

**Local Revenue  
of  
Virginia's Counties and Cities  
FY 2005**



**Commission on Local Government  
Commonwealth of Virginia**

**December 2006**

Table 1.1

Absolute Distribution  
of  
Local Revenue by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$4,545,639,196	\$1,858,316,381	\$6,403,955,577
Public Service Corporation Property Taxes	\$181,067,472	\$80,854,177	\$261,921,649
General Personal Property Tax	\$803,071,376	\$320,288,519	\$1,123,359,895
Mobile Homes Property Tax	\$7,149,479	\$805,300	\$7,954,779
Machinery and Tools Tax	\$109,775,193	\$78,646,273	\$188,421,466
Merchants' Capital Tax	\$11,083,846	--	\$11,083,846
Property Tax Penalties	\$39,146,294	\$18,676,590	\$57,822,884
Property Tax Interest	\$15,133,312	\$11,144,662	\$26,277,974
Sub-Total	\$5,712,066,168	\$2,368,731,902	\$8,080,798,070
All Other Tax Revenue			
Local Sales and Use Taxes	\$566,776,769	\$357,657,383	\$924,434,152
Consumers' Utility Taxes	\$262,794,614	\$251,945,016	\$514,739,630
Business License Taxes	\$291,100,914	\$247,422,561	\$538,523,475
Franchise License Taxes	\$30,308,716	\$31,256,176	\$61,564,892
Motor Vehicle License Taxes	\$97,666,976	\$43,870,412	\$141,537,388
Bank Stock Tax	\$23,389,976	\$18,067,827	\$41,457,803
Taxes on Recordation and Wills	\$138,842,578	\$27,481,461	\$166,324,039
Tobacco Taxes	\$7,986,793	\$50,287,390	\$58,274,183
Admission and Amusement Taxes	\$229,006	\$14,190,066	\$14,419,072
Transient Occupancy Tax	\$66,833,355	\$65,385,408	\$132,218,763
Restaurant Food Tax	\$68,128,799	\$224,248,589	\$292,377,388
Coal, Oil, and Gas Taxes	\$32,586,068	\$178,532	\$32,764,600
E-911 Service Tax	\$65,777,200	\$36,483,549	\$102,260,749
Other Non-Property Taxes	\$46,583,365	\$7,033,621	\$53,616,986
Sub-Total	\$1,699,005,129	\$1,375,507,991	\$3,074,513,120
Non-Tax Revenue			
Permits, Fees, and Licenses	\$160,055,543	\$38,603,097	\$198,658,640
Fines and Forfeitures	\$47,817,017	\$40,557,902	\$88,374,919
Charges for Services	\$818,379,861	\$449,218,254	\$1,267,598,115
Investment of Funds	\$87,218,891	\$38,359,135	\$125,578,026
Rental of Property	\$46,305,492	\$43,053,191	\$89,358,683
Payments in Lieu of Taxes from Enterprise Activities	\$5,284,874	\$28,929,209	\$34,214,083
Interlocal Revenue-Sharing Payments	\$928,303	\$11,056,199	\$11,984,502
Miscellaneous Non-Tax Sources	\$148,238,862	\$91,433,270	\$239,672,132
Sub-Total	\$1,314,228,843	\$741,210,257	\$2,055,439,100
Grand Total	\$8,725,300,140	\$4,485,450,150	\$13,210,750,290

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$11,988,590	\$76,935,444	\$4,907,460	\$3,340,690	\$8,722,488
Public Service Corporation Property Taxes	\$1,399,572	\$1,475,668	\$566,246	\$141,908	\$485,684
General Personal Property Tax	\$3,952,525	\$14,394,287	\$1,553,953	\$1,098,395	\$3,440,580
Mobile Homes Property Tax	--	\$88,154	\$32,945	\$26,271	\$94,769
Machinery and Tools Tax	\$632,483	\$383,945	\$5,900,612	\$33,589	\$1,512,750
Merchants' Capital Tax	--	--	--	--	\$244,195
Property Tax Penalties	\$329,733	\$640,904	\$96,527	\$107,108	\$223,225
Property Tax Interest	\$342,060	\$273,839	\$56,212	\$18,345	\$83,997
Sub-Total	\$18,644,963	\$94,192,241	\$13,113,955	\$4,766,306	\$14,807,688
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,761,611	\$12,059,884	\$673,900	\$624,615	\$2,261,019
Consumers' Utility Taxes	\$1,347,447	\$6,993,297	\$441,889	\$437,423	\$1,585,741
Business License Taxes	\$68,995	\$8,042,962	\$333,202	\$155,705	\$413,661
Franchise License Taxes	\$359,536	\$295,384	\$28,016	\$8,190	\$35,000
Motor Vehicle License Taxes	\$553,503	\$2,092,304	\$287,300	\$267,410	\$703,770
Bank Stock Tax	\$51,348	\$271,172	\$4,913	\$33,974	\$80,844
Taxes on Recordation and Wills	\$635,633	\$2,023,796	\$76,495	\$151,385	\$235,104
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$73,974	--	--	--
Transient Occupancy Tax	\$331,418	\$1,415,988	\$61,958	--	\$25,143
Restaurant Food Tax	--	\$4,554,989	\$239,750	--	\$774,352
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$263,666	\$1,128,382	\$121,833	\$64,936	\$427,985
Other Non-Property Taxes	\$755	\$632,683	\$238,412	\$29,204	--
Sub-Total	\$6,373,912	\$39,584,815	\$2,507,668	\$1,772,842	\$6,542,619
Non-Tax Revenue					
Permits, Fees, and Licenses	\$337,349	\$1,351,264	\$36,171	\$208,332	\$189,507
Fines and Forfeitures	\$52,864	\$280,386	\$96,463	\$43,310	\$212,432
Charges for Services	\$6,655,612	\$12,462,706	\$3,639,196	\$3,455,925	\$3,809,602
Investment of Funds	\$238,970	\$1,120,895	\$364,569	\$174,660	\$282,094
Rental of Property	\$145,168	\$628,685	\$401,075	\$76,014	\$706,827
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$788,086	\$1,283,502	\$684,184	\$454,730	\$1,066,623
Sub-Total	\$8,218,049	\$17,127,438	\$5,221,658	\$4,412,971	\$6,267,085
Grand Total	\$33,236,924	\$150,904,494	\$20,843,281	\$10,952,119	\$27,617,392

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,443,801	\$355,952,313	\$25,505,184	\$2,411,444	\$28,301,441
Public Service Corporation Property Taxes	\$298,462	\$5,578,210	\$965,037	\$6,089,965	\$1,360,472
General Personal Property Tax	\$966,229	\$42,339,954	\$4,753,626	\$70,229	\$7,223,338
Mobile Homes Property Tax	\$54,123	--	\$304,662	\$209	\$208,752
Machinery and Tools Tax	\$213,951	\$142,895	\$2,513,917	\$157	\$1,991,465
Merchants' Capital Tax	\$76,716	--	--	--	\$135,380
Property Tax Penalties	\$70,711	\$2,009,543	\$352,201	\$15,634	\$423,606
Property Tax Interest	\$36,641	\$43,482	\$221,652	\$6,579	\$186,684
Sub-Total	\$6,160,634	\$406,066,397	\$34,616,279	\$8,594,217	\$39,831,138
All Other Tax Revenue					
Local Sales and Use Taxes	\$743,777	\$30,969,494	\$4,387,914	\$862,771	\$2,767,094
Consumers' Utility Taxes	\$637,039	\$7,802,051	\$2,688,223	--	\$1,942,338
Business License Taxes	--	\$45,699,044	\$2,662,780	--	\$501
Franchise License Taxes	\$7,433	\$2,128,092	\$258,933	--	\$135,535
Motor Vehicle License Taxes	\$296,570	\$3,456,567	\$1,785,822	\$33,551	\$1,466,024
Bank Stock Tax	--	\$1,480,360	\$140,506	\$23,107	\$86,751
Taxes on Recordation and Wills	\$94,891	\$7,089,601	\$930,956	\$116,934	\$1,159,948
Tobacco Taxes	--	\$1,925,743	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$17,236,935	\$417,760	\$279,173	\$235,823
Restaurant Food Tax	--	\$23,844,071	\$1,990,184	--	\$994,188
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$220,989	\$5,233,136	\$702,574	--	\$750,273
Other Non-Property Taxes	\$33,392	\$17,005,550	\$836,697	\$20,197	--
Sub-Total	\$2,034,091	\$163,870,644	\$16,802,349	\$1,335,733	\$9,538,475
Non-Tax Revenue					
Permits, Fees, and Licenses	\$72,227	\$6,965,854	\$794,058	\$78,244	\$846,390
Fines and Forfeitures	\$49,260	\$8,427,464	\$176,852	\$125	\$195,903
Charges for Services	\$1,331,285	\$44,521,700	\$8,243,217	\$859,349	\$8,714,676
Investment of Funds	\$156,015	\$1,295,897	\$929,955	\$143,494	\$955,254
Rental of Property	\$47,667	\$1,523,273	\$433,012	\$45,703	\$105,187
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$287
Miscellaneous Non-Tax Sources	\$308,666	\$2,791,426	\$1,059,485	\$109,778	\$1,196,896
Sub-Total	\$1,965,120	\$65,525,614	\$11,636,579	\$1,236,693	\$12,014,593
Grand Total	\$10,159,845	\$635,462,655	\$63,055,207	\$11,166,643	\$61,384,206

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Absolute Distribution  
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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,750,551	\$14,886,331	\$3,923,453	\$7,443,371	\$3,957,242
Public Service Corporation Property Taxes	\$154,769	\$997,811	\$233,315	\$532,179	\$348,266
General Personal Property Tax	\$823,748	\$3,372,495	\$1,745,448	\$1,626,259	\$1,488,339
Mobile Homes Property Tax	\$31,274	\$52,734	\$55,286	\$90,677	\$77,052
Machinery and Tools Tax	\$141,890	\$2,619,637	\$357,207	\$3,179,898	\$142,442
Merchants' Capital Tax	\$201,160	--	\$100,684	\$62,862	\$57,720
Property Tax Penalties	\$20,296	\$167,267	\$111,598	\$96,551	\$133,705
Property Tax Interest	\$21,971	\$60,070	\$43,343	\$204,072	\$81,609
Sub-Total	\$3,145,659	\$22,156,345	\$6,570,334	\$13,235,869	\$6,286,375
All Other Tax Revenue					
Local Sales and Use Taxes	\$220,396	\$1,907,016	\$671,085	\$1,398,536	\$468,114
Consumers' Utility Taxes	\$152,224	\$948,046	\$464,283	\$727,503	\$523,742
Business License Taxes	--	\$717,265	--	--	--
Franchise License Taxes	\$4,354	\$103,433	\$30,123	\$101,549	\$78,186
Motor Vehicle License Taxes	\$111,562	\$694,280	\$350,884	--	\$356,044
Bank Stock Tax	\$18,435	\$97,124	--	\$99,972	\$22,401
Taxes on Recordation and Wills	\$27,129	\$345,583	\$81,185	\$19,323	\$119,357
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,524	\$251,643	--	\$27,043	--
Restaurant Food Tax	\$73,059	\$934,270	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$12,615,517	--
E-911 Service Tax	\$107,328	\$261,964	\$273,077	\$417,169	\$275,146
Other Non-Property Taxes	\$28,657	\$243,907	--	\$1,322,132	--
Sub-Total	\$746,668	\$6,504,531	\$1,870,637	\$16,728,744	\$1,842,990
Non-Tax Revenue					
Permits, Fees, and Licenses	\$30,202	\$436,836	\$103,517	\$57,408	\$58,830
Fines and Forfeitures	\$344,252	\$213,182	\$251,027	\$753	\$9,297
Charges for Services	\$1,990,605	\$2,875,147	\$4,100,931	\$3,552,039	\$1,592,070
Investment of Funds	\$82,255	\$597,991	\$238,190	\$363,842	\$121,257
Rental of Property	\$1,500	\$584,387	\$22,600	\$11,562	\$63,554
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$109,514	\$156,123	--	--	--
Miscellaneous Non-Tax Sources	\$73,794	\$304,897	\$667,316	\$952,899	\$468,482
Sub-Total	\$2,632,122	\$5,168,563	\$5,383,581	\$4,938,503	\$2,313,490
Grand Total	\$6,524,449	\$33,829,439	\$13,824,552	\$34,903,116	\$10,442,855

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$12,445,065	\$10,716,576	\$9,667,664	\$3,851,214	\$3,638,313
Public Service Corporation Property Taxes	\$1,090,137	\$1,024,630	\$565,396	\$109,697	\$286,522
General Personal Property Tax	\$5,356,086	\$3,087,321	\$1,582,265	\$817,403	\$762,855
Mobile Homes Property Tax	\$198,856	\$60,618	\$123,273	\$9,156	\$46,587
Machinery and Tools Tax	\$4,561,477	\$228,342	\$1,344,017	\$215,118	\$254,854
Merchants' Capital Tax	\$2,862	--	\$185,186	\$21,910	\$23,442
Property Tax Penalties	\$265,619	\$340,457	\$67,703	\$85,511	\$71,567
Property Tax Interest	\$149,344	\$296,207	\$93,650	\$39,812	\$32,559
Sub-Total	\$24,069,446	\$15,754,151	\$13,629,154	\$5,149,821	\$5,116,699
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,310,792	\$1,105,781	\$1,322,944	\$406,928	\$513,808
Consumers' Utility Taxes	\$1,921,890	\$1,048,517	\$872,194	\$221,571	\$189,857
Business License Taxes	\$1,322,512	\$825,542	--	--	--
Franchise License Taxes	\$97,276	\$1,652	\$88,467	\$14,479	--
Motor Vehicle License Taxes	\$1,306,364	\$574,161	\$613,518	\$177,240	\$263,625
Bank Stock Tax	\$126,296	\$47,419	\$12,581	\$9,220	--
Taxes on Recordation and Wills	\$450,737	\$584,810	\$195,059	\$56,715	\$80,199
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$235,697	\$127,754	--	--
Restaurant Food Tax	--	\$713,527	\$431,513	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$456,392	\$163,354	\$244,726	\$99,241	\$184,487
Other Non-Property Taxes	--	\$71,671	\$104,731	\$23,558	\$26,342
Sub-Total	\$8,992,259	\$5,372,131	\$4,013,487	\$1,008,952	\$1,258,318
Non-Tax Revenue					
Permits, Fees, and Licenses	\$324,390	\$980,499	\$213,853	\$94,490	\$23,882
Fines and Forfeitures	\$133,364	\$331,418	\$5,686	\$40,005	\$131,515
Charges for Services	\$6,673,190	\$3,056,092	\$7,171,185	\$3,306,135	\$2,141,757
Investment of Funds	\$509,880	\$141,507	\$123,268	\$164,469	\$132,946
Rental of Property	\$113,393	\$114,018	\$86,450	\$155,262	\$235,875
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$937,569	\$821,394	\$389,500	\$312,768	\$659,221
Sub-Total	\$8,691,786	\$5,444,928	\$7,989,942	\$4,073,129	\$3,325,196
Grand Total	\$41,753,491	\$26,571,210	\$25,632,583	\$10,231,902	\$9,700,213

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$218,288,289	\$8,765,201	\$1,853,053	\$24,838,882	\$3,781,755
Public Service Corporation Property Taxes	\$11,381,857	\$242,380	\$78,725	\$897,280	\$426,606
General Personal Property Tax	\$42,566,455	\$2,217,292	\$407,183	\$5,568,855	\$1,313,368
Mobile Homes Property Tax	\$192,973	\$1,657	\$17,879	\$44,482	\$64,051
Machinery and Tools Tax	\$4,399,948	\$305,504	\$25,423	\$1,178,564	\$77,604
Merchants' Capital Tax	--	--	\$3,708	--	--
Property Tax Penalties	\$2,609,497	\$132,838	\$22,354	\$322,215	\$118,027
Property Tax Interest	\$460,987	\$52,993	\$17,387	\$166,816	\$76,217
Sub-Total	\$279,900,006	\$11,717,865	\$2,425,712	\$33,017,094	\$5,857,628
All Other Tax Revenue					
Local Sales and Use Taxes	\$34,673,367	\$780,660	\$115,682	\$5,426,631	\$403,954
Consumers' Utility Taxes	\$15,510,660	\$528,769	\$186,122	\$1,771,697	\$452,472
Business License Taxes	\$16,392,877	\$30,229	--	--	\$97,023
Franchise License Taxes	\$3,134,764	\$29,433	\$5,944	\$101,297	\$38,019
Motor Vehicle License Taxes	\$6,187,924	\$277,418	\$105,980	\$710,746	\$191,840
Bank Stock Tax	\$937,461	--	--	--	--
Taxes on Recordation and Wills	\$5,010,055	\$315,670	\$29,626	\$1,602,899	\$60,771
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,637,137	\$8,572	\$2,370	\$18,696	--
Restaurant Food Tax	--	--	\$37,451	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,708,252	\$247,984	\$45,725	\$807,345	\$71,178
Other Non-Property Taxes	\$263,860	\$35,438	\$11,861	--	\$6,230
Sub-Total	\$89,456,357	\$2,254,173	\$540,761	\$10,439,311	\$1,321,487
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,928,524	\$614,690	\$41,576	\$2,114,590	\$76,029
Fines and Forfeitures	\$2,180,571	\$114,229	\$4,649	\$78,609	\$31,047
Charges for Services	\$38,343,110	\$1,453,452	\$1,009,813	\$7,124,313	\$1,506,389
Investment of Funds	\$2,023,004	\$121,716	\$28,759	\$633,872	\$140,311
Rental of Property	\$1,987,935	\$119,351	\$11,000	\$199,925	\$1,382
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$5,430,171	\$306,611	\$275,513	\$989,898	\$181,259
Sub-Total	\$57,893,315	\$2,730,049	\$1,371,310	\$11,141,207	\$1,936,417
Grand Total	\$427,249,678	\$16,702,087	\$4,337,783	\$54,597,612	\$9,115,532

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$4,697,894	\$11,275,874	\$5,479,495	\$1,637,227,420	\$56,141,484
Public Service Corporation Property Taxes	\$343,486	\$730,340	\$204,145	\$35,407,353	\$3,883,056
General Personal Property Tax	\$750,328	\$3,496,900	\$1,269,771	\$245,717,562	\$14,798,195
Mobile Homes Property Tax	\$90,329	\$67,188	\$52,400	\$152,123	--
Machinery and Tools Tax	\$367,461	\$541,906	\$106,358	\$3,707,965	\$556,920
Merchants' Capital Tax	\$69,089	--	\$46,578	--	--
Property Tax Penalties	\$38,231	\$233,029	\$102,086	\$9,545,675	\$865,094
Property Tax Interest	\$89,408	\$87,368	\$54,881	\$1,085,055	\$589,794
Sub-Total	\$6,446,226	\$16,432,605	\$7,315,714	\$1,932,843,153	\$76,834,543
All Other Tax Revenue					
Local Sales and Use Taxes	\$581,664	\$930,972	\$1,496,395	\$151,104,611	\$6,605,989
Consumers' Utility Taxes	\$524,291	\$1,088,753	\$361,663	\$96,189,365	\$2,891,289
Business License Taxes	--	\$473,874	--	\$113,956,688	\$1,287,192
Franchise License Taxes	--	\$89,328	\$9,373	\$1,448,546	\$150,078
Motor Vehicle License Taxes	--	\$476,262	\$218,225	\$19,802,772	\$1,421,448
Bank Stock Tax	--	\$141,854	--	\$6,849,237	\$172,551
Taxes on Recordation and Wills	\$28,148	\$192,398	\$131,686	\$43,840,721	\$2,771,674
Tobacco Taxes	--	--	--	\$6,061,050	--
Admission and Amusement Taxes	--	\$45,358	--	--	--
Transient Occupancy Tax	\$12,940	\$26,554	--	\$14,629,545	--
Restaurant Food Tax	--	\$455,393	--	--	--
Coal, Oil, and Gas Taxes	\$6,140,446	--	--	--	--
E-911 Service Tax	\$282,209	\$261,092	\$108,167	\$17,303,264	\$871,924
Other Non-Property Taxes	\$103,874	\$1,013,517	\$26,359	\$4,388,579	--
Sub-Total	\$7,673,572	\$5,195,355	\$2,351,868	\$475,574,378	\$16,172,145
Non-Tax Revenue					
Permits, Fees, and Licenses	\$34,656	\$349,493	\$107,142	\$40,591,871	\$2,212,566
Fines and Forfeitures	\$215	\$135,296	\$45,812	\$15,638,816	\$486,847
Charges for Services	\$1,599,117	\$2,020,814	\$1,195,770	\$216,002,142	\$17,711,764
Investment of Funds	\$33,270	\$382,873	\$71,144	\$28,074,602	\$1,230,496
Rental of Property	\$5,698	\$70,308	\$26,294	\$23,427,875	\$417,636
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$818,916	\$96,790	\$230,244	\$14,090,148	\$1,405,313
Sub-Total	\$2,491,872	\$3,055,574	\$1,676,406	\$337,825,454	\$23,464,622
Grand Total	\$16,611,670	\$24,683,534	\$11,343,988	\$2,746,242,985	\$116,471,310

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$5,424,372	\$9,242,949	\$22,717,232	\$32,925,998	\$4,588,309
Public Service Corporation Property Taxes	\$226,104	\$1,987,451	\$644,023	\$1,019,023	\$793,348
General Personal Property Tax	\$1,242,011	\$2,422,510	\$3,817,799	\$13,564,733	\$1,305,274
Mobile Homes Property Tax	\$69,317	\$18,140	\$240,454	\$188,722	\$71,327
Machinery and Tools Tax	\$170,413	\$48,387	\$276,012	\$4,932,729	\$2,177,082
Merchants' Capital Tax	\$43,352	--	\$595,784	--	\$139,155
Property Tax Penalties	\$73,555	\$159,749	\$229,091	\$544,094	\$83,779
Property Tax Interest	\$40,076	\$73,919	\$122,017	\$288,182	\$72,977
Sub-Total	\$7,289,200	\$13,953,105	\$28,642,412	\$53,463,481	\$9,231,251
All Other Tax Revenue					
Local Sales and Use Taxes	\$539,870	\$790,835	\$3,795,054	\$8,488,195	\$984,998
Consumers' Utility Taxes	\$681,309	\$1,033,668	\$2,231,212	\$3,213,017	\$232,946
Business License Taxes	--	--	\$3,394	\$4,160,697	--
Franchise License Taxes	\$10,684	\$105,837	\$254,790	\$387,732	\$71,362
Motor Vehicle License Taxes	\$395,292	\$424,029	\$1,237,090	\$1,871,393	\$152,931
Bank Stock Tax	--	\$46,226	\$106,852	\$180,844	--
Taxes on Recordation and Wills	\$27,161	\$508,595	\$917,206	\$2,281,217	\$20,178
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$119,479	\$321,422	\$38,036
Restaurant Food Tax	--	--	\$745,316	\$2,420,073	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$210,705	\$304,649	\$576,473	\$576,662	\$192,925
Other Non-Property Taxes	\$42,463	--	\$152,043	\$27,135	\$157,145
Sub-Total	\$1,907,484	\$3,213,839	\$10,138,909	\$23,928,387	\$1,850,521
Non-Tax Revenue					
Permits, Fees, and Licenses	\$165,965	\$273,165	\$620,966	\$2,386,055	\$72,326
Fines and Forfeitures	\$15,966	\$24,496	\$23,516	\$282,828	\$26,428
Charges for Services	\$1,781,396	\$2,835,134	\$4,354,963	\$13,212,005	\$2,339,942
Investment of Funds	\$26,712	\$301,119	\$559,795	\$1,201,206	\$144,676
Rental of Property	\$59,033	\$17,951	\$27,089	\$417,934	\$128,489
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$254,542	\$514,730	\$1,415,180	\$2,242,151	\$253,945
Sub-Total	\$2,303,614	\$3,966,595	\$7,001,509	\$19,742,179	\$2,965,806
Grand Total	\$11,500,298	\$21,133,539	\$45,782,830	\$97,134,047	\$14,047,578

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$19,756,909	\$17,088,763	\$4,458,085	\$8,229,855	\$2,400,485
Public Service Corporation Property Taxes	\$539,919	\$573,651	\$146,158	\$306,841	\$174,768
General Personal Property Tax	\$4,478,773	\$3,640,623	\$1,020,425	\$1,884,084	\$836,336
Mobile Homes Property Tax	\$169,716	\$13,892	\$56,588	--	\$40,174
Machinery and Tools Tax	\$110,795	\$246,596	\$177,100	\$31,824	\$786,590
Merchants' Capital Tax	--	--	\$38,335	\$484	--
Property Tax Penalties	\$291,331	\$176,670	\$53,695	\$132,428	\$83,894
Property Tax Interest	\$129,351	\$157,138	\$52,363	\$48,739	\$27,951
Sub-Total	\$25,476,794	\$21,897,333	\$6,002,749	\$10,634,255	\$4,350,198
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,556,343	\$1,761,650	\$475,802	\$882,511	\$326,906
Consumers' Utility Taxes	\$1,790,229	\$1,175,825	\$576,936	\$545,629	\$410,637
Business License Taxes	\$1,312,493	\$607,580	--	\$260,921	\$189,664
Franchise License Taxes	\$105,486	\$54,867	\$18,228	\$43,610	\$23,385
Motor Vehicle License Taxes	\$844,427	\$514,876	\$281,065	\$370,405	\$174,593
Bank Stock Tax	\$207,116	\$24,007	\$10,296	\$26,487	--
Taxes on Recordation and Wills	\$539,047	\$516,272	\$106,632	\$308,154	\$30,367
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$88,143	--	\$5,735	\$5,383	\$42,201
Restaurant Food Tax	\$1,318,307	--	--	\$456,137	\$72,706
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$270,569	\$131,882	\$140,556	\$263,202	\$44,480
Other Non-Property Taxes	\$118,469	\$81,716	\$38,307	--	\$60,198
Sub-Total	\$10,150,629	\$4,868,675	\$1,653,557	\$3,162,439	\$1,375,137
Non-Tax Revenue					
Permits, Fees, and Licenses	\$358,550	\$1,447,488	\$76,984	\$317,924	\$47,109
Fines and Forfeitures	\$124,446	\$100,566	\$1,335	\$109,374	\$1,091,981
Charges for Services	\$4,820,931	\$1,696,426	\$3,896,361	\$4,377,737	\$2,994,924
Investment of Funds	\$345,210	\$301,355	\$129,560	\$231,649	\$202,899
Rental of Property	--	\$56,532	\$86,440	\$117,835	\$33,752
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$416,070	\$267,565	\$555,794	\$838,008	\$379,496
Sub-Total	\$6,065,207	\$3,869,932	\$4,746,474	\$5,992,527	\$4,750,161
Grand Total	\$41,692,630	\$30,635,940	\$12,402,780	\$19,789,221	\$10,475,496

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$7,122,128	\$69,977,646	\$223,264,709	\$10,730,684	\$1,923,885
Public Service Corporation Property Taxes	\$2,880,735	\$3,770,707	\$8,056,827	\$650,344	\$94,247
General Personal Property Tax	\$3,677,082	\$17,235,546	\$50,425,340	\$2,467,483	\$185,878
Mobile Homes Property Tax	\$77,090	\$57,241	\$19,176	\$191,278	\$5,671
Machinery and Tools Tax	\$1,347,643	\$1,597,069	\$4,402,000	\$5,087,989	\$855
Merchants' Capital Tax	--	\$795,591	--	--	\$2,362
Property Tax Penalties	\$195,952	\$793,882	\$757,172	\$266,800	\$8,599
Property Tax Interest	\$165,658	\$377,111	\$240,216	\$145,596	\$7,124
Sub-Total	\$15,466,288	\$94,604,793	\$287,165,440	\$19,540,174	\$2,228,621
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,589,323	\$14,361,323	\$52,849,683	\$4,076,404	\$90,298
Consumers' Utility Taxes	\$1,473,096	\$4,418,593	\$4,804,569	\$4,444,974	\$110,945
Business License Taxes	\$177,948	\$441,541	\$26,055,405	\$1,436,093	--
Franchise License Taxes	\$93,292	\$1,273,952	\$3,348,681	\$248,687	\$791
Motor Vehicle License Taxes	\$650,565	\$2,359,824	\$5,974,167	\$1,047,476	\$44,778
Bank Stock Tax	--	\$346,669	\$7,900,884	\$219,460	\$13,343
Taxes on Recordation and Wills	\$204,575	\$2,286,797	\$4,704,180	\$285,764	\$31,177
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$54,682	\$670,700	\$8,308,420	\$99,450	--
Restaurant Food Tax	--	--	--	\$1,700,628	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$532,993	\$1,579,620	\$2,154,322	\$239,593	\$25,351
Other Non-Property Taxes	\$108,701	--	\$6,913,049	--	\$6,265
Sub-Total	\$5,885,175	\$27,739,019	\$123,013,360	\$13,798,529	\$322,948
Non-Tax Revenue					
Permits, Fees, and Licenses	\$129,775	\$2,013,401	\$4,780,738	\$112,369	\$22,514
Fines and Forfeitures	\$22,157	\$900,480	\$2,150,209	\$161,990	\$512
Charges for Services	\$4,497,472	\$11,391,068	\$29,239,823	\$4,868,741	\$439,391
Investment of Funds	\$340,266	\$547,759	\$5,968,881	\$298,938	\$46,860
Rental of Property	\$289,258	\$370,277	\$540,936	\$172,487	\$12,242
Payments in Lieu of Taxes from Enterprise Activities	--	\$300,000	\$4,903,961	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,208,652	\$1,297,874	\$6,732,077	\$1,116,488	\$68,494
Sub-Total	\$6,487,580	\$16,820,859	\$54,316,625	\$6,731,013	\$590,013
Grand Total	\$27,839,043	\$139,164,671	\$464,495,425	\$40,069,716	\$3,141,582

