

**Local Revenue
of
Virginia's Counties and Cities
FY 2008**



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
<http://www.dhcd.virginia.gov>

September 2009

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Table 1.1
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2008
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$5,919,380,412	\$2,451,779,292	\$8,371,159,704
Public Service Corporation Property Taxes	\$184,391,131	\$71,715,456	\$256,106,587
General Personal Property Tax	\$1,057,749,388	\$434,475,679	\$1,492,225,067
Mobile Homes Property Tax	\$6,543,824	\$2,528,577	\$9,072,401
Machinery and Tools Tax	\$121,140,919	\$74,690,858	\$195,831,777
Merchants' Capital Tax	\$11,812,221	--	\$11,812,221
Property Tax Penalties	\$39,548,543	\$18,155,698	\$57,704,241
Property Tax Interest	\$16,780,349	\$10,264,940	\$27,045,289
Sub-Total	\$7,357,346,787	\$3,063,610,500	\$10,420,957,287
All Other Tax Revenue			
Local Sales and Use Taxes	\$635,896,359	\$391,966,643	\$1,027,863,002
Consumers' Utility Taxes	\$149,115,789	\$150,625,415	\$299,741,204
Business License Taxes	\$351,248,755	\$284,558,906	\$635,807,661
Franchise License Taxes	\$11,407,341	\$9,174,864	\$20,582,205
Motor Vehicle License Taxes	\$75,884,944	\$47,803,895	\$123,688,839
Bank Stock Tax	\$26,461,282	\$18,837,064	\$45,298,346
Taxes on Recordation and Wills	\$103,108,782	\$26,077,578	\$129,186,360
Tobacco Taxes	\$12,119,340	\$49,902,810	\$62,022,150
Admission and Amusement Taxes	\$244,000	\$17,132,408	\$17,376,408
Transient Occupancy Tax	\$88,263,501	\$81,991,461	\$170,254,962
Restaurant Food Tax	\$83,858,061	\$274,370,702	\$358,228,763
Coal, Oil, and Gas Taxes	\$45,980,330	\$186,512	\$46,166,842
Communication Sales and Use Taxes	\$249,380,596	\$176,236,347	\$425,616,943
Other Non-Property Taxes	\$52,046,664	\$6,465,294	\$58,511,958
Sub-Total	\$1,885,015,744	\$1,535,329,899	\$3,420,345,643
Non-Tax Revenue			
Permits, Fees, and Licenses	\$144,451,829	\$40,251,022	\$184,702,851
Fines and Forfeitures	\$51,509,536	\$41,520,374	\$93,029,910
Charges for Services	\$1,019,434,007	\$579,174,758	\$1,598,608,765
Investment of Funds	\$257,783,437	\$77,829,618	\$335,613,055
Rental of Property	\$64,599,813	\$62,204,166	\$126,803,979
Payments in Lieu of Taxes from Enterprise Activities	\$447,802	\$27,691,326	\$28,139,128
Interlocal Revenue-Sharing Payments	\$1,015,164	\$17,179,396	\$18,194,560
Miscellaneous Non-Tax Sources	\$159,039,111	\$125,149,148	\$284,188,259
Sub-Total	\$1,698,280,699	\$970,999,808	\$2,669,280,507
Grand Total	\$10,940,643,230	\$5,569,940,207	\$16,510,583,437

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
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Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$11,586,523	\$108,811,058	\$6,339,504	\$4,236,726	\$9,886,023
Public Service Corporation Property Taxes	\$528,780	\$2,003,831	\$675,339	\$145,446	\$429,413
General Personal Property Tax	\$4,995,311	\$20,406,239	\$1,796,217	\$1,881,968	\$4,080,009
Mobile Homes Property Tax	--	\$74,061	\$27,887	\$17,523	\$94,661
Machinery and Tools Tax	\$642,041	\$609,165	\$5,838,002	\$67,423	\$1,626,583
Merchants' Capital Tax	--	--	--	--	\$317,716
Property Tax Penalties	\$283,838	\$513,102	\$82,664	\$98,661	\$153,980
Property Tax Interest	\$269,617	\$291,749	\$30,198	\$16,817	\$80,794
Sub-Total	\$18,306,110	\$132,709,205	\$14,789,811	\$6,464,564	\$16,669,179
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,966,467	\$13,143,851	\$586,761	\$706,977	\$2,463,061
Consumers' Utility Taxes	\$916,728	\$4,155,571	\$301,823	\$209,521	\$834,536
Business License Taxes	\$68,715	\$9,968,130	\$351,853	\$210,111	\$440,721
Franchise License Taxes	\$198,137	\$281,789	--	--	\$37,500
Motor Vehicle License Taxes	\$551,381	\$3,284,383	\$289,023	\$313,612	\$680,977
Bank Stock Tax	\$24,441	\$525,506	--	\$25,759	\$63,336
Taxes on Recordation and Wills	\$418,474	\$1,757,458	\$57,287	\$131,008	\$263,284
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$68,448	--	--	--
Transient Occupancy Tax	\$418,467	\$2,356,815	\$82,404	--	\$74,656
Restaurant Food Tax	--	\$6,059,180	\$264,394	--	\$865,217
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,078,227	\$5,314,483	\$475,238	\$291,376	\$1,435,935
Other Non-Property Taxes	\$82,915	\$506,684	\$187,268	\$39,888	\$41
Sub-Total	\$6,723,952	\$47,422,298	\$2,596,051	\$1,928,252	\$7,159,264
Non-Tax Revenue					
Permits, Fees, and Licenses	\$485,367	\$1,266,810	\$45,274	\$229,741	\$256,913
Fines and Forfeitures	\$81,648	\$441,600	\$57,561	\$181,238	\$167,703
Charges for Services	\$8,569,786	\$15,265,134	\$4,747,441	\$3,282,340	\$5,805,407
Investment of Funds	\$375,960	\$1,370,634	\$924,921	\$364,601	\$786,628
Rental of Property	\$333,927	\$1,190,857	\$120,390	\$37,938	\$246,572
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,156,812	\$3,951,389	\$780,201	\$527,226	\$792,562
Sub-Total	\$11,003,500	\$23,486,424	\$6,675,788	\$4,623,084	\$8,055,785
Grand Total	\$36,033,562	\$203,617,927	\$24,061,650	\$13,015,900	\$31,884,228

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 FY 2008
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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$5,537,331	\$471,709,529	\$30,092,513	\$3,195,748	\$37,213,757
Public Service Corporation Property Taxes	\$382,866	\$6,501,251	\$955,237	\$4,766,111	\$1,204,385
General Personal Property Tax	\$1,923,516	\$59,100,889	\$6,210,722	\$83,625	\$9,231,724
Mobile Homes Property Tax	\$61,908	--	\$250,598	\$74	\$148,073
Machinery and Tools Tax	\$290,238	\$125,098	\$2,831,529	\$168	\$2,060,873
Merchants' Capital Tax	\$80,338	--	--	--	\$180,182
Property Tax Penalties	\$65,744	\$2,028,416	\$272,953	\$17,065	\$398,983
Property Tax Interest	\$43,734	\$179,802	\$243,106	\$5,345	\$205,896
Sub-Total	\$8,385,675	\$539,644,985	\$40,856,658	\$8,068,136	\$50,643,873
All Other Tax Revenue					
Local Sales and Use Taxes	\$815,590	\$36,098,843	\$5,016,195	\$1,078,576	\$4,103,666
Consumers' Utility Taxes	\$343,895	\$12,397,249	\$1,664,473	--	\$1,278,486
Business License Taxes	--	\$57,266,956	\$3,142,260	--	\$501
Franchise License Taxes	--	--	\$272,958	--	--
Motor Vehicle License Taxes	\$315,283	\$3,465,992	\$1,798,392	--	\$1,820,191
Bank Stock Tax	--	\$1,477,629	\$199,752	\$25,841	\$214,442
Taxes on Recordation and Wills	\$112,141	\$7,016,262	\$873,122	\$69,880	\$1,200,970
Tobacco Taxes	--	\$2,621,265	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$21,065,573	\$464,581	\$451,775	\$333,272
Restaurant Food Tax	--	\$28,470,325	\$2,294,098	--	\$1,279,565
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$646,486	\$8,544,499	\$2,868,485	\$21,281	\$2,197,997
Other Non-Property Taxes	--	\$22,091,736	\$60,748	\$19,478	--
Sub-Total	\$2,233,395	\$200,516,329	\$18,655,064	\$1,666,831	\$12,429,090
Non-Tax Revenue					
Permits, Fees, and Licenses	\$145,254	\$12,634,396	\$697,717	\$86,019	\$752,110
Fines and Forfeitures	\$27,689	\$8,049,910	\$195,626	\$38	\$125,643
Charges for Services	\$2,381,398	\$58,656,079	\$12,778,039	\$868,571	\$11,313,623
Investment of Funds	\$287,512	\$9,813,042	\$2,611,775	\$257,175	\$2,631,038
Rental of Property	\$129,919	\$2,691,267	\$490,784	\$45,101	\$134,216
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$15,824
Miscellaneous Non-Tax Sources	\$87,408	\$1,097,256	\$1,802,093	\$164,667	\$2,258,265
Sub-Total	\$3,059,180	\$92,941,950	\$18,576,034	\$1,421,571	\$17,230,719
Grand Total	\$13,678,250	\$833,103,264	\$78,087,756	\$11,156,538	\$80,303,682

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$1,862,221	\$18,375,495	\$4,774,860	\$7,678,491	\$5,180,246
Public Service Corporation Property Taxes	\$349,092	\$1,065,271	\$186,479	\$428,155	\$269,377
General Personal Property Tax	\$962,905	\$4,778,490	\$2,324,341	\$2,263,415	\$2,115,472
Mobile Homes Property Tax	\$34,573	\$41,501	\$41,458	\$72,241	\$81,288
Machinery and Tools Tax	\$229,562	\$3,149,635	\$469,937	\$3,293,851	\$197,283
Merchants' Capital Tax	\$137,022	--	\$104,627	\$76,434	\$104,730
Property Tax Penalties	\$23,608	\$138,802	\$107,889	\$72,447	\$121,819
Property Tax Interest	\$22,638	\$62,148	\$56,905	\$187,388	\$102,108
Sub-Total	\$3,621,621	\$27,611,342	\$8,066,496	\$14,072,422	\$8,172,323
All Other Tax Revenue					
Local Sales and Use Taxes	\$293,853	\$2,102,537	\$716,240	\$1,510,659	\$545,849
Consumers' Utility Taxes	\$158,394	\$539,236	\$298,787	\$424,761	\$337,079
Business License Taxes	--	\$828,183	--	--	--
Franchise License Taxes	\$12,283	\$49,455	\$20,531	\$32,979	\$59,846
Motor Vehicle License Taxes	\$108,323	\$25,815	\$350,617	--	\$360,289
Bank Stock Tax	--	\$122,985	\$11,765	\$109,028	\$28,839
Taxes on Recordation and Wills	\$40,123	\$405,937	\$103,473	\$73,425	\$119,439
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,833	\$304,733	--	\$32,392	\$7,652
Restaurant Food Tax	\$92,267	\$1,078,988	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$16,834,435	--
Communication Sales and Use Taxes	\$112,842	\$881,698	\$480,462	\$969,026	\$485,923
Other Non-Property Taxes	\$22,618	\$155,311	--	\$2,649,621	--
Sub-Total	\$844,536	\$6,494,878	\$1,981,875	\$22,636,326	\$1,944,916
Non-Tax Revenue					
Permits, Fees, and Licenses	\$30,020	\$364,491	\$85,788	\$55,490	\$89,059
Fines and Forfeitures	\$360,871	\$116,316	\$421,430	\$2,429	\$32,426
Charges for Services	\$2,137,121	\$3,828,478	\$4,273,195	\$4,331,692	\$2,875,931
Investment of Funds	\$214,408	\$1,318,020	\$464,910	\$828,327	\$248,793
Rental of Property	\$210,455	\$404,478	\$23,617	\$16,681	\$55,779
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$85,000	\$130,079	--	--	--
Miscellaneous Non-Tax Sources	\$145,441	\$481,073	\$585,947	\$753,491	\$804,138
Sub-Total	\$3,183,316	\$6,642,935	\$5,854,887	\$5,988,110	\$4,106,126
Grand Total	\$7,649,473	\$40,749,155	\$15,903,258	\$42,696,858	\$14,223,365

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$14,261,864	\$14,211,745	\$12,517,499	\$4,782,787	\$3,958,152
Public Service Corporation Property Taxes	\$985,394	\$1,164,613	\$556,821	\$212,413	\$250,061
General Personal Property Tax	\$6,806,850	\$5,003,643	\$1,895,165	\$1,117,505	\$1,753,692
Mobile Homes Property Tax	\$143,919	\$62,355	\$132,781	\$8,600	\$27,501
Machinery and Tools Tax	\$5,381,109	\$291,930	\$967,099	\$125,434	\$186,454
Merchants' Capital Tax	--	--	\$225,519	\$21,911	\$24,796
Property Tax Penalties	\$260,517	\$322,222	\$103,672	\$82,229	\$69,797
Property Tax Interest	\$90,544	\$263,064	\$214,449	\$57,241	\$50,126
Sub-Total	\$27,930,197	\$21,319,572	\$16,613,005	\$6,408,120	\$6,320,579
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,088,656	\$1,397,232	\$1,529,793	\$433,058	\$525,914
Consumers' Utility Taxes	\$1,020,285	\$1,070,540	\$655,242	\$133,519	\$197,410
Business License Taxes	\$1,623,380	\$1,099,579	--	--	--
Franchise License Taxes	--	--	\$36,346	--	--
Motor Vehicle License Taxes	\$1,444,565	\$594,334	\$630,894	\$280	\$192,589
Bank Stock Tax	\$138,273	\$51,125	\$16,683	\$3,627	--
Taxes on Recordation and Wills	\$414,211	\$493,071	\$244,594	\$62,474	\$76,421
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$239,226	\$366,158	--	--
Restaurant Food Tax	--	\$808,115	\$429,869	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,597,777	\$392,737	\$1,160,677	\$177,476	\$146,060
Other Non-Property Taxes	--	--	\$106,175	\$41,538	\$27,767
Sub-Total	\$10,327,147	\$6,145,959	\$5,176,431	\$851,972	\$1,166,161
Non-Tax Revenue					
Permits, Fees, and Licenses	\$373,627	\$673,791	\$210,405	\$377,832	\$40,890
Fines and Forfeitures	\$160,047	\$600,158	\$10,176	\$927	\$180,790
Charges for Services	\$9,549,452	\$3,679,197	\$9,107,811	\$3,175,683	\$2,980,911
Investment of Funds	\$1,332,837	\$316,388	\$566,342	\$200,589	\$200,620
Rental of Property	\$437,380	\$39,822	\$87,958	\$64,334	\$416,952
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,031,313	\$681,197	\$214,835	\$400,795	\$792,594
Sub-Total	\$12,884,656	\$5,990,553	\$10,197,527	\$4,220,160	\$4,612,757
Grand Total	\$51,142,000	\$33,456,084	\$31,986,963	\$11,480,252	\$12,099,497

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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	\$296,255,719	\$12,034,836	\$2,162,749	\$29,791,673	\$4,198,425
Public Service Corporation Property Taxes	\$10,772,082	\$225,122	\$75,629	\$767,256	\$428,427
General Personal Property Tax	\$53,032,613	\$3,524,856	\$501,407	\$11,575,187	\$1,702,410
Mobile Homes Property Tax	\$158,749	\$427	\$14,753	\$35,892	\$54,905
Machinery and Tools Tax	\$4,369,496	\$300,464	\$46,486	\$1,595,241	\$64,832
Merchants' Capital Tax	--	--	\$9,785	--	--
Property Tax Penalties	\$2,014,989	\$116,586	\$26,167	\$410,125	\$112,447
Property Tax Interest	\$1,181,259	\$89,587	\$14,811	\$235,253	\$114,410
Sub-Total	\$367,784,907	\$16,291,878	\$2,851,787	\$44,410,627	\$6,675,856
All Other Tax Revenue					
Local Sales and Use Taxes	\$40,736,677	\$809,311	\$161,186	\$5,103,979	\$361,739
Consumers' Utility Taxes	\$7,449,418	\$372,570	\$111,680	\$761,650	\$238,526
Business License Taxes	\$17,499,296	\$28,060	--	--	\$121,813
Franchise License Taxes	\$3,227,272	\$18,847	\$5,333	--	\$6,452
Motor Vehicle License Taxes	\$6,204,690	\$281,650	\$119,505	\$61,738	\$161,568
Bank Stock Tax	\$1,010,668	--	--	--	\$37,233
Taxes on Recordation and Wills	\$5,007,635	\$270,168	\$43,712	\$875,739	\$74,954
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,468,629	\$17,562	\$12,196	\$17,491	--
Restaurant Food Tax	--	--	\$54,424	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$12,090,517	\$492,778	\$132,456	\$2,334,772	\$358,352
Other Non-Property Taxes	\$211,603	\$34,996	\$12,191	--	\$9,618
Sub-Total	\$97,906,405	\$2,325,942	\$652,683	\$9,155,369	\$1,370,255
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,411,648	\$432,043	\$34,181	\$916,830	\$70,618
Fines and Forfeitures	\$2,555,991	\$238,256	\$3,463	\$52,278	\$66,921
Charges for Services	\$49,181,538	\$1,717,945	\$589,212	\$9,161,660	\$2,894,928
Investment of Funds	\$10,505,001	\$402,498	\$48,114	\$1,736,387	\$192,271
Rental of Property	\$2,209,815	\$76,896	\$86,164	\$339,570	\$10,579
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,152,361	\$345,605	\$414,579	\$706,069	\$441,450
Sub-Total	\$78,016,354	\$3,213,243	\$1,175,713	\$12,912,794	\$3,676,767
Grand Total	\$543,707,666	\$21,831,063	\$4,680,183	\$66,478,790	\$11,722,878

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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	\$5,666,950	\$13,589,834	\$7,607,084	\$2,031,072,386	\$84,916,102
Public Service Corporation Property Taxes	\$398,779	\$717,144	\$165,097	\$32,593,711	\$4,427,649
General Personal Property Tax	\$969,848	\$5,592,417	\$1,778,840	\$278,344,524	\$19,276,876
Mobile Homes Property Tax	\$72,964	\$71,302	\$58,566	\$190,336	--
Machinery and Tools Tax	\$901,269	\$662,920	\$36,994	\$3,769,625	\$646,169
Merchants' Capital Tax	\$75,498	--	\$57,341	--	--
Property Tax Penalties	\$44,044	\$222,876	\$176,919	\$9,325,643	\$788,336
Property Tax Interest	\$81,452	\$165,394	\$118,740	\$603,901	\$346,821
Sub-Total	\$8,210,804	\$21,021,887	\$9,999,581	\$2,355,900,126	\$110,401,953
All Other Tax Revenue					
Local Sales and Use Taxes	\$697,590	\$1,374,304	\$1,825,319	\$163,198,889	\$7,032,385
Consumers' Utility Taxes	\$375,137	\$564,293	\$208,602	\$45,038,070	\$1,662,992
Business License Taxes	--	\$733,008	--	\$137,197,229	\$1,847,520
Franchise License Taxes	\$64,044	--	--	\$1,803,145	--
Motor Vehicle License Taxes	--	\$378,508	\$235,598	--	\$1,727,843
Bank Stock Tax	--	\$171,595	--	\$6,626,232	\$96,881
Taxes on Recordation and Wills	\$160,312	\$233,515	\$13,157	\$26,897,730	\$1,585,129
Tobacco Taxes	--	--	--	\$9,498,075	--
Admission and Amusement Taxes	--	\$72,317	--	--	--
Transient Occupancy Tax	\$13,238	\$34,014	--	\$20,525,480	\$128,114
Restaurant Food Tax	--	\$558,841	--	--	--
Coal, Oil, and Gas Taxes	\$11,104,447	--	--	--	--
Communication Sales and Use Taxes	\$566,213	\$1,058,009	\$404,073	\$76,382,546	\$3,322,117
Other Non-Property Taxes	\$13,120	\$1,194,701	--	\$4,177,218	--
Sub-Total	\$12,994,101	\$6,373,105	\$2,686,749	\$491,344,614	\$17,402,981
Non-Tax Revenue					
Permits, Fees, and Licenses	\$172,238	\$432,228	\$94,790	\$42,102,636	\$1,575,699
Fines and Forfeitures	\$47,879	\$662,248	\$26,643	\$15,000,423	\$403,870
Charges for Services	\$2,209,848	\$2,451,763	\$2,049,100	\$263,375,815	\$15,746,843
Investment of Funds	\$145,138	\$1,015,226	\$141,538	\$88,164,360	\$1,768,927
Rental of Property	\$10,226	\$74,920	\$31,948	\$38,008,795	\$297,412
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$563,076	\$234,160	\$446,679	\$17,954,917	\$1,662,067
Sub-Total	\$3,148,405	\$4,870,545	\$2,790,698	\$464,606,946	\$21,454,818
Grand Total	\$24,353,310	\$32,265,537	\$15,477,028	\$3,311,851,686	\$149,259,752

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 [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	\$7,371,153	\$13,644,606	\$26,427,364	\$40,160,453	\$5,281,403
Public Service Corporation Property Taxes	\$200,609	\$3,441,696	\$518,038	\$806,204	\$860,561
General Personal Property Tax	\$1,299,617	\$3,932,693	\$5,095,334	\$19,331,710	\$1,599,870
Mobile Homes Property Tax	\$54,024	\$10,651	\$250,328	\$219,356	\$53,528
Machinery and Tools Tax	\$160,372	\$5,341	\$699,087	\$5,134,316	\$2,642,114
Merchants' Capital Tax	\$48,213	--	\$434,577	--	\$158,846
Property Tax Penalties	\$68,032	\$247,151	\$234,627	\$567,599	\$82,172
Property Tax Interest	\$39,381	\$74,354	\$146,490	\$338,918	\$60,519
Sub-Total	\$9,241,401	\$21,356,492	\$33,805,845	\$66,558,556	\$10,739,013
All Other Tax Revenue					
Local Sales and Use Taxes	\$686,820	\$1,070,306	\$4,153,451	\$9,409,850	\$1,145,206
Consumers' Utility Taxes	\$376,549	\$504,571	\$964,500	\$3,166,129	\$237,866
Business License Taxes	--	--	\$4,697	\$5,130,116	--
Franchise License Taxes	\$597	--	\$212,074	--	--
Motor Vehicle License Taxes	\$405,854	\$368,629	\$1,270,653	\$1,707,280	\$157,320
Bank Stock Tax	--	\$36,538	\$99,550	\$241,625	--
Taxes on Recordation and Wills	\$118,726	\$462,820	\$658,226	\$1,699,714	\$108,665
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$112,944	\$408,630	\$43,045
Restaurant Food Tax	--	--	\$815,584	\$3,207,454	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$711,830	\$961,467	\$2,547,497	\$1,549,483	\$290,355
Other Non-Property Taxes	\$27,611	--	\$1,865	\$28,829	\$61,871
Sub-Total	\$2,327,987	\$3,404,331	\$10,841,041	\$26,549,110	\$2,044,328
Non-Tax Revenue					
Permits, Fees, and Licenses	\$160,041	\$399,327	\$573,664	\$1,771,185	\$45,065
Fines and Forfeitures	\$18,329	\$17,895	\$10,772	\$324,259	\$24,264
Charges for Services	\$2,080,609	\$3,384,678	\$6,317,576	\$15,511,129	\$3,182,500
Investment of Funds	\$169,871	\$622,290	\$1,059,710	\$4,082,911	\$292,299
Rental of Property	\$155,343	\$28,904	\$95,194	\$83,185	\$42,911
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$21,620	\$588,880	\$966,523	\$2,698,985	\$251,187
Sub-Total	\$2,605,813	\$5,041,974	\$9,023,439	\$24,471,654	\$3,838,226
Grand Total	\$14,175,201	\$29,802,797	\$53,670,325	\$117,579,320	\$16,621,567

