249	1,118,309	1,118,309
Craig	101,217	58,159	60,373	41,978	59,249	48,001	140,770	132,662	121,675	102,607	86,456	103,185
Culpeper	1,049,623	1,288,953	1,942,025	1,327,602	1,564,574	1,295,911	1,834,545	1,970,830	2,590,156	2,361,169	2,483,570	1,893,936
Cumberland	87,147	120,875	114,536	91,221	109,436	109,594	261,504	200,816	196,712	162,414	199,705	182,537
Dickenson	\$ 200,842	\$ 229,549	\$ 156,577	\$ 183,059	\$ 159,122	\$ 173,420	\$ 427,518	\$ 331,488	\$ 660,322	\$ 315,474	\$ 186,677	\$ 236,969
Dinwiddie	395,901	344,251	260,627	272,968	245,909	290,773	369,496	370,648	829,540	369,580	387,066	379,298
Essex	372,380	417,220	218,544	359,354	327,165	218,701	670,882	594,555	519,858	561,519	542,461	511,975
Fairfax County	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	4,305,051	5,148,841	4,476,516	5,828,157	3,743,225	4,014,868	13,402,714	20,127,025	22,038,731	21,541,451	17,130,726	13,100,546
Floyd	-	116,513	169,790	206,409	194,613	145,782	214,690	467,536	562,411	513,370	480,886	485,044
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin County	1,282,761	2,425,118	1,246,228	1,378,869	904,272	982,461	3,032,187	2,911,996	3,077,274	2,952,837	3,121,687	2,303,975
Frederick	1,465,956	201,880	134,473	119,539	146,174	71,399	3,767,463	3,761,263	2,905,244	4,160,642	3,919,389	3,213,727
Giles	325,789	312,674	290,679	286,807	239,804	205,608	422,540	470,325	478,620	425,064	363,719	353,596
Gloucester	1,455,700	1,026,710	1,091,623	963,096	709,318	711,416	2,268,678	2,062,902	1,718,190	1,908,645	1,424,450	1,153,103
Goochland	1,539,889	2,336,588	1,233,102	1,869,495	768,700	710,942	11,220,148	8,988,078	8,597,388	4,916,962	3,726,873	2,249,291
Grayson	220,524	304,694	152,586	175,592	171,752	143,108	371,468	409,372	368,058	325,572	281,346	287,141
Greene	301	5,851	10,879	36,353	9,128	16,838	6,790	7,125	8,197	11,342	7,616	17,496
Greensville	54,626	126,091	243,213	85,090	136,079	90,931	101,176	89,654	106,346	90,413	130,268	144,553
Halifax	577,289	672,790	573,101	576,768	526,421	407,521	719,824	803,718	672,838	777,370	684,139	598,117
Hanover	2,831,097	3,217,637	2,655,477	2,659,209	2,381,250	2,302,743	5,938,077	5,252,705	5,389,588	5,668,893	5,174,719	5,356,270
Henrico	-	-	-	-	-	-	54,543	48,004	37,546	12,931	23,660	77,429
Henry	879,240	946,468	948,583	858,686	853,040	708,205	1,627,789	1,637,535	1,802,890	1,601,024	1,524,710	1,309,287
Highland	240,563	123,177	151,716	219,493	124,912	70,065	322,644	233,096	478,390	235,489	103,438	185,831
Isle of Wight	1,221,387	1,083,846	1,138,646	928,865	754,339	620,472	1,308,196	1,444,009	1,451,566	1,235,227	1,074,527	882,779
James City	3,383,330	3,588,755	2,534,257	2,296,097	2,432,725	2,050,851	9,969,522	9,210,528	8,005,554	7,309,278	5,934,758	6,267,183
King & Queen	90,718	119,086	119,141	146,548	145,486	71,246	218,779	275,670	228,903	273,562	210,785	237,854
King George	569,715	835,086	1,301,216	798,641	689,456	546,185	1,527,230	1,556,768	1,736,053	1,463,682	1,325,510	1,057,263
King William	361,560	612,448	359,376	405,415	250,416	232,248	628,147	505,884	563,846	426,909	448,595	427,204
Lancaster	1,443,127	1,424,275	1,623,522	1,235,446	797,672	656,766	2,691,332	2,848,319	2,376,116	2,452,642	2,086,006	1,782,082
Lee	374,721	355,193	378,038	370,869	459,155	413,836	589,105	514,076	479,556	454,535	522,144	431,251

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2002	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003
Counties continued:												
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	729,516	750,536	825,230	716,032	566,766	568,268	1,395,281	1,327,223	1,468,228	1,486,423	1,106,644	934,264
Lunenburg	309,415	310,251	192,524	254,499	417,766	140,667	257,504	361,833	205,757	478,371	810,665	482,931
Madison	807,232	618,317	605,817	559,311	361,385	364,848	934,132	948,527	1,025,038	864,869	645,058	731,525
Mathews	654,768	749,891	555,857	585,632	405,648	419,771	1,198,009	1,277,288	1,158,819	1,568,693	1,139,001	914,780
Mecklenburg	1,008,728	1,073,736	868,735	824,976	813,395	751,511	1,362,130	1,273,213	1,313,046	1,116,766	1,097,201	1,070,685
Middlesex	808,181	613,514	683,938	673,387	862,884	569,669	1,459,515	1,610,275	1,258,622	1,454,198	1,395,635	1,111,419
Montgomery	3,979,642	2,931,245	2,405,734	2,101,534	1,814,219	1,772,558	4,772,432	6,605,697	4,795,059	3,805,584	3,872,720	3,132,102