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$17,213,714	\$56,157,350	\$2,657,019	\$9,318,497	\$7,092,598
Public Service Corporation Property Taxes	\$1,313,413	\$1,339,496	\$108,130	\$1,969,280	\$265,179
General Personal Property Tax	\$4,916,390	\$10,771,626	\$794,137	\$1,908,694	\$1,280,281
Mobile Homes Property Tax	\$160,399	--	\$40,817	\$38,236	--
Machinery and Tools Tax	\$6,109,000	\$4,906,446	\$181,158	\$75,459	\$1,273,159
Merchants' Capital Tax	--	--	\$14,511	--	\$165
Property Tax Penalties	\$212,469	\$419,332	\$48,452	\$168,702	\$107,421
Property Tax Interest	\$106,970	\$137,733	\$30,484	\$93,688	\$61,655
Sub-Total	\$30,032,355	\$73,731,983	\$3,874,708	\$13,572,556	\$10,080,458
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,709,088	\$7,636,974	\$135,707	\$1,103,560	\$600,521
Consumers' Utility Taxes	\$790,142	--	\$243,084	\$334,509	\$367,020
Business License Taxes	\$418,242	\$4,663,030	\$11,608	\$1,052,792	\$243,080
Franchise License Taxes	\$86,253	\$214,849	\$4,250	\$35,450	\$5,071
Motor Vehicle License Taxes	\$458,663	\$136,280	\$171,479	\$456,906	\$264,436
Bank Stock Tax	--	--	\$8,345	\$79,191	\$54,129
Taxes on Recordation and Wills	\$661,363	\$1,654,879	\$62,049	\$485,706	\$268,045
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$47,860	\$2,480,944	--	\$112,113	--
Restaurant Food Tax	--	\$4,444,002	--	\$640,118	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$516,186	\$787,786	\$81,277	\$227,575	\$171,262
Other Non-Property Taxes	\$218,689	\$735,966	\$21,719	\$189,426	--
Sub-Total	\$4,906,486	\$22,754,710	\$739,518	\$4,717,346	\$1,973,564
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,222,849	\$2,946,832	\$75,202	\$7,437,075	\$236,488
Fines and Forfeitures	\$46,754	\$301,204	\$105,723	\$292,217	\$105,668
Charges for Services	\$4,522,415	\$8,451,616	\$4,501,462	\$1,729,971	\$1,866,707
Investment of Funds	\$870,614	\$772,568	\$167,923	\$400,522	\$45,371
Rental of Property	\$140,967	\$28,904	\$89,891	\$61,252	\$60,523
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$66,125	--	--	--	--
Miscellaneous Non-Tax Sources	\$281,469	\$1,223,943	\$115,426	\$341,113	\$222,586
Sub-Total	\$7,151,193	\$13,725,067	\$5,055,627	\$10,262,150	\$2,537,343
Grand Total	\$42,090,034	\$110,211,760	\$9,669,853	\$28,552,052	\$14,591,365

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$8,138,827	\$4,556,488	\$422,518,209	\$14,236,702	\$2,482,303
Public Service Corporation Property Taxes	\$168,136	\$436,276	\$10,092,622	\$13,562,313	\$132,685
General Personal Property Tax	\$1,486,737	\$872,481	\$62,184,052	\$2,491,418	\$1,321,142
Mobile Homes Property Tax	\$43,109	\$75,160	\$14,274	\$11,171	\$27,645
Machinery and Tools Tax	\$4,385	\$486,664	\$1,155,636	\$257,597	\$140,350
Merchants' Capital Tax	\$86,907	\$61,853	--	\$280,912	\$46,111
Property Tax Penalties	\$105,393	\$109,095	\$2,147,417	\$196,966	\$54,915
Property Tax Interest	\$27,769	\$159,356	\$1,378,905	\$85,978	\$5,068
Sub-Total	\$10,061,263	\$6,757,373	\$499,491,115	\$31,123,057	\$4,210,219
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,222,068	\$992,635	\$40,440,519	\$1,381,918	\$340,111
Consumers' Utility Taxes	--	\$478,297	\$12,591,407	\$510,188	\$300,506
Business License Taxes	--	--	\$21,230,878	\$139,265	--
Franchise License Taxes	\$9,773	\$12,400	\$1,143,290	\$18,056	\$7,624
Motor Vehicle License Taxes	\$192,947	\$93,496	\$4,626,043	\$577,077	\$202,816
Bank Stock Tax	\$14,666	\$44,457	\$563,757	--	--
Taxes on Recordation and Wills	\$267,159	\$54,692	\$15,758,557	\$582,529	\$57,050
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$2,208	\$4,865,837	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$340,700	--	--	--
E-911 Service Tax	\$77,713	\$99,208	\$3,368,634	\$352,848	\$98,883
Other Non-Property Taxes	\$40,400	\$87,585	\$5,485,615	--	\$19,268
Sub-Total	\$1,824,726	\$2,205,678	\$110,074,537	\$3,561,881	\$1,026,258
Non-Tax Revenue					
Permits, Fees, and Licenses	\$159,503	\$54,419	\$23,102,301	\$1,065,640	\$44,038
Fines and Forfeitures	\$20,160	\$21,165	\$2,023,360	\$94,931	\$10,081
Charges for Services	\$1,220,635	\$1,851,777	\$29,894,475	\$4,136,748	\$2,755,681
Investment of Funds	\$46,690	\$130,651	\$6,174,356	\$412,064	\$150,214
Rental of Property	\$49,217	\$46,344	\$1,289,947	\$36,575	\$57,029
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$171,967	\$157,727	\$23,694,250	\$697,583	\$212,191
Sub-Total	\$1,668,172	\$2,262,083	\$86,178,689	\$6,443,541	\$3,229,234
Grand Total	\$13,554,161	\$11,225,134	\$695,744,341	\$41,128,479	\$8,465,711

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$6,297,468	\$5,905,365	\$8,635,324	\$5,927,937	\$30,537,992
Public Service Corporation Property Taxes	\$232,103	\$131,683	\$889,640	\$164,750	\$835,618
General Personal Property Tax	\$1,508,717	\$1,013,525	\$4,317,888	\$2,165,632	\$5,552,267
Mobile Homes Property Tax	\$12,044	\$376,471	\$75,989	\$76,286	\$264,661
Machinery and Tools Tax	\$62,044	\$225,320	\$465,711	\$6,767	\$2,194,605
Merchants' Capital Tax	\$158,504	--	\$292,591	\$35,139	\$968,498
Property Tax Penalties	\$83,007	\$64,571	\$179,954	\$98,298	\$317,669
Property Tax Interest	\$53,350	\$29,616	\$92,204	\$53,777	\$232,041
Sub-Total	\$8,407,237	\$7,746,551	\$14,949,301	\$8,528,586	\$40,903,351
All Other Tax Revenue					
Local Sales and Use Taxes	\$858,730	\$405,622	\$2,641,338	\$797,339	\$6,555,523
Consumers' Utility Taxes	\$684,033	\$361,724	\$537,753	\$420,463	\$1,575,545
Business License Taxes	--	\$184,391	--	\$25,745	--
Franchise License Taxes	\$61,617	\$38,921	--	\$29,615	\$23,152
Motor Vehicle License Taxes	\$352,139	\$217,997	\$651,195	\$269,184	\$579,415
Bank Stock Tax	\$41,121	\$51,777	--	\$55,467	\$48,920
Taxes on Recordation and Wills	\$218,644	\$125,734	\$338,561	\$248,887	\$794,404
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$12,463	--	\$21,718
Restaurant Food Tax	\$322,589	--	--	--	\$201,596
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$248,239	\$127,768	\$597,869	\$196,300	\$145,695
Other Non-Property Taxes	--	\$33,368	--	\$44,069	\$94,036
Sub-Total	\$2,787,112	\$1,547,302	\$4,779,179	\$2,087,069	\$10,040,004
Non-Tax Revenue					
Permits, Fees, and Licenses	\$173,077	\$89,959	\$218,538	\$219,179	\$581,026
Fines and Forfeitures	\$344,611	\$15,620	\$77,646	\$90,071	\$181,336
Charges for Services	\$1,773,513	\$1,060,778	\$3,239,227	\$1,042,566	\$8,944,785
Investment of Funds	\$115,886	\$81,988	\$193,335	\$112,388	\$730,385
Rental of Property	\$49,345	\$55,128	\$389,449	\$173,770	\$433,033
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$394,612	\$223,525	\$834,749	\$281,303	\$666,415
Sub-Total	\$2,851,044	\$1,526,998	\$4,952,944	\$1,919,277	\$11,536,980
Grand Total	\$14,045,393	\$10,820,851	\$24,681,424	\$12,534,932	\$62,480,335

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$10,040,725	\$9,812,220	\$7,552,335	\$7,626,300	\$2,888,902
Public Service Corporation Property Taxes	\$536,556	\$540,699	\$312,323	\$148,292	\$262,708
General Personal Property Tax	\$1,556,086	\$2,111,831	\$1,732,323	\$2,003,330	\$939,063
Mobile Homes Property Tax	\$35,032	\$17,221	\$24,388	\$47,105	\$22,796
Machinery and Tools Tax	\$9,631	\$950	\$109,729	\$89,036	\$181,268
Merchants' Capital Tax	--	--	\$66,586	\$36,309	--
Property Tax Penalties	\$115,116	\$146,037	\$126,319	\$95,774	\$87,077
Property Tax Interest	\$147,366	\$76,590	\$150,538	\$49,482	\$36,406
Sub-Total	\$12,440,512	\$12,705,548	\$10,074,541	\$10,095,628	\$4,418,220
All Other Tax Revenue					
Local Sales and Use Taxes	\$884,935	\$847,734	\$1,132,340	\$693,279	\$865,181
Consumers' Utility Taxes	\$456,986	\$349,053	\$685,523	\$484,372	\$400,563
Business License Taxes	\$31,570	\$652,313	\$16,637	--	\$127,601
Franchise License Taxes	\$99,038	\$31,708	\$14,002	\$33,456	\$7,718
Motor Vehicle License Taxes	\$306,716	\$358,774	\$233,519	\$334,663	\$178,369
Bank Stock Tax	\$64,584	\$29,865	--	\$148,189	--
Taxes on Recordation and Wills	\$423,510	\$370,701	\$530,709	\$270,641	\$61,571
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$5,406	--	--	--
Transient Occupancy Tax	\$185,703	--	\$74,569	--	\$16,456
Restaurant Food Tax	\$486,865	--	\$342,956	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$230,571	\$215,811	\$121,222	\$107,900	\$94,041
Other Non-Property Taxes	--	--	\$50	\$50,879	\$25,783
Sub-Total	\$3,170,478	\$2,861,365	\$3,151,527	\$2,123,379	\$1,777,283
Non-Tax Revenue					
Permits, Fees, and Licenses	\$423,339	\$671,863	\$505,390	\$277,798	\$54,335
Fines and Forfeitures	\$121,926	\$181,350	\$55,166	\$15,199	\$7,595
Charges for Services	\$1,767,511	\$752,028	\$1,845,895	\$2,075,740	\$2,473,590
Investment of Funds	\$127,147	\$325,957	\$136,003	\$178,818	\$143,927
Rental of Property	\$25,432	\$37,828	\$17,900	\$4,789	\$437,812
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$771,710	\$937,466	\$567,427	\$476,808	\$373,613
Sub-Total	\$3,237,065	\$2,906,492	\$3,127,781	\$3,029,152	\$3,490,872
Grand Total	\$18,848,055	\$18,473,405	\$16,353,849	\$15,248,159	\$9,686,375

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$16,841,050	\$7,460,719	\$4,594,059	\$14,017,134	\$15,767,251
Public Service Corporation Property Taxes	\$576,540	\$346,983	\$258,772	\$1,450,898	\$599,265
General Personal Property Tax	\$2,770,675	\$2,655,138	\$1,154,629	\$4,046,700	\$2,957,542
Mobile Homes Property Tax	\$58,924	--	\$80,300	\$295,309	\$6,795
Machinery and Tools Tax	\$996,132	\$506,638	\$526,407	\$1,545,271	\$234,392
Merchants' Capital Tax	\$138,354	--	--	\$348,086	--
Property Tax Penalties	\$240,513	\$172,600	\$86,927	\$332,389	\$188,390
Property Tax Interest	\$83,273	\$139,035	\$55,580	\$118,746	\$99,837
Sub-Total	\$21,705,461	\$11,281,113	\$6,756,674	\$22,154,533	\$19,853,472
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,941,534	\$1,276,657	\$652,766	\$2,008,242	\$1,407,932
Consumers' Utility Taxes	\$824,666	--	\$688,750	\$2,266,537	\$881,337
Business License Taxes	--	\$132,276	--	\$75,311	\$70,440
Franchise License Taxes	\$88,791	\$47,579	\$8,539	\$130,258	\$233,709
Motor Vehicle License Taxes	\$617,435	\$343,792	\$455,041	\$1,395,187	\$690,909
Bank Stock Tax	\$33,380	--	\$20,257	\$26,421	\$111,297
Taxes on Recordation and Wills	\$818,847	\$263,392	\$91,019	\$311,957	\$332,928
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$37,752	\$308,464	\$35,497	--	--
Restaurant Food Tax	\$409,958	\$215,579	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$394,164	\$362,252	\$226,594	\$955,666	\$391,294
Other Non-Property Taxes	\$402,161	--	\$61,447	\$202,902	\$80,693
Sub-Total	\$5,568,688	\$2,949,991	\$2,239,910	\$7,372,481	\$4,200,539
Non-Tax Revenue					
Permits, Fees, and Licenses	\$675,005	\$246,273	\$105,549	\$99,367	\$1,850,553
Fines and Forfeitures	\$1,102	\$17,087	\$13,105	\$30,696	\$88,926
Charges for Services	\$4,773,731	\$1,922,910	\$2,462,729	\$4,566,351	\$1,685,157
Investment of Funds	\$395,305	\$181,525	\$71,173	\$539,098	\$72,117
Rental of Property	\$142,871	\$39,317	\$38,331	\$307,754	\$269,892
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$5,785	--
Miscellaneous Non-Tax Sources	\$508,368	\$623,373	\$829,139	\$329,691	\$404,661
Sub-Total	\$6,496,382	\$3,030,485	\$3,520,026	\$5,878,742	\$4,371,306
Grand Total	\$33,770,531	\$17,261,589	\$12,516,610	\$35,405,756	\$28,425,317

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$4,145,765	\$13,765,574	\$376,259,000	\$11,005,269	\$6,201,170
Public Service Corporation Property Taxes	\$256,188	\$663,531	\$14,227,000	\$769,468	\$156,898
General Personal Property Tax	\$1,311,948	\$3,764,862	\$47,647,000	\$3,085,309	\$788,218
Mobile Homes Property Tax	\$49,435	\$74,370	\$101,000	\$48,123	\$313
Machinery and Tools Tax	\$134,659	\$274,589	\$335,000	\$2,596,939	--
Merchants' Capital Tax	\$342,802	--	--	\$312,403	--
Property Tax Penalties	\$97,889	\$129,276	\$3,322,000	\$216,661	\$58,351
Property Tax Interest	\$47,975	\$64,137	\$1,220,000	\$165,597	\$47,599
Sub-Total	\$6,386,661	\$18,736,339	\$443,111,000	\$18,199,769	\$7,252,549
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,258,289	\$1,091,419	\$43,857,000	\$2,186,449	\$392,306
Consumers' Utility Taxes	\$474,912	\$1,462,710	\$25,452,000	\$1,253,242	\$395,747
Business License Taxes	--	\$631,522	\$19,534,000	--	--
Franchise License Taxes	\$49,471	\$50,642	\$4,970,000	\$86,895	\$40,905
Motor Vehicle License Taxes	\$231,477	\$681,175	\$6,275,000	\$366,884	\$172,614
Bank Stock Tax	--	\$79,135	\$573,000	\$6,432	\$32,230
Taxes on Recordation and Wills	\$162,805	\$388,976	\$15,562,000	\$174,763	\$186,315
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$195,738	\$2,793,000	\$258,290	--
Restaurant Food Tax	--	\$504,917	--	\$812,610	\$144,369
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$31,204	\$452,893	\$2,957,000	\$141,541	\$105,139
Other Non-Property Taxes	--	\$5,458	\$161,000	\$106,061	--
Sub-Total	\$3,208,158	\$5,544,585	\$122,134,000	\$5,393,167	\$1,469,625
Non-Tax Revenue					
Permits, Fees, and Licenses	\$51,368	\$523,801	\$20,418,000	\$128,038	\$122,855
Fines and Forfeitures	\$85,142	\$375,931	\$2,392,000	\$42,290	\$27,129
Charges for Services	\$3,311,419	\$3,054,491	\$60,521,000	\$7,245,810	\$747,213
Investment of Funds	\$159,670	\$415,772	\$12,941,000	\$157,638	\$143,714
Rental of Property	\$292,911	\$217,150	\$1,458,000	\$28,677	\$19,355
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$324,445	\$127,287	\$18,967,000	\$1,532,784	\$464,959
Sub-Total	\$4,224,955	\$4,714,432	\$116,697,000	\$9,135,237	\$1,525,225
Grand Total	\$13,819,774	\$28,995,356	\$681,942,000	\$32,728,173	\$10,247,399

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$2,616,293	\$65,108,454	\$10,873,814	\$28,227,503	\$5,570,536
Public Service Corporation Property Taxes	\$232,272	\$2,376,775	\$596,149	\$909,398	\$1,337,725
General Personal Property Tax	\$938,612	\$12,329,163	\$2,648,146	\$7,124,536	\$1,810,300
Mobile Homes Property Tax	\$17,163	\$67,035	\$57,739	--	\$104,880
Machinery and Tools Tax	\$22,448	\$973,823	\$190,481	\$6,732,204	\$1,657,074
Merchants' Capital Tax	\$45,635	--	--	\$724,840	\$24,351
Property Tax Penalties	\$43,383	\$409,271	\$245,809	\$399,559	\$104,962
Property Tax Interest	\$34,240	\$165,997	\$91,671	\$198,096	\$231,224
Sub-Total	\$3,950,046	\$81,430,518	\$14,703,809	\$44,316,136	\$10,841,052
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,120,357	\$7,377,960	\$2,317,974	\$4,173,990	\$1,534,690
Consumers' Utility Taxes	\$273,617	\$4,695,721	\$963,485	\$1,552,430	\$1,095,284
Business License Taxes	--	\$4,572,222	\$665,463	--	--
Franchise License Taxes	\$7,679	\$2,758,302	\$32,449	\$306,873	\$20,091
Motor Vehicle License Taxes	\$169,578	\$1,821,134	\$545,606	\$1,158,694	\$292,194
Bank Stock Tax	--	\$609,587	\$91,930	\$16,842	--
Taxes on Recordation and Wills	\$67,302	\$1,285,726	\$296,733	\$1,099,537	\$89,383
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$104,268	--	--	--
Transient Occupancy Tax	--	\$626,855	\$914,290	\$79,854	--
Restaurant Food Tax	--	\$2,990,255	\$1,126,412	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$2,264,142
E-911 Service Tax	\$95,169	\$1,000,283	\$362,150	\$511,526	\$686,153
Other Non-Property Taxes	\$3,490	--	--	--	--
Sub-Total	\$1,737,192	\$27,842,313	\$7,316,492	\$8,899,746	\$5,981,937
Non-Tax Revenue					
Permits, Fees, and Licenses	\$44,724	\$694,048	\$449,386	\$1,091,022	\$35,700
Fines and Forfeitures	\$26,076	\$700,301	\$66,080	\$341,372	\$9,430
Charges for Services	\$1,941,952	\$10,163,411	\$5,393,632	\$10,612,370	\$4,229,254
Investment of Funds	\$164,161	\$1,116,446	\$176,211	\$838,940	\$571,487
Rental of Property	\$158,197	\$439,771	\$147,233	\$235,799	\$3,500
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$16,616	\$21,965	--	--
Miscellaneous Non-Tax Sources	\$674,030	\$882,299	\$309,477	\$5,387,256	\$1,418,070
Sub-Total	\$3,009,140	\$14,012,892	\$6,563,984	\$18,506,759	\$6,267,441
Grand Total	\$8,696,378	\$123,285,723	\$28,584,285	\$71,722,641	\$23,090,430

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$5,852,014	\$16,369,191	\$6,969,386	\$5,964,708	\$74,641,927
Public Service Corporation Property Taxes	\$539,854	\$830,449	\$638,810	\$624,381	\$1,898,661
General Personal Property Tax	\$682,714	\$4,389,657	\$2,180,488	\$1,949,588	\$16,120,272
Mobile Homes Property Tax	\$98,785	\$23,691	\$75,643	\$71,099	\$119,099
Machinery and Tools Tax	\$196,940	\$2,097,915	\$1,034,245	\$529,263	\$1,008,012
Merchants' Capital Tax	\$118,163	\$206,905	\$186,470	\$457,080	--
Property Tax Penalties	\$95,876	\$245,191	\$144,599	\$211,626	\$1,057,310
Property Tax Interest	\$87,226	\$139,926	\$100,150	\$60,380	\$433,404
Sub-Total	\$7,671,572	\$24,302,925	\$11,329,791	\$9,868,125	\$95,278,685
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,175,375	\$2,932,417	\$1,792,509	\$467,318	\$12,980,307
Consumers' Utility Taxes	\$731,796	\$1,393,268	\$871,649	\$923,270	\$3,953,925
Business License Taxes	--	--	--	\$108,119	\$3,868,673
Franchise License Taxes	\$200,630	\$25,306	\$282,467	\$31,841	\$2,081,302
Motor Vehicle License Taxes	\$461,017	\$654,599	\$293,690	\$331,890	\$2,654,574
Bank Stock Tax	--	--	\$54,017	--	\$319,526
Taxes on Recordation and Wills	\$93,716	\$688,517	\$140,927	\$163,885	\$4,328,970
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$7,316	\$85,314	--	--	\$865,818
Restaurant Food Tax	--	--	--	--	\$4,650,797
Coal, Oil, and Gas Taxes	\$9,153	--	--	--	--
E-911 Service Tax	\$382,139	\$515,286	\$314,220	\$140,170	\$1,340,072
Other Non-Property Taxes	--	--	\$28,132	\$49,730	\$105,840
Sub-Total	\$3,061,142	\$6,294,707	\$3,777,611	\$2,216,223	\$37,149,804
Non-Tax Revenue					
Permits, Fees, and Licenses	\$52,404	\$630,162	\$60,405	\$132,365	\$4,125,986
Fines and Forfeitures	\$40,072	\$24,471	\$23,810	\$632,070	\$792,711
Charges for Services	\$2,417,296	\$4,636,336	\$8,024,797	\$2,132,167	\$13,835,796
Investment of Funds	\$129,873	\$302,199	\$314,240	\$106,817	\$939,911
Rental of Property	\$326,354	\$58,912	\$139,768	--	\$309,003
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$80,913	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$525,000	--
Miscellaneous Non-Tax Sources	\$2,970,421	\$984,578	\$418,214	\$606,099	\$2,167,091
Sub-Total	\$5,936,420	\$6,636,658	\$9,062,147	\$4,134,518	\$22,170,498
Grand Total	\$16,669,134	\$37,234,290	\$24,169,549	\$16,218,866	\$154,598,987

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$91,465,836	\$3,655,474	\$2,875,628	\$9,849,135	\$17,638,411
Public Service Corporation Property Taxes	\$2,025,835	\$10,192,257	\$377,983	\$577,790	\$439,818
General Personal Property Tax	\$15,704,691	\$603,555	\$1,327,824	\$3,684,276	\$4,694,736
Mobile Homes Property Tax	\$175,596	--	\$77,051	\$158,057	\$16,626
Machinery and Tools Tax	\$93,624	--	\$853,765	\$953,045	\$454,195
Merchants' Capital Tax	\$681,595	--	\$65,118	\$974,972	--
Property Tax Penalties	\$1,064,044	\$41,209	\$82,583	\$306,974	\$253,146
Property Tax Interest	\$513,719	\$64,330	\$18,643	\$204,821	\$192,262
Sub-Total	\$111,724,940	\$14,556,825	\$5,678,595	\$16,709,070	\$23,689,194
All Other Tax Revenue					
Local Sales and Use Taxes	\$9,369,549	\$408,238	\$464,151	\$4,057,061	\$2,124,574
Consumers' Utility Taxes	\$6,321,760	--	\$151,017	\$918,846	\$1,034,003
Business License Taxes	--	\$65,897	\$155	--	\$1,207,130
Franchise License Taxes	\$961,966	--	\$994	\$28,173	--
Motor Vehicle License Taxes	\$2,223,491	\$60,778	\$203,003	\$278,869	\$593,932
Bank Stock Tax	\$204,061	--	\$4,820	\$46,411	--
Taxes on Recordation and Wills	\$4,013,675	\$62,317	\$43,338	\$182,243	\$1,133,365
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$985,891	--	--	--	\$7,363
Restaurant Food Tax	\$4,343,493	--	--	--	\$126,165
Coal, Oil, and Gas Taxes	--	--	--	\$974,742	--
E-911 Service Tax	\$1,369,700	\$55,370	\$121,132	\$374,165	\$454,002
Other Non-Property Taxes	\$3,812,456	\$26,623	\$50,809	--	--
Sub-Total	\$33,606,042	\$679,223	\$1,039,419	\$6,860,510	\$6,680,534
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5,847,703	\$33,924	\$79,932	\$229,347	\$1,149,296
Fines and Forfeitures	\$772,566	\$24,690	\$563,774	\$56,447	\$93,745
Charges for Services	\$16,772,877	\$802,593	\$9,848,491	\$5,552,666	\$3,794,067
Investment of Funds	\$1,291,361	\$220,252	\$126,747	\$554,480	\$465,873
Rental of Property	\$112,689	\$105,982	\$35,379	\$2,000,058	\$348,518
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,970,574	\$125,244	\$322,929	\$1,335,078	\$4,289,039
Sub-Total	\$32,767,770	\$1,312,685	\$10,977,252	\$9,728,076	\$10,140,538
Grand Total	\$178,098,752	\$16,548,733	\$17,695,266	\$33,297,656	\$40,510,266