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 [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	\$22,769,605	\$23,070,961	\$4,832,433	\$11,832,932	\$2,744,709
Public Service Corporation Property Taxes	\$443,522	\$568,343	\$103,734	\$324,472	\$203,073
General Personal Property Tax	\$6,100,199	\$5,989,219	\$1,125,113	\$2,482,987	\$1,227,553
Mobile Homes Property Tax	\$100,597	\$5,949	\$21,125	--	\$43,904
Machinery and Tools Tax	\$112,841	\$394,236	\$99,038	\$35,673	\$823,597
Merchants' Capital Tax	--	--	\$51,066	--	--
Property Tax Penalties	\$237,999	\$180,047	\$53,053	\$173,877	\$85,883
Property Tax Interest	\$118,153	\$116,069	\$62,077	\$81,595	\$65,949
Sub-Total	\$29,882,916	\$30,324,824	\$6,347,639	\$14,931,536	\$5,194,668
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,944,337	\$2,359,158	\$466,630	\$983,462	\$381,340
Consumers' Utility Taxes	\$686,877	\$319,706	\$344,152	\$412,049	\$277,190
Business License Taxes	\$1,569,709	\$682,437	--	\$323,496	\$318,811
Franchise License Taxes	\$299,988	\$21,236	\$50,178	\$30,298	\$899
Motor Vehicle License Taxes	--	\$627,459	\$274,027	\$324,094	\$154,125
Bank Stock Tax	\$163,165	\$104,814	\$11,889	\$21,821	--
Taxes on Recordation and Wills	\$627,740	\$615,856	\$124,050	\$371,047	\$52,283
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$103,902	--	\$8,695	\$42,009	\$35,088
Restaurant Food Tax	\$1,660,639	--	--	\$432,562	\$115,891
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,453,787	\$1,024,954	\$436,811	\$565,628	\$203,376
Other Non-Property Taxes	\$127,645	\$161,270	--	--	\$57,161
Sub-Total	\$10,637,789	\$5,916,890	\$1,716,432	\$3,506,466	\$1,596,164
Non-Tax Revenue					
Permits, Fees, and Licenses	\$505,444	\$941,957	\$125,615	\$358,989	\$97,952
Fines and Forfeitures	\$111,970	\$97,053	\$1,055	\$138,146	\$1,094,383
Charges for Services	\$5,363,936	\$2,005,025	\$4,265,187	\$5,415,894	\$2,956,511
Investment of Funds	\$647,358	\$906,258	\$281,377	\$252,599	\$559,076
Rental of Property	\$17,941	\$68,449	\$45,490	\$47,461	\$39,125
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$649,565	\$485,563	\$544,091	\$586,418	\$883,863
Sub-Total	\$7,296,214	\$4,504,305	\$5,262,815	\$6,799,507	\$5,630,910
Grand Total	\$47,816,919	\$40,746,019	\$13,326,886	\$25,237,509	\$12,421,742

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$11,375,491	\$94,320,839	\$292,538,238	\$12,638,832	\$2,386,068
Public Service Corporation Property Taxes	\$4,905,822	\$4,189,205	\$7,525,379	\$656,379	\$69,131
General Personal Property Tax	\$4,166,708	\$25,562,174	\$64,716,297	\$3,649,450	\$220,022
Mobile Homes Property Tax	\$86,530	\$47,186	\$17,927	\$177,774	\$1,804
Machinery and Tools Tax	\$1,433,305	\$1,632,590	\$6,068,309	\$3,747,995	\$735
Merchants' Capital Tax	--	\$978,843	--	--	\$2,611
Property Tax Penalties	\$296,655	\$667,100	\$403,245	\$252,219	\$15,688
Property Tax Interest	\$172,184	\$354,678	\$286,350	\$133,520	\$10,808
Sub-Total	\$22,436,695	\$127,752,615	\$371,555,745	\$21,256,169	\$2,706,867
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,898,992	\$17,903,787	\$57,400,365	\$4,124,105	\$97,120
Consumers' Utility Taxes	\$927,631	\$1,669,294	\$2,590,251	\$2,902,988	\$62,408
Business License Taxes	\$206,559	\$562,665	\$31,661,328	\$1,542,534	--
Franchise License Taxes	\$76,275	\$605,605	--	--	--
Motor Vehicle License Taxes	\$645,862	\$38,222	\$6,234,901	\$977,088	\$34,003
Bank Stock Tax	--	\$376,588	\$11,113,801	\$160,785	\$4,484
Taxes on Recordation and Wills	\$224,319	\$2,384,466	\$4,900,471	\$291,772	\$29,293
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$80,562	\$734,481	\$10,489,235	\$110,215	--
Restaurant Food Tax	--	--	--	\$1,886,760	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,333,393	\$5,647,914	\$15,088,668	\$1,832,386	\$123,029
Other Non-Property Taxes	--	--	\$2,332,781	--	\$7,016
Sub-Total	\$6,393,593	\$29,923,022	\$141,811,801	\$13,828,633	\$357,353
Non-Tax Revenue					
Permits, Fees, and Licenses	\$138,168	\$2,570,668	\$4,325,129	\$100,628	\$14,613
Fines and Forfeitures	\$16,311	\$967,867	\$2,403,679	\$208,384	\$729
Charges for Services	\$5,098,021	\$14,784,440	\$32,517,886	\$5,728,346	\$623,349
Investment of Funds	\$2,251,772	\$2,302,821	\$20,230,311	\$964,279	\$134,962
Rental of Property	\$239,719	\$130,911	\$747,727	\$198,246	\$8,726
Payments in Lieu of Taxes from Enterprise Activities	--	\$368,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,151,764	\$1,648,531	\$7,211,669	\$2,202,022	\$286,140
Sub-Total	\$9,895,755	\$22,773,238	\$67,436,401	\$9,401,905	\$1,068,519
Grand Total	\$38,726,043	\$180,448,875	\$580,803,947	\$44,486,707	\$4,132,739

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$20,654,801	\$82,836,381	\$3,614,697	\$11,704,181	\$10,387,625
Public Service Corporation Property Taxes	\$1,159,175	\$1,363,570	\$93,944	\$1,154,156	\$265,416
General Personal Property Tax	\$7,042,404	\$15,826,039	\$1,233,415	\$3,741,776	\$2,303,499
Mobile Homes Property Tax	\$102,301	--	\$32,003	\$21,615	--
Machinery and Tools Tax	\$7,081,096	\$5,019,375	\$154,413	\$135,461	\$1,522,004
Merchants' Capital Tax	--	--	\$20,264	--	--
Property Tax Penalties	\$287,180	\$466,364	\$61,539	\$223,675	\$137,539
Property Tax Interest	\$128,059	\$156,896	\$39,349	\$111,840	\$91,166
Sub-Total	\$36,455,016	\$105,668,625	\$5,249,624	\$17,092,704	\$14,707,249
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,058,156	\$8,924,449	\$159,758	\$1,224,072	\$670,225
Consumers' Utility Taxes	\$813,406	--	\$186,458	\$229,585	\$226,398
Business License Taxes	\$367,687	\$6,392,634	--	\$1,203,024	\$353,398
Franchise License Taxes	\$1,933	\$308,984	--	\$21,594	--
Motor Vehicle License Taxes	\$496,788	\$107,620	\$195,670	\$493,466	\$283,490
Bank Stock Tax	\$7,139	--	\$4,618	\$72,301	\$72,877
Taxes on Recordation and Wills	\$652,445	\$1,606,050	\$71,255	\$434,099	\$297,711
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$19,472	\$3,318,746	--	\$121,203	--
Restaurant Food Tax	\$258,133	\$5,901,002	--	\$702,153	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,528,917	\$1,956,183	\$201,512	\$450,124	\$388,000
Other Non-Property Taxes	\$136,405	\$426,893	--	\$360,025	--
Sub-Total	\$6,340,481	\$28,942,561	\$819,271	\$5,311,646	\$2,292,099
Non-Tax Revenue					
Permits, Fees, and Licenses	\$422,714	\$1,788,326	\$108,920	\$7,936,085	\$341,237
Fines and Forfeitures	\$102,098	\$366,606	\$101,754	\$236,338	\$80,343
Charges for Services	\$6,731,829	\$11,651,580	\$5,653,594	\$2,405,337	\$3,067,334
Investment of Funds	\$1,225,203	\$2,138,381	\$595,340	\$1,331,656	\$148,396
Rental of Property	\$153,880	\$437,984	\$157,983	\$95,213	\$40,770
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$52,775	--	--	--	--
Miscellaneous Non-Tax Sources	\$450,320	\$2,580,535	\$201,619	\$2,701,558	\$359,756
Sub-Total	\$9,138,819	\$18,963,412	\$6,819,210	\$14,706,187	\$4,037,836
Grand Total	\$51,934,316	\$153,574,598	\$12,888,105	\$37,110,537	\$21,037,184

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$10,626,160	\$5,011,166	\$637,852,881	\$26,884,112	\$2,814,629
Public Service Corporation Property Taxes	\$137,312	\$705,748	\$16,928,009	\$14,026,318	\$121,807
General Personal Property Tax	\$1,761,111	\$1,147,758	\$87,480,798	\$4,036,130	\$1,843,827
Mobile Homes Property Tax	\$45,191	\$93,575	\$11,558	\$20,527	--
Machinery and Tools Tax	\$5,605	\$332,953	\$1,272,000	\$281,714	\$175,057
Merchants' Capital Tax	\$112,065	\$76,718	--	\$345,694	\$66,869
Property Tax Penalties	\$112,948	\$107,960	\$2,774,874	\$289,783	\$14,942
Property Tax Interest	\$71,894	\$248,156	\$1,410,962	\$131,100	\$3
Sub-Total	\$12,872,286	\$7,724,034	\$747,731,082	\$46,015,378	\$5,037,134
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,605,600	\$1,240,569	\$47,886,216	\$1,723,872	\$365,511
Consumers' Utility Taxes	--	\$342,584	\$7,609,051	\$568,674	\$180,234
Business License Taxes	--	--	\$25,464,522	\$220,652	--
Franchise License Taxes	--	--	--	\$1,069	\$7,092
Motor Vehicle License Taxes	\$204,580	\$193,289	\$5,189,600	\$587,777	\$215,334
Bank Stock Tax	\$20,256	\$24,698	\$365,769	--	--
Taxes on Recordation and Wills	\$205,045	\$74,945	\$9,072,698	\$739,593	\$74,992
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$691	--	--	--
Transient Occupancy Tax	--	\$2,733	\$5,995,828	\$63,353	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$407,726	--	--	--
Communication Sales and Use Taxes	\$92,933	\$523,074	\$13,331,275	\$398,901	\$236,808
Other Non-Property Taxes	\$42,235	\$59,367	\$9,323,562	--	\$24,505
Sub-Total	\$2,170,649	\$2,869,676	\$124,238,521	\$4,303,891	\$1,104,476
Non-Tax Revenue					
Permits, Fees, and Licenses	\$138,683	\$41,817	\$15,023,716	\$1,431,386	\$37,001
Fines and Forfeitures	\$19,840	\$13,822	\$2,069,645	\$87,869	\$10,642
Charges for Services	\$1,515,741	\$2,603,284	\$37,056,723	\$4,684,589	\$3,876,563
Investment of Funds	\$168,162	\$228,344	\$17,808,176	\$1,628,473	\$252,511
Rental of Property	\$59,636	\$52,359	\$2,356,510	\$40,828	\$58,590
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$175,747	\$329,899	\$21,994,616	\$516,669	\$329,753
Sub-Total	\$2,077,809	\$3,269,525	\$96,309,386	\$8,389,814	\$4,565,060
Grand Total	\$17,120,744	\$13,863,235	\$968,278,989	\$58,709,083	\$10,706,670

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$7,648,901	\$7,043,529	\$10,406,988	\$7,515,007	\$42,585,123
Public Service Corporation Property Taxes	\$144,467	\$80,902	\$821,506	\$85,537	\$1,356,730
General Personal Property Tax	\$2,341,918	\$2,048,494	\$6,103,194	\$2,523,375	\$6,411,320
Mobile Homes Property Tax	\$8,467	\$41,384	\$73,542	\$81,699	\$784,968
Machinery and Tools Tax	\$69,176	--	\$562,434	\$4,197	\$2,130,159
Merchants' Capital Tax	\$224,574	--	\$335,713	\$23	\$957,161
Property Tax Penalties	\$148,368	\$88,241	\$194,433	\$74,850	\$305,542
Property Tax Interest	\$55,691	\$32,097	\$121,053	\$43,472	\$110,353
Sub-Total	\$10,641,562	\$9,334,647	\$18,618,863	\$10,328,160	\$54,641,356
All Other Tax Revenue					
Local Sales and Use Taxes	\$885,111	\$455,274	\$3,235,154	\$893,158	\$7,382,254
Consumers' Utility Taxes	\$361,783	\$181,387	\$568,170	\$228,273	\$654,629
Business License Taxes	--	\$177,568	--	\$186,761	--
Franchise License Taxes	\$36,203	--	\$20,542	--	\$16,553
Motor Vehicle License Taxes	\$346,983	\$196,074	\$656,819	\$237,855	\$579,305
Bank Stock Tax	\$49,127	\$64,332	\$2,711	\$53,135	\$68,415
Taxes on Recordation and Wills	\$171,993	\$161,913	\$388,755	\$231,695	\$900,865
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$16,818	--	\$37,258
Restaurant Food Tax	\$337,062	--	--	--	\$207,803
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$666,524	\$514,704	\$767,096	\$503,803	\$1,155,212
Other Non-Property Taxes	--	--	--	\$44,268	\$105,594
Sub-Total	\$2,854,786	\$1,751,252	\$5,656,065	\$2,378,948	\$11,107,888
Non-Tax Revenue					
Permits, Fees, and Licenses	\$285,298	\$85,662	\$303,968	\$172,590	\$729,667
Fines and Forfeitures	\$68,780	\$22,711	\$78,113	\$19,027	\$95,562
Charges for Services	\$2,090,305	\$2,037,483	\$4,458,297	\$1,964,676	\$10,660,402
Investment of Funds	\$296,134	\$229,592	\$817,966	\$195,682	\$1,158,877
Rental of Property	\$76,763	\$47,861	\$55,981	\$72,637	\$203,817
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$369,297	\$311,086	\$2,342,608	\$296,611	\$345,373
Sub-Total	\$3,186,577	\$2,734,395	\$8,056,933	\$2,721,223	\$13,193,698
Grand Total	\$16,682,925	\$13,820,294	\$32,331,861	\$15,428,331	\$78,942,942

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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
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 FY 2008
 [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	\$13,273,510	\$14,615,981	\$9,243,038	\$10,403,204	\$3,858,591
Public Service Corporation Property Taxes	\$315,745	\$417,144	\$181,558	\$133,123	\$330,776
General Personal Property Tax	\$1,979,130	\$3,449,944	\$2,249,975	\$2,518,676	\$1,382,741
Mobile Homes Property Tax	\$30,352	\$21,840	\$27,786	\$24,932	\$15,779
Machinery and Tools Tax	\$7,677	\$540	\$79,346	\$101,883	\$240,386
Merchants' Capital Tax	--	--	\$89,880	\$43,983	--
Property Tax Penalties	\$118,611	\$138,331	\$142,682	\$98,246	\$98,911
Property Tax Interest	\$141,323	\$66,738	\$155,984	\$51,482	\$50,234
Sub-Total	\$15,866,348	\$18,710,518	\$12,170,249	\$13,375,529	\$5,977,418
All Other Tax Revenue					
Local Sales and Use Taxes	\$952,948	\$1,094,082	\$1,279,051	\$725,826	\$964,319
Consumers' Utility Taxes	\$444,155	\$248,784	\$322,429	\$322,544	\$157,301
Business License Taxes	\$30,370	\$833,362	\$20,424	--	\$167,649
Franchise License Taxes	\$114,487	\$25,000	\$20	--	--
Motor Vehicle License Taxes	\$325,533	\$470,152	\$216,952	\$9,604	\$171,399
Bank Stock Tax	\$45,571	\$20,843	--	\$160,883	--
Taxes on Recordation and Wills	\$293,920	\$387,555	\$250,110	\$234,747	\$83,226
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$3,331	--	--	--
Transient Occupancy Tax	\$449,111	\$14,462	\$294,922	--	\$19,840
Restaurant Food Tax	\$540,421	\$474,412	\$257,200	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$543,674	\$733,216	\$558,021	\$438,814	\$398,580
Other Non-Property Taxes	\$36,103	--	--	\$52,871	\$16,710
Sub-Total	\$3,776,293	\$4,305,199	\$3,199,129	\$1,945,289	\$1,979,024
Non-Tax Revenue					
Permits, Fees, and Licenses	\$313,533	\$660,112	\$293,445	\$206,459	\$59,693
Fines and Forfeitures	\$59,473	\$212,547	\$136,138	\$16,987	\$10,133
Charges for Services	\$2,076,111	\$1,102,671	\$2,234,242	\$2,697,394	\$3,557,941
Investment of Funds	\$314,086	\$640,832	\$261,844	\$391,266	\$466,528
Rental of Property	\$13,606	\$51,468	\$24,565	\$2,301	\$513,276
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$560,462	\$1,120,504	\$726,528	\$671,443	\$370,792
Sub-Total	\$3,337,271	\$3,788,134	\$3,676,762	\$3,985,850	\$4,978,363
Grand Total	\$22,979,912	\$26,803,851	\$19,046,140	\$19,306,668	\$12,934,805

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$21,529,632	\$10,750,476	\$5,129,391	\$16,549,581	\$24,326,179
Public Service Corporation Property Taxes	\$752,996	\$288,824	\$222,205	\$2,344,683	\$575,270
General Personal Property Tax	\$4,363,343	\$4,876,668	\$1,675,960	\$5,399,234	\$4,421,716
Mobile Homes Property Tax	\$27,552	--	\$86,049	\$207,943	\$5,928
Machinery and Tools Tax	\$1,245,477	\$444,520	\$613,374	\$1,356,281	\$291,862
Merchants' Capital Tax	\$136,541	--	--	\$327,031	--
Property Tax Penalties	\$248,360	\$224,954	\$88,907	\$276,581	\$203,269
Property Tax Interest	\$91,902	\$176,301	\$33,095	\$228,427	\$116,463
Sub-Total	\$28,395,803	\$16,761,743	\$7,848,981	\$26,689,761	\$29,940,687
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,065,302	\$1,368,668	\$952,153	\$2,079,155	\$1,753,161
Consumers' Utility Taxes	\$547,112	\$47,505	\$405,478	\$933,981	\$725,664
Business License Taxes	--	\$198,989	--	\$2,400	\$117,940
Franchise License Taxes	\$42,407	--	\$73,094	\$51,092	\$167,277
Motor Vehicle License Taxes	\$626,497	\$312,240	\$421,341	\$1,412,171	\$429,034
Bank Stock Tax	\$32,029	--	\$11,960	\$41,982	--
Taxes on Recordation and Wills	\$699,013	\$211,949	\$100,285	\$419,871	\$530,490
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$18,780	\$400,633	\$42,181	--	--
Restaurant Food Tax	\$540,904	\$268,268	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$1,627,902	\$514,886	\$560,764	\$2,605,690	\$988,182
Other Non-Property Taxes	\$88,810	--	--	\$202,106	\$284,773
Sub-Total	\$6,288,756	\$3,323,138	\$2,567,256	\$7,748,448	\$4,996,521
Non-Tax Revenue					
Permits, Fees, and Licenses	\$306,181	\$312,018	\$157,188	\$228,189	\$1,168,129
Fines and Forfeitures	\$407	\$86,630	\$10,023	\$59,939	\$104,046
Charges for Services	\$5,953,992	\$3,476,662	\$2,985,641	\$5,954,061	\$2,139,104
Investment of Funds	\$1,278,984	\$429,417	\$255,160	\$1,254,870	\$326,465
Rental of Property	\$143,569	\$44,918	\$45,366	\$428,629	\$292,986
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$8,272	--
Miscellaneous Non-Tax Sources	\$1,113,132	\$261,982	\$1,247,797	\$853,133	\$436,103
Sub-Total	\$8,796,265	\$4,611,627	\$4,701,175	\$8,787,093	\$4,466,833
Grand Total	\$43,480,824	\$24,696,508	\$15,117,412	\$43,225,302	\$39,404,041

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 FY 2008
 [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	\$5,857,824	\$19,130,413	\$477,687,000	\$11,940,833	\$9,106,280
Public Service Corporation Property Taxes	\$265,442	\$727,245	\$12,120,000	\$593,309	\$135,445
General Personal Property Tax	\$2,981,588	\$5,376,331	\$71,711,000	\$3,648,575	\$1,735,783
Mobile Homes Property Tax	\$66,111	\$73,079	\$71,000	\$43,848	\$549
Machinery and Tools Tax	\$46,143	\$335,969	\$305,000	\$2,527,481	--
Merchants' Capital Tax	\$440,993	--	--	\$242,493	--
Property Tax Penalties	\$140,795	\$196,001	\$3,945,000	\$148,510	\$87,953
Property Tax Interest	\$71,337	\$120,707	\$1,477,000	\$145,555	\$51,828
Sub-Total	\$9,870,233	\$25,959,745	\$567,316,000	\$19,290,604	\$11,117,838
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,890,586	\$1,427,664	\$46,155,000	\$2,910,829	\$453,945
Consumers' Utility Taxes	\$281,464	\$778,530	\$12,354,000	\$637,926	\$175,130
Business License Taxes	--	\$998,688	\$21,173,000	--	--
Franchise License Taxes	\$62,545	\$1,915	\$1,178,000	--	\$41,803
Motor Vehicle License Taxes	\$201,203	\$800,986	\$6,651,000	\$560,893	\$165,729
Bank Stock Tax	--	\$80,301	\$641,000	\$59,694	\$44,203
Taxes on Recordation and Wills	\$201,608	\$542,669	\$8,898,000	\$258,836	\$114,283
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$602,451	\$3,389,000	\$306,192	--
Restaurant Food Tax	--	\$630,796	--	\$1,005,941	\$134,726
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$357,262	\$1,474,445	\$22,230,000	\$937,622	\$398,033
Other Non-Property Taxes	--	\$56,786	\$171,000	\$97,686	--
Sub-Total	\$3,994,668	\$7,395,231	\$122,840,000	\$6,775,619	\$1,527,852
Non-Tax Revenue					
Permits, Fees, and Licenses	\$100,805	\$1,032,075	\$13,607,000	\$704,918	\$85,455
Fines and Forfeitures	\$29,824	\$336,579	\$2,664,000	\$34,685	\$62,669
Charges for Services	\$4,777,486	\$4,134,953	\$68,077,000	\$10,767,758	\$793,987
Investment of Funds	\$350,683	\$1,166,814	\$32,284,000	\$1,086,010	\$152,290
Rental of Property	\$264,716	\$152,870	\$1,932,000	\$35,739	\$9,092
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$414,484	\$419,688	\$23,791,000	\$352,343	\$654,357
Sub-Total	\$5,937,998	\$7,242,979	\$142,355,000	\$12,981,453	\$1,757,850
Grand Total	\$19,802,899	\$40,597,955	\$832,511,000	\$39,047,676	\$14,403,540