Nelson	657,502	729,836	610,843	498,548	350,710	397,639	1,440,567	1,344,748	1,139,525	920,079	782,343	787,294
New Kent	-	-	-	-	-	-	527,072	591,441	557,974	519,807	356,169	396,152
Northampton	1,008,246	1,053,734	713,088	755,080	570,598	407,952	1,017,705	1,056,612	1,783,837	1,258,363	917,026	698,941
Northumberland	1,129,959	1,119,757	951,669	853,349	635,924	693,679	2,288,079	1,914,712	1,733,649	1,838,149	1,985,794	1,541,055
Nottoway	155,223	129,110	136,757	184,788	173,719	216,475	273,069	326,820	305,407	383,516	363,677	401,062
Orange	953,398	946,298	1,234,616	954,188	805,698	938,034	2,059,840	1,975,412	2,315,142	3,160,263	1,926,837	1,648,374
Page	80	669,974	646,828	502,975	431,327	387,539	913,928	1,143,924	1,117,062	868,912	617,013	611,269
Patrick	211,415	181,127	208,719	-	-	-	544,189	453,309	490,160	-	-	-
Pittsylvania	-	129,152	6,044	1,070,224	1,006,849	1,218,885	2,592,876	2,590,379	2,357,455	2,339,017	2,195,798	2,010,620
Powhatan	734,663	760,006	693,365	582,424	709,712	487,817	1,342,606	1,441,015	1,349,569	1,318,483	1,044,916	1,041,577
Prince Edward	242,809	236,305	225,170	254,331	224,759	160,056	456,330	548,425	510,740	533,967	500,793	434,241
Prince George	708,987	502,925	456,463	468,267	352,567	396,040	649,449	655,838	753,203	645,127	540,978	573,646
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	786,402	905,220	627,907	636,004	576,499	514,029	1,226,259	1,133,316	978,403	1,051,444	880,636	757,237
Rappahannock	667,218	553,845	1,587,595	505,611	432,363	374,754	1,320,661	1,391,057	1,054,917	1,105,518	942,398	901,080
Richmond County	403,872	295,461	305,228	234,192	258,204	187,446	633,918	537,073	541,789	479,376	471,375	315,090
Roanoke County	2,052,663	2,498,046	1,803,239	1,648,695	1,331,307	1,793,085	6,286,321	6,027,886	5,184,439	4,727,707	3,984,686	3,695,503
Rockbridge	1,110,992	1,047,223	1,039,856	976,633	642,082	782,025	2,101,372	2,024,813	1,634,232	1,651,016	1,360,208	1,353,487
Rockingham	3,934,120	3,825,538	4,065,227	3,400,732	2,519,594	2,487,258	6,992,667	6,688,137	6,052,336	5,602,520	4,980,710	4,613,380
Russell	538,523	499,247	439,863	511,006	467,025	381,535	653,827	623,193	592,743	631,584	507,163	458,689
Scott	439,424	388,006	449,173	368,377	460,272	404,765	658,979	600,335	599,015	575,947	571,002	454,505
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	847,466	569,727	561,468	570,653	155,430	398,260	928,507	1,331,240	1,072,027	1,009,114	120,615	707,202
Southampton	1,444	320,312	305,251	199,926	315,499	390,670	397,006	351,826	398,293	458,999	349,766	414,759
Spotsylvania	3,216,985	3,881,734	4,069,681	3,157,451	2,541,312	2,486,511	6,129,156	6,682,503	8,647,143	7,360,505	5,968,435	4,474,877
Stafford	2,526,979	4,101,512	3,502,590	2,980,507	2,725,499	2,706,845	4,657,594	5,352,509	6,512,770	6,324,348	5,015,448	4,604,387
Surry	95,758	15,163	86,364	98,896	116,960	59,968	104,646	127,904	95,228	107,181	109,413	115,819
Sussex	\$ 133,345	\$ 122,814	\$ 127,600	\$ 123,530	\$ 105,408	\$ 105,171	\$ 230,827	\$ 323,480	\$ 287,668	\$ 190,061	\$ 160,985	\$ 132,949
Tazewell	1,553,947	1,544,787	1,341,276	1,407,810	1,195,554	1,155,804	3,950,390	3,703,203	3,184,899	3,000,178	2,682,817	2,396,493
Warren	449,570	1,031,787	1,114,821	860,824	697,383	847,625	1,440,873	1,372,197	2,030,993	1,470,518	1,174,841	1,209,463
Washington	2,066,408	1,957,898	2,067,241	1,550,496	1,536,291	1,425,148	5,240,724	5,370,958	4,487,867	5,742,939	3,479,508	2,641,175
Westmoreland	632,867	931,945	682,121	556,236	653,333	394,171	1,181,329	1,012,902	1,090,893	1,220,070	849,602	817,381
Wise	699,482	933,440	1,112,482	823,893	727,110	724,579	1,569,978	1,162,620	1,630,087	1,269,533	1,028,234	799,417
Wythe	631,168	494,413	451,020	414,016	353,347	389,954	1,214,133	1,223,360	1,790,623	1,190,813	1,104,450	1,073,515
York	2,036,330	2,163,042	2,158,133	1,979,264	1,298,159	1,542,194	3,632,534	3,605,208	3,491,688	3,351,891	2,628,619	2,400,987
	<u>\$ 138,516,685</u>	<u>\$ 145,285,497</u>	<u>\$ 141,643,085</u>	<u>\$ 124,740,232</u>	<u>\$ 106,218,410</u>	<u>\$ 97,369,673</u>	<u>\$ 290,589,999</u>	<u>\$ 300,000,079</u>	<u>\$ 289,937,582</u>	<u>\$ 272,235,431</u>	<u>\$ 237,217,983</u>	<u>\$ 203,449,549</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 separate 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 2002 through 2007 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 2003 through 2008.