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$15,162,131	\$6,695,971	\$8,285,766	\$7,571,120	\$43,602,641
Public Service Corporation Property Taxes	\$1,111,761	\$206,543	\$562,979	\$712,494	\$2,964,773
General Personal Property Tax	\$3,181,261	\$1,584,975	\$3,056,647	\$2,237,891	\$8,947,262
Mobile Homes Property Tax	\$114,677	\$49,102	\$220,425	\$136,964	\$31,208
Machinery and Tools Tax	\$3,061,279	\$140,662	\$2,754,717	\$1,510,119	\$1,395,057
Merchants' Capital Tax	--	\$48,936	\$779,269	\$378,122	\$356,104
Property Tax Penalties	\$250,177	\$101,725	\$294,385	\$77,657	\$518,625
Property Tax Interest	\$178,303	\$62,288	\$103,433	\$94,335	\$186,657
Sub-Total	\$23,059,589	\$8,890,202	\$16,057,621	\$12,718,702	\$58,002,327
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,157,082	\$656,785	\$2,558,577	\$3,099,274	\$7,564,266
Consumers' Utility Taxes	\$1,830,895	\$726,763	\$1,225,468	\$1,019,632	\$246,775
Business License Taxes	--	--	\$19,919	--	\$4,226,847
Franchise License Taxes	\$177,266	\$58,213	\$256,875	\$19,407	\$652,046
Motor Vehicle License Taxes	\$761,157	\$375,832	\$109,080	\$368,244	\$1,291,961
Bank Stock Tax	\$20,637	\$10,858	--	\$21,715	\$113,242
Taxes on Recordation and Wills	\$381,564	\$317,913	\$140,941	\$195,685	\$1,362,638
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$37,558	--	\$49,262	\$128,891	\$2,857,007
Restaurant Food Tax	--	--	--	\$647,926	\$3,962,278
Coal, Oil, and Gas Taxes	--	--	\$10,241,368	--	--
E-911 Service Tax	\$305,250	\$187,237	\$283,018	\$319,745	\$728,098
Other Non-Property Taxes	\$147,099	--	--	\$86,887	\$32,627
Sub-Total	\$8,818,508	\$2,333,601	\$14,884,508	\$5,907,406	\$23,037,785
Non-Tax Revenue					
Permits, Fees, and Licenses	\$189,395	\$216,926	\$65,871	\$116,878	\$930,640
Fines and Forfeitures	\$203,629	\$68,439	\$30,617	\$1,109,379	\$304,214
Charges for Services	\$6,468,389	\$3,858,698	\$3,771,480	\$6,916,061	\$10,144,180
Investment of Funds	\$309,844	\$229,730	\$416,913	\$458,415	\$566,832
Rental of Property	\$287,121	\$54,131	\$105,878	\$5,024	\$1,033,911
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$26,888	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,547,850	\$651,625	\$669,886	\$933,151	\$1,101,216
Sub-Total	\$9,033,116	\$5,079,549	\$5,060,645	\$9,538,908	\$14,080,993
Grand Total	\$40,911,213	\$16,303,352	\$36,002,774	\$28,165,016	\$95,121,105

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$227,826,224	\$2,558,495	\$7,354,507	\$2,462,871	\$35,902,208
Public Service Corporation Property Taxes	\$7,241,824	\$89,709	\$164,296	\$94,087	\$1,644,018
General Personal Property Tax	\$30,539,104	\$484,710	\$1,245,413	\$1,007,640	\$4,528,477
Mobile Homes Property Tax	--	--	\$17,266	-\$2,548	\$7,347
Machinery and Tools Tax	\$683,990	\$392,530	\$1,057,251	\$408,141	\$168,365
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,283,181	\$38,000	\$50,935	\$44,176	\$267,415
Property Tax Interest	\$231,602	\$34,019	\$63,714	\$23,292	\$95,072
Sub-Total	\$267,805,925	\$3,597,463	\$9,953,382	\$4,037,659	\$42,612,902
All Other Tax Revenue					
Local Sales and Use Taxes	\$23,812,277	\$968,531	\$3,546,056	\$341,367	\$9,001,835
Consumers' Utility Taxes	\$17,850,544	--	\$386,628	\$478,170	\$6,863,039
Business License Taxes	\$27,098,032	\$402,880	\$1,200,656	\$160,451	\$4,695,807
Franchise License Taxes	\$1,162,076	\$31,290	\$161,549	\$62,330	\$403,128
Motor Vehicle License Taxes	\$2,460,980	\$99,431	\$197,101	\$136,064	\$752,745
Bank Stock Tax	\$1,364,270	\$103,736	\$286,283	\$32,532	\$489,668
Taxes on Recordation and Wills	\$5,612,264	\$66,924	\$165,594	\$40,080	\$507,188
Tobacco Taxes	\$2,277,366	\$148,514	\$168,778	--	\$661,266
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$7,183,067	\$53,830	\$585,739	\$13,113	\$1,909,540
Restaurant Food Tax	\$9,598,763	\$521,767	\$3,522,872	\$139,969	\$5,745,899
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$670,123	\$97,789	\$144,454	\$95,564	\$417,889
Other Non-Property Taxes	\$747,040	--	--	\$103,665	--
Sub-Total	\$99,836,802	\$2,494,692	\$10,365,710	\$1,603,305	\$31,448,004
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,511,809	\$35,221	\$93,415	\$20,650	\$801,088
Fines and Forfeitures	\$4,035,693	\$41,628	\$214,507	\$78,852	\$541,733
Charges for Services	\$17,720,415	\$1,498,427	\$7,520,073	\$2,104,263	\$19,050,387
Investment of Funds	\$3,099,210	\$229,341	\$155,294	\$32,288	\$785,475
Rental of Property	\$2,940,621	\$8,534	\$335,270	\$121,478	\$287,387
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$542,629	--	\$26,625	\$8,004,461
Miscellaneous Non-Tax Sources	\$4,293,334	\$142,617	\$1,542,409	\$309,842	\$1,540,914
Sub-Total	\$36,601,082	\$2,498,397	\$9,860,968	\$2,693,998	\$31,011,445
Grand Total	\$404,243,809	\$8,590,552	\$30,180,060	\$8,334,962	\$105,072,351

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$177,611,299	\$13,622,518	\$1,627,801	\$14,939,504	\$2,546,960
Public Service Corporation Property Taxes	\$11,142,461	\$345,407	\$134,423	\$420,595	\$169,769
General Personal Property Tax	\$34,748,592	\$1,979,722	\$487,040	\$3,925,682	\$924,866
Mobile Homes Property Tax	\$184,361	--	\$7,302	\$35,655	\$2,105
Machinery and Tools Tax	\$2,699,724	\$91,859	\$4,149,002	\$1,254,621	\$165,502
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,978,807	\$65,249	\$39,254	\$309,873	\$37,436
Property Tax Interest	\$650,847	\$185,035	\$26,103	\$240,959	\$14,341
Sub-Total	\$229,016,091	\$16,289,790	\$6,470,925	\$21,126,889	\$3,860,979
All Other Tax Revenue					
Local Sales and Use Taxes	\$31,989,281	\$6,664,763	\$1,548,310	\$6,941,295	\$1,220,669
Consumers' Utility Taxes	\$16,941,953	\$1,355,071	\$650,168	\$1,997,490	\$570,569
Business License Taxes	\$21,461,924	\$2,601,296	\$444,459	\$3,777,830	\$559,511
Franchise License Taxes	\$1,959,448	\$90,703	\$28,095	\$1,379,414	\$37,407
Motor Vehicle License Taxes	\$4,465,961	\$363,426	\$108,725	\$891,092	\$83,725
Bank Stock Tax	\$824,730	\$156,011	\$142,342	\$722,847	\$101,159
Taxes on Recordation and Wills	\$4,302,365	\$41,214	\$25,430	\$260,067	\$36,935
Tobacco Taxes	\$4,827,640	--	\$176,640	--	--
Admission and Amusement Taxes	\$543,054	--	--	--	--
Transient Occupancy Tax	\$2,935,669	\$240,825	\$2,802	\$329,451	\$379,693
Restaurant Food Tax	\$16,684,210	\$3,441,923	\$385,135	\$3,971,100	\$1,158,099
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,145,151	\$218,686	--	\$860,940	\$118,571
Other Non-Property Taxes	\$1,535,845	--	\$27,934	\$126,941	--
Sub-Total	\$111,617,231	\$15,173,918	\$3,540,040	\$21,258,467	\$4,266,338
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,900,145	\$140,451	\$11,600	\$239,617	\$36,968
Fines and Forfeitures	\$2,929,501	\$376,808	\$23,813	\$430,796	\$681,459
Charges for Services	\$21,812,508	\$3,621,381	\$1,679,265	\$7,871,218	\$2,432,881
Investment of Funds	\$2,301,208	\$296,691	\$32,824	\$935,161	\$137,694
Rental of Property	\$2,379,195	\$14,771	\$12,549	\$596,368	\$8,823
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,793,105	\$1,135,621	\$190,067	\$1,866,220	\$223,490
Sub-Total	\$35,115,662	\$5,585,723	\$1,950,118	\$11,939,380	\$3,521,315
Grand Total	\$375,748,984	\$37,049,431	\$11,961,083	\$54,324,736	\$11,648,632

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$36,257,486	\$25,757,307	\$3,674,928	\$17,909,882	\$2,420,264
Public Service Corporation Property Taxes	\$1,029,432	\$330,580	\$77,406	\$716,942	\$101,169
General Personal Property Tax	\$4,398,889	\$2,483,363	\$993,445	\$3,772,598	\$411,772
Mobile Homes Property Tax	--	--	--	\$1,653	--
Machinery and Tools Tax	\$41,023	--	\$15,138	\$102,961	\$862,162
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$173,109	\$162,107	\$60,584	\$122,998	\$39,281
Property Tax Interest	\$62,176	\$43,747	\$23,274	\$28,275	\$29,025
Sub-Total	\$41,962,115	\$28,777,104	\$4,844,775	\$22,655,309	\$3,863,673
All Other Tax Revenue					
Local Sales and Use Taxes	\$11,604,756	\$3,828,328	\$1,377,290	\$11,994,065	\$1,904,093
Consumers' Utility Taxes	\$2,886,027	\$1,645,515	\$808,304	\$2,882,555	\$324,950
Business License Taxes	\$8,295,462	\$2,913,022	\$760,383	\$4,974,756	\$813,218
Franchise License Taxes	\$671,521	\$116,896	\$69,451	\$230,367	\$32,445
Motor Vehicle License Taxes	\$462,290	\$223,394	\$150,156	\$165,647	\$87,107
Bank Stock Tax	\$1,065,363	\$148,267	\$61,470	\$501,213	\$122,272
Taxes on Recordation and Wills	\$285,336	\$232,243	\$59,713	\$708,156	\$531
Tobacco Taxes	\$939,837	\$412,894	\$284,266	\$898,413	--
Admission and Amusement Taxes	--	\$18,092	--	\$163,734	\$18,443
Transient Occupancy Tax	\$607,630	\$222,079	\$175,870	\$718,473	\$5,089
Restaurant Food Tax	\$2,176,558	\$1,452,095	\$902,417	\$5,987,400	\$795,147
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$426,964	\$211,057	\$164,338	\$223,048	\$75,041
Other Non-Property Taxes	--	\$4,336	\$223,528	--	\$87,624
Sub-Total	\$29,421,744	\$11,428,218	\$5,037,186	\$29,447,827	\$4,265,960
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,146,981	\$479,042	\$69,920	\$988,302	\$16,638
Fines and Forfeitures	\$1,567,914	\$1,302,463	\$51,248	\$450,000	\$83,654
Charges for Services	\$1,160,961	\$2,805,627	\$3,322,241	\$5,678,533	\$2,897,104
Investment of Funds	\$1,376,107	\$550,647	\$21,104	\$879,394	\$236,960
Rental of Property	\$2,682,717	\$138,118	\$488,219	\$127,716	\$14,648
Payments in Lieu of Taxes from Enterprise Activities	--	\$138,382	\$68,900	\$17,183	--
Interlocal Revenue-Sharing Payments	--	--	\$1,103,684	--	--
Miscellaneous Non-Tax Sources	\$520,771	\$268,969	\$905,075	\$769,189	\$294,774
Sub-Total	\$8,455,451	\$5,683,248	\$6,030,391	\$8,910,317	\$3,543,778
Grand Total	\$79,839,310	\$45,888,570	\$15,912,352	\$61,013,453	\$11,673,411

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government



Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$87,496,207	\$12,159,177	\$10,768,794	\$2,524,369	\$35,794,408
Public Service Corporation Property Taxes	\$2,662,278	\$314,038	\$4,337,756	\$104,200	\$2,441,682
General Personal Property Tax	\$15,392,211	\$3,663,731	\$2,250,631	\$475,035	\$9,191,562
Mobile Homes Property Tax	\$38,003	\$9,397	\$4,719	--	--
Machinery and Tools Tax	\$1,730,915	\$1,730,900	\$3,047,620	--	\$3,145,600
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,266,990	\$150,914	\$402,671	\$9,253	\$500,541
Property Tax Interest	\$1,006,297	\$55,303	\$286,538	\$15,782	\$182,171
Sub-Total	\$109,592,901	\$18,083,460	\$21,098,729	\$3,128,639	\$51,255,964
All Other Tax Revenue					
Local Sales and Use Taxes	\$12,885,341	\$10,739,589	\$1,710,007	\$646,198	\$12,221,812
Consumers' Utility Taxes	\$10,956,917	\$1,849,330	\$1,138,794	\$519,509	\$7,087,224
Business License Taxes	\$11,019,387	\$5,274,648	\$1,411,667	\$488,447	\$7,371,507
Franchise License Taxes	\$1,260,204	\$285,736	\$135,119	\$43,127	\$574,721
Motor Vehicle License Taxes	\$2,905,173	\$504,105	\$392,283	\$65,320	\$1,498,014
Bank Stock Tax	\$306,035	\$389,143	\$93,374	\$55,932	\$545,221
Taxes on Recordation and Wills	\$819,985	\$521,520	\$165,781	\$67,102	\$561,009
Tobacco Taxes	\$4,084,162	\$967,983	--	--	\$1,087,358
Admission and Amusement Taxes	\$1,125,799	\$164,417	--	--	\$344,161
Transient Occupancy Tax	\$2,516,024	\$1,262,314	\$359,545	\$174,923	\$1,392,866
Restaurant Food Tax	\$12,449,368	\$6,711,580	\$986,819	\$552,946	\$8,666,119
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,076,911	\$431,884	\$352,575	\$52,720	\$972,043
Other Non-Property Taxes	\$232,211	\$138,735	\$186,569	\$27,810	--
Sub-Total	\$62,637,517	\$29,240,984	\$6,932,533	\$2,694,034	\$42,322,055
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,651,023	\$403,621	\$93,462	\$144,572	\$635,880
Fines and Forfeitures	\$2,210,601	\$604,029	\$79,376	\$105,092	\$552,797
Charges for Services	\$39,366,833	\$5,987,680	\$4,158,947	\$1,563,648	\$24,673,207
Investment of Funds	\$2,262,854	\$725,945	\$380,645	\$193,209	\$1,234,123
Rental of Property	\$719,045	\$146,799	\$126,048	\$170,448	\$1,262,548
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$1,145,327	--
Miscellaneous Non-Tax Sources	\$9,457,637	\$842,147	\$243,364	\$387,664	\$3,480,255
Sub-Total	\$55,667,993	\$8,710,221	\$5,081,842	\$3,709,960	\$31,838,810
Grand Total	\$227,898,411	\$56,034,665	\$33,113,104	\$9,532,633	\$125,416,829

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$41,010,293	\$14,541,141	\$5,453,976	\$114,344,221	\$145,781,000
Public Service Corporation Property Taxes	\$873,934	\$296,585	\$258,443	\$4,457,737	\$8,329,811
General Personal Property Tax	\$5,609,456	\$2,436,487	\$1,293,090	\$21,699,989	\$31,411,973
Mobile Homes Property Tax	\$8,980	--	--	\$152,640	\$15,280
Machinery and Tools Tax	\$3,609,839	\$20,548	\$226,941	\$11,462,803	\$8,375,117
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$346,456	\$231,627	\$97,368	\$663,002	\$904,471
Property Tax Interest	\$20,234	\$141,083	\$50,687	\$329,928	\$1,755,739
Sub-Total	\$51,479,192	\$17,667,471	\$7,380,505	\$153,110,320	\$196,573,391
All Other Tax Revenue					
Local Sales and Use Taxes	\$6,989,980	\$2,032,705	\$2,020,464	\$20,955,339	\$29,497,479
Consumers' Utility Taxes	\$1,852,781	\$1,244,478	\$1,367,947	\$12,364,272	\$39,371,385
Business License Taxes	\$2,700,753	\$681,181	\$1,750,980	\$13,391,073	\$21,854,626
Franchise License Taxes	\$314,596	\$108,640	\$166,185	\$3,676,052	\$4,101,270
Motor Vehicle License Taxes	\$753,839	\$294,064	\$227,623	\$3,585,609	\$2,692,643
Bank Stock Tax	\$428,589	\$27,366	\$256,028	\$532,019	\$1,585,408
Taxes on Recordation and Wills	\$1,121,396	\$483,739	\$92,092	\$1,969,391	\$2,824,266
Tobacco Taxes	\$979,036	\$562,020	\$145,099	\$4,639,855	\$6,947,795
Admission and Amusement Taxes	--	--	--	\$566,599	\$4,118,927
Transient Occupancy Tax	\$164,652	--	\$13,735	\$2,686,120	\$6,560,868
Restaurant Food Tax	\$2,583,398	\$292,943	\$1,119,338	\$14,779,660	\$26,669,046
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$334,561	\$73,074	\$189,660	\$2,737,853	\$4,016,005
Other Non-Property Taxes	\$529,888	--	\$3,659	\$641,699	\$237,751
Sub-Total	\$18,753,469	\$5,800,210	\$7,352,810	\$82,525,541	\$150,477,469
Non-Tax Revenue					
Permits, Fees, and Licenses	\$857,920	\$175,910	\$199,679	\$3,706,436	\$4,837,981
Fines and Forfeitures	\$716,186	\$178,035	\$251,543	\$2,186,887	\$1,763,078
Charges for Services	\$6,582,291	\$1,190,040	\$6,007,463	\$37,482,186	\$38,202,794
Investment of Funds	\$1,233,435	\$150,792	\$193,769	\$2,490,417	\$4,248,618
Rental of Property	\$49,095	\$27,950	\$492,623	\$11,659,417	\$6,090,100
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$133,709	\$1,360,621	\$3,020,024
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$782,415	\$505,514	\$365,342	\$13,324,856	\$13,934,797
Sub-Total	\$10,221,342	\$2,228,241	\$7,644,128	\$72,210,820	\$72,097,392
Grand Total	\$80,454,003	\$25,695,922	\$22,377,443	\$307,846,681	\$419,148,252

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$1,005,915	\$16,438,851	\$10,665,742	\$55,120,314	\$4,604,162
Public Service Corporation Property Taxes	\$222,049	\$1,303,984	\$105,318	\$3,591,528	\$158,490
General Personal Property Tax	\$177,593	\$3,055,068	\$1,667,523	\$14,519,589	\$764,153
Mobile Homes Property Tax	--	\$18,599	\$15,000	--	\$5,836
Machinery and Tools Tax	\$61,961	\$2,315,341	--	\$2,396,405	\$650,097
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$19,031	\$324,060	\$100,564	\$1,307,612	\$52,359
Property Tax Interest	\$14,511	\$239,438	\$26,949	\$403,171	\$24,510
Sub-Total	\$1,501,060	\$23,695,341	\$12,581,096	\$77,338,619	\$6,259,607
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,497,058	\$3,568,160	\$446,435	\$5,922,997	\$813,064
Consumers' Utility Taxes	\$263,918	\$3,239,247	\$447,622	\$12,999,195	\$1,022,020
Business License Taxes	\$658,845	\$2,675,192	\$339,675	\$5,841,124	\$351,235
Franchise License Taxes	\$51,323	--	\$115,874	\$767,172	\$189,981
Motor Vehicle License Taxes	\$29,486	\$588,524	\$296,574	\$1,959,659	\$174,864
Bank Stock Tax	\$65,962	\$131,233	\$33,556	\$392,451	\$108,239
Taxes on Recordation and Wills	\$5,219	\$248,183	\$233,980	\$1,373,640	\$85,914
Tobacco Taxes	\$48	\$114,110	\$94,467	\$2,714,850	\$144,636
Admission and Amusement Taxes	--	\$12,123	--	\$205,601	--
Transient Occupancy Tax	\$127,921	\$272,139	--	\$1,036,638	\$113,919
Restaurant Food Tax	\$721,995	\$1,130,653	\$481,323	\$5,450,310	\$735,982
Coal, Oil, and Gas Taxes	\$178,532	--	--	--	--
E-911 Service Tax	\$38,602	\$373,198	\$146,216	\$1,628,801	\$181,180
Other Non-Property Taxes	\$46,405	--	--	\$50,442	--
Sub-Total	\$3,685,314	\$12,352,762	\$2,635,722	\$40,342,880	\$3,921,034
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14,270	\$117,670	\$172,455	\$991,695	\$16,706
Fines and Forfeitures	\$78,152	\$475,327	\$30,583	\$409,096	\$120,966
Charges for Services	\$742,638	\$4,974,065	\$2,003,314	\$21,616,179	\$3,173,713
Investment of Funds	\$53,016	\$202,097	\$125,640	\$1,059,983	\$169,268
Rental of Property	\$510,341	\$293,807	\$82,747	\$2,700,917	\$113,261
Payments in Lieu of Taxes from Enterprise Activities	--	\$59,676	--	\$828,867	\$1,629,373
Interlocal Revenue-Sharing Payments	--	--	--	--	\$233,473
Miscellaneous Non-Tax Sources	\$177,178	\$607,440	\$285,294	\$3,465,736	\$197,924
Sub-Total	\$1,575,595	\$6,730,082	\$2,700,033	\$31,072,473	\$5,654,684
Grand Total	\$6,761,969	\$42,778,185	\$17,916,851	\$148,753,972	\$15,835,325

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$180,637,143	\$60,089,549	\$16,785,561	\$11,826,329	\$54,317,177
Public Service Corporation Property Taxes	\$12,835,053	\$3,838,326	\$396,462	\$622,306	\$1,693,701
General Personal Property Tax	\$27,502,214	\$13,596,718	\$5,317,377	\$1,600,828	\$8,244,361
Mobile Homes Property Tax	\$23,130	\$19,073	--	--	\$104,053
Machinery and Tools Tax	\$14,618,256	\$2,741,692	\$2,600,496	\$124,461	\$1,448,514
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2,536,065	\$718,130	\$130,502	\$129,018	\$576,096
Property Tax Interest	\$2,352,749	\$478,753	\$64,580	\$28,828	\$217,682
Sub-Total	\$240,504,610	\$81,482,241	\$25,294,978	\$14,331,770	\$66,601,584
All Other Tax Revenue					
Local Sales and Use Taxes	\$26,302,099	\$19,663,577	\$5,601,846	\$3,859,669	\$6,393,278
Consumers' Utility Taxes	\$31,124,965	\$13,349,039	\$1,339,238	\$1,776,769	\$6,160,225
Business License Taxes	\$24,152,763	\$11,843,732	\$4,032,843	\$1,698,253	\$4,528,220
Franchise License Taxes	\$4,926,096	\$1,500,624	\$620,688	\$275,612	\$233,565
Motor Vehicle License Taxes	\$3,453,990	\$1,761,745	\$539,346	\$394,005	\$1,350,308
Bank Stock Tax	\$2,904,338	\$1,115,867	\$265,830	\$206,931	\$283,547
Taxes on Recordation and Wills	\$54,967	\$898,382	\$295,074	\$237,639	\$2,001,254
Tobacco Taxes	--	\$1,889,419	\$451,765	\$393,534	\$1,538,959
Admission and Amusement Taxes	\$1,195,603	\$448,312	\$184,320	--	\$369,995
Transient Occupancy Tax	\$4,578,302	\$2,250,249	\$660,790	\$234,685	\$302,463
Restaurant Food Tax	\$16,028,093	\$7,995,551	\$2,190,099	\$1,751,768	\$3,323,238
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5,105,362	\$1,603,863	\$233,804	\$449,282	\$1,029,638
Other Non-Property Taxes	\$841,510	\$364,068	\$308,352	\$19,265	--
Sub-Total	\$120,668,088	\$64,684,428	\$16,723,995	\$11,297,412	\$27,514,690
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,591,912	\$1,275,026	\$286,150	\$173,802	\$1,581,725
Fines and Forfeitures	\$9,936,390	\$1,354,775	\$162,207	\$52,525	\$661,623
Charges for Services	\$39,334,225	\$20,936,392	\$5,225,896	\$6,657,246	\$13,581,977
Investment of Funds	\$182,148	\$838,129	\$368,279	\$458,803	\$1,229,315
Rental of Property	\$189,054	\$729,833	\$1,371,194	\$34,837	\$779,239
Payments in Lieu of Taxes from Enterprise Activities	\$19,659,668	--	\$1,265,000	\$622,301	\$25,505
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$8,167,822	\$3,701,278	\$212,942	\$494,914	\$1,008,956
Sub-Total	\$81,061,219	\$28,835,433	\$8,891,668	\$8,494,428	\$18,868,340
Grand Total	\$442,233,917	\$175,002,102	\$50,910,641	\$34,123,610	\$112,984,614

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$375,423,810	\$8,618,791	\$6,526,520	\$13,910,677
Public Service Corporation Property Taxes	\$7,023,217	\$635,093	\$316,177	\$333,891
General Personal Property Tax	\$51,577,025	\$1,918,807	\$387,616	\$4,604,169
Mobile Homes Property Tax	\$122,171	\$8,857	\$4,000	\$2,421
Machinery and Tools Tax	\$814,921	\$2,758,137	\$1,232,064	\$1,441,376
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$3,164,168	\$159,195	\$63,900	\$150,192
Property Tax Interest	\$1,553,937	\$68,933	\$15,386	\$59,992
Sub-Total	\$439,679,249	\$14,167,813	\$8,545,663	\$20,502,718
All Other Tax Revenue				
Local Sales and Use Taxes	\$49,315,425	\$3,339,120	\$4,219,603	\$10,273,222
Consumers' Utility Taxes	\$40,702,879	\$1,933,004	\$798,829	\$3,394,446
Business License Taxes	\$36,444,397	\$1,565,469	\$1,749,413	\$5,437,444
Franchise License Taxes	\$4,644,304	\$124,401	\$235,196	\$469,570
Motor Vehicle License Taxes	\$8,845,748	\$407,343	--	\$502,303
Bank Stock Tax	\$1,427,672	\$84,714	\$118,772	\$587,437
Taxes on Recordation and Wills	\$78,938	\$245,966	\$266,594	\$485,390
Tobacco Taxes	\$11,747,980	\$451,890	\$209,340	\$327,470
Admission and Amusement Taxes	\$4,595,065	--	--	\$115,821
Transient Occupancy Tax	\$19,175,967	\$265,978	\$5,277,984	\$594,456
Restaurant Food Tax	\$41,565,553	\$1,773,540	\$5,367,745	\$4,438,168
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$6,403,011	\$269,374	\$263,202	\$651,115
Other Non-Property Taxes	\$511,562	\$36,782	--	--
Sub-Total	\$225,458,501	\$10,497,581	\$18,506,678	\$27,276,842
Non-Tax Revenue				
Permits, Fees, and Licenses	\$5,050,051	\$236,768	\$256,662	\$639,874
Fines and Forfeitures	\$5,108,116	\$201,305	\$234,157	\$274,987
Charges for Services	\$55,489,182	\$4,545,169	\$1,149,483	\$3,398,402
Investment of Funds	\$8,482,678	\$255,806	\$485,366	\$265,402
Rental of Property	\$4,670,451	\$171,674	\$378,192	\$127,157
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$10,753,700	\$410,983	\$1,122,628	\$706,087
Sub-Total	\$89,654,178	\$5,821,705	\$3,626,488	\$5,411,909
Grand Total	\$754,791,928	\$30,487,099	\$30,678,829	\$53,191,469

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$891.97	\$779.07	\$855.97
Public Service Corporation Property Taxes	\$35.53	\$33.90	\$35.01
General Personal Property Tax	\$157.58	\$134.28	\$150.15
Mobile Homes Property Tax	\$1.40	\$0.34	\$1.06
Machinery and Tools Tax	\$21.54	\$32.97	\$25.18
Merchants' Capital Tax	\$2.17	--	\$1.48
Property Tax Penalties	\$7.68	\$7.83	\$7.73
Property Tax Interest	\$2.97	\$4.67	\$3.51
Sub-Total	\$1,120.85	\$993.05	\$1,080.10
All Other Tax Revenue			
Local Sales and Use Taxes	\$111.22	\$149.94	\$123.56
Consumers' Utility Taxes	\$51.57	\$105.62	\$68.80
Business License Taxes	\$57.12	\$103.73	\$71.98
Franchise License Taxes	\$5.95	\$13.10	\$8.23
Motor Vehicle License Taxes	\$19.16	\$18.39	\$18.92
Bank Stock Tax	\$4.59	\$7.57	\$5.54
Taxes on Recordation and Wills	\$27.24	\$11.52	\$22.23
Tobacco Taxes	\$1.57	\$21.08	\$7.79
Admission and Amusement Taxes	\$0.04	\$5.95	\$1.93
Transient Occupancy Tax	\$13.11	\$27.41	\$17.67
Restaurant Food Tax	\$13.37	\$94.01	\$39.08
Coal, Oil, and Gas Taxes	\$6.39	\$0.07	\$4.38
E-911 Service Tax	\$12.91	\$15.30	\$13.67
Other Non-Property Taxes	\$9.14	\$2.95	\$7.17
Sub-Total	\$333.39	\$576.66	\$410.95
Non-Tax Revenue			
Permits, Fees, and Licenses	\$31.41	\$16.18	\$26.55
Fines and Forfeitures	\$9.38	\$17.00	\$11.81
Charges for Services	\$160.59	\$188.33	\$169.43
Investment of Funds	\$17.11	\$16.08	\$16.79
Rental of Property	\$9.09	\$18.05	\$11.94
Payments in Lieu of Taxes from Enterprise Activities	\$1.04	\$12.13	\$4.57
Interlocal Revenue-Sharing Payments	\$0.18	\$4.64	\$1.60
Miscellaneous Non-Tax Sources	\$29.09	\$38.33	\$32.04
Sub-Total	\$257.88	\$310.74	\$274.74
Grand Total	\$1,712.12	\$1,880.46	\$1,765.79