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$3,533,289	\$80,470,691	\$13,449,814	\$37,690,135	\$5,411,332
Public Service Corporation Property Taxes	\$165,380	\$2,481,002	\$544,472	\$942,738	\$1,456,097
General Personal Property Tax	\$1,180,614	\$14,530,935	\$4,566,468	\$10,748,491	\$2,125,731
Mobile Homes Property Tax	\$22,666	\$62,208	\$45,510	--	\$97,391
Machinery and Tools Tax	\$16,581	\$1,352,436	\$248,401	\$7,680,755	\$1,728,886
Merchants' Capital Tax	\$52,015	--	--	\$1,073,031	\$32,462
Property Tax Penalties	\$53,014	\$446,468	\$315,728	\$435,276	\$90,052
Property Tax Interest	\$29,081	\$198,596	\$97,242	\$284,754	\$142,420
Sub-Total	\$5,052,640	\$99,542,336	\$19,267,635	\$58,855,180	\$11,084,371
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,322,975	\$8,464,493	\$2,484,176	\$4,764,451	\$1,747,029
Consumers' Utility Taxes	\$142,994	\$3,564,342	\$546,683	\$980,970	\$607,975
Business License Taxes	--	\$5,740,634	\$831,582	--	--
Franchise License Taxes	--	\$535,317	--	\$329,977	\$19,748
Motor Vehicle License Taxes	\$218,897	\$1,901,407	\$565,841	\$1,193,657	\$298,451
Bank Stock Tax	--	\$380,331	\$99,705	\$13,205	--
Taxes on Recordation and Wills	\$71,371	\$1,335,888	\$298,742	\$1,096,756	\$160,574
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$99,213	--	--	--
Transient Occupancy Tax	--	\$952,154	\$1,121,857	\$135,887	--
Restaurant Food Tax	--	\$3,534,196	\$1,257,675	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$4,056,977
Communication Sales and Use Taxes	\$352,866	\$4,604,562	\$1,070,190	\$1,828,165	\$988,000
Other Non-Property Taxes	--	--	--	--	\$839,246
Sub-Total	\$2,109,103	\$31,112,537	\$8,276,451	\$10,343,068	\$8,718,000
Non-Tax Revenue					
Permits, Fees, and Licenses	\$67,647	\$969,168	\$335,529	\$1,176,374	\$44,933
Fines and Forfeitures	\$50,216	\$706,354	\$196,529	\$155,677	\$321
Charges for Services	\$2,334,126	\$13,697,295	\$6,438,246	\$14,543,777	\$6,077,448
Investment of Funds	\$232,058	\$3,855,037	\$555,235	\$1,196,711	\$477,799
Rental of Property	\$18,345	\$545,614	\$222,435	\$217,819	\$88,495
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$17,095	\$26,069	--	--
Miscellaneous Non-Tax Sources	\$351,800	\$530,484	\$1,236,394	\$1,294,945	\$1,273,166
Sub-Total	\$3,054,192	\$20,321,047	\$9,010,437	\$18,585,303	\$7,962,162
Grand Total	\$10,215,935	\$150,975,920	\$36,554,523	\$87,783,551	\$27,764,533

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 [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	\$6,356,750	\$19,496,106	\$7,346,344	\$8,647,939	\$90,522,336
Public Service Corporation Property Taxes	\$268,197	\$612,998	\$531,192	\$661,818	\$1,624,747
General Personal Property Tax	\$872,652	\$6,752,462	\$2,491,159	\$2,573,402	\$24,696,147
Mobile Homes Property Tax	\$104,702	\$29,754	\$122,228	\$69,303	\$81,804
Machinery and Tools Tax	\$249,904	\$1,913,520	\$1,414,212	\$876,692	\$1,042,344
Merchants' Capital Tax	\$145,389	\$256,045	\$191,252	\$172,907	--
Property Tax Penalties	\$122,574	\$241,900	\$128,550	\$151,936	\$1,024,842
Property Tax Interest	\$66,793	\$252,929	\$112,855	\$93,864	\$497,976
Sub-Total	\$8,186,961	\$29,555,714	\$12,337,792	\$13,247,861	\$119,490,196
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,288,248	\$3,238,398	\$1,707,440	\$499,232	\$15,559,570
Consumers' Utility Taxes	\$418,648	\$732,092	\$601,705	\$497,332	\$2,396,446
Business License Taxes	--	--	--	\$160,828	\$4,209,172
Franchise License Taxes	\$70,941	\$18,353	\$124,101	\$1,173	\$647,979
Motor Vehicle License Taxes	\$466,702	\$552,815	\$289,120	\$342,109	\$2,576,125
Bank Stock Tax	\$16,578	--	--	--	\$275,175
Taxes on Recordation and Wills	\$123,283	\$477,500	\$172,888	\$178,845	\$2,839,645
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,140	\$62,981	--	--	\$1,023,464
Restaurant Food Tax	--	--	--	--	\$6,159,234
Coal, Oil, and Gas Taxes	\$21,938	--	--	--	--
Communication Sales and Use Taxes	\$828,387	\$1,368,894	\$675,416	\$613,797	\$5,345,596
Other Non-Property Taxes	\$93,886	--	--	\$52,627	\$67,003
Sub-Total	\$3,332,751	\$6,451,033	\$3,570,670	\$2,345,943	\$41,099,409
Non-Tax Revenue					
Permits, Fees, and Licenses	\$57,903	\$550,482	\$89,988	\$129,129	\$3,437,935
Fines and Forfeitures	\$85,077	\$45,425	\$200,981	\$656,971	\$974,608
Charges for Services	\$5,173,243	\$6,192,799	\$11,061,311	\$2,898,817	\$19,542,675
Investment of Funds	\$249,292	\$777,299	\$714,765	\$252,899	\$3,622,481
Rental of Property	\$296,925	\$58,198	\$41,524	--	\$423,497
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$79,802	--	--
Interlocal Revenue-Sharing Payments	--	--	\$10,327	\$593,020	--
Miscellaneous Non-Tax Sources	\$2,243,986	\$526,916	\$363,342	\$531,959	\$1,486,218
Sub-Total	\$8,106,426	\$8,151,119	\$12,562,040	\$5,062,795	\$29,487,414
Grand Total	\$19,626,138	\$44,157,866	\$28,470,502	\$20,656,599	\$190,077,019

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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 [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	\$126,371,352	\$5,645,448	\$3,739,153	\$12,653,916	\$21,467,926
Public Service Corporation Property Taxes	\$1,907,511	\$10,735,400	\$356,968	\$897,712	\$300,381
General Personal Property Tax	\$22,001,065	\$935,244	\$1,505,857	\$4,648,116	\$7,030,821
Mobile Homes Property Tax	\$137,748	--	\$34,850	\$172,029	\$8,927
Machinery and Tools Tax	\$174,780	--	\$1,009,486	\$1,083,886	\$702,219
Merchants' Capital Tax	\$809,497	--	\$78,117	\$1,083,147	--
Property Tax Penalties	\$985,055	\$42,254	\$86,686	\$327,109	\$271,734
Property Tax Interest	\$559,956	\$92,759	\$16,584	\$182,212	\$158,969
Sub-Total	\$152,946,964	\$17,451,105	\$6,827,701	\$21,048,127	\$29,940,977
All Other Tax Revenue					
Local Sales and Use Taxes	\$9,639,629	\$354,728	\$542,669	\$4,591,813	\$2,692,913
Consumers' Utility Taxes	\$4,194,293	--	\$92,370	\$927,191	\$719,516
Business License Taxes	--	\$61,750	\$103	--	\$1,193,715
Franchise License Taxes	-\$192,806	\$20,610	\$844	\$33,412	--
Motor Vehicle License Taxes	\$2,257,175	\$85,063	\$190,772	\$49,217	\$633,408
Bank Stock Tax	\$193,933	--	--	\$32,396	--
Taxes on Recordation and Wills	\$2,475,126	\$83,523	\$69,508	\$269,234	\$613,479
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,231,717	--	--	\$194,914	\$8,287
Restaurant Food Tax	\$5,088,892	--	--	--	\$380,167
Coal, Oil, and Gas Taxes	--	--	--	\$2,614,270	--
Communication Sales and Use Taxes	\$6,538,070	\$58,964	\$201,137	\$502,933	\$1,022,051
Other Non-Property Taxes	\$4,831,528	--	\$56,588	--	--
Sub-Total	\$36,257,557	\$664,638	\$1,153,991	\$9,215,380	\$7,263,536
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,918,392	\$61,447	\$111,802	\$132,454	\$648,763
Fines and Forfeitures	\$729,448	\$15,245	\$523,070	\$1,494,872	\$62,110
Charges for Services	\$19,285,783	\$1,074,870	\$10,260,178	\$8,243,546	\$4,734,254
Investment of Funds	\$3,259,185	\$400,230	\$292,502	\$1,260,487	\$2,188,769
Rental of Property	\$210,694	\$97,210	\$88,272	\$1,890,699	\$128,357
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$4,536,045	\$94,317	\$555,283	\$903,050	\$753,665
Sub-Total	\$31,939,547	\$1,743,319	\$11,831,107	\$13,925,108	\$8,515,918
Grand Total	\$221,144,068	\$19,859,062	\$19,812,799	\$44,188,615	\$45,720,431

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$18,355,457	\$8,625,611	\$9,067,363	\$9,028,329	\$55,610,090
Public Service Corporation Property Taxes	\$1,037,647	\$145,924	\$461,253	\$772,903	\$2,191,030
General Personal Property Tax	\$4,153,534	\$2,941,832	\$3,575,599	\$3,000,821	\$12,273,094
Mobile Homes Property Tax	\$102,623	\$22,763	\$215,796	\$98,990	\$25,375
Machinery and Tools Tax	\$3,261,517	\$170,356	\$3,367,291	\$1,939,454	\$2,800,157
Merchants' Capital Tax	--	\$52,711	\$813,710	\$363,363	\$178,518
Property Tax Penalties	\$241,053	\$173,528	\$307,468	\$82,564	\$553,516
Property Tax Interest	\$216,015	\$112,712	\$108,029	\$100,684	\$239,110
Sub-Total	\$27,367,846	\$12,245,437	\$17,916,509	\$15,387,108	\$73,870,890
All Other Tax Revenue					
Local Sales and Use Taxes	\$6,190,757	\$753,064	\$2,919,539	\$3,380,551	\$9,522,530
Consumers' Utility Taxes	\$1,124,398	\$371,124	\$576,421	\$671,893	\$254,127
Business License Taxes	--	--	--	--	\$6,712,236
Franchise License Taxes	\$120,378	--	\$81,637	--	--
Motor Vehicle License Taxes	\$510,143	\$477,754	\$109,238	\$385,470	\$1,404,639
Bank Stock Tax	\$31,049	\$6,246	--	\$22,747	\$129,373
Taxes on Recordation and Wills	\$426,529	\$310,911	\$201,316	\$200,427	\$1,628,068
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$42,469	--	\$62,770	\$159,341	\$4,563,470
Restaurant Food Tax	--	--	--	\$661,854	\$5,143,049
Coal, Oil, and Gas Taxes	--	--	\$10,940,537	--	--
Communication Sales and Use Taxes	\$1,854,780	\$730,286	\$1,139,043	\$875,111	\$1,509,095
Other Non-Property Taxes	--	--	--	\$98,595	\$26,208
Sub-Total	\$10,300,503	\$2,649,385	\$16,030,501	\$6,455,989	\$30,892,795
Non-Tax Revenue					
Permits, Fees, and Licenses	\$157,441	\$209,337	\$54,549	\$112,693	\$831,243
Fines and Forfeitures	\$738,157	\$75,541	\$66,143	\$1,483,167	\$345,100
Charges for Services	\$9,579,125	\$4,505,193	\$4,809,988	\$8,362,272	\$11,211,293
Investment of Funds	\$929,639	\$635,470	\$1,335,970	\$403,803	\$2,269,790
Rental of Property	\$277,683	\$79,042	\$90,071	\$4,268	\$1,680,668
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$64,119	--	--	\$12,584	--
Miscellaneous Non-Tax Sources	\$2,598,836	\$609,576	\$1,583,891	\$292,601	\$1,366,955
Sub-Total	\$14,345,000	\$6,114,159	\$7,940,612	\$10,671,388	\$17,705,049
Grand Total	\$52,013,349	\$21,008,981	\$41,887,622	\$32,514,485	\$122,468,734

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$283,064,633	\$3,213,269	\$9,799,795	\$3,238,318	\$46,618,241
Public Service Corporation Property Taxes	\$7,754,481	\$82,225	\$149,079	\$73,736	\$1,118,174
General Personal Property Tax	\$34,423,787	\$638,215	\$2,487,457	\$1,352,579	\$4,717,172
Mobile Homes Property Tax	--	--	--	\$4,545	\$1,769,939
Machinery and Tools Tax	\$459,250	\$332,159	\$894,545	\$379,421	\$10,461
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,543,212	\$42,547	\$90,126	\$42,365	\$268,290
Property Tax Interest	\$342,471	\$8,901	\$117,911	\$21,237	\$93,954
Sub-Total	\$327,587,834	\$4,317,316	\$13,538,913	\$5,112,201	\$54,596,231
All Other Tax Revenue					
Local Sales and Use Taxes	\$24,256,803	\$998,680	\$4,055,614	\$391,902	\$10,221,226
Consumers' Utility Taxes	\$10,019,854	--	\$204,472	\$276,078	\$4,466,584
Business License Taxes	\$32,026,526	\$504,988	\$1,192,924	\$182,082	\$5,953,851
Franchise License Taxes	--	--	--	--	\$8,843
Motor Vehicle License Taxes	\$3,197,576	\$120,233	\$227,755	\$133,238	\$861,399
Bank Stock Tax	\$1,263,689	\$151,242	\$342,595	\$47,515	\$605,562
Taxes on Recordation and Wills	\$3,901,535	\$76,466	\$201,120	\$53,119	\$665,969
Tobacco Taxes	\$2,681,573	\$121,440	\$153,216	--	\$705,063
Admission and Amusement Taxes	\$1,090,067	--	--	--	--
Transient Occupancy Tax	\$8,506,762	\$60,179	\$919,496	\$15,645	\$2,476,572
Restaurant Food Tax	\$10,972,048	\$681,216	\$4,749,634	\$182,152	\$6,741,885
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$12,402,256	\$161,752	\$637,807	\$361,701	\$3,674,556
Other Non-Property Taxes	\$899,579	\$96	--	\$97,001	--
Sub-Total	\$111,218,268	\$2,876,292	\$12,684,633	\$1,740,433	\$36,381,510
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5,838,940	\$36,828	\$55,367	\$82,399	\$1,054,508
Fines and Forfeitures	\$3,903,807	\$88,201	\$148,419	\$67,218	\$475,064
Charges for Services	\$20,879,987	\$1,698,907	\$9,118,689	\$2,565,838	\$17,259,928
Investment of Funds	\$6,578,502	\$386,671	\$291,719	\$59,819	\$2,213,399
Rental of Property	\$3,156,343	--	\$320,734	\$178,364	\$343,288
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$350,000	--	--
Interlocal Revenue-Sharing Payments	--	\$663,031	--	--	\$13,212,401
Miscellaneous Non-Tax Sources	\$8,640,419	\$59,674	\$502,081	\$229,876	\$3,321,669
Sub-Total	\$48,997,998	\$2,933,312	\$10,787,009	\$3,183,514	\$37,880,257
Grand Total	\$487,804,100	\$10,126,920	\$37,010,555	\$10,036,148	\$128,857,998

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$251,124,175	\$17,107,336	\$1,834,501	\$16,384,809	\$2,657,981
Public Service Corporation Property Taxes	\$9,861,147	\$327,404	\$133,740	\$416,026	\$145,339
General Personal Property Tax	\$43,723,330	\$2,368,651	\$706,979	\$4,295,865	\$1,015,237
Mobile Homes Property Tax	\$167,164	--	\$7,287	\$28,666	--
Machinery and Tools Tax	\$2,481,580	\$54,848	\$4,211,560	\$1,198,611	\$198,107
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,772,633	\$77,479	\$47,300	\$352,728	\$59,344
Property Tax Interest	\$996,807	\$152,675	\$25,498	\$286,051	\$23,898
Sub-Total	\$310,126,836	\$20,088,393	\$6,966,865	\$22,962,756	\$4,099,906
All Other Tax Revenue					
Local Sales and Use Taxes	\$35,091,242	\$7,247,183	\$1,218,397	\$8,071,419	\$1,356,424
Consumers' Utility Taxes	\$9,907,614	\$968,532	\$433,124	\$994,536	\$376,891
Business License Taxes	\$24,381,697	\$2,801,524	\$525,194	\$4,979,332	\$708,787
Franchise License Taxes	--	--	\$7,126	\$10,375	--
Motor Vehicle License Taxes	\$5,628,392	\$353,852	\$110,241	\$1,047,044	\$81,229
Bank Stock Tax	\$1,047,244	\$153,262	\$138,508	\$711,409	\$139,503
Taxes on Recordation and Wills	\$3,507,486	\$3,711	\$25,985	\$236,629	\$48,492
Tobacco Taxes	\$4,756,421	--	\$86,754	--	--
Admission and Amusement Taxes	\$660,363	--	--	--	--
Transient Occupancy Tax	\$4,020,795	\$471,050	\$1,960	\$435,123	\$663,423
Restaurant Food Tax	\$19,552,350	\$4,151,333	\$602,561	\$5,038,226	\$1,524,139
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$13,649,024	\$791,184	\$356,327	\$3,648,128	\$373,337
Other Non-Property Taxes	\$2,010,028	--	\$27,430	\$21,942	--
Sub-Total	\$124,212,656	\$16,941,631	\$3,533,607	\$25,194,163	\$5,272,225
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,692,058	\$291,312	\$15,574	\$270,052	\$61,366
Fines and Forfeitures	\$3,571,138	\$566,042	\$32,644	\$560,327	\$969,273
Charges for Services	\$26,010,942	\$4,454,986	\$2,551,349	\$9,669,456	\$2,514,328
Investment of Funds	\$8,964,956	\$644,677	\$79,190	\$2,003,034	\$384,549
Rental of Property	\$706,206	\$416,006	\$13,348	\$684,820	\$16,623
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$38,366	--
Miscellaneous Non-Tax Sources	\$6,543,954	\$1,504,346	\$165,685	\$2,724,893	\$698,548
Sub-Total	\$48,489,254	\$7,877,369	\$2,857,790	\$15,950,948	\$4,644,687
Grand Total	\$482,828,746	\$44,907,393	\$13,358,262	\$64,107,867	\$14,016,818

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$42,822,107	\$34,079,863	\$5,142,273	\$21,826,766	\$2,464,571
Public Service Corporation Property Taxes	\$959,899	\$272,901	\$67,123	\$267,345	\$91,796
General Personal Property Tax	\$6,610,326	\$3,115,171	\$1,275,546	\$5,638,512	\$569,137
Mobile Homes Property Tax	--	--	--	\$1,197	--
Machinery and Tools Tax	\$64,292	--	\$11,475	\$70,184	\$536,822
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$166,326	\$113,207	\$79,595	\$168,363	\$27,448
Property Tax Interest	\$64,933	\$94,683	\$33,110	\$63,784	\$15,868
Sub-Total	\$50,687,883	\$37,675,825	\$6,609,122	\$28,036,151	\$3,705,642
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,433,256	\$3,962,354	\$1,615,626	\$10,746,224	\$2,259,686
Consumers' Utility Taxes	\$1,566,514	\$1,157,013	\$579,928	\$1,527,028	\$234,425
Business License Taxes	\$8,599,019	\$3,138,550	\$950,528	\$5,436,366	\$897,339
Franchise License Taxes	--	--	--	--	--
Motor Vehicle License Taxes	\$447,170	\$208,790	\$147,732	\$300,786	\$74,033
Bank Stock Tax	\$1,025,851	\$129,065	\$38,441	\$459,020	\$107,311
Taxes on Recordation and Wills	\$224,517	\$717,672	\$77,531	\$715,884	\$11,120
Tobacco Taxes	\$778,192	\$468,720	\$252,010	\$593,940	--
Admission and Amusement Taxes	--	\$2,636	--	\$288,477	\$23,156
Transient Occupancy Tax	\$617,005	\$249,975	\$191,575	\$918,952	\$10,743
Restaurant Food Tax	\$4,628,046	\$2,446,379	\$1,089,906	\$7,042,409	\$902,284
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$3,003,205	\$986,653	\$637,440	\$2,019,101	\$247,319
Other Non-Property Taxes	--	\$9,226	\$31,288	\$194,684	--
Sub-Total	\$34,322,775	\$13,477,033	\$5,612,005	\$30,242,871	\$4,767,416
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,055,614	\$440,771	\$85,785	\$653,453	\$24,176
Fines and Forfeitures	\$893,190	\$483,341	\$51,650	\$357,781	\$153,381
Charges for Services	\$1,611,888	\$3,817,683	\$4,491,381	\$8,108,202	\$4,072,693
Investment of Funds	\$1,617,989	\$532,360	\$168,873	\$1,536,519	\$624,940
Rental of Property	\$2,746,134	\$255,789	\$240,994	\$55,761	\$14,100
Payments in Lieu of Taxes from Enterprise Activities	--	\$150,000	\$93,001	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,279,456	--	--
Miscellaneous Non-Tax Sources	\$1,094,715	\$300,230	\$1,270,786	\$1,005,485	\$232,093
Sub-Total	\$9,019,530	\$5,980,174	\$7,681,926	\$11,717,201	\$5,121,383
Grand Total	\$94,030,188	\$57,133,032	\$19,903,053	\$69,996,223	\$13,594,441

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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
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 Counties and Cities in Virginia
 FY 2008
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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$119,409,511	\$18,794,716	\$12,354,720	\$3,476,375	\$46,743,447
Public Service Corporation Property Taxes	\$2,562,829	\$296,523	\$3,357,689	\$87,821	\$1,859,402
General Personal Property Tax	\$21,321,792	\$6,135,629	\$2,204,991	\$581,881	\$11,395,517
Mobile Homes Property Tax	\$52,618	\$6,642	--	--	--
Machinery and Tools Tax	\$2,007,165	\$1,571,168	\$3,936,830	--	\$4,008,922
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,067,984	\$178,362	\$397,289	\$22,399	\$451,859
Property Tax Interest	\$662,703	\$65,781	\$389,746	\$9,455	\$177,502
Sub-Total	\$147,084,602	\$27,048,821	\$22,641,265	\$4,177,931	\$64,636,649
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,765,325	\$11,772,450	\$1,872,972	\$794,444	\$14,266,750
Consumers' Utility Taxes	\$5,703,332	\$1,053,085	\$839,442	\$310,248	\$4,793,430
Business License Taxes	\$12,784,599	\$6,208,829	\$1,621,535	\$607,520	\$8,046,504
Franchise License Taxes	\$1,364,363	--	\$2,100	--	\$4,277
Motor Vehicle License Taxes	\$3,432,638	\$723,115	\$350,340	\$65,470	\$1,511,830
Bank Stock Tax	\$306,740	\$362,690	\$77,119	\$39,413	\$442,123
Taxes on Recordation and Wills	\$937,093	\$598,229	\$192,290	\$61,427	\$661,672
Tobacco Taxes	\$3,759,713	\$868,029	--	--	\$1,014,759
Admission and Amusement Taxes	\$1,148,346	\$195,197	--	--	\$408,012
Transient Occupancy Tax	\$3,116,891	\$1,599,097	\$601,880	\$207,005	\$1,700,587
Restaurant Food Tax	\$13,974,304	\$8,027,404	\$1,604,238	\$596,602	\$10,326,949
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$9,032,478	\$1,856,808	\$967,818	\$368,921	\$3,893,158
Other Non-Property Taxes	\$232,926	\$125,372	--	\$27,416	--
Sub-Total	\$69,558,748	\$33,390,305	\$8,129,734	\$3,078,466	\$47,070,051
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,534,150	\$1,099,610	\$206,454	\$108,095	\$849,742
Fines and Forfeitures	\$2,268,829	\$518,259	\$155,217	\$106,274	\$586,661
Charges for Services	\$47,419,579	\$7,909,976	\$5,600,118	\$1,951,357	\$31,610,574
Investment of Funds	\$6,670,948	\$2,004,294	\$816,769	\$723,386	\$4,011,482
Rental of Property	\$7,324,048	\$126,402	\$179,105	\$23,972	\$1,375,321
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$1,703,728	\$95,779
Miscellaneous Non-Tax Sources	\$9,771,378	\$2,136,280	\$433,089	\$1,459,241	\$1,705,529
Sub-Total	\$74,988,932	\$13,794,821	\$7,390,752	\$6,076,053	\$40,235,088
Grand Total	\$291,632,282	\$74,233,947	\$38,161,751	\$13,332,450	\$151,941,788