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$308.19	\$858.65	\$290.38	\$276.09	\$277.79
Public Service Corporation Property Taxes	\$35.98	\$16.47	\$33.51	\$11.73	\$15.47
General Personal Property Tax	\$101.61	\$160.65	\$91.95	\$90.78	\$109.57
Mobile Homes Property Tax	--	\$0.98	\$1.95	\$2.17	\$3.02
Machinery and Tools Tax	\$16.26	\$4.29	\$349.15	\$2.78	\$48.18
Merchants' Capital Tax	--	--	--	--	\$7.78
Property Tax Penalties	\$8.48	\$7.15	\$5.71	\$8.85	\$7.11
Property Tax Interest	\$8.79	\$3.06	\$3.33	\$1.52	\$2.68
Sub-Total	\$479.30	\$1,051.25	\$775.97	\$393.91	\$471.58
All Other Tax Revenue					
Local Sales and Use Taxes	\$70.99	\$134.60	\$39.88	\$51.62	\$72.01
Consumers' Utility Taxes	\$34.64	\$78.05	\$26.15	\$36.15	\$50.50
Business License Taxes	\$1.77	\$89.77	\$19.72	\$12.87	\$13.17
Franchise License Taxes	\$9.24	\$3.30	\$1.66	\$0.68	\$1.11
Motor Vehicle License Taxes	\$14.23	\$23.35	\$17.00	\$22.10	\$22.41
Bank Stock Tax	\$1.32	\$3.03	\$0.29	\$2.81	\$2.57
Taxes on Recordation and Wills	\$16.34	\$22.59	\$4.53	\$12.51	\$7.49
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.83	--	--	--
Transient Occupancy Tax	\$8.52	\$15.80	\$3.67	--	\$0.80
Restaurant Food Tax	--	\$50.84	\$14.19	--	\$24.66
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.78	\$12.59	\$7.21	\$5.37	\$13.63
Other Non-Property Taxes	\$0.02	\$7.06	\$14.11	\$2.41	--
Sub-Total	\$163.85	\$441.79	\$148.38	\$146.52	\$208.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8.67	\$15.08	\$2.14	\$17.22	\$6.04
Fines and Forfeitures	\$1.36	\$3.13	\$5.71	\$3.58	\$6.77
Charges for Services	\$171.10	\$139.09	\$215.34	\$285.61	\$121.32
Investment of Funds	\$6.14	\$12.51	\$21.57	\$14.43	\$8.98
Rental of Property	\$3.73	\$7.02	\$23.73	\$6.28	\$22.51
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.26	\$14.32	\$40.48	\$37.58	\$33.97
Sub-Total	\$211.26	\$191.15	\$308.97	\$364.71	\$199.59
Grand Total	\$854.42	\$1,684.20	\$1,233.33	\$905.13	\$879.53

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
<b>Property Tax Revenue</b>					
Real Property Tax	\$322.01	\$1,838.60	\$376.18	\$502.38	\$450.66
Public Service Corporation Property Taxes	\$21.63	\$28.81	\$14.23	\$1,268.74	\$21.66
General Personal Property Tax	\$70.02	\$218.70	\$70.11	\$14.63	\$115.02
Mobile Homes Property Tax	\$3.92	--	\$4.49	\$0.04	\$3.32
Machinery and Tools Tax	\$15.50	\$0.74	\$37.08	\$0.03	\$31.71
Merchants' Capital Tax	\$5.56	--	--	--	\$2.16
Property Tax Penalties	\$5.12	\$10.38	\$5.19	\$3.26	\$6.75
Property Tax Interest	\$2.66	\$0.22	\$3.27	\$1.37	\$2.97
Sub-Total	\$446.42	\$2,097.45	\$510.56	\$1,790.46	\$634.25
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$53.90	\$159.97	\$64.72	\$179.74	\$44.06
Consumers' Utility Taxes	\$46.16	\$40.30	\$39.65	--	\$30.93
Business License Taxes	--	\$236.05	\$39.27	--	\$0.01
Franchise License Taxes	\$0.54	\$10.99	\$3.82	--	\$2.16
Motor Vehicle License Taxes	\$21.49	\$17.85	\$26.34	\$6.99	\$23.34
Bank Stock Tax	--	\$7.65	\$2.07	\$4.81	\$1.38
Taxes on Recordation and Wills	\$6.88	\$36.62	\$13.73	\$24.36	\$18.47
Tobacco Taxes	--	\$9.95	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$89.03	\$6.16	\$58.16	\$3.76
Restaurant Food Tax	--	\$123.16	\$29.35	--	\$15.83
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.01	\$27.03	\$10.36	--	\$11.95
Other Non-Property Taxes	\$2.42	\$87.84	\$12.34	\$4.21	--
Sub-Total	\$147.40	\$846.44	\$247.82	\$278.28	\$151.89
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$5.23	\$35.98	\$11.71	\$16.30	\$13.48
Fines and Forfeitures	\$3.57	\$43.53	\$2.61	\$0.03	\$3.12
Charges for Services	\$96.47	\$229.97	\$121.58	\$179.03	\$138.77
Investment of Funds	\$11.31	\$6.69	\$13.72	\$29.89	\$15.21
Rental of Property	\$3.45	\$7.87	\$6.39	\$9.52	\$1.67
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$0.005
Miscellaneous Non-Tax Sources	\$22.37	\$14.42	\$15.63	\$22.87	\$19.06
Sub-Total	\$142.40	\$338.46	\$171.63	\$257.64	\$191.32
<b>Grand Total</b>	<b>\$736.22</b>	<b>\$3,282.35</b>	<b>\$930.02</b>	<b>\$2,326.38</b>	<b>\$977.46</b>

1

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Staff, Commission on Local Government



Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
<b>Property Tax Revenue</b>					
Real Property Tax	\$250.08	\$475.60	\$214.40	\$295.37	\$245.79
Public Service Corporation Property Taxes	\$22.11	\$31.88	\$12.75	\$21.12	\$21.63
General Personal Property Tax	\$117.68	\$107.75	\$95.38	\$64.53	\$92.44
Mobile Homes Property Tax	\$4.47	\$1.68	\$3.02	\$3.60	\$4.79
Machinery and Tools Tax	\$20.27	\$83.69	\$19.52	\$126.19	\$8.85
Merchants' Capital Tax	\$28.74	--	\$5.50	\$2.49	\$3.59
Property Tax Penalties	\$2.90	\$5.34	\$6.10	\$3.83	\$8.30
Property Tax Interest	\$3.14	\$1.92	\$2.37	\$8.10	\$5.07
Sub-Total	\$449.38	\$707.87	\$359.03	\$525.23	\$390.46
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$31.49	\$60.93	\$36.67	\$55.50	\$29.08
Consumers' Utility Taxes	\$21.75	\$30.29	\$25.37	\$28.87	\$32.53
Business License Taxes	--	\$22.92	--	--	--
Franchise License Taxes	\$0.62	\$3.30	\$1.65	\$4.03	\$4.86
Motor Vehicle License Taxes	\$15.94	\$22.18	\$19.17	--	\$22.11
Bank Stock Tax	\$2.63	\$3.10	--	\$3.97	\$1.39
Taxes on Recordation and Wills	\$3.88	\$11.04	\$4.44	\$0.77	\$7.41
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.50	\$8.04	--	\$1.07	--
Restaurant Food Tax	\$10.44	\$29.85	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$500.62	--
E-911 Service Tax	\$15.33	\$8.37	\$14.92	\$16.55	\$17.09
Other Non-Property Taxes	\$4.09	\$7.79	--	\$52.47	--
Sub-Total	\$106.67	\$207.81	\$102.22	\$663.84	\$114.47
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$4.31	\$13.96	\$5.66	\$2.28	\$3.65
Fines and Forfeitures	\$49.18	\$6.81	\$13.72	\$0.03	\$0.58
Charges for Services	\$284.37	\$91.86	\$224.09	\$140.95	\$98.89
Investment of Funds	\$11.75	\$19.11	\$13.02	\$14.44	\$7.53
Rental of Property	\$0.21	\$18.67	\$1.23	\$0.46	\$3.95
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$15.64	\$4.99	--	--	--
Miscellaneous Non-Tax Sources	\$10.54	\$9.74	\$36.47	\$37.81	\$29.10
Sub-Total	\$376.02	\$165.13	\$294.18	\$195.97	\$143.70
<b>Grand Total</b>	<b>\$932.06</b>	<b>\$1,080.81</b>	<b>\$755.44</b>	<b>\$1,385.04</b>	<b>\$648.62</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
<b>Property Tax Revenue</b>					
Real Property Tax	\$244.98	\$450.28	\$325.51	\$550.17	\$288.76
Public Service Corporation Property Taxes	\$21.46	\$43.05	\$19.04	\$15.67	\$22.74
General Personal Property Tax	\$105.43	\$129.72	\$53.27	\$116.77	\$60.54
Mobile Homes Property Tax	\$3.91	\$2.55	\$4.15	\$1.31	\$3.70
Machinery and Tools Tax	\$89.79	\$9.59	\$45.25	\$30.73	\$20.23
Merchants' Capital Tax	\$0.06	--	\$6.24	\$3.13	\$1.86
Property Tax Penalties	\$5.23	\$14.30	\$2.28	\$12.22	\$5.68
Property Tax Interest	\$2.94	\$12.45	\$3.15	\$5.69	\$2.58
Sub-Total	\$473.81	\$661.94	\$458.89	\$735.69	\$406.09
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$65.17	\$46.46	\$44.54	\$58.13	\$40.78
Consumers' Utility Taxes	\$37.83	\$44.06	\$29.37	\$31.65	\$15.07
Business License Taxes	\$26.03	\$34.69	--	--	--
Franchise License Taxes	\$1.91	\$0.07	\$2.98	\$2.07	--
Motor Vehicle License Taxes	\$25.72	\$24.12	\$20.66	\$25.32	\$20.92
Bank Stock Tax	\$2.49	\$1.99	\$0.42	\$1.32	--
Taxes on Recordation and Wills	\$8.87	\$24.57	\$6.57	\$8.10	\$6.37
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$9.90	\$4.30	--	--
Restaurant Food Tax	--	\$29.98	\$14.53	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.98	\$6.86	\$8.24	\$14.18	\$14.64
Other Non-Property Taxes	--	\$3.01	\$3.53	\$3.37	\$2.09
Sub-Total	\$177.01	\$225.72	\$135.13	\$144.14	\$99.87
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$6.39	\$41.20	\$7.20	\$13.50	\$1.90
Fines and Forfeitures	\$2.63	\$13.93	\$0.19	\$5.72	\$10.44
Charges for Services	\$131.36	\$128.41	\$241.45	\$472.31	\$169.98
Investment of Funds	\$10.04	\$5.95	\$4.15	\$23.50	\$10.55
Rental of Property	\$2.23	\$4.79	\$2.91	\$22.18	\$18.72
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.46	\$34.51	\$13.11	\$44.68	\$52.32
Sub-Total	\$171.10	\$228.78	\$269.02	\$581.88	\$263.90
<b>Grand Total</b>	<b>\$821.92</b>	<b>\$1,116.44</b>	<b>\$863.05</b>	<b>\$1,461.70</b>	<b>\$769.86</b>

1

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Staff, Commission on Local Government

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$772.98	\$639.80	\$363.34	\$625.66	\$402.31
Public Service Corporation Property Taxes	\$40.30	\$17.69	\$15.44	\$22.60	\$45.38
General Personal Property Tax	\$150.73	\$161.85	\$79.84	\$140.27	\$139.72
Mobile Homes Property Tax	\$0.68	\$0.12	\$3.51	\$1.12	\$6.81
Machinery and Tools Tax	\$15.58	\$22.30	\$4.98	\$29.69	\$8.26
Merchants' Capital Tax	--	--	\$0.73	--	--
Property Tax Penalties	\$9.24	\$9.70	\$4.38	\$8.12	\$12.56
Property Tax Interest	\$1.63	\$3.87	\$3.41	\$4.20	\$8.11
Sub-Total	\$991.15	\$855.32	\$475.63	\$831.66	\$623.15
All Other Tax Revenue					
Local Sales and Use Taxes	\$122.78	\$56.98	\$22.68	\$136.69	\$42.97
Consumers' Utility Taxes	\$54.92	\$38.60	\$36.49	\$44.63	\$48.14
Business License Taxes	\$58.05	\$2.21	--	--	\$10.32
Franchise License Taxes	\$11.10	\$2.15	\$1.17	\$2.55	\$4.04
Motor Vehicle License Taxes	\$21.91	\$20.25	\$20.78	\$17.90	\$20.41
Bank Stock Tax	\$3.32	--	--	--	--
Taxes on Recordation and Wills	\$17.74	\$23.04	\$5.81	\$40.38	\$6.47
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$12.88	\$0.63	\$0.46	\$0.47	--
Restaurant Food Tax	--	--	\$7.34	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.13	\$18.10	\$8.97	\$20.34	\$7.57
Other Non-Property Taxes	\$0.93	\$2.59	\$2.33	--	\$0.66
Sub-Total	\$316.77	\$164.54	\$106.03	\$262.95	\$140.58
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28.08	\$44.87	\$8.15	\$53.26	\$8.09
Fines and Forfeitures	\$7.72	\$8.34	\$0.91	\$1.98	\$3.30
Charges for Services	\$135.78	\$106.09	\$198.00	\$179.45	\$160.25
Investment of Funds	\$7.16	\$8.88	\$5.64	\$15.97	\$14.93
Rental of Property	\$7.04	\$8.71	\$2.16	\$5.04	\$0.15
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.23	\$22.38	\$54.02	\$24.93	\$19.28
Sub-Total	\$205.00	\$199.27	\$268.88	\$280.63	\$206.00
Grand Total	\$1,512.92	\$1,219.13	\$850.55	\$1,375.25	\$969.74

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
<b>Property Tax Revenue</b>					
Real Property Tax	\$288.21	\$438.75	\$537.21	\$1,621.02	\$906.97
Public Service Corporation Property Taxes	\$21.07	\$28.42	\$20.01	\$35.06	\$62.73
General Personal Property Tax	\$46.03	\$136.07	\$124.49	\$243.28	\$239.07
Mobile Homes Property Tax	\$5.54	\$2.61	\$5.14	\$0.15	--
Machinery and Tools Tax	\$22.54	\$21.09	\$10.43	\$3.67	\$9.00
Merchants' Capital Tax	\$4.24	--	\$4.57	--	--
Property Tax Penalties	\$2.35	\$9.07	\$10.01	\$9.45	\$13.98
Property Tax Interest	\$5.49	\$3.40	\$5.38	\$1.07	\$9.53
Sub-Total	\$395.47	\$639.40	\$717.23	\$1,913.71	\$1,241.27
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$35.68	\$36.22	\$146.71	\$149.61	\$106.72
Consumers' Utility Taxes	\$32.17	\$42.36	\$35.46	\$95.24	\$46.71
Business License Taxes	--	\$18.44	--	\$112.83	\$20.79
Franchise License Taxes	--	\$3.48	\$0.92	\$1.43	\$2.42
Motor Vehicle License Taxes	--	\$18.53	\$21.39	\$19.61	\$22.96
Bank Stock Tax	--	\$5.52	--	\$6.78	\$2.79
Taxes on Recordation and Wills	\$1.73	\$7.49	\$12.91	\$43.41	\$44.78
Tobacco Taxes	--	--	--	\$6.00	--
Admission and Amusement Taxes	--	\$1.76	--	--	--
Transient Occupancy Tax	\$0.79	\$1.03	--	\$14.48	--
Restaurant Food Tax	--	\$17.72	--	--	--
Coal, Oil, and Gas Taxes	\$376.71	--	--	--	--
E-911 Service Tax	\$17.31	\$10.16	\$10.60	\$17.13	\$14.09
Other Non-Property Taxes	\$6.37	\$39.44	\$2.58	\$4.35	--
Sub-Total	\$470.77	\$202.15	\$230.58	\$470.87	\$261.26
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$2.13	\$13.60	\$10.50	\$40.19	\$35.74
Fines and Forfeitures	\$0.01	\$5.26	\$4.49	\$15.48	\$7.87
Charges for Services	\$98.11	\$78.63	\$117.23	\$213.86	\$286.14
Investment of Funds	\$2.04	\$14.90	\$6.97	\$27.80	\$19.88
Rental of Property	\$0.35	\$2.74	\$2.58	\$23.20	\$6.75
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$50.24	\$3.77	\$22.57	\$13.95	\$22.70
Sub-Total	\$152.88	\$118.89	\$164.35	\$334.48	\$379.07
<b>Grand Total</b>	<b>\$1,019.12</b>	<b>\$960.45</b>	<b>\$1,112.16</b>	<b>\$2,719.05</b>	<b>\$1,881.60</b>

1

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Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
<b>Property Tax Revenue</b>					
Real Property Tax	\$369.00	\$375.73	\$458.01	\$495.13	\$279.77
Public Service Corporation Property Taxes	\$15.38	\$80.79	\$12.98	\$15.32	\$48.37
General Personal Property Tax	\$84.49	\$98.48	\$76.97	\$203.98	\$79.59
Mobile Homes Property Tax	\$4.72	\$0.74	\$4.85	\$2.84	\$4.35
Machinery and Tools Tax	\$11.59	\$1.97	\$5.56	\$74.18	\$132.75
Merchants' Capital Tax	\$2.95	--	\$12.01	--	\$8.49
Property Tax Penalties	\$5.00	\$6.49	\$4.62	\$8.18	\$5.11
Property Tax Interest	\$2.73	\$3.00	\$2.46	\$4.33	\$4.45
Sub-Total	\$495.86	\$567.20	\$577.47	\$803.96	\$562.88
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$36.73	\$32.15	\$76.51	\$127.64	\$60.06
Consumers' Utility Taxes	\$46.35	\$42.02	\$44.98	\$48.32	\$14.20
Business License Taxes	--	--	\$0.07	\$62.57	--
Franchise License Taxes	\$0.73	\$4.30	\$5.14	\$5.83	\$4.35
Motor Vehicle License Taxes	\$26.89	\$17.24	\$24.94	\$28.14	\$9.33
Bank Stock Tax	--	\$1.88	\$2.15	\$2.72	--
Taxes on Recordation and Wills	\$1.85	\$20.67	\$18.49	\$34.30	\$1.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.41	\$4.83	\$2.32
Restaurant Food Tax	--	--	\$15.03	\$36.39	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.33	\$12.38	\$11.62	\$8.67	\$11.76
Other Non-Property Taxes	\$2.89	--	\$3.07	\$0.41	\$9.58
Sub-Total	\$129.76	\$130.64	\$204.41	\$359.83	\$112.84
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$11.29	\$11.10	\$12.52	\$35.88	\$4.41
Fines and Forfeitures	\$1.09	\$1.00	\$0.47	\$4.25	\$1.61
Charges for Services	\$121.18	\$115.25	\$87.80	\$198.68	\$142.68
Investment of Funds	\$1.82	\$12.24	\$11.29	\$18.06	\$8.82
Rental of Property	\$4.02	\$0.73	\$0.55	\$6.28	\$7.83
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$17.32	\$20.92	\$28.53	\$33.72	\$15.48
Sub-Total	\$156.71	\$161.24	\$141.16	\$296.87	\$180.84
<b>Grand Total</b>	<b>\$782.33</b>	<b>\$859.09</b>	<b>\$923.04</b>	<b>\$1,460.66</b>	<b>\$856.56</b>

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
<b>Property Tax Revenue</b>					
Real Property Tax	\$558.10	\$913.84	\$268.56	\$492.81	\$196.76
Public Service Corporation Property Taxes	\$15.25	\$30.68	\$8.80	\$18.37	\$14.33
General Personal Property Tax	\$126.52	\$194.69	\$61.47	\$112.82	\$68.55
Mobile Homes Property Tax	\$4.79	\$0.74	\$3.41	--	\$3.29
Machinery and Tools Tax	\$3.13	\$13.19	\$10.67	\$1.91	\$64.47
Merchants' Capital Tax	--	--	\$2.31	\$0.03	--
Property Tax Penalties	\$8.23	\$9.45	\$3.23	\$7.93	\$6.88
Property Tax Interest	\$3.65	\$8.40	\$3.15	\$2.92	\$2.29
Sub-Total	\$719.68	\$1,170.98	\$361.61	\$636.78	\$356.57
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$100.46	\$94.21	\$28.66	\$52.84	\$26.80
Consumers' Utility Taxes	\$50.57	\$62.88	\$34.76	\$32.67	\$33.66
Business License Taxes	\$37.08	\$32.49	--	\$15.62	\$15.55
Franchise License Taxes	\$2.98	\$2.93	\$1.10	\$2.61	\$1.92
Motor Vehicle License Taxes	\$23.85	\$27.53	\$16.93	\$22.18	\$14.31
Bank Stock Tax	\$5.85	\$1.28	\$0.62	\$1.59	--
Taxes on Recordation and Wills	\$15.23	\$27.61	\$6.42	\$18.45	\$2.49
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.49	--	\$0.35	\$0.32	\$3.46
Restaurant Food Tax	\$37.24	--	--	\$27.31	\$5.96
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.64	\$7.05	\$8.47	\$15.76	\$3.65
Other Non-Property Taxes	\$3.35	\$4.37	\$2.31	--	\$4.93
Sub-Total	\$286.74	\$260.36	\$99.61	\$189.37	\$112.72
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$10.13	\$77.41	\$4.64	\$19.04	\$3.86
Fines and Forfeitures	\$3.52	\$5.38	\$0.08	\$6.55	\$89.51
Charges for Services	\$136.18	\$90.72	\$234.72	\$262.14	\$245.49
Investment of Funds	\$9.75	\$16.12	\$7.80	\$13.87	\$16.63
Rental of Property	--	\$3.02	\$5.21	\$7.06	\$2.77
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$11.75	\$14.31	\$33.48	\$50.18	\$31.11
Sub-Total	\$171.33	\$206.95	\$285.93	\$358.83	\$389.36
<b>Grand Total</b>	<b>\$1,177.76</b>	<b>\$1,638.29</b>	<b>\$747.16</b>	<b>\$1,184.98</b>	<b>\$858.65</b>

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
<b>Property Tax Revenue</b>					
Real Property Tax	\$196.20	\$738.16	\$796.52	\$194.40	\$801.62
Public Service Corporation Property Taxes	\$79.36	\$39.78	\$28.74	\$11.78	\$39.27
General Personal Property Tax	\$101.30	\$181.81	\$179.90	\$44.70	\$77.45
Mobile Homes Property Tax	\$2.12	\$0.60	\$0.07	\$3.47	\$2.36
Machinery and Tools Tax	\$37.13	\$16.85	\$15.70	\$92.17	\$0.36
Merchants' Capital Tax	--	\$8.39	--	--	\$0.98
Property Tax Penalties	\$5.40	\$8.37	\$2.70	\$4.83	\$3.58
Property Tax Interest	\$4.56	\$3.98	\$0.86	\$2.64	\$2.97
Sub-Total	\$426.07	\$997.94	\$1,024.49	\$353.99	\$928.59
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$71.33	\$151.49	\$188.55	\$73.85	\$37.62
Consumers' Utility Taxes	\$40.58	\$46.61	\$17.14	\$80.52	\$46.23
Business License Taxes	\$4.90	\$4.66	\$92.96	\$26.02	--
Franchise License Taxes	\$2.57	\$13.44	\$11.95	\$4.51	\$0.33
Motor Vehicle License Taxes	\$17.92	\$24.89	\$21.31	\$18.98	\$18.66
Bank Stock Tax	--	\$3.66	\$28.19	\$3.98	\$5.56
Taxes on Recordation and Wills	\$5.64	\$24.12	\$16.78	\$5.18	\$12.99
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.51	\$7.07	\$29.64	\$1.80	--
Restaurant Food Tax	--	--	--	\$30.81	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.68	\$16.66	\$7.69	\$4.34	\$10.56
Other Non-Property Taxes	\$2.99	--	\$24.66	--	\$2.61
Sub-Total	\$162.13	\$292.61	\$438.86	\$249.97	\$134.56
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$3.58	\$21.24	\$17.06	\$2.04	\$9.38
Fines and Forfeitures	\$0.61	\$9.50	\$7.67	\$2.93	\$0.21
Charges for Services	\$123.90	\$120.16	\$104.32	\$88.20	\$183.08
Investment of Funds	\$9.37	\$5.78	\$21.29	\$5.42	\$19.53
Rental of Property	\$7.97	\$3.91	\$1.93	\$3.12	\$5.10
Payments in Lieu of Taxes from Enterprise Activities	--	\$3.16	\$17.50	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$33.30	\$13.69	\$24.02	\$20.23	\$28.54
Sub-Total	\$178.72	\$177.44	\$193.78	\$121.94	\$245.84
<b>Grand Total</b>	<b>\$766.92</b>	<b>\$1,467.98</b>	<b>\$1,657.14</b>	<b>\$725.90</b>	<b>\$1,308.99</b>

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
<b>Property Tax Revenue</b>					
Real Property Tax	\$544.74	\$1,017.34	\$396.57	\$480.33	\$503.02
Public Service Corporation Property Taxes	\$41.56	\$24.27	\$16.14	\$101.51	\$18.81
General Personal Property Tax	\$155.58	\$195.14	\$118.53	\$98.39	\$90.80
Mobile Homes Property Tax	\$5.08	--	\$6.09	\$1.97	--
Machinery and Tools Tax	\$193.32	\$88.88	\$27.04	\$3.89	\$90.29
Merchants' Capital Tax	--	--	\$2.17	--	\$0.01
Property Tax Penalties	\$6.72	\$7.60	\$7.23	\$8.70	\$7.62
Property Tax Interest	\$3.39	\$2.50	\$4.55	\$4.83	\$4.37
Sub-Total	\$950.39	\$1,335.72	\$578.31	\$699.62	\$714.93
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$54.09	\$138.35	\$20.25	\$56.88	\$42.59
Consumers' Utility Taxes	\$25.00	--	\$36.28	\$17.24	\$26.03
Business License Taxes	\$13.24	\$84.48	\$1.73	\$54.27	\$17.24
Franchise License Taxes	\$2.73	\$3.89	\$0.63	\$1.83	\$0.36
Motor Vehicle License Taxes	\$14.51	\$2.47	\$25.59	\$23.55	\$18.75
Bank Stock Tax	--	--	\$1.25	\$4.08	\$3.84
Taxes on Recordation and Wills	\$20.93	\$29.98	\$9.26	\$25.04	\$19.01
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.51	\$44.94	--	\$5.78	--
Restaurant Food Tax	--	\$80.51	--	\$33.00	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.34	\$14.27	\$12.13	\$11.73	\$12.15
Other Non-Property Taxes	\$6.92	\$13.33	\$3.24	\$9.76	--
Sub-Total	\$155.27	\$412.22	\$110.38	\$243.16	\$139.97
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$38.70	\$53.38	\$11.22	\$383.35	\$16.77
Fines and Forfeitures	\$1.48	\$5.46	\$15.78	\$15.06	\$7.49
Charges for Services	\$143.11	\$153.11	\$671.86	\$89.17	\$132.39
Investment of Funds	\$27.55	\$14.00	\$25.06	\$20.65	\$3.22
Rental of Property	\$4.46	\$0.52	\$13.42	\$3.16	\$4.29
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.09	--	--	--	--
Miscellaneous Non-Tax Sources	\$8.91	\$22.17	\$17.23	\$17.58	\$15.79
Sub-Total	\$226.30	\$248.64	\$754.57	\$528.98	\$179.95
<b>Grand Total</b>	<b>\$1,331.96</b>	<b>\$1,996.59</b>	<b>\$1,443.26</b>	<b>\$1,471.76</b>	<b>\$1,034.85</b>

1

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Staff, Commission on Local Government



Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$713.93	\$180.81	\$1,731.63	\$504.85	\$190.95
Public Service Corporation Property Taxes	\$14.75	\$17.31	\$41.36	\$480.93	\$10.21
General Personal Property Tax	\$130.42	\$34.62	\$254.85	\$88.35	\$101.63
Mobile Homes Property Tax	\$3.78	\$2.98	\$0.06	\$0.40	\$2.13
Machinery and Tools Tax	\$0.38	\$19.31	\$4.74	\$9.13	\$10.80
Merchants' Capital Tax	\$7.62	\$2.45	--	\$9.96	\$3.55
Property Tax Penalties	\$9.25	\$4.33	\$8.80	\$6.98	\$4.22
Property Tax Interest	\$2.44	\$6.32	\$5.65	\$3.05	\$0.39
Sub-Total	\$882.57	\$268.15	\$2,047.09	\$1,103.65	\$323.86
All Other Tax Revenue					
Local Sales and Use Taxes	\$107.20	\$39.39	\$165.74	\$49.00	\$26.16
Consumers' Utility Taxes	--	\$18.98	\$51.60	\$18.09	\$23.12
Business License Taxes	--	--	\$87.01	\$4.94	--
Franchise License Taxes	\$0.86	\$0.49	\$4.69	\$0.64	\$0.59
Motor Vehicle License Taxes	\$16.93	\$3.71	\$18.96	\$20.46	\$15.60
Bank Stock Tax	\$1.29	\$1.76	\$2.31	--	--
Taxes on Recordation and Wills	\$23.44	\$2.17	\$64.58	\$20.66	\$4.39
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$0.09	\$19.94	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$13.52	--	--	--
E-911 Service Tax	\$6.82	\$3.94	\$13.81	\$12.51	\$7.61
Other Non-Property Taxes	\$3.54	\$3.48	\$22.48	--	\$1.48
Sub-Total	\$160.06	\$87.53	\$451.13	\$126.31	\$78.94
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.99	\$2.16	\$94.68	\$37.79	\$3.39
Fines and Forfeitures	\$1.77	\$0.84	\$8.29	\$3.37	\$0.78
Charges for Services	\$107.07	\$73.48	\$122.52	\$146.69	\$211.98
Investment of Funds	\$4.10	\$5.18	\$25.30	\$14.61	\$11.55
Rental of Property	\$4.32	\$1.84	\$5.29	\$1.30	\$4.39
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.08	\$6.26	\$97.11	\$24.74	\$16.32
Sub-Total	\$146.33	\$89.77	\$353.19	\$228.49	\$248.40
Grand Total	\$1,188.96	\$445.44	\$2,851.41	\$1,458.46	\$651.21

1

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Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
<b>Property Tax Revenue</b>					
Real Property Tax	\$469.96	\$628.23	\$269.01	\$586.92	\$353.45
Public Service Corporation Property Taxes	\$17.32	\$14.01	\$27.71	\$16.31	\$9.67
General Personal Property Tax	\$112.59	\$107.82	\$134.51	\$214.42	\$64.26
Mobile Homes Property Tax	\$0.90	\$40.05	\$2.37	\$7.55	\$3.06
Machinery and Tools Tax	\$4.63	\$23.97	\$14.51	\$0.67	\$25.40
Merchants' Capital Tax	\$11.83	--	\$9.11	\$3.48	\$11.21
Property Tax Penalties	\$6.19	\$6.87	\$5.61	\$9.73	\$3.68
Property Tax Interest	\$3.98	\$3.15	\$2.87	\$5.32	\$2.69
Sub-Total	\$627.41	\$824.10	\$465.71	\$844.41	\$473.42
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$64.08	\$43.15	\$82.28	\$78.94	\$75.87
Consumers' Utility Taxes	\$51.05	\$38.48	\$16.75	\$41.63	\$18.24
Business License Taxes	--	\$19.62	--	\$2.55	--
Franchise License Taxes	\$4.60	\$4.14	--	\$2.93	\$0.27
Motor Vehicle License Taxes	\$26.28	\$23.19	\$20.29	\$26.65	\$6.71
Bank Stock Tax	\$3.07	\$5.51	--	\$5.49	\$0.57
Taxes on Recordation and Wills	\$16.32	\$13.38	\$10.55	\$24.64	\$9.19
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.39	--	\$0.25
Restaurant Food Tax	\$24.07	--	--	--	\$2.33
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.53	\$13.59	\$18.63	\$19.44	\$1.69
Other Non-Property Taxes	--	\$3.55	--	\$4.36	\$1.09
Sub-Total	\$207.99	\$164.61	\$148.88	\$206.64	\$116.20
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$12.92	\$9.57	\$6.81	\$21.70	\$6.72
Fines and Forfeitures	\$25.72	\$1.66	\$2.42	\$8.92	\$2.10
Charges for Services	\$132.35	\$112.85	\$100.91	\$103.22	\$103.53
Investment of Funds	\$8.65	\$8.72	\$6.02	\$11.13	\$8.45
Rental of Property	\$3.68	\$5.86	\$12.13	\$17.20	\$5.01
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$29.45	\$23.78	\$26.00	\$27.85	\$7.71
Sub-Total	\$212.76	\$162.45	\$154.30	\$190.03	\$133.53
<b>Grand Total</b>	<b>\$1,048.16</b>	<b>\$1,151.15</b>	<b>\$768.89</b>	<b>\$1,241.08</b>	<b>\$723.15</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
<b>Property Tax Revenue</b>					
Real Property Tax	\$678.43	\$641.32	\$585.45	\$600.50	\$185.19
Public Service Corporation Property Taxes	\$36.25	\$35.34	\$24.21	\$11.68	\$16.84
General Personal Property Tax	\$105.14	\$138.03	\$134.29	\$157.74	\$60.20
Mobile Homes Property Tax	\$2.37	\$1.13	\$1.89	\$3.71	\$1.46
Machinery and Tools Tax	\$0.65	\$0.06	\$8.51	\$7.01	\$11.62
Merchants' Capital Tax	--	--	\$5.16	\$2.86	--
Property Tax Penalties	\$7.78	\$9.54	\$9.79	\$7.54	\$5.58
Property Tax Interest	\$9.96	\$5.01	\$11.67	\$3.90	\$2.33
Sub-Total	\$840.58	\$830.43	\$780.97	\$794.93	\$283.22
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$59.79	\$55.41	\$87.78	\$54.59	\$55.46
Consumers' Utility Taxes	\$30.88	\$22.81	\$53.14	\$38.14	\$25.68
Business License Taxes	\$2.13	\$42.63	\$1.29	--	\$8.18
Franchise License Taxes	\$6.69	\$2.07	\$1.09	\$2.63	\$0.49
Motor Vehicle License Taxes	\$20.72	\$23.45	\$18.10	\$26.35	\$11.43
Bank Stock Tax	\$4.36	\$1.95	--	\$11.67	--
Taxes on Recordation and Wills	\$28.62	\$24.23	\$41.14	\$21.31	\$3.95
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.35	--	--	--
Transient Occupancy Tax	\$12.55	--	\$5.78	--	\$1.05
Restaurant Food Tax	\$32.90	--	\$26.59	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.58	\$14.11	\$9.40	\$8.50	\$6.03
Other Non-Property Taxes	--	--	\$0.004	\$4.01	\$1.65
Sub-Total	\$214.22	\$187.02	\$244.30	\$167.20	\$113.93
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$28.60	\$43.91	\$39.18	\$21.87	\$3.48
Fines and Forfeitures	\$8.24	\$11.85	\$4.28	\$1.20	\$0.49
Charges for Services	\$119.43	\$49.15	\$143.09	\$163.44	\$158.56
Investment of Funds	\$8.59	\$21.30	\$10.54	\$14.08	\$9.23
Rental of Property	\$1.72	\$2.47	\$1.39	\$0.38	\$28.06
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$52.14	\$61.27	\$43.99	\$37.54	\$23.95
Sub-Total	\$218.72	\$189.97	\$242.46	\$238.52	\$223.77
<b>Grand Total</b>	<b>\$1,273.52</b>	<b>\$1,207.41</b>	<b>\$1,267.74</b>	<b>\$1,200.64</b>	<b>\$620.92</b>

1

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Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
<b>Property Tax Revenue</b>					
Real Property Tax	\$586.80	\$313.48	\$239.27	\$229.79	\$618.32
Public Service Corporation Property Taxes	\$20.09	\$14.58	\$13.48	\$23.79	\$23.50
General Personal Property Tax	\$96.54	\$111.56	\$60.14	\$66.34	\$115.98
Mobile Homes Property Tax	\$2.05	--	\$4.18	\$4.84	\$0.27
Machinery and Tools Tax	\$34.71	\$21.29	\$27.42	\$25.33	\$9.19
Merchants' Capital Tax	\$4.82	--	--	\$5.71	--
Property Tax Penalties	\$8.38	\$7.25	\$4.53	\$5.45	\$7.39
Property Tax Interest	\$2.90	\$5.84	\$2.89	\$1.95	\$3.92
Sub-Total	\$756.29	\$474.00	\$351.91	\$363.19	\$778.57
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$67.65	\$53.64	\$34.00	\$32.92	\$55.21
Consumers' Utility Taxes	\$28.73	--	\$35.87	\$37.16	\$34.56
Business License Taxes	--	\$5.56	--	\$1.23	\$2.76
Franchise License Taxes	\$3.09	\$2.00	\$0.44	\$2.14	\$9.17
Motor Vehicle License Taxes	\$21.51	\$14.45	\$23.70	\$22.87	\$27.09
Bank Stock Tax	\$1.16	--	\$1.06	\$0.43	\$4.36
Taxes on Recordation and Wills	\$28.53	\$11.07	\$4.74	\$5.11	\$13.06
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.32	\$12.96	\$1.85	--	--
Restaurant Food Tax	\$14.28	\$9.06	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.73	\$15.22	\$11.80	\$15.67	\$15.34
Other Non-Property Taxes	\$14.01	--	\$3.20	\$3.33	\$3.16
Sub-Total	\$194.03	\$123.95	\$116.66	\$120.86	\$164.73
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$23.52	\$10.35	\$5.50	\$1.63	\$72.57
Fines and Forfeitures	\$0.04	\$0.72	\$0.68	\$0.50	\$3.49
Charges for Services	\$166.33	\$80.79	\$128.27	\$74.86	\$66.08
Investment of Funds	\$13.77	\$7.63	\$3.71	\$8.84	\$2.83
Rental of Property	\$4.98	\$1.65	\$2.00	\$5.05	\$10.58
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.09	--
Miscellaneous Non-Tax Sources	\$17.71	\$26.19	\$43.18	\$5.40	\$15.87
Sub-Total	\$226.35	\$127.33	\$183.33	\$96.37	\$171.42
<b>Grand Total</b>	<b>\$1,176.67</b>	<b>\$725.28</b>	<b>\$651.91</b>	<b>\$580.42</b>	<b>\$1,114.72</b>

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
<b>Property Tax Revenue</b>					
Real Property Tax	\$205.24	\$377.14	\$1,084.63	\$322.74	\$898.72
Public Service Corporation Property Taxes	\$12.68	\$18.18	\$41.01	\$22.57	\$22.74
General Personal Property Tax	\$64.95	\$103.15	\$137.35	\$90.48	\$114.23
Mobile Homes Property Tax	\$2.45	\$2.04	\$0.29	\$1.41	\$0.05
Machinery and Tools Tax	\$6.67	\$7.52	\$0.97	\$76.16	--
Merchants' Capital Tax	\$16.97	--	--	\$9.16	--
Property Tax Penalties	\$4.85	\$3.54	\$9.58	\$6.35	\$8.46
Property Tax Interest	\$2.38	\$1.76	\$3.52	\$4.86	\$6.90
Sub-Total	\$316.17	\$513.32	\$1,277.35	\$533.72	\$1,051.09
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$111.80	\$29.90	\$126.43	\$64.12	\$56.86
Consumers' Utility Taxes	\$23.51	\$40.07	\$73.37	\$36.75	\$57.35
Business License Taxes	--	\$17.30	\$56.31	--	--
Franchise License Taxes	\$2.45	\$1.39	\$14.33	\$2.55	\$5.93
Motor Vehicle License Taxes	\$11.46	\$18.66	\$18.09	\$10.76	\$25.02
Bank Stock Tax	--	\$2.17	\$1.65	\$0.19	\$4.67
Taxes on Recordation and Wills	\$8.06	\$10.66	\$44.86	\$5.13	\$27.00
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$5.36	\$8.05	\$7.57	--
Restaurant Food Tax	--	\$13.83	--	\$23.83	\$20.92
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1.54	\$12.41	\$8.52	\$4.15	\$15.24
Other Non-Property Taxes	--	\$0.15	\$0.46	\$3.11	--
Sub-Total	\$158.82	\$151.91	\$352.07	\$158.16	\$212.99
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$2.54	\$14.35	\$58.86	\$3.75	\$17.81
Fines and Forfeitures	\$4.21	\$10.30	\$6.90	\$1.24	\$3.93
Charges for Services	\$163.93	\$83.68	\$174.46	\$212.49	\$108.29
Investment of Funds	\$7.90	\$11.39	\$37.30	\$4.62	\$20.83
Rental of Property	\$14.50	\$5.95	\$4.20	\$0.84	\$2.81
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$16.06	\$3.49	\$54.68	\$44.95	\$67.39
Sub-Total	\$209.16	\$129.16	\$336.40	\$267.90	\$221.05
<b>Grand Total</b>	<b>\$684.15</b>	<b>\$794.39</b>	<b>\$1,965.82</b>	<b>\$959.77</b>	<b>\$1,485.13</b>

1

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Table 2.2

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$275.40	\$734.86	\$512.92	\$398.69	\$192.09
Public Service Corporation Property Taxes	\$24.45	\$26.83	\$28.12	\$12.84	\$46.13
General Personal Property Tax	\$98.80	\$139.16	\$124.91	\$100.63	\$62.42
Mobile Homes Property Tax	\$1.81	\$0.76	\$2.72	--	\$3.62
Machinery and Tools Tax	\$2.36	\$10.99	\$8.98	\$95.09	\$57.14
Merchants' Capital Tax	\$4.80	--	--	\$10.24	\$0.84
Property Tax Penalties	\$4.57	\$4.62	\$11.59	\$5.64	\$3.62
Property Tax Interest	\$3.60	\$1.87	\$4.32	\$2.80	\$7.97
Sub-Total	\$415.79	\$919.08	\$693.58	\$625.93	\$373.83
All Other Tax Revenue					
Local Sales and Use Taxes	\$117.93	\$83.27	\$109.34	\$58.95	\$52.92
Consumers' Utility Taxes	\$28.80	\$53.00	\$45.45	\$21.93	\$37.77
Business License Taxes	--	\$51.61	\$31.39	--	--
Franchise License Taxes	\$0.81	\$31.13	\$1.53	\$4.33	\$0.69
Motor Vehicle License Taxes	\$17.85	\$20.55	\$25.74	\$16.37	\$10.08
Bank Stock Tax	--	\$6.88	\$4.34	\$0.24	--
Taxes on Recordation and Wills	\$7.08	\$14.51	\$14.00	\$15.53	\$3.08
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.18	--	--	--
Transient Occupancy Tax	--	\$7.08	\$43.13	\$1.13	--
Restaurant Food Tax	--	\$33.75	\$53.13	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$78.07
E-911 Service Tax	\$10.02	\$11.29	\$17.08	\$7.22	\$23.66
Other Non-Property Taxes	\$0.37	--	--	--	--
Sub-Total	\$182.86	\$314.25	\$345.12	\$125.70	\$206.27
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.71	\$7.83	\$21.20	\$15.41	\$1.23
Fines and Forfeitures	\$2.74	\$7.90	\$3.12	\$4.82	\$0.33
Charges for Services	\$204.42	\$114.71	\$254.42	\$149.89	\$145.84
Investment of Funds	\$17.28	\$12.60	\$8.31	\$11.85	\$19.71
Rental of Property	\$16.65	\$4.96	\$6.94	\$3.33	\$0.12
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.19	\$1.04	--	--
Miscellaneous Non-Tax Sources	\$70.95	\$9.96	\$14.60	\$76.09	\$48.90
Sub-Total	\$316.75	\$158.16	\$309.62	\$261.39	\$216.12
Grand Total	\$915.41	\$1,391.49	\$1,348.32	\$1,013.03	\$796.22

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
<b>Property Tax Revenue</b>					
Real Property Tax	\$251.16	\$427.39	\$217.11	\$333.22	\$666.45
Public Service Corporation Property Taxes	\$23.17	\$21.68	\$19.90	\$34.88	\$16.95
General Personal Property Tax	\$29.30	\$114.61	\$67.93	\$108.92	\$143.93
Mobile Homes Property Tax	\$4.24	\$0.62	\$2.36	\$3.97	\$1.06
Machinery and Tools Tax	\$8.45	\$54.78	\$32.22	\$29.57	\$9.00
Merchants' Capital Tax	\$5.07	\$5.40	\$5.81	\$25.54	--
Property Tax Penalties	\$4.11	\$6.40	\$4.50	\$11.82	\$9.44
Property Tax Interest	\$3.74	\$3.65	\$3.12	\$3.37	\$3.87
Sub-Total	\$329.25	\$634.54	\$352.95	\$551.29	\$850.70
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$50.45	\$76.56	\$55.84	\$26.11	\$115.90
Consumers' Utility Taxes	\$31.41	\$36.38	\$27.15	\$51.58	\$35.30
Business License Taxes	--	--	--	\$6.04	\$34.54
Franchise License Taxes	\$8.61	\$0.66	\$8.80	\$1.78	\$18.58
Motor Vehicle License Taxes	\$19.79	\$17.09	\$9.15	\$18.54	\$23.70
Bank Stock Tax	--	--	\$1.68	--	\$2.85
Taxes on Recordation and Wills	\$4.02	\$17.98	\$4.39	\$9.16	\$38.65
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.31	\$2.23	--	--	\$7.73
Restaurant Food Tax	--	--	--	--	\$41.52
Coal, Oil, and Gas Taxes	\$0.39	--	--	--	--
E-911 Service Tax	\$16.40	\$13.45	\$9.79	\$7.83	\$11.96
Other Non-Property Taxes	--	--	\$0.88	\$2.78	\$0.95
Sub-Total	\$131.38	\$164.35	\$117.68	\$123.81	\$331.69
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$2.25	\$16.45	\$1.88	\$7.39	\$36.84
Fines and Forfeitures	\$1.72	\$0.64	\$0.74	\$35.31	\$7.08
Charges for Services	\$103.75	\$121.05	\$249.99	\$119.12	\$123.53
Investment of Funds	\$5.57	\$7.89	\$9.79	\$5.97	\$8.39
Rental of Property	\$14.01	\$1.54	\$4.35	--	\$2.76
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$2.52	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$29.33	--
Miscellaneous Non-Tax Sources	\$127.49	\$25.71	\$13.03	\$33.86	\$19.35
Sub-Total	\$254.78	\$173.28	\$282.31	\$230.98	\$197.95
<b>Grand Total</b>	<b>\$715.41</b>	<b>\$972.17</b>	<b>\$752.95</b>	<b>\$906.08</b>	<b>\$1,380.35</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
<b>Property Tax Revenue</b>					
Real Property Tax	\$796.05	\$537.57	\$237.66	\$223.34	\$520.31
Public Service Corporation Property Taxes	\$17.63	\$1,498.86	\$31.24	\$13.10	\$12.97
General Personal Property Tax	\$136.68	\$88.76	\$109.74	\$83.54	\$138.49
Mobile Homes Property Tax	\$1.53	--	\$6.37	\$3.58	\$0.49
Machinery and Tools Tax	\$0.81	--	\$70.56	\$21.61	\$13.40
Merchants' Capital Tax	\$5.93	--	\$5.38	\$22.11	--
Property Tax Penalties	\$9.26	\$6.06	\$6.83	\$6.96	\$7.47
Property Tax Interest	\$4.47	\$9.46	\$1.54	\$4.64	\$5.67
Sub-Total	\$972.37	\$2,140.71	\$469.31	\$378.89	\$698.80
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$81.55	\$60.04	\$38.36	\$92.00	\$62.67
Consumers' Utility Taxes	\$55.02	--	\$12.48	\$20.84	\$30.50
Business License Taxes	--	\$9.69	\$0.01	--	\$35.61
Franchise License Taxes	\$8.37	--	\$0.08	\$0.64	--
Motor Vehicle License Taxes	\$19.35	\$8.94	\$16.78	\$6.32	\$17.52
Bank Stock Tax	\$1.78	--	\$0.40	\$1.05	--
Taxes on Recordation and Wills	\$34.93	\$9.16	\$3.58	\$4.13	\$33.43
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.58	--	--	--	\$0.22
Restaurant Food Tax	\$37.80	--	--	--	\$3.72
Coal, Oil, and Gas Taxes	--	--	--	\$22.10	--
E-911 Service Tax	\$11.92	\$8.14	\$10.01	\$8.48	\$13.39
Other Non-Property Taxes	\$33.18	\$3.92	\$4.20	--	--
Sub-Total	\$292.48	\$99.89	\$85.90	\$155.57	\$197.07
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$50.89	\$4.99	\$6.61	\$5.20	\$33.90
Fines and Forfeitures	\$6.72	\$3.63	\$46.59	\$1.28	\$2.77
Charges for Services	\$145.98	\$118.03	\$813.92	\$125.91	\$111.92
Investment of Funds	\$11.24	\$32.39	\$10.47	\$12.57	\$13.74
Rental of Property	\$0.98	\$15.59	\$2.92	\$45.35	\$10.28
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$69.37	\$18.42	\$26.69	\$30.27	\$126.52
Sub-Total	\$285.19	\$193.04	\$907.21	\$220.59	\$299.13
<b>Grand Total</b>	<b>\$1,550.03</b>	<b>\$2,433.64</b>	<b>\$1,462.42</b>	<b>\$755.05</b>	<b>\$1,194.99</b>

1

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Staff, Commission on Local Government



Table 2.2

Per Capita Distribution/1  
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Local Revenue by Category and Jurisdiction  
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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
<b>Property Tax Revenue</b>					
Real Property Tax	\$294.41	\$405.82	\$199.66	\$274.32	\$703.27
Public Service Corporation Property Taxes	\$21.59	\$12.52	\$13.57	\$25.82	\$47.82
General Personal Property Tax	\$61.77	\$96.06	\$73.65	\$81.08	\$144.31
Mobile Homes Property Tax	\$2.23	\$2.98	\$5.31	\$4.96	\$0.50
Machinery and Tools Tax	\$59.44	\$8.52	\$66.38	\$54.71	\$22.50
Merchants' Capital Tax	--	\$2.97	\$18.78	\$13.70	\$5.74
Property Tax Penalties	\$4.86	\$6.17	\$7.09	\$2.81	\$8.36
Property Tax Interest	\$3.46	\$3.78	\$2.49	\$3.42	\$3.01
Sub-Total	\$447.76	\$538.80	\$386.93	\$460.82	\$935.52
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$100.14	\$39.81	\$61.65	\$112.29	\$122.00
Consumers' Utility Taxes	\$35.55	\$44.05	\$29.53	\$36.94	\$3.98
Business License Taxes	--	--	\$0.48	--	\$68.17
Franchise License Taxes	\$3.44	\$3.53	\$6.19	\$0.70	\$10.52
Motor Vehicle License Taxes	\$14.78	\$22.78	\$2.63	\$13.34	\$20.84
Bank Stock Tax	\$0.40	\$0.66	--	\$0.79	\$1.83
Taxes on Recordation and Wills	\$7.41	\$19.27	\$3.40	\$7.09	\$21.98
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.73	--	\$1.19	\$4.67	\$46.08
Restaurant Food Tax	--	--	--	\$23.48	\$63.91
Coal, Oil, and Gas Taxes	--	--	\$246.78	--	--
E-911 Service Tax	\$5.93	\$11.35	\$6.82	\$11.58	\$11.74
Other Non-Property Taxes	\$2.86	--	--	\$3.15	\$0.53
Sub-Total	\$171.23	\$141.43	\$358.66	\$214.04	\$371.58
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$3.68	\$13.15	\$1.59	\$4.23	\$15.01
Fines and Forfeitures	\$3.95	\$4.15	\$0.74	\$40.19	\$4.91
Charges for Services	\$125.60	\$233.86	\$90.88	\$250.58	\$163.62
Investment of Funds	\$6.02	\$13.92	\$10.05	\$16.61	\$9.14
Rental of Property	\$5.58	\$3.28	\$2.55	\$0.18	\$16.68
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$0.52	--	--	--	--
Miscellaneous Non-Tax Sources	\$30.06	\$39.49	\$16.14	\$33.81	\$17.76
Sub-Total	\$175.40	\$307.85	\$121.94	\$345.61	\$227.11
<b>Grand Total</b>	<b>\$794.39</b>	<b>\$988.08</b>	<b>\$867.54</b>	<b>\$1,020.47</b>	<b>\$1,534.21</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
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Counties and Cities in Virginia  
FY 2005

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
<b>Property Tax Revenue</b>					
Real Property Tax	\$1,712.98	\$412.66	\$425.12	\$384.82	\$906.62
Public Service Corporation Property Taxes	\$54.45	\$14.47	\$9.50	\$14.70	\$41.52
General Personal Property Tax	\$229.62	\$78.18	\$71.99	\$157.44	\$114.36
Mobile Homes Property Tax	--	--	\$1.00	-\$0.40	\$0.19
Machinery and Tools Tax	\$5.14	\$63.31	\$61.11	\$63.77	\$4.25
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.65	\$6.13	\$2.94	\$6.90	\$6.75
Property Tax Interest	\$1.74	\$5.49	\$3.68	\$3.64	\$2.40
Sub-Total	\$2,013.58	\$580.24	\$575.34	\$630.88	\$1,076.08
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$179.04	\$156.21	\$204.97	\$53.34	\$227.32
Consumers' Utility Taxes	\$134.21	--	\$22.35	\$74.71	\$173.31
Business License Taxes	\$203.74	\$64.98	\$69.40	\$25.07	\$118.58
Franchise License Taxes	\$8.74	\$5.05	\$9.34	\$9.74	\$10.18
Motor Vehicle License Taxes	\$18.50	\$16.04	\$11.39	\$21.26	\$19.01
Bank Stock Tax	\$10.26	\$16.73	\$16.55	\$5.08	\$12.37
Taxes on Recordation and Wills	\$42.20	\$10.79	\$9.57	\$6.26	\$12.81
Tobacco Taxes	\$17.12	\$23.95	\$9.76	--	\$16.70
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$54.01	\$8.68	\$33.86	\$2.05	\$48.22
Restaurant Food Tax	\$72.17	\$84.16	\$203.63	\$21.87	\$145.10
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.04	\$15.77	\$8.35	\$14.93	\$10.55
Other Non-Property Taxes	\$5.62	--	--	\$16.20	--
Sub-Total	\$750.65	\$402.37	\$599.17	\$250.52	\$794.14
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$33.92	\$5.68	\$5.40	\$3.23	\$20.23
Fines and Forfeitures	\$30.34	\$6.71	\$12.40	\$12.32	\$13.68
Charges for Services	\$133.24	\$241.68	\$434.69	\$328.79	\$481.07
Investment of Funds	\$23.30	\$36.99	\$8.98	\$5.05	\$19.84
Rental of Property	\$22.11	\$1.38	\$19.38	\$18.98	\$7.26
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$87.52	--	\$4.16	\$202.13
Miscellaneous Non-Tax Sources	\$32.28	\$23.00	\$89.16	\$48.41	\$38.91
Sub-Total	\$275.20	\$402.97	\$570.00	\$420.94	\$783.12
<b>Grand Total</b>	<b>\$3,039.43</b>	<b>\$1,385.57</b>	<b>\$1,744.51</b>	<b>\$1,302.34</b>	<b>\$2,653.34</b>