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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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 FY 2008
 [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	\$51,572,816	\$19,347,144	\$6,858,730	\$155,790,630	\$197,050,492
Public Service Corporation Property Taxes	\$747,114	\$275,728	\$283,929	\$4,148,245	\$6,369,092
General Personal Property Tax	\$6,246,690	\$3,203,968	\$1,508,905	\$36,899,780	\$41,379,084
Mobile Homes Property Tax	\$8,122	--	--	\$140,866	\$4,309
Machinery and Tools Tax	\$4,423,008	\$38,880	\$194,521	\$13,142,699	\$4,009,089
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$373,121	\$202,675	\$104,912	\$685,859	\$343,541
Property Tax Interest	\$101,398	\$117,501	\$73,036	\$425,922	\$666,875
Sub-Total	\$63,472,269	\$23,185,896	\$9,024,033	\$211,234,001	\$249,822,482
All Other Tax Revenue					
Local Sales and Use Taxes	\$7,082,424	\$1,757,187	\$2,054,229	\$23,572,320	\$31,791,070
Consumers' Utility Taxes	\$570,420	\$755,051	\$749,579	\$6,683,265	\$21,306,028
Business License Taxes	\$3,017,479	\$748,004	\$1,837,209	\$15,116,393	\$26,342,205
Franchise License Taxes	--	--	\$15,000	--	\$1,028,905
Motor Vehicle License Taxes	\$684,140	\$272,922	\$321,523	\$3,531,053	\$3,567,400
Bank Stock Tax	\$342,201	\$47,914	\$221,794	\$588,882	\$1,555,846
Taxes on Recordation and Wills	\$671,444	\$275,991	\$95,717	\$2,219,287	\$2,858,182
Tobacco Taxes	\$832,606	\$369,845	\$99,023	\$4,205,798	\$7,576,528
Admission and Amusement Taxes	--	--	--	\$563,673	\$3,904,592
Transient Occupancy Tax	\$132,347	--	\$16,811	\$3,454,926	\$8,369,738
Restaurant Food Tax	\$2,640,666	\$295,082	\$1,403,131	\$18,348,254	\$28,757,646
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$3,312,500	\$782,221	\$1,031,174	\$13,177,014	\$25,277,175
Other Non-Property Taxes	\$180,158	--	\$2,523	\$704,570	\$237,978
Sub-Total	\$19,466,385	\$5,304,217	\$7,847,713	\$92,165,435	\$162,573,293
Non-Tax Revenue					
Permits, Fees, and Licenses	\$913,331	\$187,641	\$432,554	\$3,671,677	\$4,055,323
Fines and Forfeitures	\$544,266	\$267,402	\$167,266	\$1,880,607	\$1,317,260
Charges for Services	\$6,502,949	\$2,128,019	\$4,020,579	\$44,968,926	\$54,900,788
Investment of Funds	\$1,657,372	\$304,776	\$437,855	\$5,658,875	\$5,211,120
Rental of Property	\$46,222	\$4,089	\$740,308	\$12,672,304	\$4,832,117
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$152,946	\$1,649,937	\$2,605,499
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$893,396	\$2,549,471	\$1,095,153	\$17,752,714	\$7,248,718
Sub-Total	\$10,557,536	\$5,441,398	\$7,046,661	\$88,255,040	\$80,170,825
Grand Total	\$93,496,190	\$33,931,511	\$23,918,407	\$391,654,476	\$492,566,600

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$1,443,286	\$20,443,903	\$13,503,563	\$81,534,485	\$4,771,691
Public Service Corporation Property Taxes	\$198,226	\$946,172	\$126,459	\$2,863,434	\$109,549
General Personal Property Tax	\$206,334	\$3,436,671	\$2,574,183	\$19,352,798	\$812,889
Mobile Homes Property Tax	--	\$18,444	\$7,337	\$6,817	\$4,787
Machinery and Tools Tax	\$87,149	\$2,757,359	--	\$234,109	\$609,750
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$24,599	\$351,300	\$85,581	\$1,513,316	\$52,103
Property Tax Interest	\$10,989	\$225,902	\$19,277	\$536,410	\$52,102
Sub-Total	\$1,970,583	\$28,179,751	\$16,316,400	\$106,041,369	\$6,412,871
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,901,018	\$3,995,564	\$494,938	\$7,804,287	\$556,671
Consumers' Utility Taxes	\$184,079	\$1,578,832	\$282,436	\$7,698,211	\$577,377
Business License Taxes	\$826,412	\$2,747,595	\$448,920	\$5,896,835	\$403,624
Franchise License Taxes	\$9	--	--	--	\$54,526
Motor Vehicle License Taxes	\$29,580	\$595,329	--	\$2,103,986	\$9,165
Bank Stock Tax	\$6,082	\$107,260	\$19,517	\$321,225	\$121,291
Taxes on Recordation and Wills	\$26,036	\$397,501	\$266,580	\$1,332,660	\$103,942
Tobacco Taxes	\$41,612	\$317,406	\$74,601	\$2,644,994	\$107,878
Admission and Amusement Taxes	--	\$17,584	--	\$254,802	--
Transient Occupancy Tax	\$125,638	\$470,393	--	\$1,150,565	\$140,832
Restaurant Food Tax	\$930,578	\$1,459,964	\$558,406	\$6,365,091	\$875,065
Coal, Oil, and Gas Taxes	\$186,512	--	--	--	--
Communication Sales and Use Taxes	\$179,988	\$2,110,131	\$467,797	\$9,951,213	\$856,242
Other Non-Property Taxes	--	--	--	\$36,653	--
Sub-Total	\$4,437,544	\$13,797,559	\$2,613,195	\$45,560,522	\$3,806,613
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9,499	\$656,809	\$98,233	\$1,153,187	\$36,706
Fines and Forfeitures	\$132,242	\$1,071,755	\$38,201	\$172,007	\$279,394
Charges for Services	\$1,000,572	\$6,543,916	\$2,100,194	\$26,256,636	\$4,018,698
Investment of Funds	\$247,056	\$299,955	\$194,814	\$1,937,460	\$442,784
Rental of Property	\$473,318	\$294,118	\$96,741	\$2,574,590	\$110,182
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	\$979,192	\$1,696,308
Interlocal Revenue-Sharing Payments	--	--	--	--	\$186,635
Miscellaneous Non-Tax Sources	\$103,110	\$1,852,459	\$1,398,698	\$8,919,527	\$393,847
Sub-Total	\$1,965,797	\$10,719,012	\$3,926,881	\$41,992,599	\$7,164,554
Grand Total	\$8,373,924	\$52,696,322	\$22,856,476	\$193,594,490	\$17,384,038

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$226,876,994	\$75,058,720	\$21,374,384	\$16,171,640	\$81,356,946
Public Service Corporation Property Taxes	\$11,750,337	\$3,694,477	\$426,475	\$568,026	\$1,959,446
General Personal Property Tax	\$45,323,479	\$15,986,427	\$5,602,728	\$2,283,609	\$13,714,887
Mobile Homes Property Tax	\$8,815	\$13,079	\$21,321	\$410	\$103,672
Machinery and Tools Tax	\$13,679,043	\$3,209,312	\$2,711,124	\$168,707	\$1,498,365
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2,315,968	\$791,020	\$139,395	\$161,015	\$900,463
Property Tax Interest	\$1,683,548	\$527,347	\$96,060	\$70,813	\$292,623
Sub-Total	\$301,638,184	\$99,280,382	\$30,371,487	\$19,424,220	\$99,826,402
All Other Tax Revenue					
Local Sales and Use Taxes	\$31,274,790	\$21,571,956	\$5,908,920	\$3,862,575	\$7,579,882
Consumers' Utility Taxes	\$13,579,748	\$9,317,726	\$1,156,775	\$1,116,030	\$4,190,304
Business License Taxes	\$28,865,292	\$13,044,796	\$4,714,965	\$1,921,537	\$5,668,175
Franchise License Taxes	--	\$504,370	\$169,668	--	\$138,635
Motor Vehicle License Taxes	\$3,603,324	\$1,682,310	\$535,620	\$415,921	\$1,650,732
Bank Stock Tax	\$3,317,298	\$740,011	\$253,624	\$286,854	\$288,973
Taxes on Recordation and Wills	\$440,670	\$1,243,373	\$325,570	\$287,704	\$1,563,745
Tobacco Taxes	--	\$2,882,612	\$424,771	\$318,196	\$1,415,123
Admission and Amusement Taxes	\$2,447,670	\$443,664	\$199,614	--	\$354,950
Transient Occupancy Tax	\$5,984,286	\$2,814,253	\$722,972	\$383,716	\$832,049
Restaurant Food Tax	\$24,076,647	\$11,560,944	\$2,546,104	\$2,456,629	\$5,632,980
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$23,538,362	\$7,979,032	\$1,226,304	\$1,604,473	\$3,682,126
Other Non-Property Taxes	\$95,186	\$443,326	\$30,321	\$22,699	\$106,549
Sub-Total	\$137,223,273	\$74,228,373	\$18,215,228	\$12,676,334	\$33,104,223
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,045,765	\$1,475,370	\$303,958	\$323,715	\$1,375,508
Fines and Forfeitures	\$10,699,404	\$1,558,038	\$159,489	\$82,382	\$475,350
Charges for Services	\$72,160,157	\$21,823,863	\$8,023,972	\$9,669,630	\$22,286,031
Investment of Funds	\$900,379	\$2,055,310	\$604,421	\$887,443	\$3,313,858
Rental of Property	\$1,327,009	\$850,838	\$232,629	\$70,118	\$1,150,555
Payments in Lieu of Taxes from Enterprise Activities	\$19,357,177	--	--	\$531,381	\$25,885
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13,279,642	\$1,126,144	\$386,002	\$709,294	\$3,351,955
Sub-Total	\$120,769,533	\$28,889,563	\$9,710,471	\$12,273,963	\$31,979,142
Grand Total	\$559,630,990	\$202,398,318	\$58,297,186	\$44,374,517	\$164,909,767

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, 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 2008
 [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	\$492,235,694	\$11,459,079	\$9,737,885	\$23,033,803
Public Service Corporation Property Taxes	\$6,129,020	\$545,618	\$282,466	\$406,964
General Personal Property Tax	\$70,279,033	\$2,684,799	\$553,135	\$7,848,506
Mobile Homes Property Tax	\$142,655	\$5,930	\$2,929	\$1,026
Machinery and Tools Tax	\$1,076,768	\$1,671,185	\$1,210,744	\$1,541,646
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$2,849,078	\$99,458	\$38,024	\$155,414
Property Tax Interest	\$1,590,958	\$50,332	\$19,094	\$57,785
Sub-Total	\$574,303,206	\$16,516,401	\$11,844,277	\$33,045,144
All Other Tax Revenue				
Local Sales and Use Taxes	\$54,377,833	\$4,673,601	\$4,562,028	\$9,747,373
Consumers' Utility Taxes	\$32,099,570	\$1,069,158	\$282,952	\$2,015,744
Business License Taxes	\$41,801,475	\$2,095,063	\$1,754,093	\$5,761,140
Franchise License Taxes	\$5,487,236	--	\$102,833	\$276,598
Motor Vehicle License Taxes	\$8,945,576	\$396,213	--	\$436,238
Bank Stock Tax	\$2,261,296	\$111,058	\$156,853	\$500,783
Taxes on Recordation and Wills	\$88,725	\$230,506	\$326,508	\$405,490
Tobacco Taxes	\$11,503,774	\$432,587	\$180,701	\$234,925
Admission and Amusement Taxes	\$5,020,312	--	--	\$109,293
Transient Occupancy Tax	\$23,623,107	\$366,518	\$6,073,436	\$545,159
Restaurant Food Tax	\$48,069,618	\$2,360,395	\$6,005,227	\$5,194,210
Coal, Oil, and Gas Taxes	--	--	--	--
Communication Sales and Use Taxes	\$17,254,285	\$1,489,033	\$824,838	\$2,423,466
Other Non-Property Taxes	\$861,559	\$33,138	\$33,646	--
Sub-Total	\$251,394,366	\$13,257,270	\$20,303,115	\$27,650,419
Non-Tax Revenue				
Permits, Fees, and Licenses	\$5,008,807	\$219,523	\$376,974	\$450,188
Fines and Forfeitures	\$6,155,497	\$150,275	\$241,302	\$171,521
Charges for Services	\$65,215,491	\$7,824,750	\$1,138,889	\$5,272,837
Investment of Funds	\$9,658,229	\$840,677	\$1,275,836	\$1,587,322
Rental of Property	\$17,624,966	\$181,737	\$555,970	\$188,997
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$17,831,707	\$746,585	\$841,053	\$869,702
Sub-Total	\$121,594,697	\$9,963,547	\$4,430,024	\$8,540,567
Grand Total	\$947,292,269	\$39,737,218	\$36,577,416	\$69,236,130

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 2.1
Per Capita Distribution/¹
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2008
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$1,117.70	\$1,020.41	\$1,087.34
Public Service Corporation Property Taxes	\$34.82	\$29.85	\$33.27
General Personal Property Tax	\$199.72	\$180.83	\$193.83
Mobile Homes Property Tax	\$1.24	\$1.05	\$1.18
Machinery and Tools Tax	\$22.87	\$31.09	\$25.44
Merchants' Capital Tax	\$2.23	--	\$1.53
Property Tax Penalties	\$7.47	\$7.56	\$7.50
Property Tax Interest	\$3.17	\$4.27	\$3.51
Sub-Total	\$1,389.22	\$1,275.05	\$1,353.59
All Other Tax Revenue			
Local Sales and Use Taxes	\$120.07	\$163.13	\$133.51
Consumers' Utility Taxes	\$28.16	\$62.69	\$38.93
Business License Taxes	\$66.32	\$118.43	\$82.59
Franchise License Taxes	\$2.15	\$3.82	\$2.67
Motor Vehicle License Taxes	\$14.33	\$19.90	\$16.07
Bank Stock Tax	\$5.00	\$7.84	\$5.88
Taxes on Recordation and Wills	\$19.47	\$10.85	\$16.78
Tobacco Taxes	\$2.29	\$20.77	\$8.06
Admission and Amusement Taxes	\$0.05	\$7.13	\$2.26
Transient Occupancy Tax	\$16.67	\$34.12	\$22.11
Restaurant Food Tax	\$15.83	\$114.19	\$46.53
Coal, Oil, and Gas Taxes	\$8.68	\$0.08	\$6.00
Communication Sales and Use Taxes	\$47.09	\$73.35	\$55.28
Other Non-Property Taxes	\$9.83	\$2.69	\$7.60
Sub-Total	\$355.93	\$638.99	\$444.27
Non-Tax Revenue			
Permits, Fees, and Licenses	\$27.28	\$16.75	\$23.99
Fines and Forfeitures	\$9.73	\$17.28	\$12.08
Charges for Services	\$192.49	\$241.05	\$207.64
Investment of Funds	\$48.67	\$32.39	\$43.59
Rental of Property	\$12.20	\$25.89	\$16.47
Payments in Lieu of Taxes from Enterprise Activities	\$0.08	\$11.52	\$3.66
Interlocal Revenue-Sharing Payments	\$0.19	\$7.15	\$2.36
Miscellaneous Non-Tax Sources	\$30.03	\$52.09	\$36.91
Sub-Total	\$320.67	\$404.12	\$346.72
Grand Total	\$2,065.81	\$2,318.17	\$2,144.57

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, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

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 2008
[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	\$297.02	\$1,178.73	\$377.26	\$334.84	\$306.97
Public Service Corporation Property Taxes	\$13.56	\$21.71	\$40.19	\$11.49	\$13.33
General Personal Property Tax	\$128.06	\$221.06	\$106.89	\$148.74	\$126.69
Mobile Homes Property Tax	--	\$0.80	\$1.66	\$1.38	\$2.94
Machinery and Tools Tax	\$16.46	\$6.60	\$347.42	\$5.33	\$50.51
Merchants' Capital Tax	--	--	--	--	\$9.87
Property Tax Penalties	\$7.28	\$5.56	\$4.92	\$7.80	\$4.78
Property Tax Interest	\$6.91	\$3.16	\$1.80	\$1.33	\$2.51
Sub-Total	\$469.28	\$1,437.62	\$880.14	\$510.91	\$517.60
All Other Tax Revenue					
Local Sales and Use Taxes	\$76.05	\$142.39	\$34.92	\$55.87	\$76.48
Consumers' Utility Taxes	\$23.50	\$45.02	\$17.96	\$16.56	\$25.91
Business License Taxes	\$1.76	\$107.98	\$20.94	\$16.61	\$13.68
Franchise License Taxes	\$5.08	\$3.05	--	--	\$1.16
Motor Vehicle License Taxes	\$14.13	\$35.58	\$17.20	\$24.79	\$21.15
Bank Stock Tax	\$0.63	\$5.69	--	\$2.04	\$1.97
Taxes on Recordation and Wills	\$10.73	\$19.04	\$3.41	\$10.35	\$8.18
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.74	--	--	--
Transient Occupancy Tax	\$10.73	\$25.53	\$4.90	--	\$2.32
Restaurant Food Tax	--	\$65.64	\$15.73	--	\$26.87
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$27.64	\$57.57	\$28.28	\$23.03	\$44.59
Other Non-Property Taxes	\$2.13	\$5.49	\$11.14	\$3.15	\$0.001
Sub-Total	\$172.37	\$513.72	\$154.49	\$152.39	\$222.30
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.44	\$13.72	\$2.69	\$18.16	\$7.98
Fines and Forfeitures	\$2.09	\$4.78	\$3.43	\$14.32	\$5.21
Charges for Services	\$219.69	\$165.36	\$282.52	\$259.41	\$180.26
Investment of Funds	\$9.64	\$14.85	\$55.04	\$28.82	\$24.43
Rental of Property	\$8.56	\$12.90	\$7.16	\$3.00	\$7.66
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$29.66	\$42.80	\$46.43	\$41.67	\$24.61
Sub-Total	\$282.08	\$254.42	\$397.27	\$365.37	\$250.14
Grand Total	\$923.72	\$2,205.76	\$1,431.90	\$1,028.68	\$990.04

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, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

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Table 2.2
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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$390.20	\$2,322.25	\$424.02	\$679.95	\$566.32
Public Service Corporation Property Taxes	\$26.98	\$32.01	\$13.46	\$1,014.07	\$18.33
General Personal Property Tax	\$135.54	\$290.96	\$87.51	\$17.79	\$140.49
Mobile Homes Property Tax	\$4.36	--	\$3.53	\$0.02	\$2.25
Machinery and Tools Tax	\$20.45	\$0.62	\$39.90	\$0.04	\$31.36
Merchants' Capital Tax	\$5.66	--	--	--	\$2.74
Property Tax Penalties	\$4.63	\$9.99	\$3.85	\$3.63	\$6.07
Property Tax Interest	\$3.08	\$0.89	\$3.43	\$1.14	\$3.13
Sub-Total	\$590.92	\$2,656.70	\$575.70	\$1,716.62	\$770.69
All Other Tax Revenue					
Local Sales and Use Taxes	\$57.47	\$177.72	\$70.68	\$229.48	\$62.45
Consumers' Utility Taxes	\$24.23	\$61.03	\$23.45	--	\$19.46
Business License Taxes	--	\$281.93	\$44.28	--	\$0.01
Franchise License Taxes	--	--	\$3.85	--	--
Motor Vehicle License Taxes	\$22.22	\$17.06	\$25.34	--	\$27.70
Bank Stock Tax	--	\$7.27	\$2.81	\$5.50	\$3.26
Taxes on Recordation and Wills	\$7.90	\$34.54	\$12.30	\$14.87	\$18.28
Tobacco Taxes	--	\$12.90	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$103.71	\$6.55	\$96.12	\$5.07
Restaurant Food Tax	--	\$140.16	\$32.33	--	\$19.47
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$45.56	\$42.07	\$40.42	\$4.53	\$33.45
Other Non-Property Taxes	--	\$108.76	\$0.86	\$4.14	--
Sub-Total	\$157.38	\$987.15	\$262.86	\$354.64	\$189.14
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.24	\$62.20	\$9.83	\$18.30	\$11.45
Fines and Forfeitures	\$1.95	\$39.63	\$2.76	\$0.01	\$1.91
Charges for Services	\$167.81	\$288.77	\$180.05	\$184.80	\$172.17
Investment of Funds	\$20.26	\$48.31	\$36.80	\$54.72	\$40.04
Rental of Property	\$9.16	\$13.25	\$6.92	\$9.60	\$2.04
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$0.24
Miscellaneous Non-Tax Sources	\$6.16	\$5.40	\$25.39	\$35.04	\$34.37
Sub-Total	\$215.57	\$457.56	\$261.75	\$302.46	\$262.22
Grand Total	\$963.87	\$4,101.41	\$1,100.31	\$2,373.73	\$1,222.06

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, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

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Table 2.2
Per Capita Distribution/1
of
Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2008
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$264.56	\$565.90	\$262.33	\$313.97	\$313.88
Public Service Corporation Property Taxes	\$49.59	\$32.81	\$10.24	\$17.51	\$16.32
General Personal Property Tax	\$136.80	\$147.16	\$127.70	\$92.55	\$128.18
Mobile Homes Property Tax	\$4.91	\$1.28	\$2.28	\$2.95	\$4.93
Machinery and Tools Tax	\$32.61	\$97.00	\$25.82	\$134.68	\$11.95
Merchants' Capital Tax	\$19.47	--	\$5.75	\$3.13	\$6.35
Property Tax Penalties	\$3.35	\$4.27	\$5.93	\$2.96	\$7.38
Property Tax Interest	\$3.22	\$1.91	\$3.13	\$7.66	\$6.19
Sub-Total	\$514.51	\$850.34	\$443.17	\$575.42	\$495.17
All Other Tax Revenue					
Local Sales and Use Taxes	\$41.75	\$64.75	\$39.35	\$61.77	\$33.07
Consumers' Utility Taxes	\$22.50	\$16.61	\$16.42	\$17.37	\$20.42
Business License Taxes	--	\$25.51	--	--	--
Franchise License Taxes	\$1.74	\$1.52	\$1.13	\$1.35	\$3.63
Motor Vehicle License Taxes	\$15.39	\$0.80	\$19.26	--	\$21.83
Bank Stock Tax	--	\$3.79	\$0.65	\$4.46	\$1.75
Taxes on Recordation and Wills	\$5.70	\$12.50	\$5.68	\$3.00	\$7.24
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.54	\$9.38	--	\$1.32	\$0.46
Restaurant Food Tax	\$13.11	\$33.23	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$688.36	--
Communication Sales and Use Taxes	\$16.03	\$27.15	\$26.40	\$39.62	\$29.44
Other Non-Property Taxes	\$3.21	\$4.78	--	\$108.34	--
Sub-Total	\$119.98	\$200.02	\$108.88	\$925.59	\$117.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.26	\$11.23	\$4.71	\$2.27	\$5.40
Fines and Forfeitures	\$51.27	\$3.58	\$23.15	\$0.10	\$1.96
Charges for Services	\$303.61	\$117.90	\$234.77	\$177.12	\$174.26
Investment of Funds	\$30.46	\$40.59	\$25.54	\$33.87	\$15.07
Rental of Property	\$29.90	\$12.46	\$1.30	\$0.68	\$3.38
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$12.08	\$4.01	--	--	--
Miscellaneous Non-Tax Sources	\$20.66	\$14.82	\$32.19	\$30.81	\$48.72
Sub-Total	\$452.24	\$204.58	\$321.66	\$244.85	\$248.80
Grand Total	\$1,086.73	\$1,254.94	\$873.71	\$1,745.86	\$861.81