1

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Table 2.2

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$843.36	\$796.64	\$275.90	\$321.97	\$463.08
Public Service Corporation Property Taxes	\$52.91	\$20.20	\$22.78	\$9.06	\$30.87
General Personal Property Tax	\$165.00	\$115.77	\$82.55	\$84.61	\$168.16
Mobile Homes Property Tax	\$0.88	--	\$1.24	\$0.77	\$0.38
Machinery and Tools Tax	\$12.82	\$5.37	\$703.22	\$27.04	\$30.09
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.40	\$3.82	\$6.65	\$6.68	\$6.81
Property Tax Interest	\$3.09	\$10.82	\$4.42	\$5.19	\$2.61
Sub-Total	\$1,087.45	\$952.62	\$1,096.77	\$455.32	\$702.00
All Other Tax Revenue					
Local Sales and Use Taxes	\$151.90	\$389.75	\$262.43	\$149.60	\$221.94
Consumers' Utility Taxes	\$80.45	\$79.24	\$110.20	\$43.05	\$103.74
Business License Taxes	\$101.91	\$152.12	\$75.33	\$81.42	\$101.73
Franchise License Taxes	\$9.30	\$5.30	\$4.76	\$29.73	\$6.80
Motor Vehicle License Taxes	\$21.21	\$21.25	\$18.43	\$19.20	\$15.22
Bank Stock Tax	\$3.92	\$9.12	\$24.13	\$15.58	\$18.39
Taxes on Recordation and Wills	\$20.43	\$2.41	\$4.31	\$5.60	\$6.72
Tobacco Taxes	\$22.92	--	\$29.94	--	--
Admission and Amusement Taxes	\$2.58	--	--	--	--
Transient Occupancy Tax	\$13.94	\$14.08	\$0.47	\$7.10	\$69.04
Restaurant Food Tax	\$79.22	\$201.28	\$65.28	\$85.58	\$210.56
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.93	\$12.79	--	\$18.55	\$21.56
Other Non-Property Taxes	\$7.29	--	\$4.73	\$2.74	--
Sub-Total	\$530.00	\$887.36	\$600.01	\$458.16	\$775.70
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.77	\$8.21	\$1.97	\$5.16	\$6.72
Fines and Forfeitures	\$13.91	\$22.04	\$4.04	\$9.28	\$123.90
Charges for Services	\$103.57	\$211.78	\$284.62	\$169.64	\$442.34
Investment of Funds	\$10.93	\$17.35	\$5.56	\$20.15	\$25.04
Rental of Property	\$11.30	\$0.86	\$2.13	\$12.85	\$1.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.26	\$66.41	\$32.21	\$40.22	\$40.63
Sub-Total	\$166.74	\$326.65	\$330.53	\$257.31	\$640.24
Grand Total	\$1,784.18	\$2,166.63	\$2,027.30	\$1,170.79	\$2,117.93

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
<b>Property Tax Revenue</b>					
Real Property Tax	\$1,569.59	\$2,429.93	\$442.76	\$848.81	\$355.92
Public Service Corporation Property Taxes	\$44.56	\$31.19	\$9.33	\$33.98	\$14.88
General Personal Property Tax	\$190.43	\$234.28	\$119.69	\$178.80	\$60.55
Mobile Homes Property Tax	--	--	--	\$0.08	--
Machinery and Tools Tax	\$1.78	--	\$1.82	\$4.88	\$126.79
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.49	\$15.29	\$7.30	\$5.83	\$5.78
Property Tax Interest	\$2.69	\$4.13	\$2.80	\$1.34	\$4.27
Sub-Total	\$1,816.54	\$2,714.82	\$583.71	\$1,073.71	\$568.19
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$502.37	\$361.16	\$165.94	\$568.44	\$280.01
Consumers' Utility Taxes	\$124.94	\$155.24	\$97.39	\$136.61	\$47.79
Business License Taxes	\$359.11	\$274.81	\$91.61	\$235.77	\$119.59
Franchise License Taxes	\$29.07	\$11.03	\$8.37	\$10.92	\$4.77
Motor Vehicle License Taxes	\$20.01	\$21.07	\$18.09	\$7.85	\$12.81
Bank Stock Tax	\$46.12	\$13.99	\$7.41	\$23.75	\$17.98
Taxes on Recordation and Wills	\$12.35	\$21.91	\$7.19	\$33.56	\$0.08
Tobacco Taxes	\$40.69	\$38.95	\$34.25	\$42.58	--
Admission and Amusement Taxes	--	\$1.71	--	\$7.76	\$2.71
Transient Occupancy Tax	\$26.30	\$20.95	\$21.19	\$34.05	\$0.75
Restaurant Food Tax	\$94.22	\$136.99	\$108.72	\$283.76	\$116.93
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.48	\$19.91	\$19.80	\$10.57	\$11.04
Other Non-Property Taxes	--	\$0.41	\$26.93	--	\$12.89
Sub-Total	\$1,273.67	\$1,078.13	\$606.89	\$1,395.63	\$627.35
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$49.65	\$45.19	\$8.42	\$46.84	\$2.45
Fines and Forfeitures	\$67.88	\$122.87	\$6.17	\$21.33	\$12.30
Charges for Services	\$50.26	\$264.68	\$400.27	\$269.12	\$426.04
Investment of Funds	\$59.57	\$51.95	\$2.54	\$41.68	\$34.85
Rental of Property	\$116.13	\$13.03	\$58.82	\$6.05	\$2.15
Payments in Lieu of Taxes from Enterprise Activities	--	\$13.05	\$8.30	\$0.81	--
Interlocal Revenue-Sharing Payments	--	--	\$132.97	--	--
Miscellaneous Non-Tax Sources	\$22.54	\$25.37	\$109.05	\$36.45	\$43.35
Sub-Total	\$366.04	\$536.16	\$726.55	\$422.29	\$521.14
<b>Grand Total</b>	<b>\$3,456.25</b>	<b>\$4,329.11</b>	<b>\$1,917.15</b>	<b>\$2,891.63</b>	<b>\$1,716.68</b>

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$605.93	\$283.43	\$482.91	\$365.85	\$533.45
Public Service Corporation Property Taxes	\$18.44	\$7.32	\$194.52	\$15.10	\$36.39
General Personal Property Tax	\$106.59	\$85.40	\$100.93	\$68.85	\$136.98
Mobile Homes Property Tax	\$0.26	\$0.22	\$0.21	--	--
Machinery and Tools Tax	\$11.99	\$40.35	\$136.66	--	\$46.88
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.77	\$3.52	\$18.06	\$1.34	\$7.46
Property Tax Interest	\$6.97	\$1.29	\$12.85	\$2.29	\$2.71
Sub-Total	\$758.95	\$421.53	\$946.13	\$453.43	\$763.87
All Other Tax Revenue					
Local Sales and Use Taxes	\$89.23	\$250.34	\$76.68	\$93.65	\$182.14
Consumers' Utility Taxes	\$75.88	\$43.11	\$51.07	\$75.29	\$105.62
Business License Taxes	\$76.31	\$122.95	\$63.30	\$70.79	\$109.86
Franchise License Taxes	\$8.73	\$6.66	\$6.06	\$6.25	\$8.57
Motor Vehicle License Taxes	\$20.12	\$11.75	\$17.59	\$9.47	\$22.33
Bank Stock Tax	\$2.12	\$9.07	\$4.19	\$8.11	\$8.13
Taxes on Recordation and Wills	\$5.68	\$12.16	\$7.43	\$9.72	\$8.36
Tobacco Taxes	\$28.28	\$22.56	--	--	\$16.21
Admission and Amusement Taxes	\$7.80	\$3.83	--	--	\$5.13
Transient Occupancy Tax	\$17.42	\$29.42	\$16.12	\$25.35	\$20.76
Restaurant Food Tax	\$86.21	\$156.45	\$44.25	\$80.14	\$129.15
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.38	\$10.07	\$15.81	\$7.64	\$14.49
Other Non-Property Taxes	\$1.61	\$3.23	\$8.37	\$4.03	--
Sub-Total	\$433.78	\$681.61	\$310.88	\$390.44	\$630.73
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.43	\$9.41	\$4.19	\$20.95	\$9.48
Fines and Forfeitures	\$15.31	\$14.08	\$3.56	\$15.23	\$8.24
Charges for Services	\$272.62	\$139.57	\$186.50	\$226.62	\$367.71
Investment of Funds	\$15.67	\$16.92	\$17.07	\$28.00	\$18.39
Rental of Property	\$4.98	\$3.42	\$5.65	\$24.70	\$18.82
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$165.99	--
Miscellaneous Non-Tax Sources	\$65.50	\$19.63	\$10.91	\$56.18	\$51.87
Sub-Total	\$385.51	\$203.04	\$227.89	\$537.68	\$474.50
Grand Total	\$1,578.24	\$1,306.17	\$1,484.89	\$1,381.54	\$1,869.10

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
<b>Property Tax Revenue</b>					
Real Property Tax	\$1,108.39	\$1,144.97	\$373.56	\$628.26	\$619.82
Public Service Corporation Property Taxes	\$23.62	\$23.35	\$17.70	\$24.49	\$35.42
General Personal Property Tax	\$151.61	\$191.85	\$88.57	\$119.23	\$133.55
Mobile Homes Property Tax	\$0.24	--	--	\$0.84	\$0.06
Machinery and Tools Tax	\$97.56	\$1.62	\$15.54	\$62.98	\$35.61
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.36	\$18.24	\$6.67	\$3.64	\$3.85
Property Tax Interest	\$0.55	\$11.11	\$3.47	\$1.81	\$7.46
Sub-Total	\$1,391.33	\$1,391.14	\$505.51	\$841.27	\$835.77
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$188.92	\$160.06	\$138.39	\$115.14	\$125.41
Consumers' Utility Taxes	\$50.08	\$97.99	\$93.70	\$67.94	\$167.40
Business License Taxes	\$72.99	\$53.64	\$119.93	\$73.58	\$92.92
Franchise License Taxes	\$8.50	\$8.55	\$11.38	\$20.20	\$17.44
Motor Vehicle License Taxes	\$20.37	\$23.15	\$15.59	\$19.70	\$11.45
Bank Stock Tax	\$11.58	\$2.15	\$17.54	\$2.92	\$6.74
Taxes on Recordation and Wills	\$30.31	\$38.09	\$6.31	\$10.82	\$12.01
Tobacco Taxes	\$26.46	\$44.25	\$9.94	\$25.49	\$29.54
Admission and Amusement Taxes	--	--	--	\$3.11	\$17.51
Transient Occupancy Tax	\$4.45	--	\$0.94	\$14.76	\$27.89
Restaurant Food Tax	\$69.82	\$23.07	\$76.67	\$81.21	\$113.39
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.04	\$5.75	\$12.99	\$15.04	\$17.07
Other Non-Property Taxes	\$14.32	--	\$0.25	\$3.53	\$1.01
Sub-Total	\$506.85	\$456.71	\$503.62	\$453.44	\$639.79
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$23.19	\$13.85	\$13.68	\$20.37	\$20.57
Fines and Forfeitures	\$19.36	\$14.02	\$17.23	\$12.02	\$7.50
Charges for Services	\$177.90	\$93.70	\$411.47	\$205.95	\$162.43
Investment of Funds	\$33.34	\$11.87	\$13.27	\$13.68	\$18.06
Rental of Property	\$1.33	\$2.20	\$33.74	\$64.06	\$25.89
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$9.16	\$7.48	\$12.84
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$21.15	\$39.80	\$25.02	\$73.21	\$59.25
Sub-Total	\$276.25	\$175.45	\$523.57	\$396.76	\$306.54
<b>Grand Total</b>	<b>\$2,174.43</b>	<b>\$2,023.30</b>	<b>\$1,532.70</b>	<b>\$1,691.47</b>	<b>\$1,782.09</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
<b>Property Tax Revenue</b>					
Real Property Tax	\$257.93	\$521.87	\$911.60	\$561.31	\$304.91
Public Service Corporation Property Taxes	\$56.94	\$41.40	\$9.00	\$36.57	\$10.50
General Personal Property Tax	\$45.54	\$96.99	\$142.52	\$147.86	\$50.61
Mobile Homes Property Tax	--	\$0.59	\$1.28	--	\$0.39
Machinery and Tools Tax	\$15.89	\$73.50	--	\$24.40	\$43.05
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$4.88	\$10.29	\$8.60	\$13.32	\$3.47
Property Tax Interest	\$3.72	\$7.60	\$2.30	\$4.11	\$1.62
Sub-Total	\$384.89	\$752.23	\$1,075.31	\$787.56	\$414.54
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$383.86	\$113.27	\$38.16	\$60.32	\$53.85
Consumers' Utility Taxes	\$67.67	\$102.83	\$38.26	\$132.37	\$67.68
Business License Taxes	\$168.93	\$84.93	\$29.03	\$59.48	\$23.26
Franchise License Taxes	\$13.16	--	\$9.90	\$7.81	\$12.58
Motor Vehicle License Taxes	\$7.56	\$18.68	\$25.35	\$19.96	\$11.58
Bank Stock Tax	\$16.91	\$4.17	\$2.87	\$4.00	\$7.17
Taxes on Recordation and Wills	\$1.34	\$7.88	\$20.00	\$13.99	\$5.69
Tobacco Taxes	\$0.01	\$3.62	\$8.07	\$27.65	\$9.58
Admission and Amusement Taxes	--	\$0.38	--	\$2.09	--
Transient Occupancy Tax	\$32.80	\$8.64	--	\$10.56	\$7.54
Restaurant Food Tax	\$185.13	\$35.89	\$41.14	\$55.50	\$48.74
Coal, Oil, and Gas Taxes	\$45.78	--	--	--	--
E-911 Service Tax	\$9.90	\$11.85	\$12.50	\$16.59	\$12.00
Other Non-Property Taxes	\$11.90	--	--	\$0.51	--
Sub-Total	\$944.95	\$392.15	\$225.28	\$410.82	\$259.67
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$3.66	\$3.74	\$14.74	\$10.10	\$1.11
Fines and Forfeitures	\$20.04	\$15.09	\$2.61	\$4.17	\$8.01
Charges for Services	\$190.42	\$157.91	\$171.22	\$220.12	\$210.18
Investment of Funds	\$13.59	\$6.42	\$10.74	\$10.79	\$11.21
Rental of Property	\$130.86	\$9.33	\$7.07	\$27.50	\$7.50
Payments in Lieu of Taxes from Enterprise Activities	--	\$1.89	--	\$8.44	\$107.91
Interlocal Revenue-Sharing Payments	--	--	--	--	\$15.46
Miscellaneous Non-Tax Sources	\$45.43	\$19.28	\$24.38	\$35.29	\$13.11
Sub-Total	\$404.00	\$213.65	\$230.77	\$316.42	\$374.48
<b>Grand Total</b>	<b>\$1,733.84</b>	<b>\$1,358.04</b>	<b>\$1,531.35</b>	<b>\$1,514.81</b>	<b>\$1,048.70</b>

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
<b>Property Tax Revenue</b>					
Real Property Tax	\$934.97	\$646.82	\$682.34	\$525.61	\$713.76
Public Service Corporation Property Taxes	\$66.43	\$41.32	\$16.12	\$27.66	\$22.26
General Personal Property Tax	\$142.35	\$146.36	\$216.15	\$71.15	\$108.34
Mobile Homes Property Tax	\$0.12	\$0.21	--	--	\$1.37
Machinery and Tools Tax	\$75.66	\$29.51	\$105.71	\$5.53	\$19.03
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$13.13	\$7.73	\$5.30	\$5.73	\$7.57
Property Tax Interest	\$12.18	\$5.15	\$2.63	\$1.28	\$2.86
Sub-Total	\$1,244.85	\$877.10	\$1,028.25	\$636.97	\$875.19
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	\$136.14	\$211.66	\$227.72	\$171.54	\$84.01
Consumers' Utility Taxes	\$161.10	\$143.69	\$54.44	\$78.97	\$80.95
Business License Taxes	\$125.01	\$127.49	\$163.94	\$75.48	\$59.50
Franchise License Taxes	\$25.50	\$16.15	\$25.23	\$12.25	\$3.07
Motor Vehicle License Taxes	\$17.88	\$18.96	\$21.92	\$17.51	\$17.74
Bank Stock Tax	\$15.03	\$12.01	\$10.81	\$9.20	\$3.73
Taxes on Recordation and Wills	\$0.28	\$9.67	\$11.99	\$10.56	\$26.30
Tobacco Taxes	--	\$20.34	\$18.36	\$17.49	\$20.22
Admission and Amusement Taxes	\$6.19	\$4.83	\$7.49	--	\$4.86
Transient Occupancy Tax	\$23.70	\$24.22	\$26.86	\$10.43	\$3.97
Restaurant Food Tax	\$82.96	\$86.07	\$89.03	\$77.86	\$43.67
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$26.43	\$17.26	\$9.50	\$19.97	\$13.53
Other Non-Property Taxes	\$4.36	\$3.92	\$12.53	\$0.86	--
Sub-Total	\$624.58	\$696.28	\$679.84	\$502.11	\$361.56
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	\$18.59	\$13.72	\$11.63	\$7.72	\$20.78
Fines and Forfeitures	\$51.43	\$14.58	\$6.59	\$2.33	\$8.69
Charges for Services	\$203.59	\$225.36	\$212.43	\$295.88	\$178.48
Investment of Funds	\$0.94	\$9.02	\$14.97	\$20.39	\$16.15
Rental of Property	\$0.98	\$7.86	\$55.74	\$1.55	\$10.24
Payments in Lieu of Taxes from Enterprise Activities	\$101.76	--	\$51.42	\$27.66	\$0.34
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$42.28	\$39.84	\$8.66	\$22.00	\$13.26
Sub-Total	\$419.57	\$310.39	\$361.45	\$377.53	\$247.94
<b>Grand Total</b>	<b>\$2,289.00</b>	<b>\$1,883.77</b>	<b>\$2,069.54</b>	<b>\$1,516.60</b>	<b>\$1,484.69</b>

1

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Staff, Commission on Local Government



Table 2.2

Per Capita Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
<b>Property Tax Revenue</b>				
Real Property Tax	\$865.03	\$435.29	\$487.05	\$547.66
Public Service Corporation Property Taxes	\$16.18	\$32.08	\$23.60	\$13.15
General Personal Property Tax	\$118.84	\$96.91	\$28.93	\$181.27
Mobile Homes Property Tax	\$0.28	\$0.45	\$0.30	\$0.10
Machinery and Tools Tax	\$1.88	\$139.30	\$91.95	\$56.75
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$7.29	\$8.04	\$4.77	\$5.91
Property Tax Interest	\$3.58	\$3.48	\$1.15	\$2.36
Sub-Total	\$1,013.09	\$715.55	\$637.74	\$807.19
<b>All Other Tax Revenue</b>				
Local Sales and Use Taxes	\$113.63	\$168.64	\$314.90	\$404.46
Consumers' Utility Taxes	\$93.79	\$97.63	\$59.61	\$133.64
Business License Taxes	\$83.97	\$79.06	\$130.55	\$214.07
Franchise License Taxes	\$10.70	\$6.28	\$17.55	\$18.49
Motor Vehicle License Taxes	\$20.38	\$20.57	--	\$19.78
Bank Stock Tax	\$3.29	\$4.28	\$8.86	\$23.13
Taxes on Recordation and Wills	\$0.18	\$12.42	\$19.90	\$19.11
Tobacco Taxes	\$27.07	\$22.82	\$15.62	\$12.89
Admission and Amusement Taxes	\$10.59	--	--	\$4.56
Transient Occupancy Tax	\$44.18	\$13.43	\$393.88	\$23.40
Restaurant Food Tax	\$95.77	\$89.57	\$400.58	\$174.73
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$14.75	\$13.60	\$19.64	\$25.63
Other Non-Property Taxes	\$1.18	\$1.86	--	--
Sub-Total	\$519.49	\$530.18	\$1,381.10	\$1,073.89
<b>Non-Tax Revenue</b>				
Permits, Fees, and Licenses	\$11.64	\$11.96	\$19.15	\$25.19
Fines and Forfeitures	\$11.77	\$10.17	\$17.47	\$10.83
Charges for Services	\$127.86	\$229.55	\$85.78	\$133.80
Investment of Funds	\$19.55	\$12.92	\$36.22	\$10.45
Rental of Property	\$10.76	\$8.67	\$28.22	\$5.01
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$24.78	\$20.76	\$83.78	\$27.80
Sub-Total	\$206.58	\$294.03	\$270.63	\$213.07
<b>Grand Total</b>	<b>\$1,739.15</b>	<b>\$1,539.75</b>	<b>\$2,289.46</b>	<b>\$2,094.15</b>

1

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Staff, Commission on Local Government

Table 3.1

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	52.10%	41.43%	48.48%
Public Service Corporation Property Taxes	2.08%	1.80%	1.98%
General Personal Property Tax	9.20%	7.14%	8.50%
Mobile Homes Property Tax	0.08%	0.02%	0.06%
Machinery and Tools Tax	1.26%	1.75%	1.43%
Merchants' Capital Tax	0.13%	--	0.08%
Property Tax Penalties	0.45%	0.42%	0.44%
Property Tax Interest	0.17%	0.25%	0.20%
Sub-Total	65.47%	52.81%	61.17%
All Other Tax Revenue			
Local Sales and Use Taxes	6.50%	7.97%	7.00%
Consumers' Utility Taxes	3.01%	5.62%	3.90%
Business License Taxes	3.34%	5.52%	4.08%
Franchise License Taxes	0.35%	0.70%	0.47%
Motor Vehicle License Taxes	1.12%	0.98%	1.07%
Bank Stock Tax	0.27%	0.40%	0.31%
Taxes on Recordation and Wills	1.59%	0.61%	1.26%
Tobacco Taxes	0.09%	1.12%	0.44%
Admission and Amusement Taxes	0.003%	0.32%	0.11%
Transient Occupancy Tax	0.77%	1.46%	1.00%
Restaurant Food Tax	0.78%	5.00%	2.21%
Coal, Oil, and Gas Taxes	0.37%	0.004%	0.25%
E-911 Service Tax	0.75%	0.81%	0.77%
Other Non-Property Taxes	0.53%	0.16%	0.41%
Sub-Total	19.47%	30.67%	23.27%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.83%	0.86%	1.50%
Fines and Forfeitures	0.55%	0.90%	0.67%
Charges for Services	9.38%	10.02%	9.60%
Investment of Funds	1.00%	0.86%	0.95%
Rental of Property	0.53%	0.96%	0.68%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.64%	0.26%
Interlocal Revenue-Sharing Payments	0.01%	0.25%	0.09%
Miscellaneous Non-Tax Sources	1.70%	2.04%	1.81%
Sub-Total	15.06%	16.52%	15.56%
Grand Total	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
<b>Property Tax Revenue</b>					
Real Property Tax	36.07%	50.98%	23.54%	30.50%	31.58%
Public Service Corporation Property Taxes	4.21%	0.98%	2.72%	1.30%	1.76%
General Personal Property Tax	11.89%	9.54%	7.46%	10.03%	12.46%
Mobile Homes Property Tax	--	0.06%	0.16%	0.24%	0.34%
Machinery and Tools Tax	1.90%	0.25%	28.31%	0.31%	5.48%
Merchants' Capital Tax	--	--	--	--	0.88%
Property Tax Penalties	0.99%	0.42%	0.46%	0.98%	0.81%
Property Tax Interest	1.03%	0.18%	0.27%	0.17%	0.30%
Sub-Total	56.10%	62.42%	62.92%	43.52%	53.62%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	8.31%	7.99%	3.23%	5.70%	8.19%
Consumers' Utility Taxes	4.05%	4.63%	2.12%	3.99%	5.74%
Business License Taxes	0.21%	5.33%	1.60%	1.42%	1.50%
Franchise License Taxes	1.08%	0.20%	0.13%	0.07%	0.13%
Motor Vehicle License Taxes	1.67%	1.39%	1.38%	2.44%	2.55%
Bank Stock Tax	0.15%	0.18%	0.02%	0.31%	0.29%
Taxes on Recordation and Wills	1.91%	1.34%	0.37%	1.38%	0.85%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.05%	--	--	--
Transient Occupancy Tax	1.00%	0.94%	0.30%	--	0.09%
Restaurant Food Tax	--	3.02%	1.15%	--	2.80%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.79%	0.75%	0.58%	0.59%	1.55%
Other Non-Property Taxes	0.002%	0.42%	1.14%	0.27%	--
Sub-Total	19.18%	26.23%	12.03%	16.19%	23.69%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.01%	0.90%	0.17%	1.90%	0.69%
Fines and Forfeitures	0.16%	0.19%	0.46%	0.40%	0.77%
Charges for Services	20.02%	8.26%	17.46%	31.55%	13.79%
Investment of Funds	0.72%	0.74%	1.75%	1.59%	1.02%
Rental of Property	0.44%	0.42%	1.92%	0.69%	2.56%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.37%	0.85%	3.28%	4.15%	3.86%
Sub-Total	24.73%	11.35%	25.05%	40.29%	22.69%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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Table 3.2

Percentage Distribution/1  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
<b>Property Tax Revenue</b>					
Real Property Tax	43.74%	56.01%	40.45%	21.60%	46.11%
Public Service Corporation Property Taxes	2.94%	0.88%	1.53%	54.54%	2.22%
General Personal Property Tax	9.51%	6.66%	7.54%	0.63%	11.77%
Mobile Homes Property Tax	0.53%	--	0.48%	0.002%	0.34%
Machinery and Tools Tax	2.11%	0.02%	3.99%	0.001%	3.24%
Merchants' Capital Tax	0.76%	--	--	--	0.22%
Property Tax Penalties	0.70%	0.32%	0.56%	0.14%	0.69%
Property Tax Interest	0.36%	0.01%	0.35%	0.06%	0.30%
Sub-Total	60.64%	63.90%	54.90%	76.96%	64.89%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	7.32%	4.87%	6.96%	7.73%	4.51%
Consumers' Utility Taxes	6.27%	1.23%	4.26%	--	3.16%
Business License Taxes	--	7.19%	4.22%	--	0.001%
Franchise License Taxes	0.07%	0.33%	0.41%	--	0.22%
Motor Vehicle License Taxes	2.92%	0.54%	2.83%	0.30%	2.39%
Bank Stock Tax	--	0.23%	0.22%	0.21%	0.14%
Taxes on Recordation and Wills	0.93%	1.12%	1.48%	1.05%	1.89%
Tobacco Taxes	--	0.30%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.71%	0.66%	2.50%	0.38%
Restaurant Food Tax	--	3.75%	3.16%	--	1.62%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.18%	0.82%	1.11%	--	1.22%
Other Non-Property Taxes	0.33%	2.68%	1.33%	0.18%	--
Sub-Total	20.02%	25.79%	26.65%	11.96%	15.54%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.71%	1.10%	1.26%	0.70%	1.38%
Fines and Forfeitures	0.48%	1.33%	0.28%	0.001%	0.32%
Charges for Services	13.10%	7.01%	13.07%	7.70%	14.20%
Investment of Funds	1.54%	0.20%	1.47%	1.29%	1.56%
Rental of Property	0.47%	0.24%	0.69%	0.41%	0.17%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	0.0005%
Miscellaneous Non-Tax Sources	3.04%	0.44%	1.68%	0.98%	1.95%
Sub-Total	19.34%	10.31%	18.45%	11.07%	19.57%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

1

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Table 3.2

Percentage Distribution<sup>1</sup>  
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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
<b>Property Tax Revenue</b>					
Real Property Tax	26.83%	44.00%	28.38%	21.33%	37.89%
Public Service Corporation Property Taxes	2.37%	2.95%	1.69%	1.52%	3.33%
General Personal Property Tax	12.63%	9.97%	12.63%	4.66%	14.25%
Mobile Homes Property Tax	0.48%	0.16%	0.40%	0.26%	0.74%
Machinery and Tools Tax	2.17%	7.74%	2.58%	9.11%	1.36%
Merchants' Capital Tax	3.08%	--	0.73%	0.18%	0.55%
Property Tax Penalties	0.31%	0.49%	0.81%	0.28%	1.28%
Property Tax Interest	0.34%	0.18%	0.31%	0.58%	0.78%
Sub-Total	48.21%	65.49%	47.53%	37.92%	60.20%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	3.38%	5.64%	4.85%	4.01%	4.48%
Consumers' Utility Taxes	2.33%	2.80%	3.36%	2.08%	5.02%
Business License Taxes	--	2.12%	--	--	--
Franchise License Taxes	0.07%	0.31%	0.22%	0.29%	0.75%
Motor Vehicle License Taxes	1.71%	2.05%	2.54%	--	3.41%
Bank Stock Tax	0.28%	0.29%	--	0.29%	0.21%
Taxes on Recordation and Wills	0.42%	1.02%	0.59%	0.06%	1.14%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.05%	0.74%	--	0.08%	--
Restaurant Food Tax	1.12%	2.76%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	36.14%	--
E-911 Service Tax	1.65%	0.77%	1.98%	1.20%	2.63%
Other Non-Property Taxes	0.44%	0.72%	--	3.79%	--
Sub-Total	11.44%	19.23%	13.53%	47.93%	17.65%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.46%	1.29%	0.75%	0.16%	0.56%
Fines and Forfeitures	5.28%	0.63%	1.82%	0.002%	0.09%
Charges for Services	30.51%	8.50%	29.66%	10.18%	15.25%
Investment of Funds	1.26%	1.77%	1.72%	1.04%	1.16%
Rental of Property	0.02%	1.73%	0.16%	0.03%	0.61%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	1.68%	0.46%	--	--	--
Miscellaneous Non-Tax Sources	1.13%	0.90%	4.83%	2.73%	4.49%
Sub-Total	40.34%	15.28%	38.94%	14.15%	22.15%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