1

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$274.42	\$518.70	\$418.35	\$690.36	\$319.33
Public Service Corporation Property Taxes	\$18.96	\$42.51	\$18.61	\$30.66	\$20.17
General Personal Property Tax	\$130.97	\$182.62	\$63.34	\$161.30	\$141.48
Mobile Homes Property Tax	\$2.77	\$2.28	\$4.44	\$1.24	\$2.22
Machinery and Tools Tax	\$103.54	\$10.65	\$32.32	\$18.11	\$15.04
Merchants' Capital Tax	--	--	\$7.54	\$3.16	\$2.00
Property Tax Penalties	\$5.01	\$11.76	\$3.46	\$11.87	\$5.63
Property Tax Interest	\$1.74	\$9.60	\$7.17	\$8.26	\$4.04
Sub-Total	\$537.42	\$778.11	\$555.23	\$924.96	\$509.93
All Other Tax Revenue					
Local Sales and Use Taxes	\$78.67	\$51.00	\$51.13	\$62.51	\$42.43
Consumers' Utility Taxes	\$19.63	\$39.07	\$21.90	\$19.27	\$15.93
Business License Taxes	\$31.24	\$40.13	--	--	--
Franchise License Taxes	--	--	\$1.21	--	--
Motor Vehicle License Taxes	\$27.80	\$21.69	\$21.09	\$0.04	\$15.54
Bank Stock Tax	\$2.66	\$1.87	\$0.56	\$0.52	--
Taxes on Recordation and Wills	\$7.97	\$18.00	\$8.17	\$9.02	\$6.17
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$8.73	\$12.24	--	--
Restaurant Food Tax	--	\$29.49	\$14.37	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$30.74	\$14.33	\$38.79	\$25.62	\$11.78
Other Non-Property Taxes	--	--	\$3.55	\$6.00	\$2.24
Sub-Total	\$198.71	\$224.31	\$173.00	\$122.98	\$94.08
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.19	\$24.59	\$7.03	\$54.54	\$3.30
Fines and Forfeitures	\$3.08	\$21.90	\$0.34	\$0.13	\$14.59
Charges for Services	\$183.75	\$134.28	\$304.40	\$458.38	\$240.49
Investment of Funds	\$25.65	\$11.55	\$18.93	\$28.95	\$16.19
Rental of Property	\$8.42	\$1.45	\$2.94	\$9.29	\$33.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.84	\$24.86	\$7.18	\$57.85	\$63.94
Sub-Total	\$247.92	\$218.64	\$340.82	\$609.15	\$372.15
Grand Total	\$984.05	\$1,221.07	\$1,069.05	\$1,657.08	\$976.16

1

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$991.32	\$840.48	\$416.88	\$637.68	\$434.39
Public Service Corporation Property Taxes	\$36.05	\$15.72	\$14.58	\$16.42	\$44.33
General Personal Property Tax	\$177.46	\$246.17	\$96.65	\$247.76	\$176.14
Mobile Homes Property Tax	\$0.53	\$0.03	\$2.84	\$0.77	\$5.68
Machinery and Tools Tax	\$14.62	\$20.98	\$8.96	\$34.15	\$6.71
Merchants' Capital Tax	--	--	\$1.89	--	--
Property Tax Penalties	\$6.74	\$8.14	\$5.04	\$8.78	\$11.63
Property Tax Interest	\$3.95	\$6.26	\$2.85	\$5.04	\$11.84
Sub-Total	\$1,230.67	\$1,137.78	\$549.69	\$950.59	\$690.72
All Other Tax Revenue					
Local Sales and Use Taxes	\$136.31	\$56.52	\$31.07	\$109.25	\$37.43
Consumers' Utility Taxes	\$24.93	\$26.02	\$21.53	\$16.30	\$24.68
Business License Taxes	\$58.56	\$1.96	--	--	\$12.60
Franchise License Taxes	\$10.80	\$1.32	\$1.03	--	\$0.67
Motor Vehicle License Taxes	\$20.76	\$19.67	\$23.03	\$1.32	\$16.72
Bank Stock Tax	\$3.38	--	--	--	\$3.85
Taxes on Recordation and Wills	\$16.76	\$18.87	\$8.43	\$18.74	\$7.76
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$14.95	\$1.23	\$2.35	\$0.37	--
Restaurant Food Tax	--	--	\$10.49	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$40.46	\$34.41	\$25.53	\$49.97	\$37.08
Other Non-Property Taxes	\$0.71	\$2.44	\$2.35	--	\$1.00
Sub-Total	\$327.61	\$162.44	\$125.81	\$195.97	\$141.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$21.45	\$30.17	\$6.59	\$19.62	\$7.31
Fines and Forfeitures	\$8.55	\$16.64	\$0.67	\$1.12	\$6.92
Charges for Services	\$164.57	\$119.98	\$113.57	\$196.10	\$299.53
Investment of Funds	\$35.15	\$28.11	\$9.27	\$37.17	\$19.89
Rental of Property	\$7.39	\$5.37	\$16.61	\$7.27	\$1.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.93	\$24.14	\$79.91	\$15.11	\$45.68
Sub-Total	\$261.06	\$224.40	\$226.62	\$276.39	\$380.42
Grand Total	\$1,819.33	\$1,524.62	\$902.12	\$1,422.95	\$1,212.92

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$347.26	\$513.77	\$715.42	\$2,012.10	\$1,287.86
Public Service Corporation Property Taxes	\$24.44	\$27.11	\$15.53	\$32.29	\$67.15
General Personal Property Tax	\$59.43	\$211.43	\$167.29	\$275.74	\$292.36
Mobile Homes Property Tax	\$4.47	\$2.70	\$5.51	\$0.19	--
Machinery and Tools Tax	\$55.23	\$25.06	\$3.48	\$3.73	\$9.80
Merchants' Capital Tax	\$4.63	--	\$5.39	--	--
Property Tax Penalties	\$2.70	\$8.43	\$16.64	\$9.24	\$11.96
Property Tax Interest	\$4.99	\$6.25	\$11.17	\$0.60	\$5.26
Sub-Total	\$503.14	\$794.75	\$940.43	\$2,333.90	\$1,674.38
All Other Tax Revenue					
Local Sales and Use Taxes	\$42.75	\$51.96	\$171.67	\$161.67	\$106.65
Consumers' Utility Taxes	\$22.99	\$21.33	\$19.62	\$44.62	\$25.22
Business License Taxes	--	\$27.71	--	\$135.92	\$28.02
Franchise License Taxes	\$3.92	--	--	\$1.79	--
Motor Vehicle License Taxes	--	\$14.31	\$22.16	--	\$26.20
Bank Stock Tax	--	\$6.49	--	\$6.56	\$1.47
Taxes on Recordation and Wills	\$9.82	\$8.83	\$1.24	\$26.65	\$24.04
Tobacco Taxes	--	--	--	\$9.41	--
Admission and Amusement Taxes	--	\$2.73	--	--	--
Transient Occupancy Tax	\$0.81	\$1.29	--	\$20.33	\$1.94
Restaurant Food Tax	--	\$21.13	--	--	--
Coal, Oil, and Gas Taxes	\$680.46	--	--	--	--
Communication Sales and Use Taxes	\$34.70	\$40.00	\$38.00	\$75.67	\$50.38
Other Non-Property Taxes	\$0.80	\$45.17	--	\$4.14	--
Sub-Total	\$796.26	\$240.94	\$252.68	\$486.76	\$263.94
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.55	\$16.34	\$8.91	\$41.71	\$23.90
Fines and Forfeitures	\$2.93	\$25.04	\$2.51	\$14.86	\$6.13
Charges for Services	\$135.42	\$92.69	\$192.71	\$260.92	\$238.82
Investment of Funds	\$8.89	\$38.38	\$13.31	\$87.34	\$26.83
Rental of Property	\$0.63	\$2.83	\$3.00	\$37.65	\$4.51
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$34.50	\$8.85	\$42.01	\$17.79	\$25.21
Sub-Total	\$192.93	\$184.13	\$262.46	\$460.27	\$325.39
Grand Total	\$1,492.33	\$1,219.82	\$1,455.57	\$3,280.92	\$2,263.71

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$490.85	\$523.42	\$508.30	\$550.35	\$324.13
Public Service Corporation Property Taxes	\$13.36	\$132.03	\$9.96	\$11.05	\$52.81
General Personal Property Tax	\$86.54	\$150.86	\$98.00	\$264.92	\$98.19
Mobile Homes Property Tax	\$3.60	\$0.41	\$4.81	\$3.01	\$3.29
Machinery and Tools Tax	\$10.68	\$0.20	\$13.45	\$70.36	\$162.15
Merchants' Capital Tax	\$3.21	--	\$8.36	--	\$9.75
Property Tax Penalties	\$4.53	\$9.48	\$4.51	\$7.78	\$5.04
Property Tax Interest	\$2.62	\$2.85	\$2.82	\$4.64	\$3.71
Sub-Total	\$615.40	\$819.26	\$650.21	\$912.11	\$659.08
All Other Tax Revenue					
Local Sales and Use Taxes	\$45.74	\$41.06	\$79.89	\$128.95	\$70.28
Consumers' Utility Taxes	\$25.07	\$19.36	\$18.55	\$43.39	\$14.60
Business License Taxes	--	--	\$0.09	\$70.30	--
Franchise License Taxes	\$0.04	--	\$4.08	--	--
Motor Vehicle License Taxes	\$27.03	\$14.14	\$24.44	\$23.40	\$9.66
Bank Stock Tax	--	\$1.40	\$1.91	\$3.31	--
Taxes on Recordation and Wills	\$7.91	\$17.75	\$12.66	\$23.29	\$6.67
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.17	\$5.60	\$2.64
Restaurant Food Tax	--	--	\$15.69	\$43.95	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$47.40	\$36.88	\$49.00	\$21.23	\$17.82
Other Non-Property Taxes	\$1.84	--	\$0.04	\$0.40	\$3.80
Sub-Total	\$155.02	\$130.59	\$208.51	\$363.83	\$125.47
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.66	\$15.32	\$11.03	\$24.27	\$2.77
Fines and Forfeitures	\$1.22	\$0.69	\$0.21	\$4.44	\$1.49
Charges for Services	\$138.55	\$129.84	\$121.51	\$212.56	\$195.32
Investment of Funds	\$11.31	\$23.87	\$20.38	\$55.95	\$17.94
Rental of Property	\$10.34	\$1.11	\$1.83	\$1.14	\$2.63
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1.44	\$22.59	\$18.59	\$36.99	\$15.42
Sub-Total	\$173.52	\$193.42	\$173.55	\$335.36	\$235.56
Grand Total	\$943.94	\$1,143.27	\$1,032.28	\$1,611.29	\$1,020.10

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$633.19	\$1,129.71	\$299.18	\$668.41	\$219.70
Public Service Corporation Property Taxes	\$12.33	\$27.83	\$6.42	\$18.33	\$16.25
General Personal Property Tax	\$169.64	\$293.27	\$69.66	\$140.26	\$98.26
Mobile Homes Property Tax	\$2.80	\$0.29	\$1.31	--	\$3.51
Machinery and Tools Tax	\$3.14	\$19.30	\$6.13	\$2.02	\$65.92
Merchants' Capital Tax	--	--	\$3.16	--	--
Property Tax Penalties	\$6.62	\$8.82	\$3.28	\$9.82	\$6.87
Property Tax Interest	\$3.29	\$5.68	\$3.84	\$4.61	\$5.28
Sub-Total	\$831.00	\$1,484.91	\$392.99	\$843.45	\$415.81
All Other Tax Revenue					
Local Sales and Use Taxes	\$109.69	\$115.52	\$28.89	\$55.55	\$30.52
Consumers' Utility Taxes	\$19.10	\$15.65	\$21.31	\$23.28	\$22.19
Business License Taxes	\$43.65	\$33.42	--	\$18.27	\$25.52
Franchise License Taxes	\$8.34	\$1.04	\$3.11	\$1.71	\$0.07
Motor Vehicle License Taxes	--	\$30.72	\$16.97	\$18.31	\$12.34
Bank Stock Tax	\$4.54	\$5.13	\$0.74	\$1.23	--
Taxes on Recordation and Wills	\$17.46	\$30.16	\$7.68	\$20.96	\$4.18
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.89	--	\$0.54	\$2.37	\$2.81
Restaurant Food Tax	\$46.18	--	--	\$24.43	\$9.28
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$40.43	\$50.19	\$27.04	\$31.95	\$16.28
Other Non-Property Taxes	\$3.55	\$7.90	--	--	\$4.58
Sub-Total	\$295.82	\$289.73	\$106.27	\$198.07	\$127.76
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.06	\$46.12	\$7.78	\$20.28	\$7.84
Fines and Forfeitures	\$3.11	\$4.75	\$0.07	\$7.80	\$87.60
Charges for Services	\$149.16	\$98.18	\$264.07	\$305.93	\$236.65
Investment of Funds	\$18.00	\$44.38	\$17.42	\$14.27	\$44.75
Rental of Property	\$0.50	\$3.35	\$2.82	\$2.68	\$3.13
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.06	\$23.78	\$33.69	\$33.13	\$70.75
Sub-Total	\$202.90	\$220.56	\$325.83	\$384.09	\$450.73
Grand Total	\$1,329.73	\$1,995.20	\$825.09	\$1,425.61	\$994.30

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$317.20	\$972.46	\$1,009.29	\$234.97	\$1,021.43
Public Service Corporation Property Taxes	\$136.80	\$43.19	\$25.96	\$12.20	\$29.59
General Personal Property Tax	\$116.19	\$263.55	\$223.28	\$67.85	\$94.19
Mobile Homes Property Tax	\$2.41	\$0.49	\$0.06	\$3.30	\$0.77
Machinery and Tools Tax	\$39.97	\$16.83	\$20.94	\$69.68	\$0.31
Merchants' Capital Tax	--	\$10.09	--	--	\$1.12
Property Tax Penalties	\$8.27	\$6.88	\$1.39	\$4.69	\$6.72
Property Tax Interest	\$4.80	\$3.66	\$0.99	\$2.48	\$4.63
Sub-Total	\$625.64	\$1,317.15	\$1,281.90	\$395.17	\$1,158.76
All Other Tax Revenue					
Local Sales and Use Taxes	\$80.84	\$184.59	\$198.04	\$76.67	\$41.58
Consumers' Utility Taxes	\$25.87	\$17.21	\$8.94	\$53.97	\$26.72
Business License Taxes	\$5.76	\$5.80	\$109.23	\$28.68	--
Franchise License Taxes	\$2.13	\$6.24	--	--	--
Motor Vehicle License Taxes	\$18.01	\$0.39	\$21.51	\$18.16	\$14.56
Bank Stock Tax	--	\$3.88	\$38.34	\$2.99	\$1.92
Taxes on Recordation and Wills	\$6.26	\$24.58	\$16.91	\$5.42	\$12.54
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.25	\$7.57	\$36.19	\$2.05	--
Restaurant Food Tax	--	--	--	\$35.08	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$37.18	\$58.23	\$52.06	\$34.07	\$52.67
Other Non-Property Taxes	--	--	\$8.05	--	\$3.00
Sub-Total	\$178.28	\$308.51	\$489.26	\$257.09	\$152.98
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.85	\$26.50	\$14.92	\$1.87	\$6.26
Fines and Forfeitures	\$0.45	\$9.98	\$8.29	\$3.87	\$0.31
Charges for Services	\$142.16	\$152.43	\$112.19	\$106.49	\$266.84
Investment of Funds	\$62.79	\$23.74	\$69.80	\$17.93	\$57.77
Rental of Property	\$6.68	\$1.35	\$2.58	\$3.69	\$3.74
Payments in Lieu of Taxes from Enterprise Activities	--	\$3.79	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$60.00	\$17.00	\$24.88	\$40.94	\$122.49
Sub-Total	\$275.94	\$234.80	\$232.66	\$174.79	\$457.41
Grand Total	\$1,079.86	\$1,860.45	\$2,003.83	\$827.04	\$1,769.15

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$606.76	\$1,347.04	\$520.92	\$520.49	\$673.34
Public Service Corporation Property Taxes	\$34.05	\$22.17	\$13.54	\$51.33	\$17.20
General Personal Property Tax	\$206.88	\$257.35	\$177.75	\$166.40	\$149.32
Mobile Homes Property Tax	\$3.01	--	\$4.61	\$0.96	--
Machinery and Tools Tax	\$208.02	\$81.62	\$22.25	\$6.02	\$98.66
Merchants' Capital Tax	--	--	\$2.92	--	--
Property Tax Penalties	\$8.44	\$7.58	\$8.87	\$9.95	\$8.92
Property Tax Interest	\$3.76	\$2.55	\$5.67	\$4.97	\$5.91
Sub-Total	\$1,070.91	\$1,718.33	\$756.54	\$760.11	\$953.34
All Other Tax Revenue					
Local Sales and Use Taxes	\$60.46	\$145.12	\$23.02	\$54.43	\$43.44
Consumers' Utility Taxes	\$23.89	--	\$26.87	\$10.21	\$14.68
Business License Taxes	\$10.80	\$103.95	--	\$53.50	\$22.91
Franchise License Taxes	\$0.06	\$5.02	--	\$0.96	--
Motor Vehicle License Taxes	\$14.59	\$1.75	\$28.20	\$21.94	\$18.38
Bank Stock Tax	\$0.21	--	\$0.67	\$3.22	\$4.72
Taxes on Recordation and Wills	\$19.17	\$26.12	\$10.27	\$19.30	\$19.30
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.57	\$53.97	--	\$5.39	--
Restaurant Food Tax	\$7.58	\$95.96	--	\$31.22	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$44.91	\$31.81	\$29.04	\$20.02	\$25.15
Other Non-Property Taxes	\$4.01	\$6.94	--	\$16.01	--
Sub-Total	\$186.26	\$470.65	\$118.07	\$236.21	\$148.58
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.42	\$29.08	\$15.70	\$352.92	\$22.12
Fines and Forfeitures	\$3.00	\$5.96	\$14.66	\$10.51	\$5.21
Charges for Services	\$197.76	\$189.47	\$814.76	\$106.97	\$198.83
Investment of Funds	\$35.99	\$34.77	\$85.80	\$59.22	\$9.62
Rental of Property	\$4.52	\$7.12	\$22.77	\$4.23	\$2.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$1.55	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.23	\$41.96	\$29.06	\$120.14	\$23.32
Sub-Total	\$268.47	\$308.37	\$982.74	\$653.99	\$261.74
Grand Total	\$1,525.64	\$2,497.35	\$1,857.34	\$1,650.31	\$1,363.66

1

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Staff, Commission on Local Government

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$916.60	\$198.93	\$2,286.96	\$855.77	\$213.70
Public Service Corporation Property Taxes	\$11.84	\$28.02	\$60.69	\$446.48	\$9.25
General Personal Property Tax	\$151.91	\$45.56	\$313.65	\$128.48	\$139.99
Mobile Homes Property Tax	\$3.90	\$3.71	\$0.04	\$0.65	--
Machinery and Tools Tax	\$0.48	\$13.22	\$4.56	\$8.97	\$13.29
Merchants' Capital Tax	\$9.67	\$3.05	--	\$11.00	\$5.08
Property Tax Penalties	\$9.74	\$4.29	\$9.95	\$9.22	\$1.13
Property Tax Interest	\$6.20	\$9.85	\$5.06	\$4.17	\$0.0002
Sub-Total	\$1,110.35	\$306.63	\$2,680.91	\$1,464.76	\$382.44
All Other Tax Revenue					
Local Sales and Use Taxes	\$138.50	\$49.25	\$171.69	\$54.87	\$27.75
Consumers' Utility Taxes	--	\$13.60	\$27.28	\$18.10	\$13.68
Business License Taxes	--	--	\$91.30	\$7.02	--
Franchise License Taxes	--	--	--	\$0.03	\$0.54
Motor Vehicle License Taxes	\$17.65	\$7.67	\$18.61	\$18.71	\$16.35
Bank Stock Tax	\$1.75	\$0.98	\$1.31	--	--
Taxes on Recordation and Wills	\$17.69	\$2.98	\$32.53	\$23.54	\$5.69
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.03	--	--	--
Transient Occupancy Tax	--	\$0.11	\$21.50	\$2.02	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$16.19	--	--	--
Communication Sales and Use Taxes	\$8.02	\$20.77	\$47.80	\$12.70	\$17.98
Other Non-Property Taxes	\$3.64	\$2.36	\$33.43	--	\$1.86
Sub-Total	\$187.24	\$113.92	\$445.44	\$137.00	\$83.86
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.96	\$1.66	\$53.87	\$45.56	\$2.81
Fines and Forfeitures	\$1.71	\$0.55	\$7.42	\$2.80	\$0.81
Charges for Services	\$130.75	\$103.35	\$132.86	\$149.12	\$294.33
Investment of Funds	\$14.51	\$9.06	\$63.85	\$51.84	\$19.17
Rental of Property	\$5.14	\$2.08	\$8.45	\$1.30	\$4.45
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.16	\$13.10	\$78.86	\$16.45	\$25.04
Sub-Total	\$179.23	\$129.79	\$345.31	\$267.06	\$346.60
Grand Total	\$1,476.82	\$550.35	\$3,471.67	\$1,868.82	\$812.90

1

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$555.15	\$761.54	\$322.61	\$734.25	\$478.58
Public Service Corporation Property Taxes	\$10.49	\$8.75	\$25.47	\$8.36	\$15.25
General Personal Property Tax	\$169.98	\$221.48	\$189.19	\$246.54	\$72.05
Mobile Homes Property Tax	\$0.61	\$4.47	\$2.28	\$7.98	\$8.82
Machinery and Tools Tax	\$5.02	--	\$17.43	\$0.41	\$23.94
Merchants' Capital Tax	\$16.30	--	\$10.41	\$0.002	\$10.76
Property Tax Penalties	\$10.77	\$9.54	\$6.03	\$7.31	\$3.43
Property Tax Interest	\$4.04	\$3.47	\$3.75	\$4.25	\$1.24
Sub-Total	\$772.36	\$1,009.26	\$577.17	\$1,009.10	\$614.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$64.24	\$49.22	\$100.29	\$87.27	\$82.96
Consumers' Utility Taxes	\$26.26	\$19.61	\$17.61	\$22.30	\$7.36
Business License Taxes	--	\$19.20	--	\$18.25	--
Franchise License Taxes	\$2.63	--	\$0.64	--	\$0.19
Motor Vehicle License Taxes	\$25.18	\$21.20	\$20.36	\$23.24	\$6.51
Bank Stock Tax	\$3.57	\$6.96	\$0.08	\$5.19	\$0.77
Taxes on Recordation and Wills	\$12.48	\$17.51	\$12.05	\$22.64	\$10.12
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.52	--	\$0.42
Restaurant Food Tax	\$24.46	--	--	--	\$2.34
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$48.38	\$55.65	\$23.78	\$49.22	\$12.98
Other Non-Property Taxes	--	--	--	\$4.33	\$1.19
Sub-Total	\$207.20	\$189.35	\$175.33	\$232.43	\$124.83
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.71	\$9.26	\$9.42	\$16.86	\$8.20
Fines and Forfeitures	\$4.99	\$2.46	\$2.42	\$1.86	\$1.07
Charges for Services	\$151.71	\$220.29	\$138.20	\$191.96	\$119.80
Investment of Funds	\$21.49	\$24.82	\$25.36	\$19.12	\$13.02
Rental of Property	\$5.57	\$5.17	\$1.74	\$7.10	\$2.29
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$26.80	\$33.63	\$72.62	\$28.98	\$3.88
Sub-Total	\$231.28	\$295.64	\$249.76	\$265.87	\$148.27
Grand Total	\$1,210.84	\$1,494.25	\$1,002.26	\$1,507.41	\$887.17

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$878.11	\$856.79	\$701.51	\$781.26	\$248.99
Public Service Corporation Property Taxes	\$20.89	\$24.45	\$13.78	\$10.00	\$21.34
General Personal Property Tax	\$130.93	\$202.24	\$170.76	\$189.15	\$89.23
Mobile Homes Property Tax	\$2.01	\$1.28	\$2.11	\$1.87	\$1.02
Machinery and Tools Tax	\$0.51	\$0.03	\$6.02	\$7.65	\$15.51
Merchants' Capital Tax	--	--	\$6.82	\$3.30	--
Property Tax Penalties	\$7.85	\$8.11	\$10.83	\$7.38	\$6.38
Property Tax Interest	\$9.35	\$3.91	\$11.84	\$3.87	\$3.24
Sub-Total	\$1,049.64	\$1,096.81	\$923.67	\$1,004.47	\$385.71
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.04	\$64.14	\$97.07	\$54.51	\$62.23
Consumers' Utility Taxes	\$29.38	\$14.58	\$24.47	\$24.22	\$10.15
Business License Taxes	\$2.01	\$48.85	\$1.55	--	\$10.82
Franchise License Taxes	\$7.57	\$1.47	\$0.002	--	--
Motor Vehicle License Taxes	\$21.54	\$27.56	\$16.47	\$0.72	\$11.06
Bank Stock Tax	\$3.01	\$1.22	--	\$12.08	--
Taxes on Recordation and Wills	\$19.44	\$22.72	\$18.98	\$17.63	\$5.37
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.20	--	--	--
Transient Occupancy Tax	\$29.71	\$0.85	\$22.38	--	\$1.28
Restaurant Food Tax	\$35.75	\$27.81	\$19.52	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$35.97	\$42.98	\$42.35	\$32.95	\$25.72
Other Non-Property Taxes	\$2.39	--	--	\$3.97	\$1.08
Sub-Total	\$249.82	\$252.37	\$242.80	\$146.09	\$127.70
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.74	\$38.70	\$22.27	\$15.50	\$3.85
Fines and Forfeitures	\$3.93	\$12.46	\$10.33	\$1.28	\$0.65
Charges for Services	\$137.35	\$64.64	\$169.57	\$202.57	\$229.59
Investment of Funds	\$20.78	\$37.57	\$19.87	\$29.38	\$30.10
Rental of Property	\$0.90	\$3.02	\$1.86	\$0.17	\$33.12
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$37.08	\$65.68	\$55.14	\$50.42	\$23.93
Sub-Total	\$220.78	\$222.06	\$279.05	\$299.33	\$321.25
Grand Total	\$1,520.24	\$1,571.24	\$1,445.52	\$1,449.88	\$834.67

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$663.00	\$448.61	\$265.98	\$269.85	\$886.85
Public Service Corporation Property Taxes	\$23.19	\$12.05	\$11.52	\$38.23	\$20.97
General Personal Property Tax	\$134.37	\$203.50	\$86.90	\$88.04	\$161.20
Mobile Homes Property Tax	\$0.85	--	\$4.46	\$3.39	\$0.22
Machinery and Tools Tax	\$38.35	\$18.55	\$31.81	\$22.12	\$10.64
Merchants' Capital Tax	\$4.20	--	--	\$5.33	--
Property Tax Penalties	\$7.65	\$9.39	\$4.61	\$4.51	\$7.41
Property Tax Interest	\$2.83	\$7.36	\$1.72	\$3.72	\$4.25
Sub-Total	\$874.44	\$699.46	\$407.00	\$435.20	\$1,091.53
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.60	\$57.11	\$49.37	\$33.90	\$63.91
Consumers' Utility Taxes	\$16.85	\$1.98	\$21.03	\$15.23	\$26.46
Business License Taxes	--	\$8.30	--	\$0.04	\$4.30
Franchise License Taxes	\$1.31	--	\$3.79	\$0.83	\$6.10
Motor Vehicle License Taxes	\$19.29	\$13.03	\$21.85	\$23.03	\$15.64
Bank Stock Tax	\$0.99	--	\$0.62	\$0.68	--
Taxes on Recordation and Wills	\$21.53	\$8.84	\$5.20	\$6.85	\$19.34
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.58	\$16.72	\$2.19	--	--
Restaurant Food Tax	\$16.66	\$11.19	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$50.13	\$21.49	\$29.08	\$42.49	\$36.03
Other Non-Property Taxes	\$2.73	--	--	\$3.30	\$10.38
Sub-Total	\$193.66	\$138.67	\$133.12	\$126.34	\$182.16
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.43	\$13.02	\$8.15	\$3.72	\$42.59
Fines and Forfeitures	\$0.01	\$3.62	\$0.52	\$0.98	\$3.79
Charges for Services	\$183.35	\$145.08	\$154.82	\$97.09	\$77.98
Investment of Funds	\$39.39	\$17.92	\$13.23	\$20.46	\$11.90
Rental of Property	\$4.42	\$1.87	\$2.35	\$6.99	\$10.68
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.13	--
Miscellaneous Non-Tax Sources	\$34.28	\$10.93	\$64.70	\$13.91	\$15.90
Sub-Total	\$270.88	\$192.44	\$243.77	\$143.28	\$162.84
Grand Total	\$1,338.98	\$1,030.57	\$783.89	\$704.82	\$1,436.53

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$277.23	\$522.22	\$1,279.20	\$348.07	\$1,305.93
Public Service Corporation Property Taxes	\$12.56	\$19.85	\$32.46	\$17.29	\$19.42
General Personal Property Tax	\$141.11	\$146.76	\$192.03	\$106.35	\$248.93
Mobile Homes Property Tax	\$3.13	\$1.99	\$0.19	\$1.28	\$0.08
Machinery and Tools Tax	\$2.18	\$9.17	\$0.82	\$73.67	--
Merchants' Capital Tax	\$20.87	--	--	\$7.07	--
Property Tax Penalties	\$6.66	\$5.35	\$10.56	\$4.33	\$12.61
Property Tax Interest	\$3.38	\$3.30	\$3.96	\$4.24	\$7.43
Sub-Total	\$467.12	\$708.64	\$1,519.22	\$562.31	\$1,594.41
All Other Tax Revenue					
Local Sales and Use Taxes	\$136.80	\$38.97	\$123.60	\$84.85	\$65.10
Consumers' Utility Taxes	\$13.32	\$21.25	\$33.08	\$18.60	\$25.12
Business License Taxes	--	\$27.26	\$56.70	--	--
Franchise License Taxes	\$2.96	\$0.05	\$3.15	--	\$5.99
Motor Vehicle License Taxes	\$9.52	\$21.87	\$17.81	\$16.35	\$23.77
Bank Stock Tax	--	\$2.19	\$1.72	\$1.74	\$6.34
Taxes on Recordation and Wills	\$9.54	\$14.81	\$23.83	\$7.54	\$16.39
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$16.45	\$9.08	\$8.93	--
Restaurant Food Tax	--	\$17.22	--	\$29.32	\$19.32
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$16.91	\$40.25	\$59.53	\$27.33	\$57.08
Other Non-Property Taxes	--	\$1.55	\$0.46	\$2.85	--
Sub-Total	\$189.05	\$201.87	\$328.95	\$197.51	\$219.11
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.77	\$28.17	\$36.44	\$20.55	\$12.26
Fines and Forfeitures	\$1.41	\$9.19	\$7.13	\$1.01	\$8.99
Charges for Services	\$226.10	\$112.88	\$182.30	\$313.87	\$113.87
Investment of Funds	\$16.60	\$31.85	\$86.45	\$31.66	\$21.84
Rental of Property	\$12.53	\$4.17	\$5.17	\$1.04	\$1.30
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.62	\$11.46	\$63.71	\$10.27	\$93.84
Sub-Total	\$281.02	\$197.72	\$381.21	\$378.40	\$252.09
Grand Total	\$937.19	\$1,108.23	\$2,229.38	\$1,138.22	\$2,065.62

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$358.56	\$889.21	\$618.52	\$508.93	\$188.00
Public Service Corporation Property Taxes	\$16.78	\$27.42	\$25.04	\$12.73	\$50.59
General Personal Property Tax	\$119.81	\$160.57	\$210.00	\$145.14	\$73.85
Mobile Homes Property Tax	\$2.30	\$0.69	\$2.09	--	\$3.38
Machinery and Tools Tax	\$1.68	\$14.94	\$11.42	\$103.71	\$60.06
Merchants' Capital Tax	\$5.28	--	--	\$14.49	\$1.13
Property Tax Penalties	\$5.38	\$4.93	\$14.52	\$5.88	\$3.13
Property Tax Interest	\$2.95	\$2.19	\$4.47	\$3.85	\$4.95
Sub-Total	\$512.75	\$1,099.95	\$886.07	\$794.73	\$385.09
All Other Tax Revenue					
Local Sales and Use Taxes	\$134.26	\$93.53	\$114.24	\$64.33	\$60.69
Consumers' Utility Taxes	\$14.51	\$39.39	\$25.14	\$13.25	\$21.12
Business License Taxes	--	\$63.43	\$38.24	--	--
Franchise License Taxes	--	\$5.92	--	\$4.46	\$0.69
Motor Vehicle License Taxes	\$22.21	\$21.01	\$26.02	\$16.12	\$10.37
Bank Stock Tax	--	\$4.20	\$4.59	\$0.18	--
Taxes on Recordation and Wills	\$7.24	\$14.76	\$13.74	\$14.81	\$5.58
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.10	--	--	--
Transient Occupancy Tax	--	\$10.52	\$51.59	\$1.83	--
Restaurant Food Tax	--	\$39.05	\$57.84	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$140.95
Communication Sales and Use Taxes	\$35.81	\$50.88	\$49.22	\$24.69	\$34.32
Other Non-Property Taxes	--	--	--	--	\$29.16
Sub-Total	\$214.04	\$343.80	\$380.61	\$139.66	\$302.88
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.86	\$10.71	\$15.43	\$15.88	\$1.56
Fines and Forfeitures	\$5.10	\$7.81	\$9.04	\$2.10	\$0.01
Charges for Services	\$236.87	\$151.36	\$296.08	\$196.39	\$211.14
Investment of Funds	\$23.55	\$42.60	\$25.53	\$16.16	\$16.60
Rental of Property	\$1.86	\$6.03	\$10.23	\$2.94	\$3.07
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.19	\$1.20	--	--
Miscellaneous Non-Tax Sources	\$35.70	\$5.86	\$56.86	\$17.49	\$44.23
Sub-Total	\$309.94	\$224.55	\$414.37	\$250.96	\$276.62
Grand Total	\$1,036.73	\$1,668.30	\$1,681.05	\$1,185.35	\$964.58

1

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Staff, Commission on Local Government

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FY 2008
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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$265.26	\$479.64	\$230.76	\$456.55	\$757.14
Public Service Corporation Property Taxes	\$11.19	\$15.08	\$16.69	\$34.94	\$13.59
General Personal Property Tax	\$36.42	\$166.12	\$78.25	\$135.86	\$206.56
Mobile Homes Property Tax	\$4.37	\$0.73	\$3.84	\$3.66	\$0.68
Machinery and Tools Tax	\$10.43	\$47.08	\$44.42	\$46.28	\$8.72
Merchants' Capital Tax	\$6.07	\$6.30	\$6.01	\$9.13	--
Property Tax Penalties	\$5.11	\$5.95	\$4.04	\$8.02	\$8.57
Property Tax Interest	\$2.79	\$6.22	\$3.54	\$4.96	\$4.17
Sub-Total	\$341.64	\$727.13	\$387.55	\$699.39	\$999.42
All Other Tax Revenue					
Local Sales and Use Taxes	\$53.76	\$79.67	\$53.63	\$26.36	\$130.14
Consumers' Utility Taxes	\$17.47	\$18.01	\$18.90	\$26.26	\$20.04
Business License Taxes	--	--	--	\$8.49	\$35.21
Franchise License Taxes	\$2.96	\$0.45	\$3.90	\$0.06	\$5.42
Motor Vehicle License Taxes	\$19.48	\$13.60	\$9.08	\$18.06	\$21.55
Bank Stock Tax	\$0.69	--	--	--	\$2.30
Taxes on Recordation and Wills	\$5.14	\$11.75	\$5.43	\$9.44	\$23.75
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.17	\$1.55	--	--	\$8.56
Restaurant Food Tax	--	--	--	--	\$51.52
Coal, Oil, and Gas Taxes	\$0.92	--	--	--	--
Communication Sales and Use Taxes	\$34.57	\$33.68	\$21.22	\$32.40	\$44.71
Other Non-Property Taxes	\$3.92	--	--	\$2.78	\$0.56
Sub-Total	\$139.07	\$158.71	\$112.16	\$123.85	\$343.76
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.42	\$13.54	\$2.83	\$6.82	\$28.76
Fines and Forfeitures	\$3.55	\$1.12	\$6.31	\$34.68	\$8.15
Charges for Services	\$215.88	\$152.36	\$347.46	\$153.04	\$163.46
Investment of Funds	\$10.40	\$19.12	\$22.45	\$13.35	\$30.30
Rental of Property	\$12.39	\$1.43	\$1.30	--	\$3.54
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$2.51	--	--
Interlocal Revenue-Sharing Payments	--	--	\$0.32	\$31.31	--
Miscellaneous Non-Tax Sources	\$93.64	\$12.96	\$11.41	\$28.08	\$12.43
Sub-Total	\$338.28	\$200.53	\$394.60	\$267.28	\$246.63
Grand Total	\$818.98	\$1,086.37	\$894.31	\$1,090.52	\$1,589.82

1

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$1,029.14	\$809.96	\$310.46	\$291.80	\$600.54
Public Service Corporation Property Taxes	\$15.53	\$1,540.23	\$29.64	\$20.70	\$8.40
General Personal Property Tax	\$179.17	\$134.18	\$125.03	\$107.19	\$196.68
Mobile Homes Property Tax	\$1.12	--	\$2.89	\$3.97	\$0.25
Machinery and Tools Tax	\$1.42	--	\$83.82	\$24.99	\$19.64
Merchants' Capital Tax	\$6.59	--	\$6.49	\$24.98	--
Property Tax Penalties	\$8.02	\$6.06	\$7.20	\$7.54	\$7.60
Property Tax Interest	\$4.56	\$13.31	\$1.38	\$4.20	\$4.45
Sub-Total	\$1,245.57	\$2,503.75	\$566.90	\$485.37	\$837.56
All Other Tax Revenue					
Local Sales and Use Taxes	\$78.50	\$50.89	\$45.06	\$105.89	\$75.33
Consumers' Utility Taxes	\$34.16	--	\$7.67	\$21.38	\$20.13
Business License Taxes	--	\$8.86	\$0.01	--	\$33.39
Franchise License Taxes	-\$1.57	\$2.96	\$0.07	\$0.77	--
Motor Vehicle License Taxes	\$18.38	\$12.20	\$15.84	\$1.13	\$17.72
Bank Stock Tax	\$1.58	--	--	\$0.75	--
Taxes on Recordation and Wills	\$20.16	\$11.98	\$5.77	\$6.21	\$17.16
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$10.03	--	--	\$4.49	\$0.23
Restaurant Food Tax	\$41.44	--	--	--	\$10.63
Coal, Oil, and Gas Taxes	--	--	--	\$60.29	--
Communication Sales and Use Taxes	\$53.24	\$8.46	\$16.70	\$11.60	\$28.59
Other Non-Property Taxes	\$39.35	--	\$4.70	--	--
Sub-Total	\$295.27	\$95.36	\$95.81	\$212.51	\$203.19
Non-Tax Revenue					
Permits, Fees, and Licenses	\$31.91	\$8.82	\$9.28	\$3.05	\$18.15
Fines and Forfeitures	\$5.94	\$2.19	\$43.43	\$34.47	\$1.74
Charges for Services	\$157.06	\$154.21	\$851.89	\$190.10	\$132.43
Investment of Funds	\$26.54	\$57.42	\$24.29	\$29.07	\$61.23
Rental of Property	\$1.72	\$13.95	\$7.33	\$43.60	\$3.59
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$36.94	\$13.53	\$46.10	\$20.82	\$21.08
Sub-Total	\$260.11	\$250.12	\$982.32	\$321.11	\$238.22
Grand Total	\$1,800.95	\$2,849.22	\$1,645.03	\$1,018.99	\$1,278.96

1

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Staff, Commission on Local Government

Table 2.2
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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$346.23	\$506.94	\$221.36	\$327.29	\$868.87
Public Service Corporation Property Taxes	\$19.57	\$8.58	\$11.26	\$28.02	\$34.23
General Personal Property Tax	\$78.35	\$172.90	\$87.29	\$108.78	\$191.76
Mobile Homes Property Tax	\$1.94	\$1.34	\$5.27	\$3.59	\$0.40
Machinery and Tools Tax	\$61.52	\$10.01	\$82.21	\$70.31	\$43.75
Merchants' Capital Tax	--	\$3.10	\$19.86	\$13.17	\$2.79
Property Tax Penalties	\$4.55	\$10.20	\$7.51	\$2.99	\$8.65
Property Tax Interest	\$4.07	\$6.62	\$2.64	\$3.65	\$3.74
Sub-Total	\$516.23	\$719.68	\$437.39	\$557.81	\$1,154.18
All Other Tax Revenue					
Local Sales and Use Taxes	\$116.77	\$44.26	\$71.27	\$122.55	\$148.78
Consumers' Utility Taxes	\$21.21	\$21.81	\$14.07	\$24.36	\$3.97
Business License Taxes	--	--	--	--	\$104.87
Franchise License Taxes	\$2.27	--	\$1.99	--	--
Motor Vehicle License Taxes	\$9.62	\$28.08	\$2.67	\$13.97	\$21.95
Bank Stock Tax	\$0.59	\$0.37	--	\$0.82	\$2.02
Taxes on Recordation and Wills	\$8.05	\$18.27	\$4.91	\$7.27	\$25.44
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.80	--	\$1.53	\$5.78	\$71.30
Restaurant Food Tax	--	--	--	\$23.99	\$80.36
Coal, Oil, and Gas Taxes	--	--	\$267.09	--	--
Communication Sales and Use Taxes	\$34.99	\$42.92	\$27.81	\$31.72	\$23.58
Other Non-Property Taxes	--	--	--	\$3.57	\$0.41
Sub-Total	\$194.29	\$155.71	\$391.35	\$234.04	\$482.68
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.97	\$12.30	\$1.33	\$4.09	\$12.99
Fines and Forfeitures	\$13.92	\$4.44	\$1.61	\$53.77	\$5.39
Charges for Services	\$180.69	\$264.78	\$117.43	\$303.15	\$175.17
Investment of Funds	\$17.54	\$37.35	\$32.61	\$14.64	\$35.46
Rental of Property	\$5.24	\$4.65	\$2.20	\$0.15	\$26.26
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$1.21	--	--	\$0.46	--
Miscellaneous Non-Tax Sources	\$49.02	\$35.83	\$38.67	\$10.61	\$21.36
Sub-Total	\$270.58	\$359.34	\$193.85	\$386.85	\$276.63
Grand Total	\$981.11	\$1,234.73	\$1,022.60	\$1,178.70	\$1,913.48

1

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$2,072.20	\$530.59	\$566.95	\$516.07	\$1,175.71
Public Service Corporation Property Taxes	\$56.77	\$13.58	\$8.62	\$11.75	\$28.20
General Personal Property Tax	\$252.00	\$105.39	\$143.91	\$215.55	\$118.97
Mobile Homes Property Tax	--	--	--	\$0.72	\$44.64
Machinery and Tools Tax	\$3.36	\$54.85	\$51.75	\$60.47	\$0.26
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.30	\$7.03	\$5.21	\$6.75	\$6.77
Property Tax Interest	\$2.51	\$1.47	\$6.82	\$3.38	\$2.37
Sub-Total	\$2,398.14	\$712.90	\$783.28	\$814.69	\$1,376.92
All Other Tax Revenue					
Local Sales and Use Taxes	\$177.57	\$164.91	\$234.63	\$62.45	\$257.78
Consumers' Utility Taxes	\$73.35	--	\$11.83	\$44.00	\$112.65
Business License Taxes	\$234.45	\$83.39	\$69.01	\$29.02	\$150.16
Franchise License Taxes	--	--	--	--	\$0.22
Motor Vehicle License Taxes	\$23.41	\$19.85	\$13.18	\$21.23	\$21.72
Bank Stock Tax	\$9.25	\$24.97	\$19.82	\$7.57	\$15.27
Taxes on Recordation and Wills	\$28.56	\$12.63	\$11.64	\$8.47	\$16.80
Tobacco Taxes	\$19.63	\$20.05	\$8.86	--	\$17.78
Admission and Amusement Taxes	\$7.98	--	--	--	--
Transient Occupancy Tax	\$62.27	\$9.94	\$53.20	\$2.49	\$62.46
Restaurant Food Tax	\$80.32	\$112.49	\$274.78	\$29.03	\$170.03
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$90.79	\$26.71	\$36.90	\$57.64	\$92.67
Other Non-Property Taxes	\$6.59	\$0.02	--	\$15.46	--
Sub-Total	\$814.18	\$474.95	\$733.85	\$277.36	\$917.54
Non-Tax Revenue					
Permits, Fees, and Licenses	\$42.74	\$6.08	\$3.20	\$13.13	\$26.59
Fines and Forfeitures	\$28.58	\$14.56	\$8.59	\$10.71	\$11.98
Charges for Services	\$152.85	\$280.53	\$527.55	\$408.90	\$435.30
Investment of Funds	\$48.16	\$63.85	\$16.88	\$9.53	\$55.82
Rental of Property	\$23.11	--	\$18.56	\$28.42	\$8.66
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$20.25	--	--
Interlocal Revenue-Sharing Payments	--	\$109.48	--	--	\$333.22
Miscellaneous Non-Tax Sources	\$63.25	\$9.85	\$29.05	\$36.63	\$83.77
Sub-Total	\$358.69	\$484.36	\$624.07	\$507.33	\$955.34
Grand Total	\$3,571.01	\$1,672.21	\$2,141.19	\$1,599.39	\$3,249.80