1

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
<b>Property Tax Revenue</b>					
Real Property Tax	29.81%	40.33%	37.72%	37.64%	37.51%
Public Service Corporation Property Taxes	2.61%	3.86%	2.21%	1.07%	2.95%
General Personal Property Tax	12.83%	11.62%	6.17%	7.99%	7.86%
Mobile Homes Property Tax	0.48%	0.23%	0.48%	0.09%	0.48%
Machinery and Tools Tax	10.92%	0.86%	5.24%	2.10%	2.63%
Merchants' Capital Tax	0.01%	--	0.72%	0.21%	0.24%
Property Tax Penalties	0.64%	1.28%	0.26%	0.84%	0.74%
Property Tax Interest	0.36%	1.11%	0.37%	0.39%	0.34%
Sub-Total	57.65%	59.29%	53.17%	50.33%	52.75%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	7.93%	4.16%	5.16%	3.98%	5.30%
Consumers' Utility Taxes	4.60%	3.95%	3.40%	2.17%	1.96%
Business License Taxes	3.17%	3.11%	--	--	--
Franchise License Taxes	0.23%	0.01%	0.35%	0.14%	--
Motor Vehicle License Taxes	3.13%	2.16%	2.39%	1.73%	2.72%
Bank Stock Tax	0.30%	0.18%	0.05%	0.09%	--
Taxes on Recordation and Wills	1.08%	2.20%	0.76%	0.55%	0.83%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.89%	0.50%	--	--
Restaurant Food Tax	--	2.69%	1.68%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.09%	0.61%	0.95%	0.97%	1.90%
Other Non-Property Taxes	--	0.27%	0.41%	0.23%	0.27%
Sub-Total	21.54%	20.22%	15.66%	9.86%	12.97%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.78%	3.69%	0.83%	0.92%	0.25%
Fines and Forfeitures	0.32%	1.25%	0.02%	0.39%	1.36%
Charges for Services	15.98%	11.50%	27.98%	32.31%	22.08%
Investment of Funds	1.22%	0.53%	0.48%	1.61%	1.37%
Rental of Property	0.27%	0.43%	0.34%	1.52%	2.43%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.25%	3.09%	1.52%	3.06%	6.80%
Sub-Total	20.82%	20.49%	31.17%	39.81%	34.28%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
<b>Property Tax Revenue</b>					
Real Property Tax	51.09%	52.48%	42.72%	45.49%	41.49%
Public Service Corporation Property Taxes	2.66%	1.45%	1.81%	1.64%	4.68%
General Personal Property Tax	9.96%	13.28%	9.39%	10.20%	14.41%
Mobile Homes Property Tax	0.05%	0.01%	0.41%	0.08%	0.70%
Machinery and Tools Tax	1.03%	1.83%	0.59%	2.16%	0.85%
Merchants' Capital Tax	--	--	0.09%	--	--
Property Tax Penalties	0.61%	0.80%	0.52%	0.59%	1.29%
Property Tax Interest	0.11%	0.32%	0.40%	0.31%	0.84%
Sub-Total	65.51%	70.16%	55.92%	60.47%	64.26%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	8.12%	4.67%	2.67%	9.94%	4.43%
Consumers' Utility Taxes	3.63%	3.17%	4.29%	3.25%	4.96%
Business License Taxes	3.84%	0.18%	--	--	1.06%
Franchise License Taxes	0.73%	0.18%	0.14%	0.19%	0.42%
Motor Vehicle License Taxes	1.45%	1.66%	2.44%	1.30%	2.10%
Bank Stock Tax	0.22%	--	--	--	--
Taxes on Recordation and Wills	1.17%	1.89%	0.68%	2.94%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.85%	0.05%	0.05%	0.03%	--
Restaurant Food Tax	--	--	0.86%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.87%	1.48%	1.05%	1.48%	0.78%
Other Non-Property Taxes	0.06%	0.21%	0.27%	--	0.07%
Sub-Total	20.94%	13.50%	12.47%	19.12%	14.50%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.86%	3.68%	0.96%	3.87%	0.83%
Fines and Forfeitures	0.51%	0.68%	0.11%	0.14%	0.34%
Charges for Services	8.97%	8.70%	23.28%	13.05%	16.53%
Investment of Funds	0.47%	0.73%	0.66%	1.16%	1.54%
Rental of Property	0.47%	0.71%	0.25%	0.37%	0.02%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.27%	1.84%	6.35%	1.81%	1.99%
Sub-Total	13.55%	16.35%	31.61%	20.41%	21.24%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
<b>Property Tax Revenue</b>					
Real Property Tax	28.28%	45.68%	48.30%	59.62%	48.20%
Public Service Corporation Property Taxes	2.07%	2.96%	1.80%	1.29%	3.33%
General Personal Property Tax	4.52%	14.17%	11.19%	8.95%	12.71%
Mobile Homes Property Tax	0.54%	0.27%	0.46%	0.01%	--
Machinery and Tools Tax	2.21%	2.20%	0.94%	0.14%	0.48%
Merchants' Capital Tax	0.42%	--	0.41%	--	--
Property Tax Penalties	0.23%	0.94%	0.90%	0.35%	0.74%
Property Tax Interest	0.54%	0.35%	0.48%	0.04%	0.51%
Sub-Total	38.81%	66.57%	64.49%	70.38%	65.97%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	3.50%	3.77%	13.19%	5.50%	5.67%
Consumers' Utility Taxes	3.16%	4.41%	3.19%	3.50%	2.48%
Business License Taxes	--	1.92%	--	4.15%	1.11%
Franchise License Taxes	--	0.36%	0.08%	0.05%	0.13%
Motor Vehicle License Taxes	--	1.93%	1.92%	0.72%	1.22%
Bank Stock Tax	--	0.57%	--	0.25%	0.15%
Taxes on Recordation and Wills	0.17%	0.78%	1.16%	1.60%	2.38%
Tobacco Taxes	--	--	--	0.22%	--
Admission and Amusement Taxes	--	0.18%	--	--	--
Transient Occupancy Tax	0.08%	0.11%	--	0.53%	--
Restaurant Food Tax	--	1.84%	--	--	--
Coal, Oil, and Gas Taxes	36.96%	--	--	--	--
E-911 Service Tax	1.70%	1.06%	0.95%	0.63%	0.75%
Other Non-Property Taxes	0.63%	4.11%	0.23%	0.16%	--
Sub-Total	46.19%	21.05%	20.73%	17.32%	13.89%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.21%	1.42%	0.94%	1.48%	1.90%
Fines and Forfeitures	0.001%	0.55%	0.40%	0.57%	0.42%
Charges for Services	9.63%	8.19%	10.54%	7.87%	15.21%
Investment of Funds	0.20%	1.55%	0.63%	1.02%	1.06%
Rental of Property	0.03%	0.28%	0.23%	0.85%	0.36%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.93%	0.39%	2.03%	0.51%	1.21%
Sub-Total	15.00%	12.38%	14.78%	12.30%	20.15%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
<b>Property Tax Revenue</b>					
Real Property Tax	47.17%	43.74%	49.62%	33.90%	32.66%
Public Service Corporation Property Taxes	1.97%	9.40%	1.41%	1.05%	5.65%
General Personal Property Tax	10.80%	11.46%	8.34%	13.96%	9.29%
Mobile Homes Property Tax	0.60%	0.09%	0.53%	0.19%	0.51%
Machinery and Tools Tax	1.48%	0.23%	0.60%	5.08%	15.50%
Merchants' Capital Tax	0.38%	--	1.30%	--	0.99%
Property Tax Penalties	0.64%	0.76%	0.50%	0.56%	0.60%
Property Tax Interest	0.35%	0.35%	0.27%	0.30%	0.52%
Sub-Total	63.38%	66.02%	62.56%	55.04%	65.71%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	4.69%	3.74%	8.29%	8.74%	7.01%
Consumers' Utility Taxes	5.92%	4.89%	4.87%	3.31%	1.66%
Business License Taxes	--	--	0.01%	4.28%	--
Franchise License Taxes	0.09%	0.50%	0.56%	0.40%	0.51%
Motor Vehicle License Taxes	3.44%	2.01%	2.70%	1.93%	1.09%
Bank Stock Tax	--	0.22%	0.23%	0.19%	--
Taxes on Recordation and Wills	0.24%	2.41%	2.00%	2.35%	0.14%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.26%	0.33%	0.27%
Restaurant Food Tax	--	--	1.63%	2.49%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.83%	1.44%	1.26%	0.59%	1.37%
Other Non-Property Taxes	0.37%	--	0.33%	0.03%	1.12%
Sub-Total	16.59%	15.21%	22.15%	24.63%	13.17%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.44%	1.29%	1.36%	2.46%	0.51%
Fines and Forfeitures	0.14%	0.12%	0.05%	0.29%	0.19%
Charges for Services	15.49%	13.42%	9.51%	13.60%	16.66%
Investment of Funds	0.23%	1.42%	1.22%	1.24%	1.03%
Rental of Property	0.51%	0.08%	0.06%	0.43%	0.91%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.21%	2.44%	3.09%	2.31%	1.81%
Sub-Total	20.03%	18.77%	15.29%	20.32%	21.11%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
<b>Property Tax Revenue</b>					
Real Property Tax	47.39%	55.78%	35.94%	41.59%	22.92%
Public Service Corporation Property Taxes	1.29%	1.87%	1.18%	1.55%	1.67%
General Personal Property Tax	10.74%	11.88%	8.23%	9.52%	7.98%
Mobile Homes Property Tax	0.41%	0.05%	0.46%	--	0.38%
Machinery and Tools Tax	0.27%	0.80%	1.43%	0.16%	7.51%
Merchants' Capital Tax	--	--	0.31%	0.002%	--
Property Tax Penalties	0.70%	0.58%	0.43%	0.67%	0.80%
Property Tax Interest	0.31%	0.51%	0.42%	0.25%	0.27%
Sub-Total	61.11%	71.48%	48.40%	53.74%	41.53%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	8.53%	5.75%	3.84%	4.46%	3.12%
Consumers' Utility Taxes	4.29%	3.84%	4.65%	2.76%	3.92%
Business License Taxes	3.15%	1.98%	--	1.32%	1.81%
Franchise License Taxes	0.25%	0.18%	0.15%	0.22%	0.22%
Motor Vehicle License Taxes	2.03%	1.68%	2.27%	1.87%	1.67%
Bank Stock Tax	0.50%	0.08%	0.08%	0.13%	--
Taxes on Recordation and Wills	1.29%	1.69%	0.86%	1.56%	0.29%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.21%	--	0.05%	0.03%	0.40%
Restaurant Food Tax	3.16%	--	--	2.30%	0.69%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.65%	0.43%	1.13%	1.33%	0.42%
Other Non-Property Taxes	0.28%	0.27%	0.31%	--	0.57%
Sub-Total	24.35%	15.89%	13.33%	15.98%	13.13%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.86%	4.72%	0.62%	1.61%	0.45%
Fines and Forfeitures	0.30%	0.33%	0.01%	0.55%	10.42%
Charges for Services	11.56%	5.54%	31.42%	22.12%	28.59%
Investment of Funds	0.83%	0.98%	1.04%	1.17%	1.94%
Rental of Property	--	0.18%	0.70%	0.60%	0.32%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.00%	0.87%	4.48%	4.23%	3.62%
Sub-Total	14.55%	12.63%	38.27%	30.28%	45.35%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/1  
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Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
<b>Property Tax Revenue</b>					
Real Property Tax	25.58%	50.28%	48.07%	26.78%	61.24%
Public Service Corporation Property Taxes	10.35%	2.71%	1.73%	1.62%	3.00%
General Personal Property Tax	13.21%	12.39%	10.86%	6.16%	5.92%
Mobile Homes Property Tax	0.28%	0.04%	0.004%	0.48%	0.18%
Machinery and Tools Tax	4.84%	1.15%	0.95%	12.70%	0.03%
Merchants' Capital Tax	--	0.57%	--	--	0.08%
Property Tax Penalties	0.70%	0.57%	0.16%	0.67%	0.27%
Property Tax Interest	0.60%	0.27%	0.05%	0.36%	0.23%
Sub-Total	55.56%	67.98%	61.82%	48.77%	70.94%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	9.30%	10.32%	11.38%	10.17%	2.87%
Consumers' Utility Taxes	5.29%	3.18%	1.03%	11.09%	3.53%
Business License Taxes	0.64%	0.32%	5.61%	3.58%	--
Franchise License Taxes	0.34%	0.92%	0.72%	0.62%	0.03%
Motor Vehicle License Taxes	2.34%	1.70%	1.29%	2.61%	1.43%
Bank Stock Tax	--	0.25%	1.70%	0.55%	0.42%
Taxes on Recordation and Wills	0.73%	1.64%	1.01%	0.71%	0.99%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.20%	0.48%	1.79%	0.25%	--
Restaurant Food Tax	--	--	--	4.24%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.91%	1.14%	0.46%	0.60%	0.81%
Other Non-Property Taxes	0.39%	--	1.49%	--	0.20%
Sub-Total	21.14%	19.93%	26.48%	34.44%	10.28%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.47%	1.45%	1.03%	0.28%	0.72%
Fines and Forfeitures	0.08%	0.65%	0.46%	0.40%	0.02%
Charges for Services	16.16%	8.19%	6.29%	12.15%	13.99%
Investment of Funds	1.22%	0.39%	1.29%	0.75%	1.49%
Rental of Property	1.04%	0.27%	0.12%	0.43%	0.39%
Payments in Lieu of Taxes from Enterprise Activities	--	0.22%	1.06%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.34%	0.93%	1.45%	2.79%	2.18%
Sub-Total	23.30%	12.09%	11.69%	16.80%	18.78%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
<b>Property Tax Revenue</b>					
Real Property Tax	40.90%	50.95%	27.48%	32.64%	48.61%
Public Service Corporation Property Taxes	3.12%	1.22%	1.12%	6.90%	1.82%
General Personal Property Tax	11.68%	9.77%	8.21%	6.68%	8.77%
Mobile Homes Property Tax	0.38%	--	0.42%	0.13%	--
Machinery and Tools Tax	14.51%	4.45%	1.87%	0.26%	8.73%
Merchants' Capital Tax	--	--	0.15%	--	0.001%
Property Tax Penalties	0.50%	0.38%	0.50%	0.59%	0.74%
Property Tax Interest	0.25%	0.12%	0.32%	0.33%	0.42%
Sub-Total	71.35%	66.90%	40.07%	47.54%	69.09%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	4.06%	6.93%	1.40%	3.87%	4.12%
Consumers' Utility Taxes	1.88%	--	2.51%	1.17%	2.52%
Business License Taxes	0.99%	4.23%	0.12%	3.69%	1.67%
Franchise License Taxes	0.20%	0.19%	0.04%	0.12%	0.03%
Motor Vehicle License Taxes	1.09%	0.12%	1.77%	1.60%	1.81%
Bank Stock Tax	--	--	0.09%	0.28%	0.37%
Taxes on Recordation and Wills	1.57%	1.50%	0.64%	1.70%	1.84%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	2.25%	--	0.39%	--
Restaurant Food Tax	--	4.03%	--	2.24%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.23%	0.71%	0.84%	0.80%	1.17%
Other Non-Property Taxes	0.52%	0.67%	0.22%	0.66%	--
Sub-Total	11.66%	20.65%	7.65%	16.52%	13.53%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	2.91%	2.67%	0.78%	26.05%	1.62%
Fines and Forfeitures	0.11%	0.27%	1.09%	1.02%	0.72%
Charges for Services	10.74%	7.67%	46.55%	6.06%	12.79%
Investment of Funds	2.07%	0.70%	1.74%	1.40%	0.31%
Rental of Property	0.33%	0.03%	0.93%	0.21%	0.41%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.16%	--	--	--	--
Miscellaneous Non-Tax Sources	0.67%	1.11%	1.19%	1.19%	1.53%
Sub-Total	16.99%	12.45%	52.28%	35.94%	17.39%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

1

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/1  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
<b>Property Tax Revenue</b>					
Real Property Tax	60.05%	40.59%	60.73%	34.62%	29.32%
Public Service Corporation Property Taxes	1.24%	3.89%	1.45%	32.98%	1.57%
General Personal Property Tax	10.97%	7.77%	8.94%	6.06%	15.61%
Mobile Homes Property Tax	0.32%	0.67%	0.002%	0.03%	0.33%
Machinery and Tools Tax	0.03%	4.34%	0.17%	0.63%	1.66%
Merchants' Capital Tax	0.64%	0.55%	--	0.68%	0.54%
Property Tax Penalties	0.78%	0.97%	0.31%	0.48%	0.65%
Property Tax Interest	0.20%	1.42%	0.20%	0.21%	0.06%
Sub-Total	74.23%	60.20%	71.79%	75.67%	49.73%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	9.02%	8.84%	5.81%	3.36%	4.02%
Consumers' Utility Taxes	--	4.26%	1.81%	1.24%	3.55%
Business License Taxes	--	--	3.05%	0.34%	--
Franchise License Taxes	0.07%	0.11%	0.16%	0.04%	0.09%
Motor Vehicle License Taxes	1.42%	0.83%	0.66%	1.40%	2.40%
Bank Stock Tax	0.11%	0.40%	0.08%	--	--
Taxes on Recordation and Wills	1.97%	0.49%	2.26%	1.42%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.02%	0.70%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.04%	--	--	--
E-911 Service Tax	0.57%	0.88%	0.48%	0.86%	1.17%
Other Non-Property Taxes	0.30%	0.78%	0.79%	--	0.23%
Sub-Total	13.46%	19.65%	15.82%	8.66%	12.12%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.18%	0.48%	3.32%	2.59%	0.52%
Fines and Forfeitures	0.15%	0.19%	0.29%	0.23%	0.12%
Charges for Services	9.01%	16.50%	4.30%	10.06%	32.55%
Investment of Funds	0.34%	1.16%	0.89%	1.00%	1.77%
Rental of Property	0.36%	0.41%	0.19%	0.09%	0.67%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.27%	1.41%	3.41%	1.70%	2.51%
Sub-Total	12.31%	20.15%	12.39%	15.67%	38.14%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/1  
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FY 2005

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
<b>Property Tax Revenue</b>					
Real Property Tax	44.84%	54.57%	34.99%	47.29%	48.88%
Public Service Corporation Property Taxes	1.65%	1.22%	3.60%	1.31%	1.34%
General Personal Property Tax	10.74%	9.37%	17.49%	17.28%	8.89%
Mobile Homes Property Tax	0.09%	3.48%	0.31%	0.61%	0.42%
Machinery and Tools Tax	0.44%	2.08%	1.89%	0.05%	3.51%
Merchants' Capital Tax	1.13%	--	1.19%	0.28%	1.55%
Property Tax Penalties	0.59%	0.60%	0.73%	0.78%	0.51%
Property Tax Interest	0.38%	0.27%	0.37%	0.43%	0.37%
Sub-Total	59.86%	71.59%	60.57%	68.04%	65.47%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	6.11%	3.75%	10.70%	6.36%	10.49%
Consumers' Utility Taxes	4.87%	3.34%	2.18%	3.35%	2.52%
Business License Taxes	--	1.70%	--	0.21%	--
Franchise License Taxes	0.44%	0.36%	--	0.24%	0.04%
Motor Vehicle License Taxes	2.51%	2.01%	2.64%	2.15%	0.93%
Bank Stock Tax	0.29%	0.48%	--	0.44%	0.08%
Taxes on Recordation and Wills	1.56%	1.16%	1.37%	1.99%	1.27%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.05%	--	0.03%
Restaurant Food Tax	2.30%	--	--	--	0.32%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.77%	1.18%	2.42%	1.57%	0.23%
Other Non-Property Taxes	--	0.31%	--	0.35%	0.15%
Sub-Total	19.84%	14.30%	19.36%	16.65%	16.07%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.23%	0.83%	0.89%	1.75%	0.93%
Fines and Forfeitures	2.45%	0.14%	0.31%	0.72%	0.29%
Charges for Services	12.63%	9.80%	13.12%	8.32%	14.32%
Investment of Funds	0.83%	0.76%	0.78%	0.90%	1.17%
Rental of Property	0.35%	0.51%	1.58%	1.39%	0.69%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.81%	2.07%	3.38%	2.24%	1.07%
Sub-Total	20.30%	14.11%	20.07%	15.31%	18.46%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Percentage Distribution/<sup>1</sup>  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
<b>Property Tax Revenue</b>					
Real Property Tax	53.27%	53.12%	46.18%	50.01%	29.82%
Public Service Corporation Property Taxes	2.85%	2.93%	1.91%	0.97%	2.71%
General Personal Property Tax	8.26%	11.43%	10.59%	13.14%	9.69%
Mobile Homes Property Tax	0.19%	0.09%	0.15%	0.31%	0.24%
Machinery and Tools Tax	0.05%	0.01%	0.67%	0.58%	1.87%
Merchants' Capital Tax	--	--	0.41%	0.24%	--
Property Tax Penalties	0.61%	0.79%	0.77%	0.63%	0.90%
Property Tax Interest	0.78%	0.41%	0.92%	0.32%	0.38%
Sub-Total	66.00%	68.78%	61.60%	66.21%	45.61%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	4.70%	4.59%	6.92%	4.55%	8.93%
Consumers' Utility Taxes	2.42%	1.89%	4.19%	3.18%	4.14%
Business License Taxes	0.17%	3.53%	0.10%	--	1.32%
Franchise License Taxes	0.53%	0.17%	0.09%	0.22%	0.08%
Motor Vehicle License Taxes	1.63%	1.94%	1.43%	2.19%	1.84%
Bank Stock Tax	0.34%	0.16%	--	0.97%	--
Taxes on Recordation and Wills	2.25%	2.01%	3.25%	1.77%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	0.99%	--	0.46%	--	0.17%
Restaurant Food Tax	2.58%	--	2.10%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.22%	1.17%	0.74%	0.71%	0.97%
Other Non-Property Taxes	--	--	0.0003%	0.33%	0.27%
Sub-Total	16.82%	15.49%	19.27%	13.93%	18.35%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	2.25%	3.64%	3.09%	1.82%	0.56%
Fines and Forfeitures	0.65%	0.98%	0.34%	0.10%	0.08%
Charges for Services	9.38%	4.07%	11.29%	13.61%	25.54%
Investment of Funds	0.67%	1.76%	0.83%	1.17%	1.49%
Rental of Property	0.13%	0.20%	0.11%	0.03%	4.52%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.09%	5.07%	3.47%	3.13%	3.86%
Sub-Total	17.17%	15.73%	19.13%	19.87%	36.04%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
<b>Property Tax Revenue</b>					
Real Property Tax	49.87%	43.22%	36.70%	39.59%	55.47%
Public Service Corporation Property Taxes	1.71%	2.01%	2.07%	4.10%	2.11%
General Personal Property Tax	8.20%	15.38%	9.22%	11.43%	10.40%
Mobile Homes Property Tax	0.17%	--	0.64%	0.83%	0.02%
Machinery and Tools Tax	2.95%	2.94%	4.21%	4.36%	0.82%
Merchants' Capital Tax	0.41%	--	--	0.98%	--
Property Tax Penalties	0.71%	1.00%	0.69%	0.94%	0.66%
Property Tax Interest	0.25%	0.81%	0.44%	0.34%	0.35%
Sub-Total	64.27%	65.35%	53.98%	62.57%	69.84%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	5.75%	7.40%	5.22%	5.67%	4.95%
Consumers' Utility Taxes	2.44%	--	5.50%	6.40%	3.10%
Business License Taxes	--	0.77%	--	0.21%	0.25%
Franchise License Taxes	0.26%	0.28%	0.07%	0.37%	0.82%
Motor Vehicle License Taxes	1.83%	1.99%	3.64%	3.94%	2.43%
Bank Stock Tax	0.10%	--	0.16%	0.07%	0.39%
Taxes on Recordation and Wills	2.42%	1.53%	0.73%	0.88%	1.17%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	1.79%	0.28%	--	--
Restaurant Food Tax	1.21%	1.25%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.17%	2.10%	1.81%	2.70%	1.38%
Other Non-Property Taxes	1.19%	--	0.49%	0.57%	0.28%
Sub-Total	16.49%	17.09%	17.90%	20.82%	14.78%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	2.00%	1.43%	0.84%	0.28%	6.51%
Fines and Forfeitures	0.003%	0.10%	0.10%	0.09%	0.31%
Charges for Services	14.14%	11.14%	19.68%	12.90%	5.93%
Investment of Funds	1.17%	1.05%	0.57%	1.52%	0.25%
Rental of Property	0.42%	0.23%	0.31%	0.87%	0.95%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.02%	--
Miscellaneous Non-Tax Sources	1.51%	3.61%	6.62%	0.93%	1.42%
Sub-Total	19.24%	17.56%	28.12%	16.60%	15.38%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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Staff, Commission on Local Government



Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
<b>Property Tax Revenue</b>					
Real Property Tax	30.00%	47.48%	55.17%	33.63%	60.51%
Public Service Corporation Property Taxes	1.85%	2.29%	2.09%	2.35%	1.53%
General Personal Property Tax	9.49%	12.98%	6.99%	9.43%	7.69%
Mobile Homes Property Tax	0.36%	0.26%	0.01%	0.15%	0.003%
Machinery and Tools Tax	0.97%	0.95%	0.05%	7.93%	--
Merchants' Capital Tax	2.48%	--	--	0.95%	--
Property Tax Penalties	0.71%	0.45%	0.49%	0.66%	0.57%
Property Tax Interest	0.35%	0.22%	0.18%	0.51%	0.46%
Sub-Total	46.21%	64.62%	64.98%	55.61%	70.77%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	16.34%	3.76%	6.43%	6.68%	3.83%
Consumers' Utility Taxes	3.44%	5.04%	3.73%	3.83%	3.86%
Business License Taxes	--	2.18%	2.86%	--	--
Franchise License Taxes	0.36%	0.17%	0.73%	0.27%	0.40%
Motor Vehicle License Taxes	1.67%	2.35%	0.92%	1.12%	1.68%
Bank Stock Tax	--	0.27%	0.08%	0.02%	0.31%
Taxes on Recordation and Wills	1.18%	1.34%	2.28%	0.53%	1.82%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.68%	0.41%	0.79%	--
Restaurant Food Tax	--	1.74%	--	2.48%	1.41%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.23%	1.56%	0.43%	0.43%	1.03%
Other Non-Property Taxes	--	0.02%	0.02%	0.32%	--
Sub-Total	23.21%	19.12%	17.91%	16.48%	14.34%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.37%	1.81%	2.99%	0.39%	1.20%
Fines and Forfeitures	0.62%	1.30%	0.35%	0.13%	0.26%
Charges for Services	23.96%	10.53%	8.87%	22.14%	7.29%
Investment of Funds	1.16%	1.43%	1.90%	0.48%	1.40%
Rental of Property	2.12%	0.75%	0.21%	0.09%	0.19%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.35%	0.44%	2.78%	4.68%	4.54%
Sub-Total	30.57%	16.26%	17.11%	27.91%	14.88%
<b>Grand Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
<b>Property Tax Revenue</b>					
Real Property Tax	30.08%	52.81%	38.04%	39.36%	24.12%
Public Service Corporation Property Taxes	2.67%	1.93%	2.09%	1.27%	5.79%
General Personal Property Tax	10.79%	10.00%	9.26%	9.93%	7.84%
Mobile Homes Property Tax	0.20%	0.05%	0.20%	--	0.45%
Machinery and Tools Tax	0.26%	0.79%	0.67%	9.39%	7.18%
Merchants' Capital Tax	0.52%	--	--	1.01%	0.11%
Property Tax Penalties	0.50%	0.33%	0.86%	0.56%	0.45%
Property Tax Interest	0.39%	0.13%	0.32%	0.28%	1.00%
Sub-Total	45.42%	66.05%	51.44%	61.79%	46.95%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	12.88%	5.98%	8.11%	5.82%	6.65%
Consumers' Utility Taxes	3.15%	3.81%	3.37%	2.16%	4.74%
Business License Taxes	--	3.71%	2.33%	--	--
Franchise License Taxes	0.09%	2.24%	0.11%	0.43%	0.09%
Motor Vehicle License Taxes	1.95%	1.48%	1.91%	1.62%	1.27%
Bank Stock Tax	--	0.49%	0.32%	0.02%	--
Taxes on Recordation and Wills	0.77%	1.04%	1.04%	1.53%	0.39%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.08%	--	--	--
Transient Occupancy Tax	--	0.51%	3.20%	0.11%	--
Restaurant Food Tax	--	2.43%	3.94%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	9.81%
E-911 Service Tax	1.09%	0.81%	1.27%	0.71%	2.97%
Other Non-Property Taxes	0.04%	--	--	--	--
Sub-Total	19.98%	22.58%	25.60%	12.41%	25.91%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.51%	0.56%	1.57%	1.52%	0.15%
Fines and Forfeitures	0.30%	0.57%	0.23%	0.48%	0.04%
Charges for Services	22.33%	8.24%	18.87%	14.80%	18.32%
Investment of Funds	1.89%	0.91%	0.62%	1.17%	2.47%
Rental of Property	1.82%	0.36%	0.52%	0.33%	0.02%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.01%	0.08%	--	--
Miscellaneous Non-Tax Sources	7.75%	0.72%	1.08%	7.51%	6.14%
Sub-Total	34.60%	11.37%	22.96%	25.80%	27.14%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
<b>Property Tax Revenue</b>					
Real Property Tax	35.11%	43.96%	28.84%	36.78%	48.28%
Public Service Corporation Property Taxes	3.24%	2.23%	2.64%	3.85%	1.23%
General Personal Property Tax	4.10%	11.79%	9.02%	12.02%	10.43%
Mobile Homes Property Tax	0.59%	0.06%	0.31%	0.44%	0.08%
Machinery and Tools Tax	1.18%	5.63%	4.28%	3.26%	0.65%
Merchants' Capital Tax	0.71%	0.56%	0.77%	2.82%	--
Property Tax Penalties	0.58%	0.66%	0.60%	1.30%	0.68%
Property Tax Interest	0.52%	0.38%	0.41%	0.37%	0.28%
Sub-Total	46.02%	65.27%	46.88%	60.84%	61.63%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	7.05%	7.88%	7.42%	2.88%	8.40%
Consumers' Utility Taxes	4.39%	3.74%	3.61%	5.69%	2.56%
Business License Taxes	--	--	--	0.67%	2.50%
Franchise License Taxes	1.20%	0.07%	1.17%	0.20%	1.35%
Motor Vehicle License Taxes	2.77%	1.76%	1.22%	2.05%	1.72%
Bank Stock Tax	--	--	0.22%	--	0.21%
Taxes on Recordation and Wills	0.56%	1.85%	0.58%	1.01%	2.80%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	0.23%	--	--	0.56%
Restaurant Food Tax	--	--	--	--	3.01%
Coal, Oil, and Gas Taxes	0.05%	--	--	--	--
E-911 Service Tax	2.29%	1.38%	1.30%	0.86%	0.87%
Other Non-Property Taxes	--	--	0.12%	0.31%	0.07%
Sub-Total	18.36%	16.91%	15.63%	13.66%	24.03%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.31%	1.69%	0.25%	0.82%	2.67%
Fines and Forfeitures	0.24%	0.07%	0.10%	3.90%	0.51%
Charges for Services	14.50%	12.45%	33.20%	13.15%	8.95%
Investment of Funds	0.78%	0.81%	1.30%	0.66%	0.61%
Rental of Property	1.96%	0.16%	0.58%	--	0.20%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.33%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	3.24%	--
Miscellaneous Non-Tax Sources	17.82%	2.64%	1.73%	3.74%	1.40%
Sub-Total	35.61%	17.82%	37.49%	25.49%	14.34%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/1  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
<b>Property Tax Revenue</b>					
Real Property Tax	51.36%	22.09%	16.25%	29.58%	43.54%
Public Service Corporation Property Taxes	1.14%	61.59%	2.14%	1.74%	1.09%
General Personal Property Tax	8.82%	3.65%	7.50%	11.06%	11.59%
Mobile Homes Property Tax	0.10%	--	0.44%	0.47%	0.04%
Machinery and Tools Tax	0.05%	--	4.82%	2.86%	1.12%
Merchants' Capital Tax	0.38%	--	0.37%	2.93%	--
Property Tax Penalties	0.60%	0.25%	0.47%	0.92%	0.62%
Property Tax Interest	0.29%	0.39%	0.11%	0.62%	0.47%
Sub-Total	62.73%	87.96%	32.09%	50.18%	58.48%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	5.26%	2.47%	2.62%	12.18%	5.24%
Consumers' Utility Taxes	3.55%	--	0.85%	2.76%	2.55%
Business License Taxes	--	0.40%	0.001%	--	2.98%
Franchise License Taxes	0.54%	--	0.01%	0.08%	--
Motor Vehicle License Taxes	1.25%	0.37%	1.15%	0.84%	1.47%
Bank Stock Tax	0.11%	--	0.03%	0.14%	--
Taxes on Recordation and Wills	2.25%	0.38%	0.24%	0.55%	2.80%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.55%	--	--	--	0.02%
Restaurant Food Tax	2.44%	--	--	--	0.31%
Coal, Oil, and Gas Taxes	--	--	--	2.93%	--
E-911 Service Tax	0.77%	0.33%	0.68%	1.12%	1.12%
Other Non-Property Taxes	2.14%	0.16%	0.29%	--	--
Sub-Total	18.87%	4.10%	5.87%	20.60%	16.49%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	3.28%	0.20%	0.45%	0.69%	2.84%
Fines and Forfeitures	0.43%	0.15%	3.19%	0.17%	0.23%
Charges for Services	9.42%	4.85%	55.66%	16.68%	9.37%
Investment of Funds	0.73%	1.33%	0.72%	1.67%	1.15%
Rental of Property	0.06%	0.64%	0.20%	6.01%	0.86%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.48%	0.76%	1.82%	4.01%	10.59%
Sub-Total	18.40%	7.93%	62.03%	29.22%	25.03%
<b>Grand Total</b>	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Percentage Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
<b>Property Tax Revenue</b>					
Real Property Tax	37.06%	41.07%	23.01%	26.88%	45.84%
Public Service Corporation Property Taxes	2.72%	1.27%	1.56%	2.53%	3.12%
General Personal Property Tax	7.78%	9.72%	8.49%	7.95%	9.41%
Mobile Homes Property Tax	0.28%	0.30%	0.61%	0.49%	0.03%
Machinery and Tools Tax	7.48%	0.86%	7.65%	5.36%	1.47%
Merchants' Capital Tax	--	0.30%	2.16%	1.34%	0.37%
Property Tax Penalties	0.61%	0.62%	0.82%	0.28%	0.55%
Property Tax Interest	0.44%	0.38%	0.29%	0.33%	0.20%
Sub-Total	56.36%	54.53%	44.60%	45.16%	60.98%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	12.61%	4.03%	7.11%	11.00%	7.95%
Consumers' Utility Taxes	4.48%	4.46%	3.40%	3.62%	0.26%
Business License Taxes	--	--	0.06%	--	4.44%
Franchise License Taxes	0.43%	0.36%	0.71%	0.07%	0.69%
Motor Vehicle License Taxes	1.86%	2.31%	0.30%	1.31%	1.36%
Bank Stock Tax	0.05%	0.07%	--	0.08%	0.12%
Taxes on Recordation and Wills	0.93%	1.95%	0.39%	0.69%	1.43%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	--	0.14%	0.46%	3.00%
Restaurant Food Tax	--	--	--	2.30%	4.17%
Coal, Oil, and Gas Taxes	--	--	28.45%	--	--
E-911 Service Tax	0.75%	1.15%	0.79%	1.14%	0.77%
Other Non-Property Taxes	0.36%	--	--	0.31%	0.03%
Sub-Total	21.56%	14.31%	41.34%	20.97%	24.22%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.46%	1.33%	0.18%	0.41%	0.98%
Fines and Forfeitures	0.50%	0.42%	0.09%	3.94%	0.32%
Charges for Services	15.81%	23.67%	10.48%	24.56%	10.66%
Investment of Funds	0.76%	1.41%	1.16%	1.63%	0.60%
Rental of Property	0.70%	0.33%	0.29%	0.02%	1.09%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.07%	--	--	--	--
Miscellaneous Non-Tax Sources	3.78%	4.00%	1.86%	3.31%	1.16%
Sub-Total	22.08%	31.16%	14.06%	33.87%	14.80%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Table 3.2

Percentage Distribution/<sup>1</sup>  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
<b>Property Tax Revenue</b>					
Real Property Tax	56.36%	29.78%	24.37%	29.55%	34.17%
Public Service Corporation Property Taxes	1.79%	1.04%	0.54%	1.13%	1.56%
General Personal Property Tax	7.55%	5.64%	4.13%	12.09%	4.31%
Mobile Homes Property Tax	--	--	0.06%	-0.03%	0.01%
Machinery and Tools Tax	0.17%	4.57%	3.50%	4.90%	0.16%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.32%	0.44%	0.17%	0.53%	0.25%
Property Tax Interest	0.06%	0.40%	0.21%	0.28%	0.09%
Sub-Total	66.25%	41.88%	32.98%	48.44%	40.56%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	5.89%	11.27%	11.75%	4.10%	8.57%
Consumers' Utility Taxes	4.42%	--	1.28%	5.74%	6.53%
Business License Taxes	6.70%	4.69%	3.98%	1.93%	4.47%
Franchise License Taxes	0.29%	0.36%	0.54%	0.75%	0.38%
Motor Vehicle License Taxes	0.61%	1.16%	0.65%	1.63%	0.72%
Bank Stock Tax	0.34%	1.21%	0.95%	0.39%	0.47%
Taxes on Recordation and Wills	1.39%	0.78%	0.55%	0.48%	0.48%
Tobacco Taxes	0.56%	1.73%	0.56%	--	0.63%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.78%	0.63%	1.94%	0.16%	1.82%
Restaurant Food Tax	2.37%	6.07%	11.67%	1.68%	5.47%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.17%	1.14%	0.48%	1.15%	0.40%
Other Non-Property Taxes	0.18%	--	--	1.24%	--
Sub-Total	24.70%	29.04%	34.35%	19.24%	29.93%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.12%	0.41%	0.31%	0.25%	0.76%
Fines and Forfeitures	1.00%	0.48%	0.71%	0.95%	0.52%
Charges for Services	4.38%	17.44%	24.92%	25.25%	18.13%
Investment of Funds	0.77%	2.67%	0.51%	0.39%	0.75%
Rental of Property	0.73%	0.10%	1.11%	1.46%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	6.32%	--	0.32%	7.62%
Miscellaneous Non-Tax Sources	1.06%	1.66%	5.11%	3.72%	1.47%
Sub-Total	9.05%	29.08%	32.67%	32.32%	29.51%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
<b>Property Tax Revenue</b>					
Real Property Tax	47.27%	36.77%	13.61%	27.50%	21.86%
Public Service Corporation Property Taxes	2.97%	0.93%	1.12%	0.77%	1.46%
General Personal Property Tax	9.25%	5.34%	4.07%	7.23%	7.94%
Mobile Homes Property Tax	0.05%	--	0.06%	0.07%	0.02%
Machinery and Tools Tax	0.72%	0.25%	34.69%	2.31%	1.42%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.53%	0.18%	0.33%	0.57%	0.32%
Property Tax Interest	0.17%	0.50%	0.22%	0.44%	0.12%
Sub-Total	60.95%	43.97%	54.10%	38.89%	33.15%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	8.51%	17.99%	12.94%	12.78%	10.48%
Consumers' Utility Taxes	4.51%	3.66%	5.44%	3.68%	4.90%
Business License Taxes	5.71%	7.02%	3.72%	6.95%	4.80%
Franchise License Taxes	0.52%	0.24%	0.23%	2.54%	0.32%
Motor Vehicle License Taxes	1.19%	0.98%	0.91%	1.64%	0.72%
Bank Stock Tax	0.22%	0.42%	1.19%	1.33%	0.87%
Taxes on Recordation and Wills	1.15%	0.11%	0.21%	0.48%	0.32%
Tobacco Taxes	1.28%	--	1.48%	--	--
Admission and Amusement Taxes	0.14%	--	--	--	--
Transient Occupancy Tax	0.78%	0.65%	0.02%	0.61%	3.26%
Restaurant Food Tax	4.44%	9.29%	3.22%	7.31%	9.94%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.84%	0.59%	--	1.58%	1.02%
Other Non-Property Taxes	0.41%	--	0.23%	0.23%	--
Sub-Total	29.71%	40.96%	29.60%	39.13%	36.63%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.77%	0.38%	0.10%	0.44%	0.32%
Fines and Forfeitures	0.78%	1.02%	0.20%	0.79%	5.85%
Charges for Services	5.81%	9.77%	14.04%	14.49%	20.89%
Investment of Funds	0.61%	0.80%	0.27%	1.72%	1.18%
Rental of Property	0.63%	0.04%	0.10%	1.10%	0.08%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.74%	3.07%	1.59%	3.44%	1.92%
Sub-Total	9.35%	15.08%	16.30%	21.98%	30.23%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
<b>Property Tax Revenue</b>					
Real Property Tax	45.41%	56.13%	23.09%	29.35%	20.73%
Public Service Corporation Property Taxes	1.29%	0.72%	0.49%	1.18%	0.87%
General Personal Property Tax	5.51%	5.41%	6.24%	6.18%	3.53%
Mobile Homes Property Tax	--	--	--	0.003%	--
Machinery and Tools Tax	0.05%	--	0.10%	0.17%	7.39%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.22%	0.35%	0.38%	0.20%	0.34%
Property Tax Interest	0.08%	0.10%	0.15%	0.05%	0.25%
Sub-Total	52.56%	62.71%	30.45%	37.13%	33.10%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	14.54%	8.34%	8.66%	19.66%	16.31%
Consumers' Utility Taxes	3.61%	3.59%	5.08%	4.72%	2.78%
Business License Taxes	10.39%	6.35%	4.78%	8.15%	6.97%
Franchise License Taxes	0.84%	0.25%	0.44%	0.38%	0.28%
Motor Vehicle License Taxes	0.58%	0.49%	0.94%	0.27%	0.75%
Bank Stock Tax	1.33%	0.32%	0.39%	0.82%	1.05%
Taxes on Recordation and Wills	0.36%	0.51%	0.38%	1.16%	0.005%
Tobacco Taxes	1.18%	0.90%	1.79%	1.47%	--
Admission and Amusement Taxes	--	0.04%	--	0.27%	0.16%
Transient Occupancy Tax	0.76%	0.48%	1.11%	1.18%	0.04%
Restaurant Food Tax	2.73%	3.16%	5.67%	9.81%	6.81%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.53%	0.46%	1.03%	0.37%	0.64%
Other Non-Property Taxes	--	0.01%	1.40%	--	0.75%
Sub-Total	36.85%	24.90%	31.66%	48.26%	36.54%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.44%	1.04%	0.44%	1.62%	0.14%
Fines and Forfeitures	1.96%	2.84%	0.32%	0.74%	0.72%
Charges for Services	1.45%	6.11%	20.88%	9.31%	24.82%
Investment of Funds	1.72%	1.20%	0.13%	1.44%	2.03%
Rental of Property	3.36%	0.30%	3.07%	0.21%	0.13%
Payments in Lieu of Taxes from Enterprise Activities	--	0.30%	0.43%	0.03%	--
Interlocal Revenue-Sharing Payments	--	--	6.94%	--	--
Miscellaneous Non-Tax Sources	0.65%	0.59%	5.69%	1.26%	2.53%
Sub-Total	10.59%	12.38%	37.90%	14.60%	30.36%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution<sup>1</sup>  
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Local Revenue by Category and Jurisdiction  
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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
<b>Property Tax Revenue</b>					
Real Property Tax	38.39%	21.70%	32.52%	26.48%	28.54%
Public Service Corporation Property Taxes	1.17%	0.56%	13.10%	1.09%	1.95%
General Personal Property Tax	6.75%	6.54%	6.80%	4.98%	7.33%
Mobile Homes Property Tax	0.02%	0.02%	0.01%	--	--
Machinery and Tools Tax	0.76%	3.09%	9.20%	--	2.51%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.56%	0.27%	1.22%	0.10%	0.40%
Property Tax Interest	0.44%	0.10%	0.87%	0.17%	0.15%
Sub-Total	48.09%	32.27%	63.72%	32.82%	40.87%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	5.65%	19.17%	5.16%	6.78%	9.74%
Consumers' Utility Taxes	4.81%	3.30%	3.44%	5.45%	5.65%
Business License Taxes	4.84%	9.41%	4.26%	5.12%	5.88%
Franchise License Taxes	0.55%	0.51%	0.41%	0.45%	0.46%
Motor Vehicle License Taxes	1.27%	0.90%	1.18%	0.69%	1.19%
Bank Stock Tax	0.13%	0.69%	0.28%	0.59%	0.43%
Taxes on Recordation and Wills	0.36%	0.93%	0.50%	0.70%	0.45%
Tobacco Taxes	1.79%	1.73%	--	--	0.87%
Admission and Amusement Taxes	0.49%	0.29%	--	--	0.27%
Transient Occupancy Tax	1.10%	2.25%	1.09%	1.83%	1.11%
Restaurant Food Tax	5.46%	11.98%	2.98%	5.80%	6.91%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.91%	0.77%	1.06%	0.55%	0.78%
Other Non-Property Taxes	0.10%	0.25%	0.56%	0.29%	--
Sub-Total	27.48%	52.18%	20.94%	28.26%	33.75%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.72%	0.72%	0.28%	1.52%	0.51%
Fines and Forfeitures	0.97%	1.08%	0.24%	1.10%	0.44%
Charges for Services	17.27%	10.69%	12.56%	16.40%	19.67%
Investment of Funds	0.99%	1.30%	1.15%	2.03%	0.98%
Rental of Property	0.32%	0.26%	0.38%	1.79%	1.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	12.01%	--
Miscellaneous Non-Tax Sources	4.15%	1.50%	0.73%	4.07%	2.77%
Sub-Total	24.43%	15.54%	15.35%	38.92%	25.39%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/<sup>1</sup>  
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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
<b>Property Tax Revenue</b>					
Real Property Tax	50.97%	56.59%	24.37%	37.14%	34.78%
Public Service Corporation Property Taxes	1.09%	1.15%	1.15%	1.45%	1.99%
General Personal Property Tax	6.97%	9.48%	5.78%	7.05%	7.49%
Mobile Homes Property Tax	0.01%	--	--	0.05%	0.004%
Machinery and Tools Tax	4.49%	0.08%	1.01%	3.72%	2.00%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.43%	0.90%	0.44%	0.22%	0.22%
Property Tax Interest	0.03%	0.55%	0.23%	0.11%	0.42%
Sub-Total	63.99%	68.76%	32.98%	49.74%	46.90%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	8.69%	7.91%	9.03%	6.81%	7.04%
Consumers' Utility Taxes	2.30%	4.84%	6.11%	4.02%	9.39%
Business License Taxes	3.36%	2.65%	7.82%	4.35%	5.21%
Franchise License Taxes	0.39%	0.42%	0.74%	1.19%	0.98%
Motor Vehicle License Taxes	0.94%	1.14%	1.02%	1.16%	0.64%
Bank Stock Tax	0.53%	0.11%	1.14%	0.17%	0.38%
Taxes on Recordation and Wills	1.39%	1.88%	0.41%	0.64%	0.67%
Tobacco Taxes	1.22%	2.19%	0.65%	1.51%	1.66%
Admission and Amusement Taxes	--	--	--	0.18%	0.98%
Transient Occupancy Tax	0.20%	--	0.06%	0.87%	1.57%
Restaurant Food Tax	3.21%	1.14%	5.00%	4.80%	6.36%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.42%	0.28%	0.85%	0.89%	0.96%
Other Non-Property Taxes	0.66%	--	0.02%	0.21%	0.06%
Sub-Total	23.31%	22.57%	32.86%	26.81%	35.90%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	1.07%	0.68%	0.89%	1.20%	1.15%
Fines and Forfeitures	0.89%	0.69%	1.12%	0.71%	0.42%
Charges for Services	8.18%	4.63%	26.85%	12.18%	9.11%
Investment of Funds	1.53%	0.59%	0.87%	0.81%	1.01%
Rental of Property	0.06%	0.11%	2.20%	3.79%	1.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.60%	0.44%	0.72%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.97%	1.97%	1.63%	4.33%	3.32%
Sub-Total	12.70%	8.67%	34.16%	23.46%	17.20%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

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[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
<b>Property Tax Revenue</b>					
Real Property Tax	14.88%	38.43%	59.53%	37.05%	29.08%
Public Service Corporation Property Taxes	3.28%	3.05%	0.59%	2.41%	1.00%
General Personal Property Tax	2.63%	7.14%	9.31%	9.76%	4.83%
Mobile Homes Property Tax	--	0.04%	0.08%	--	0.04%
Machinery and Tools Tax	0.92%	5.41%	--	1.61%	4.11%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.28%	0.76%	0.56%	0.88%	0.33%
Property Tax Interest	0.21%	0.56%	0.15%	0.27%	0.15%
Sub-Total	22.20%	55.39%	70.22%	51.99%	39.53%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	22.14%	8.34%	2.49%	3.98%	5.13%
Consumers' Utility Taxes	3.90%	7.57%	2.50%	8.74%	6.45%
Business License Taxes	9.74%	6.25%	1.90%	3.93%	2.22%
Franchise License Taxes	0.76%	--	0.65%	0.52%	1.20%
Motor Vehicle License Taxes	0.44%	1.38%	1.66%	1.32%	1.10%
Bank Stock Tax	0.98%	0.31%	0.19%	0.26%	0.68%
Taxes on Recordation and Wills	0.08%	0.58%	1.31%	0.92%	0.54%
Tobacco Taxes	0.001%	0.27%	0.53%	1.83%	0.91%
Admission and Amusement Taxes	--	0.03%	--	0.14%	--
Transient Occupancy Tax	1.89%	0.64%	--	0.70%	0.72%
Restaurant Food Tax	10.68%	2.64%	2.69%	3.66%	4.65%
Coal, Oil, and Gas Taxes	2.64%	--	--	--	--
E-911 Service Tax	0.57%	0.87%	0.82%	1.09%	1.14%
Other Non-Property Taxes	0.69%	--	--	0.03%	--
Sub-Total	54.50%	28.88%	14.71%	27.12%	24.76%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.21%	0.28%	0.96%	0.67%	0.11%
Fines and Forfeitures	1.16%	1.11%	0.17%	0.28%	0.76%
Charges for Services	10.98%	11.63%	11.18%	14.53%	20.04%
Investment of Funds	0.78%	0.47%	0.70%	0.71%	1.07%
Rental of Property	7.55%	0.69%	0.46%	1.82%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	--	0.14%	--	0.56%	10.29%
Interlocal Revenue-Sharing Payments	--	--	--	--	1.47%
Miscellaneous Non-Tax Sources	2.62%	1.42%	1.59%	2.33%	1.25%
Sub-Total	23.30%	15.73%	15.07%	20.89%	35.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
<b>Property Tax Revenue</b>					
Real Property Tax	40.85%	34.34%	32.97%	34.66%	48.07%
Public Service Corporation Property Taxes	2.90%	2.19%	0.78%	1.82%	1.50%
General Personal Property Tax	6.22%	7.77%	10.44%	4.69%	7.30%
Mobile Homes Property Tax	0.01%	0.01%	--	--	0.09%
Machinery and Tools Tax	3.31%	1.57%	5.11%	0.36%	1.28%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.57%	0.41%	0.26%	0.38%	0.51%
Property Tax Interest	0.53%	0.27%	0.13%	0.08%	0.19%
Sub-Total	54.38%	46.56%	49.69%	42.00%	58.95%
<b>All Other Tax Revenue</b>					
Local Sales and Use Taxes	5.95%	11.24%	11.00%	11.31%	5.66%
Consumers' Utility Taxes	7.04%	7.63%	2.63%	5.21%	5.45%
Business License Taxes	5.46%	6.77%	7.92%	4.98%	4.01%
Franchise License Taxes	1.11%	0.86%	1.22%	0.81%	0.21%
Motor Vehicle License Taxes	0.78%	1.01%	1.06%	1.15%	1.20%
Bank Stock Tax	0.66%	0.64%	0.52%	0.61%	0.25%
Taxes on Recordation and Wills	0.01%	0.51%	0.58%	0.70%	1.77%
Tobacco Taxes	--	1.08%	0.89%	1.15%	1.36%
Admission and Amusement Taxes	0.27%	0.26%	0.36%	--	0.33%
Transient Occupancy Tax	1.04%	1.29%	1.30%	0.69%	0.27%
Restaurant Food Tax	3.62%	4.57%	4.30%	5.13%	2.94%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.15%	0.92%	0.46%	1.32%	0.91%
Other Non-Property Taxes	0.19%	0.21%	0.61%	0.06%	--
Sub-Total	27.29%	36.96%	32.85%	33.11%	24.35%
<b>Non-Tax Revenue</b>					
Permits, Fees, and Licenses	0.81%	0.73%	0.56%	0.51%	1.40%
Fines and Forfeitures	2.25%	0.77%	0.32%	0.15%	0.59%
Charges for Services	8.89%	11.96%	10.26%	19.51%	12.02%
Investment of Funds	0.04%	0.48%	0.72%	1.34%	1.09%
Rental of Property	0.04%	0.42%	2.69%	0.10%	0.69%
Payments in Lieu of Taxes from Enterprise Activities	4.45%	--	2.48%	1.82%	0.02%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.85%	2.11%	0.42%	1.45%	0.89%
Sub-Total	18.33%	16.48%	17.47%	24.89%	16.70%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2

Percentage Distribution/<sup>1</sup>  
of  
Local Revenue by Category and Jurisdiction  
for  
Counties and Cities in Virginia  
FY 2005

[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
<b>Property Tax Revenue</b>				
Real Property Tax	49.74%	28.27%	21.27%	26.15%
Public Service Corporation Property Taxes	0.93%	2.08%	1.03%	0.63%
General Personal Property Tax	6.83%	6.29%	1.26%	8.66%
Mobile Homes Property Tax	0.02%	0.03%	0.01%	0.005%
Machinery and Tools Tax	0.11%	9.05%	4.02%	2.71%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.42%	0.52%	0.21%	0.28%
Property Tax Interest	0.21%	0.23%	0.05%	0.11%
Sub-Total	58.25%	46.47%	27.86%	38.55%
<b>All Other Tax Revenue</b>				
Local Sales and Use Taxes	6.53%	10.95%	13.75%	19.31%
Consumers' Utility Taxes	5.39%	6.34%	2.60%	6.38%
Business License Taxes	4.83%	5.13%	5.70%	10.22%
Franchise License Taxes	0.62%	0.41%	0.77%	0.88%
Motor Vehicle License Taxes	1.17%	1.34%	--	0.94%
Bank Stock Tax	0.19%	0.28%	0.39%	1.10%
Taxes on Recordation and Wills	0.01%	0.81%	0.87%	0.91%
Tobacco Taxes	1.56%	1.48%	0.68%	0.62%
Admission and Amusement Taxes	0.61%	--	--	0.22%
Transient Occupancy Tax	2.54%	0.87%	17.20%	1.12%
Restaurant Food Tax	5.51%	5.82%	17.50%	8.34%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	0.85%	0.88%	0.86%	1.22%
Other Non-Property Taxes	0.07%	0.12%	--	--
Sub-Total	29.87%	34.43%	60.32%	51.28%
<b>Non-Tax Revenue</b>				
Permits, Fees, and Licenses	0.67%	0.78%	0.84%	1.20%
Fines and Forfeitures	0.68%	0.66%	0.76%	0.52%
Charges for Services	7.35%	14.91%	3.75%	6.39%
Investment of Funds	1.12%	0.84%	1.58%	0.50%
Rental of Property	0.62%	0.56%	1.23%	0.24%
Payments in Lieu of Taxes from Enterprise Activities	0.01%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	1.42%	1.35%	3.66%	1.33%
Sub-Total	11.88%	19.10%	11.82%	10.17%
Grand Total	100.00%	100.00%	100.00%	100.00%

1

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits B and B-2 (as supplemented by county and city audit reports).

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