1

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$1,163.12	\$984.76	\$314.77	\$364.28	\$492.67
Public Service Corporation Property Taxes	\$45.67	\$18.85	\$22.95	\$9.25	\$26.94
General Personal Property Tax	\$202.51	\$136.35	\$121.31	\$95.51	\$188.18
Mobile Homes Property Tax	\$0.77	--	\$1.25	\$0.64	--
Machinery and Tools Tax	\$11.49	\$3.16	\$722.64	\$26.65	\$36.72
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.21	\$4.46	\$8.12	\$7.84	\$11.00
Property Tax Interest	\$4.62	\$8.79	\$4.38	\$6.36	\$4.43
Sub-Total	\$1,436.40	\$1,156.37	\$1,195.41	\$510.53	\$759.95
All Other Tax Revenue					
Local Sales and Use Taxes	\$162.53	\$417.18	\$209.06	\$179.45	\$251.42
Consumers' Utility Taxes	\$45.89	\$55.75	\$74.32	\$22.11	\$69.86
Business License Taxes	\$112.93	\$161.27	\$90.12	\$110.71	\$131.38
Franchise License Taxes	--	--	\$1.22	\$0.23	--
Motor Vehicle License Taxes	\$26.07	\$20.37	\$18.92	\$23.28	\$15.06
Bank Stock Tax	\$4.85	\$8.82	\$23.77	\$15.82	\$25.86
Taxes on Recordation and Wills	\$16.25	\$0.21	\$4.46	\$5.26	\$8.99
Tobacco Taxes	\$22.03	--	\$14.89	--	--
Admission and Amusement Taxes	\$3.06	--	--	--	--
Transient Occupancy Tax	\$18.62	\$27.12	\$0.34	\$9.67	\$122.97
Restaurant Food Tax	\$90.56	\$238.97	\$103.39	\$112.02	\$282.51
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$63.22	\$45.54	\$61.14	\$81.11	\$69.20
Other Non-Property Taxes	\$9.31	--	\$4.71	\$0.49	--
Sub-Total	\$575.31	\$975.23	\$606.32	\$560.14	\$977.24
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.47	\$16.77	\$2.67	\$6.00	\$11.37
Fines and Forfeitures	\$16.54	\$32.58	\$5.60	\$12.46	\$179.66
Charges for Services	\$120.47	\$256.45	\$437.77	\$214.98	\$466.05
Investment of Funds	\$41.52	\$37.11	\$13.59	\$44.53	\$71.28
Rental of Property	\$3.27	\$23.95	\$2.29	\$15.23	\$3.08
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.85	--
Miscellaneous Non-Tax Sources	\$30.31	\$86.60	\$28.43	\$60.58	\$129.48
Sub-Total	\$224.59	\$453.45	\$490.36	\$354.64	\$860.92
Grand Total	\$2,236.29	\$2,585.04	\$2,292.08	\$1,425.32	\$2,598.11

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,826.57	\$3,039.05	\$615.33	\$979.17	\$370.33
Public Service Corporation Property Taxes	\$40.94	\$24.34	\$8.03	\$11.99	\$13.79
General Personal Property Tax	\$281.96	\$277.79	\$152.63	\$252.95	\$85.52
Mobile Homes Property Tax	--	--	--	\$0.05	--
Machinery and Tools Tax	\$2.74	--	\$1.37	\$3.15	\$80.66
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.09	\$10.10	\$9.52	\$7.55	\$4.12
Property Tax Interest	\$2.77	\$8.44	\$3.96	\$2.86	\$2.38
Sub-Total	\$2,162.08	\$3,359.71	\$790.85	\$1,257.73	\$556.82
All Other Tax Revenue					
Local Sales and Use Taxes	\$572.99	\$353.34	\$193.33	\$482.09	\$339.55
Consumers' Utility Taxes	\$66.82	\$103.18	\$69.39	\$68.50	\$35.23
Business License Taxes	\$366.79	\$279.88	\$113.74	\$243.88	\$134.84
Franchise License Taxes	--	--	--	--	--
Motor Vehicle License Taxes	\$19.07	\$18.62	\$17.68	\$13.49	\$11.12
Bank Stock Tax	\$43.76	\$11.51	\$4.60	\$20.59	\$16.12
Taxes on Recordation and Wills	\$9.58	\$64.00	\$9.28	\$32.12	\$1.67
Tobacco Taxes	\$33.19	\$41.80	\$30.16	\$26.64	--
Admission and Amusement Taxes	--	\$0.24	--	\$12.94	\$3.48
Transient Occupancy Tax	\$26.32	\$22.29	\$22.92	\$41.23	\$1.61
Restaurant Food Tax	\$197.41	\$218.15	\$130.42	\$315.93	\$135.58
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$128.10	\$87.98	\$76.28	\$90.58	\$37.16
Other Non-Property Taxes	--	\$0.82	\$3.74	\$8.73	--
Sub-Total	\$1,464.03	\$1,201.80	\$671.53	\$1,356.73	\$716.37
Non-Tax Revenue					
Permits, Fees, and Licenses	\$45.03	\$39.31	\$10.27	\$29.31	\$3.63
Fines and Forfeitures	\$38.10	\$43.10	\$6.18	\$16.05	\$23.05
Charges for Services	\$68.75	\$340.44	\$537.44	\$363.74	\$611.97
Investment of Funds	\$69.02	\$47.47	\$20.21	\$68.93	\$93.91
Rental of Property	\$117.14	\$22.81	\$28.84	\$2.50	\$2.12
Payments in Lieu of Taxes from Enterprise Activities	--	\$13.38	\$11.13	--	--
Interlocal Revenue-Sharing Payments	--	--	\$153.10	--	--
Miscellaneous Non-Tax Sources	\$46.69	\$26.77	\$152.06	\$45.11	\$34.87
Sub-Total	\$384.73	\$533.28	\$919.22	\$525.65	\$769.55
Grand Total	\$4,010.84	\$5,094.80	\$2,381.60	\$3,140.11	\$2,042.74

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

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 2008
[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	\$828.05	\$419.04	\$538.99	\$485.87	\$667.23
Public Service Corporation Property Taxes	\$17.77	\$6.61	\$146.48	\$12.27	\$26.54
General Personal Property Tax	\$147.86	\$136.80	\$96.20	\$81.33	\$162.66
Mobile Homes Property Tax	\$0.36	\$0.15	--	--	--
Machinery and Tools Tax	\$13.92	\$35.03	\$171.75	--	\$57.22
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.41	\$3.98	\$17.33	\$3.13	\$6.45
Property Tax Interest	\$4.60	\$1.47	\$17.00	\$1.32	\$2.53
Sub-Total	\$1,019.97	\$603.07	\$987.75	\$583.92	\$922.64
All Other Tax Revenue					
Local Sales and Use Taxes	\$95.46	\$262.47	\$81.71	\$111.03	\$203.65
Consumers' Utility Taxes	\$39.55	\$23.48	\$36.62	\$43.36	\$68.42
Business License Taxes	\$88.66	\$138.43	\$70.74	\$84.91	\$114.86
Franchise License Taxes	\$9.46	--	\$0.09	--	\$0.06
Motor Vehicle License Taxes	\$23.80	\$16.12	\$15.28	\$9.15	\$21.58
Bank Stock Tax	\$2.13	\$8.09	\$3.36	\$5.51	\$6.31
Taxes on Recordation and Wills	\$6.50	\$13.34	\$8.39	\$8.59	\$9.44
Tobacco Taxes	\$26.07	\$19.35	--	--	\$14.48
Admission and Amusement Taxes	\$7.96	\$4.35	--	--	\$5.82
Transient Occupancy Tax	\$21.61	\$35.65	\$26.26	\$28.93	\$24.27
Restaurant Food Tax	\$96.91	\$178.98	\$69.99	\$83.38	\$147.41
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$62.64	\$41.40	\$42.22	\$51.56	\$55.57
Other Non-Property Taxes	\$1.62	\$2.80	--	\$3.83	--
Sub-Total	\$482.36	\$744.46	\$354.67	\$430.25	\$671.89
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.64	\$24.52	\$9.01	\$15.11	\$12.13
Fines and Forfeitures	\$15.73	\$11.55	\$6.77	\$14.85	\$8.37
Charges for Services	\$328.83	\$176.36	\$244.31	\$272.73	\$451.22
Investment of Funds	\$46.26	\$44.69	\$35.63	\$101.10	\$57.26
Rental of Property	\$50.79	\$2.82	\$7.81	\$3.35	\$19.63
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$238.12	\$1.37
Miscellaneous Non-Tax Sources	\$67.76	\$47.63	\$18.89	\$203.95	\$24.35
Sub-Total	\$520.02	\$307.56	\$322.43	\$849.20	\$574.33
Grand Total	\$2,022.35	\$1,655.09	\$1,664.85	\$1,863.38	\$2,168.86

1

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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 2008
[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	\$1,424.78	\$1,395.80	\$481.79	\$859.68	\$835.26
Public Service Corporation Property Taxes	\$20.64	\$19.89	\$19.94	\$22.89	\$27.00
General Personal Property Tax	\$172.57	\$231.15	\$105.99	\$203.62	\$175.40
Mobile Homes Property Tax	\$0.22	--	--	\$0.78	\$0.02
Machinery and Tools Tax	\$122.19	\$2.80	\$13.66	\$72.52	\$16.99
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.31	\$14.62	\$7.37	\$3.78	\$1.46
Property Tax Interest	\$2.80	\$8.48	\$5.13	\$2.35	\$2.83
Sub-Total	\$1,753.52	\$1,672.74	\$633.89	\$1,165.62	\$1,058.95
All Other Tax Revenue					
Local Sales and Use Taxes	\$195.66	\$126.77	\$144.30	\$130.08	\$134.76
Consumers' Utility Taxes	\$15.76	\$54.47	\$52.65	\$36.88	\$90.31
Business License Taxes	\$83.36	\$53.96	\$129.05	\$83.41	\$111.66
Franchise License Taxes	--	--	\$1.05	--	\$4.36
Motor Vehicle License Taxes	\$18.90	\$19.69	\$22.59	\$19.48	\$15.12
Bank Stock Tax	\$9.45	\$3.46	\$15.58	\$3.25	\$6.59
Taxes on Recordation and Wills	\$18.55	\$19.91	\$6.72	\$12.25	\$12.12
Tobacco Taxes	\$23.00	\$26.68	\$6.96	\$23.21	\$32.12
Admission and Amusement Taxes	--	--	--	\$3.11	\$16.55
Transient Occupancy Tax	\$3.66	--	\$1.18	\$19.06	\$35.48
Restaurant Food Tax	\$72.95	\$21.29	\$98.56	\$101.25	\$121.90
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$91.51	\$56.43	\$72.43	\$72.71	\$107.15
Other Non-Property Taxes	\$4.98	--	\$0.18	\$3.89	\$1.01
Sub-Total	\$537.79	\$382.67	\$551.26	\$508.58	\$689.12
Non-Tax Revenue					
Permits, Fees, and Licenses	\$25.23	\$13.54	\$30.38	\$20.26	\$17.19
Fines and Forfeitures	\$15.04	\$19.29	\$11.75	\$10.38	\$5.58
Charges for Services	\$179.65	\$153.53	\$282.42	\$248.15	\$232.71
Investment of Funds	\$45.79	\$21.99	\$30.76	\$31.23	\$22.09
Rental of Property	\$1.28	\$0.30	\$52.00	\$69.93	\$20.48
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$10.74	\$9.10	\$11.04
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$24.68	\$183.93	\$76.93	\$97.96	\$30.73
Sub-Total	\$291.67	\$392.57	\$494.99	\$487.00	\$339.83
Grand Total	\$2,582.98	\$2,447.98	\$1,680.14	\$2,161.21	\$2,087.90

1

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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 2008
[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	\$369.98	\$673.87	\$1,142.63	\$833.25	\$309.49
Public Service Corporation Property Taxes	\$50.81	\$31.19	\$10.70	\$29.26	\$7.11
General Personal Property Tax	\$52.89	\$113.28	\$217.82	\$197.78	\$52.72
Mobile Homes Property Tax	--	\$0.61	\$0.62	\$0.07	\$0.31
Machinery and Tools Tax	\$22.34	\$90.89	--	\$2.39	\$39.55
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$6.31	\$11.58	\$7.24	\$15.47	\$3.38
Property Tax Interest	\$2.82	\$7.45	\$1.63	\$5.48	\$3.38
Sub-Total	\$505.15	\$928.86	\$1,380.64	\$1,083.70	\$415.93
All Other Tax Revenue					
Local Sales and Use Taxes	\$487.32	\$131.70	\$41.88	\$79.76	\$36.11
Consumers' Utility Taxes	\$47.19	\$52.04	\$23.90	\$78.67	\$37.45
Business License Taxes	\$211.85	\$90.57	\$37.99	\$60.26	\$26.18
Franchise License Taxes	\$0.002	--	--	--	\$3.54
Motor Vehicle License Taxes	\$7.58	\$19.62	--	\$21.50	\$0.59
Bank Stock Tax	\$1.56	\$3.54	\$1.65	\$3.28	\$7.87
Taxes on Recordation and Wills	\$6.67	\$13.10	\$22.56	\$13.62	\$6.74
Tobacco Taxes	\$10.67	\$10.46	\$6.31	\$27.03	\$7.00
Admission and Amusement Taxes	--	\$0.58	--	\$2.60	--
Transient Occupancy Tax	\$32.21	\$15.51	--	\$11.76	\$9.13
Restaurant Food Tax	\$238.55	\$48.12	\$47.25	\$65.05	\$56.76
Coal, Oil, and Gas Taxes	\$47.81	--	--	--	--
Communication Sales and Use Taxes	\$46.14	\$69.55	\$39.58	\$101.70	\$55.54
Other Non-Property Taxes	--	--	--	\$0.37	--
Sub-Total	\$1,137.54	\$454.79	\$221.12	\$465.61	\$246.89
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.44	\$21.65	\$8.31	\$11.79	\$2.38
Fines and Forfeitures	\$33.90	\$35.33	\$3.23	\$1.76	\$18.12
Charges for Services	\$256.49	\$215.70	\$177.71	\$268.33	\$260.65
Investment of Funds	\$63.33	\$9.89	\$16.48	\$19.80	\$28.72
Rental of Property	\$121.33	\$9.69	\$8.19	\$26.31	\$7.15
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	\$10.01	\$110.02
Interlocal Revenue-Sharing Payments	--	--	--	--	\$12.11
Miscellaneous Non-Tax Sources	\$26.43	\$61.06	\$118.35	\$91.15	\$25.54
Sub-Total	\$503.92	\$353.32	\$332.28	\$429.15	\$464.69
Grand Total	\$2,146.61	\$1,736.97	\$1,934.04	\$1,978.46	\$1,127.52

1

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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 2008
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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$1,163.63	\$815.64	\$868.56	\$708.72	\$999.88
Public Service Corporation Property Taxes	\$60.27	\$40.15	\$17.33	\$24.89	\$24.08
General Personal Property Tax	\$232.46	\$173.72	\$227.67	\$100.08	\$168.56
Mobile Homes Property Tax	\$0.05	\$0.14	\$0.87	\$0.02	\$1.27
Machinery and Tools Tax	\$70.16	\$34.87	\$110.17	\$7.39	\$18.41
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.88	\$8.60	\$5.66	\$7.06	\$11.07
Property Tax Interest	\$8.63	\$5.73	\$3.90	\$3.10	\$3.60
Sub-Total	\$1,547.07	\$1,078.85	\$1,234.16	\$851.27	\$1,226.87
All Other Tax Revenue					
Local Sales and Use Taxes	\$160.40	\$234.42	\$240.11	\$169.28	\$93.16
Consumers' Utility Taxes	\$69.65	\$101.25	\$47.01	\$48.91	\$51.50
Business License Taxes	\$148.05	\$141.75	\$191.60	\$84.21	\$69.66
Franchise License Taxes	--	\$5.48	\$6.89	--	\$1.70
Motor Vehicle License Taxes	\$18.48	\$18.28	\$21.77	\$18.23	\$20.29
Bank Stock Tax	\$17.01	\$8.04	\$10.31	\$12.57	\$3.55
Taxes on Recordation and Wills	\$2.26	\$13.51	\$13.23	\$12.61	\$19.22
Tobacco Taxes	--	\$31.32	\$17.26	\$13.94	\$17.39
Admission and Amusement Taxes	\$12.55	\$4.82	\$8.11	--	\$4.36
Transient Occupancy Tax	\$30.69	\$30.58	\$29.38	\$16.82	\$10.23
Restaurant Food Tax	\$123.49	\$125.63	\$103.46	\$107.66	\$69.23
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	\$120.73	\$86.71	\$49.83	\$70.32	\$45.25
Other Non-Property Taxes	\$0.49	\$4.82	\$1.23	\$0.99	\$1.31
Sub-Total	\$703.80	\$806.62	\$740.19	\$555.54	\$406.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$15.62	\$16.03	\$12.35	\$14.19	\$16.90
Fines and Forfeitures	\$54.88	\$16.93	\$6.48	\$3.61	\$5.84
Charges for Services	\$370.10	\$237.15	\$326.06	\$423.77	\$273.90
Investment of Funds	\$4.62	\$22.33	\$24.56	\$38.89	\$40.73
Rental of Property	\$6.81	\$9.25	\$9.45	\$3.07	\$14.14
Payments in Lieu of Taxes from Enterprise Activities	\$99.28	--	--	\$23.29	\$0.32
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$68.11	\$12.24	\$15.69	\$31.08	\$41.20
Sub-Total	\$619.41	\$313.94	\$394.59	\$537.91	\$393.02
Grand Total	\$2,870.29	\$2,199.41	\$2,368.94	\$1,944.72	\$2,026.74

1

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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 2008
[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	\$1,143.81	\$569.65	\$733.66	\$887.76
Public Service Corporation Property Taxes	\$14.24	\$27.12	\$21.28	\$15.69
General Personal Property Tax	\$163.31	\$133.47	\$41.67	\$302.49
Mobile Homes Property Tax	\$0.33	\$0.29	\$0.22	\$0.04
Machinery and Tools Tax	\$2.50	\$83.08	\$91.22	\$59.42
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$6.62	\$4.94	\$2.86	\$5.99
Property Tax Interest	\$3.70	\$2.50	\$1.44	\$2.23
Sub-Total	\$1,334.51	\$821.06	\$892.36	\$1,273.61
All Other Tax Revenue				
Local Sales and Use Taxes	\$126.36	\$232.33	\$343.71	\$375.68
Consumers' Utility Taxes	\$74.59	\$53.15	\$21.32	\$77.69
Business License Taxes	\$97.13	\$104.15	\$132.15	\$222.04
Franchise License Taxes	\$12.75	--	\$7.75	\$10.66
Motor Vehicle License Taxes	\$20.79	\$19.70	--	\$16.81
Bank Stock Tax	\$5.25	\$5.52	\$11.82	\$19.30
Taxes on Recordation and Wills	\$0.21	\$11.46	\$24.60	\$15.63
Tobacco Taxes	\$26.73	\$21.50	\$13.61	\$9.05
Admission and Amusement Taxes	\$11.67	--	--	\$4.21
Transient Occupancy Tax	\$54.89	\$18.22	\$457.58	\$21.01
Restaurant Food Tax	\$111.70	\$117.34	\$452.44	\$200.19
Coal, Oil, and Gas Taxes	--	--	--	--
Communication Sales and Use Taxes	\$40.09	\$74.02	\$62.14	\$93.40
Other Non-Property Taxes	\$2.00	\$1.65	\$2.53	--
Sub-Total	\$584.16	\$659.04	\$1,529.66	\$1,065.69
Non-Tax Revenue				
Permits, Fees, and Licenses	\$11.64	\$10.91	\$28.40	\$17.35
Fines and Forfeitures	\$14.30	\$7.47	\$18.18	\$6.61
Charges for Services	\$151.54	\$388.98	\$85.80	\$203.22
Investment of Funds	\$22.44	\$41.79	\$96.12	\$61.18
Rental of Property	\$40.96	\$9.03	\$41.89	\$7.28
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$41.44	\$37.11	\$63.37	\$33.52
Sub-Total	\$282.55	\$495.30	\$333.76	\$329.17
Grand Total	\$2,201.22	\$1,975.40	\$2,755.78	\$2,668.47

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Staff, Commission on Local Government

Table 3.1
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2008
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	54.10%	44.02%	50.70%
Public Service Corporation Property Taxes	1.69%	1.29%	1.55%
General Personal Property Tax	9.67%	7.80%	9.04%
Mobile Homes Property Tax	0.06%	0.05%	0.05%
Machinery and Tools Tax	1.11%	1.34%	1.19%
Merchants' Capital Tax	0.11%	--	0.07%
Property Tax Penalties	0.36%	0.33%	0.35%
Property Tax Interest	0.15%	0.18%	0.16%
Sub-Total	67.25%	55.00%	63.12%
All Other Tax Revenue			
Local Sales and Use Taxes	5.81%	7.04%	6.23%
Consumers' Utility Taxes	1.36%	2.70%	1.82%
Business License Taxes	3.21%	5.11%	3.85%
Franchise License Taxes	0.10%	0.16%	0.12%
Motor Vehicle License Taxes	0.69%	0.86%	0.75%
Bank Stock Tax	0.24%	0.34%	0.27%
Taxes on Recordation and Wills	0.94%	0.47%	0.78%
Tobacco Taxes	0.11%	0.90%	0.38%
Admission and Amusement Taxes	0.002%	0.31%	0.11%
Transient Occupancy Tax	0.81%	1.47%	1.03%
Restaurant Food Tax	0.77%	4.93%	2.17%
Coal, Oil, and Gas Taxes	0.42%	0.003%	0.28%
Communication Sales and Use Taxes	2.28%	3.16%	2.58%
Other Non-Property Taxes	0.48%	0.12%	0.35%
Sub-Total	17.23%	27.56%	20.72%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.32%	0.72%	1.12%
Fines and Forfeitures	0.47%	0.75%	0.56%
Charges for Services	9.32%	10.40%	9.68%
Investment of Funds	2.36%	1.40%	2.03%
Rental of Property	0.59%	1.12%	0.77%
Payments in Lieu of Taxes from Enterprise Activities	0.004%	0.50%	0.17%
Interlocal Revenue-Sharing Payments	0.01%	0.31%	0.11%
Miscellaneous Non-Tax Sources	1.45%	2.25%	1.72%
Sub-Total	15.52%	17.43%	16.17%
Grand Total	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, 2008, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2008
 [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	32.15%	53.44%	26.35%	32.55%	31.01%
Public Service Corporation Property Taxes	1.47%	0.98%	2.81%	1.12%	1.35%
General Personal Property Tax	13.86%	10.02%	7.47%	14.46%	12.80%
Mobile Homes Property Tax	--	0.04%	0.12%	0.13%	0.30%
Machinery and Tools Tax	1.78%	0.30%	24.26%	0.52%	5.10%
Merchants' Capital Tax	--	--	--	--	1.00%
Property Tax Penalties	0.79%	0.25%	0.34%	0.76%	0.48%
Property Tax Interest	0.75%	0.14%	0.13%	0.13%	0.25%
Sub-Total	50.80%	65.18%	61.47%	49.67%	52.28%
All Other Tax Revenue					
Local Sales and Use Taxes	8.23%	6.46%	2.44%	5.43%	7.73%
Consumers' Utility Taxes	2.54%	2.04%	1.25%	1.61%	2.62%
Business License Taxes	0.19%	4.90%	1.46%	1.61%	1.38%
Franchise License Taxes	0.55%	0.14%	--	--	0.12%
Motor Vehicle License Taxes	1.53%	1.61%	1.20%	2.41%	2.14%
Bank Stock Tax	0.07%	0.26%	--	0.20%	0.20%
Taxes on Recordation and Wills	1.16%	0.86%	0.24%	1.01%	0.83%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.16%	1.16%	0.34%	--	0.23%
Restaurant Food Tax	--	2.98%	1.10%	--	2.71%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.99%	2.61%	1.98%	2.24%	4.50%
Other Non-Property Taxes	0.23%	0.25%	0.78%	0.31%	0.0001%
Sub-Total	18.66%	23.29%	10.79%	14.81%	22.45%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.35%	0.62%	0.19%	1.77%	0.81%
Fines and Forfeitures	0.23%	0.22%	0.24%	1.39%	0.53%
Charges for Services	23.78%	7.50%	19.73%	25.22%	18.21%
Investment of Funds	1.04%	0.67%	3.84%	2.80%	2.47%
Rental of Property	0.93%	0.58%	0.50%	0.29%	0.77%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.21%	1.94%	3.24%	4.05%	2.49%
Sub-Total	30.54%	11.53%	27.74%	35.52%	25.27%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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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 FY 2008
 [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	40.48%	56.62%	38.54%	28.64%	46.34%
Public Service Corporation Property Taxes	2.80%	0.78%	1.22%	42.72%	1.50%
General Personal Property Tax	14.06%	7.09%	7.95%	0.75%	11.50%
Mobile Homes Property Tax	0.45%	--	0.32%	0.001%	0.18%
Machinery and Tools Tax	2.12%	0.02%	3.63%	0.002%	2.57%
Merchants' Capital Tax	0.59%	--	--	--	0.22%
Property Tax Penalties	0.48%	0.24%	0.35%	0.15%	0.50%
Property Tax Interest	0.32%	0.02%	0.31%	0.05%	0.26%
Sub-Total	61.31%	64.78%	52.32%	72.32%	63.07%
All Other Tax Revenue					
Local Sales and Use Taxes	5.96%	4.33%	6.42%	9.67%	5.11%
Consumers' Utility Taxes	2.51%	1.49%	2.13%	--	1.59%
Business License Taxes	--	6.87%	4.02%	--	0.001%
Franchise License Taxes	--	--	0.35%	--	--
Motor Vehicle License Taxes	2.30%	0.42%	2.30%	--	2.27%
Bank Stock Tax	--	0.18%	0.26%	0.23%	0.27%
Taxes on Recordation and Wills	0.82%	0.84%	1.12%	0.63%	1.50%
Tobacco Taxes	--	0.31%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.53%	0.59%	4.05%	0.42%
Restaurant Food Tax	--	3.42%	2.94%	--	1.59%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	4.73%	1.03%	3.67%	0.19%	2.74%
Other Non-Property Taxes	--	2.65%	0.08%	0.17%	--
Sub-Total	16.33%	24.07%	23.89%	14.94%	15.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.06%	1.52%	0.89%	0.77%	0.94%
Fines and Forfeitures	0.20%	0.97%	0.25%	0.0003%	0.16%
Charges for Services	17.41%	7.04%	16.36%	7.79%	14.09%
Investment of Funds	2.10%	1.18%	3.34%	2.31%	3.28%
Rental of Property	0.95%	0.32%	0.63%	0.40%	0.17%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	0.02%
Miscellaneous Non-Tax Sources	0.64%	0.13%	2.31%	1.48%	2.81%
Sub-Total	22.37%	11.16%	23.79%	12.74%	21.46%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	24.34%	45.09%	30.02%	17.98%	36.42%
Public Service Corporation Property Taxes	4.56%	2.61%	1.17%	1.00%	1.89%
General Personal Property Tax	12.59%	11.73%	14.62%	5.30%	14.87%
Mobile Homes Property Tax	0.45%	0.10%	0.26%	0.17%	0.57%
Machinery and Tools Tax	3.00%	7.73%	2.95%	7.71%	1.39%
Merchants' Capital Tax	1.79%	--	0.66%	0.18%	0.74%
Property Tax Penalties	0.31%	0.34%	0.68%	0.17%	0.86%
Property Tax Interest	0.30%	0.15%	0.36%	0.44%	0.72%
Sub-Total	47.34%	67.76%	50.72%	32.96%	57.46%
All Other Tax Revenue					
Local Sales and Use Taxes	3.84%	5.16%	4.50%	3.54%	3.84%
Consumers' Utility Taxes	2.07%	1.32%	1.88%	0.99%	2.37%
Business License Taxes	--	2.03%	--	--	--
Franchise License Taxes	0.16%	0.12%	0.13%	0.08%	0.42%
Motor Vehicle License Taxes	1.42%	0.06%	2.20%	--	2.53%
Bank Stock Tax	--	0.30%	0.07%	0.26%	0.20%
Taxes on Recordation and Wills	0.52%	1.00%	0.65%	0.17%	0.84%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.05%	0.75%	--	0.08%	0.05%
Restaurant Food Tax	1.21%	2.65%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	39.43%	--
Communication Sales and Use Taxes	1.48%	2.16%	3.02%	2.27%	3.42%
Other Non-Property Taxes	0.30%	0.38%	--	6.21%	--
Sub-Total	11.04%	15.94%	12.46%	53.02%	13.67%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.39%	0.89%	0.54%	0.13%	0.63%
Fines and Forfeitures	4.72%	0.29%	2.65%	0.01%	0.23%
Charges for Services	27.94%	9.40%	26.87%	10.15%	20.22%
Investment of Funds	2.80%	3.23%	2.92%	1.94%	1.75%
Rental of Property	2.75%	0.99%	0.15%	0.04%	0.39%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	1.11%	0.32%	--	--	--
Miscellaneous Non-Tax Sources	1.90%	1.18%	3.68%	1.76%	5.65%
Sub-Total	41.61%	16.30%	36.82%	14.02%	28.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	27.89%	42.48%	39.13%	41.66%	32.71%
Public Service Corporation Property Taxes	1.93%	3.48%	1.74%	1.85%	2.07%
General Personal Property Tax	13.31%	14.96%	5.92%	9.73%	14.49%
Mobile Homes Property Tax	0.28%	0.19%	0.42%	0.07%	0.23%
Machinery and Tools Tax	10.52%	0.87%	3.02%	1.09%	1.54%
Merchants' Capital Tax	--	--	0.71%	0.19%	0.20%
Property Tax Penalties	0.51%	0.96%	0.32%	0.72%	0.58%
Property Tax Interest	0.18%	0.79%	0.67%	0.50%	0.41%
Sub-Total	54.61%	63.72%	51.94%	55.82%	52.24%
All Other Tax Revenue					
Local Sales and Use Taxes	7.99%	4.18%	4.78%	3.77%	4.35%
Consumers' Utility Taxes	2.00%	3.20%	2.05%	1.16%	1.63%
Business License Taxes	3.17%	3.29%	--	--	--
Franchise License Taxes	--	--	0.11%	--	--
Motor Vehicle License Taxes	2.82%	1.78%	1.97%	0.002%	1.59%
Bank Stock Tax	0.27%	0.15%	0.05%	0.03%	--
Taxes on Recordation and Wills	0.81%	1.47%	0.76%	0.54%	0.63%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.72%	1.14%	--	--
Restaurant Food Tax	--	2.42%	1.34%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.12%	1.17%	3.63%	1.55%	1.21%
Other Non-Property Taxes	--	--	0.33%	0.36%	0.23%
Sub-Total	20.19%	18.37%	16.18%	7.42%	9.64%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.73%	2.01%	0.66%	3.29%	0.34%
Fines and Forfeitures	0.31%	1.79%	0.03%	0.01%	1.49%
Charges for Services	18.67%	11.00%	28.47%	27.66%	24.64%
Investment of Funds	2.61%	0.95%	1.77%	1.75%	1.66%
Rental of Property	0.86%	0.12%	0.27%	0.56%	3.45%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.02%	2.04%	0.67%	3.49%	6.55%
Sub-Total	25.19%	17.91%	31.88%	36.76%	38.12%
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
Property Tax Revenue					
Real Property Tax	54.49%	55.13%	46.21%	44.81%	35.81%
Public Service Corporation Property Taxes	1.98%	1.03%	1.62%	1.15%	3.65%
General Personal Property Tax	9.75%	16.15%	10.71%	17.41%	14.52%
Mobile Homes Property Tax	0.03%	0.002%	0.32%	0.05%	0.47%
Machinery and Tools Tax	0.80%	1.38%	0.99%	2.40%	0.55%
Merchants' Capital Tax	--	--	0.21%	--	--
Property Tax Penalties	0.37%	0.53%	0.56%	0.62%	0.96%
Property Tax Interest	0.22%	0.41%	0.32%	0.35%	0.98%
Sub-Total	67.64%	74.63%	60.93%	66.80%	56.95%
All Other Tax Revenue					
Local Sales and Use Taxes	7.49%	3.71%	3.44%	7.68%	3.09%
Consumers' Utility Taxes	1.37%	1.71%	2.39%	1.15%	2.03%
Business License Taxes	3.22%	0.13%	--	--	1.04%
Franchise License Taxes	0.59%	0.09%	0.11%	--	0.06%
Motor Vehicle License Taxes	1.14%	1.29%	2.55%	0.09%	1.38%
Bank Stock Tax	0.19%	--	--	--	0.32%
Taxes on Recordation and Wills	0.92%	1.24%	0.93%	1.32%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.82%	0.08%	0.26%	0.03%	--
Restaurant Food Tax	--	--	1.16%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.22%	2.26%	2.83%	3.51%	3.06%
Other Non-Property Taxes	0.04%	0.16%	0.26%	--	0.08%
Sub-Total	18.01%	10.65%	13.95%	13.77%	11.69%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.18%	1.98%	0.73%	1.38%	0.60%
Fines and Forfeitures	0.47%	1.09%	0.07%	0.08%	0.57%
Charges for Services	9.05%	7.87%	12.59%	13.78%	24.69%
Investment of Funds	1.93%	1.84%	1.03%	2.61%	1.64%
Rental of Property	0.41%	0.35%	1.84%	0.51%	0.09%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.32%	1.58%	8.86%	1.06%	3.77%
Sub-Total	14.35%	14.72%	25.12%	19.42%	31.36%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	23.27%	42.12%	49.15%	61.33%	56.89%
Public Service Corporation Property Taxes	1.64%	2.22%	1.07%	0.98%	2.97%
General Personal Property Tax	3.98%	17.33%	11.49%	8.40%	12.91%
Mobile Homes Property Tax	0.30%	0.22%	0.38%	0.01%	--
Machinery and Tools Tax	3.70%	2.05%	0.24%	0.11%	0.43%
Merchants' Capital Tax	0.31%	--	0.37%	--	--
Property Tax Penalties	0.18%	0.69%	1.14%	0.28%	0.53%
Property Tax Interest	0.33%	0.51%	0.77%	0.02%	0.23%
Sub-Total	33.72%	65.15%	64.61%	71.14%	73.97%
All Other Tax Revenue					
Local Sales and Use Taxes	2.86%	4.26%	11.79%	4.93%	4.71%
Consumers' Utility Taxes	1.54%	1.75%	1.35%	1.36%	1.11%
Business License Taxes	--	2.27%	--	4.14%	1.24%
Franchise License Taxes	0.26%	--	--	0.05%	--
Motor Vehicle License Taxes	--	1.17%	1.52%	--	1.16%
Bank Stock Tax	--	0.53%	--	0.20%	0.06%
Taxes on Recordation and Wills	0.66%	0.72%	0.09%	0.81%	1.06%
Tobacco Taxes	--	--	--	0.29%	--
Admission and Amusement Taxes	--	0.22%	--	--	--
Transient Occupancy Tax	0.05%	0.11%	--	0.62%	0.09%
Restaurant Food Tax	--	1.73%	--	--	--
Coal, Oil, and Gas Taxes	45.60%	--	--	--	--
Communication Sales and Use Taxes	2.32%	3.28%	2.61%	2.31%	2.23%
Other Non-Property Taxes	0.05%	3.70%	--	0.13%	--
Sub-Total	53.36%	19.75%	17.36%	14.84%	11.66%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.71%	1.34%	0.61%	1.27%	1.06%
Fines and Forfeitures	0.20%	2.05%	0.17%	0.45%	0.27%
Charges for Services	9.07%	7.60%	13.24%	7.95%	10.55%
Investment of Funds	0.60%	3.15%	0.91%	2.66%	1.19%
Rental of Property	0.04%	0.23%	0.21%	1.15%	0.20%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.31%	0.73%	2.89%	0.54%	1.11%
Sub-Total	12.93%	15.10%	18.03%	14.03%	14.37%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	52.00%	45.78%	49.24%	34.16%	31.77%
Public Service Corporation Property Taxes	1.42%	11.55%	0.97%	0.69%	5.18%
General Personal Property Tax	9.17%	13.20%	9.49%	16.44%	9.63%
Mobile Homes Property Tax	0.38%	0.04%	0.47%	0.19%	0.32%
Machinery and Tools Tax	1.13%	0.02%	1.30%	4.37%	15.90%
Merchants' Capital Tax	0.34%	--	0.81%	--	0.96%
Property Tax Penalties	0.48%	0.83%	0.44%	0.48%	0.49%
Property Tax Interest	0.28%	0.25%	0.27%	0.29%	0.36%
Sub-Total	65.19%	71.66%	62.99%	56.61%	64.61%
All Other Tax Revenue					
Local Sales and Use Taxes	4.85%	3.59%	7.74%	8.00%	6.89%
Consumers' Utility Taxes	2.66%	1.69%	1.80%	2.69%	1.43%
Business License Taxes	--	--	0.01%	4.36%	--
Franchise License Taxes	0.004%	--	0.40%	--	--
Motor Vehicle License Taxes	2.86%	1.24%	2.37%	1.45%	0.95%
Bank Stock Tax	--	0.12%	0.19%	0.21%	--
Taxes on Recordation and Wills	0.84%	1.55%	1.23%	1.45%	0.65%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.21%	0.35%	0.26%
Restaurant Food Tax	--	--	1.52%	2.73%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	5.02%	3.23%	4.75%	1.32%	1.75%
Other Non-Property Taxes	0.19%	--	0.003%	0.02%	0.37%
Sub-Total	16.42%	11.42%	20.20%	22.58%	12.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.13%	1.34%	1.07%	1.51%	0.27%
Fines and Forfeitures	0.13%	0.06%	0.02%	0.28%	0.15%
Charges for Services	14.68%	11.36%	11.77%	13.19%	19.15%
Investment of Funds	1.20%	2.09%	1.97%	3.47%	1.76%
Rental of Property	1.10%	0.10%	0.18%	0.07%	0.26%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.15%	1.98%	1.80%	2.30%	1.51%
Sub-Total	18.38%	16.92%	16.81%	20.81%	23.09%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	47.62%	56.62%	36.26%	46.89%	22.10%
Public Service Corporation Property Taxes	0.93%	1.39%	0.78%	1.29%	1.63%
General Personal Property Tax	12.76%	14.70%	8.44%	9.84%	9.88%
Mobile Homes Property Tax	0.21%	0.01%	0.16%	--	0.35%
Machinery and Tools Tax	0.24%	0.97%	0.74%	0.14%	6.63%
Merchants' Capital Tax	--	--	0.38%	--	--
Property Tax Penalties	0.50%	0.44%	0.40%	0.69%	0.69%
Property Tax Interest	0.25%	0.28%	0.47%	0.32%	0.53%
Sub-Total	62.49%	74.42%	47.63%	59.16%	41.82%
All Other Tax Revenue					
Local Sales and Use Taxes	8.25%	5.79%	3.50%	3.90%	3.07%
Consumers' Utility Taxes	1.44%	0.78%	2.58%	1.63%	2.23%
Business License Taxes	3.28%	1.67%	--	1.28%	2.57%
Franchise License Taxes	0.63%	0.05%	0.38%	0.12%	0.01%
Motor Vehicle License Taxes	--	1.54%	2.06%	1.28%	1.24%
Bank Stock Tax	0.34%	0.26%	0.09%	0.09%	--
Taxes on Recordation and Wills	1.31%	1.51%	0.93%	1.47%	0.42%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.22%	--	0.07%	0.17%	0.28%
Restaurant Food Tax	3.47%	--	--	1.71%	0.93%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.04%	2.52%	3.28%	2.24%	1.64%
Other Non-Property Taxes	0.27%	0.40%	--	--	0.46%
Sub-Total	22.25%	14.52%	12.88%	13.89%	12.85%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.06%	2.31%	0.94%	1.42%	0.79%
Fines and Forfeitures	0.23%	0.24%	0.01%	0.55%	8.81%
Charges for Services	11.22%	4.92%	32.00%	21.46%	23.80%
Investment of Funds	1.35%	2.22%	2.11%	1.00%	4.50%
Rental of Property	0.04%	0.17%	0.34%	0.19%	0.31%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.36%	1.19%	4.08%	2.32%	7.12%
Sub-Total	15.26%	11.05%	39.49%	26.94%	45.33%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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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 FY 2008
 [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	29.37%	52.27%	50.37%	28.41%	57.74%
Public Service Corporation Property Taxes	12.67%	2.32%	1.30%	1.48%	1.67%
General Personal Property Tax	10.76%	14.17%	11.14%	8.20%	5.32%
Mobile Homes Property Tax	0.22%	0.03%	0.003%	0.40%	0.04%
Machinery and Tools Tax	3.70%	0.90%	1.04%	8.42%	0.02%
Merchants' Capital Tax	--	0.54%	--	--	0.06%
Property Tax Penalties	0.77%	0.37%	0.07%	0.57%	0.38%
Property Tax Interest	0.44%	0.20%	0.05%	0.30%	0.26%
Sub-Total	57.94%	70.80%	63.97%	47.78%	65.50%
All Other Tax Revenue					
Local Sales and Use Taxes	7.49%	9.92%	9.88%	9.27%	2.35%
Consumers' Utility Taxes	2.40%	0.93%	0.45%	6.53%	1.51%
Business License Taxes	0.53%	0.31%	5.45%	3.47%	--
Franchise License Taxes	0.20%	0.34%	--	--	--
Motor Vehicle License Taxes	1.67%	0.02%	1.07%	2.20%	0.82%
Bank Stock Tax	--	0.21%	1.91%	0.36%	0.11%
Taxes on Recordation and Wills	0.58%	1.32%	0.84%	0.66%	0.71%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.21%	0.41%	1.81%	0.25%	--
Restaurant Food Tax	--	--	--	4.24%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.44%	3.13%	2.60%	4.12%	2.98%
Other Non-Property Taxes	--	--	0.40%	--	0.17%
Sub-Total	16.51%	16.58%	24.42%	31.08%	8.65%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.36%	1.42%	0.74%	0.23%	0.35%
Fines and Forfeitures	0.04%	0.54%	0.41%	0.47%	0.02%
Charges for Services	13.16%	8.19%	5.60%	12.88%	15.08%
Investment of Funds	5.81%	1.28%	3.48%	2.17%	3.27%
Rental of Property	0.62%	0.07%	0.13%	0.45%	0.21%
Payments in Lieu of Taxes from Enterprise Activities	--	0.20%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.56%	0.91%	1.24%	4.95%	6.92%
Sub-Total	25.55%	12.62%	11.61%	21.13%	25.85%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	39.77%	53.94%	28.05%	31.54%	49.38%
Public Service Corporation Property Taxes	2.23%	0.89%	0.73%	3.11%	1.26%
General Personal Property Tax	13.56%	10.31%	9.57%	10.08%	10.95%
Mobile Homes Property Tax	0.20%	--	0.25%	0.06%	--
Machinery and Tools Tax	13.63%	3.27%	1.20%	0.37%	7.23%
Merchants' Capital Tax	--	--	0.16%	--	--
Property Tax Penalties	0.55%	0.30%	0.48%	0.60%	0.65%
Property Tax Interest	0.25%	0.10%	0.31%	0.30%	0.43%
Sub-Total	70.19%	68.81%	40.73%	46.06%	69.91%
All Other Tax Revenue					
Local Sales and Use Taxes	3.96%	5.81%	1.24%	3.30%	3.19%
Consumers' Utility Taxes	1.57%	--	1.45%	0.62%	1.08%
Business License Taxes	0.71%	4.16%	--	3.24%	1.68%
Franchise License Taxes	0.004%	0.20%	--	0.06%	--
Motor Vehicle License Taxes	0.96%	0.07%	1.52%	1.33%	1.35%
Bank Stock Tax	0.01%	--	0.04%	0.19%	0.35%
Taxes on Recordation and Wills	1.26%	1.05%	0.55%	1.17%	1.42%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	2.16%	--	0.33%	--
Restaurant Food Tax	0.50%	3.84%	--	1.89%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.94%	1.27%	1.56%	1.21%	1.84%
Other Non-Property Taxes	0.26%	0.28%	--	0.97%	--
Sub-Total	12.21%	18.85%	6.36%	14.31%	10.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.81%	1.16%	0.85%	21.38%	1.62%
Fines and Forfeitures	0.20%	0.24%	0.79%	0.64%	0.38%
Charges for Services	12.96%	7.59%	43.87%	6.48%	14.58%
Investment of Funds	2.36%	1.39%	4.62%	3.59%	0.71%
Rental of Property	0.30%	0.29%	1.23%	0.26%	0.19%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.10%	--	--	--	--
Miscellaneous Non-Tax Sources	0.87%	1.68%	1.56%	7.28%	1.71%
Sub-Total	17.60%	12.35%	52.91%	39.63%	19.19%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	62.07%	36.15%	65.87%	45.79%	26.29%
Public Service Corporation Property Taxes	0.80%	5.09%	1.75%	23.89%	1.14%
General Personal Property Tax	10.29%	8.28%	9.03%	6.87%	17.22%
Mobile Homes Property Tax	0.26%	0.67%	0.001%	0.03%	--
Machinery and Tools Tax	0.03%	2.40%	0.13%	0.48%	1.64%
Merchants' Capital Tax	0.65%	0.55%	--	0.59%	0.62%
Property Tax Penalties	0.66%	0.78%	0.29%	0.49%	0.14%
Property Tax Interest	0.42%	1.79%	0.15%	0.22%	0.00003%
Sub-Total	75.19%	55.72%	77.22%	78.38%	47.05%
All Other Tax Revenue					
Local Sales and Use Taxes	9.38%	8.95%	4.95%	2.94%	3.41%
Consumers' Utility Taxes	--	2.47%	0.79%	0.97%	1.68%
Business License Taxes	--	--	2.63%	0.38%	--
Franchise License Taxes	--	--	--	0.002%	0.07%
Motor Vehicle License Taxes	1.19%	1.39%	0.54%	1.00%	2.01%
Bank Stock Tax	0.12%	0.18%	0.04%	--	--
Taxes on Recordation and Wills	1.20%	0.54%	0.94%	1.26%	0.70%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.005%	--	--	--
Transient Occupancy Tax	--	0.02%	0.62%	0.11%	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	2.94%	--	--	--
Communication Sales and Use Taxes	0.54%	3.77%	1.38%	0.68%	2.21%
Other Non-Property Taxes	0.25%	0.43%	0.96%	--	0.23%
Sub-Total	12.68%	20.70%	12.83%	7.33%	10.32%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.81%	0.30%	1.55%	2.44%	0.35%
Fines and Forfeitures	0.12%	0.10%	0.21%	0.15%	0.10%
Charges for Services	8.85%	18.78%	3.83%	7.98%	36.21%
Investment of Funds	0.98%	1.65%	1.84%	2.77%	2.36%
Rental of Property	0.35%	0.38%	0.24%	0.07%	0.55%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.03%	2.38%	2.27%	0.88%	3.08%
Sub-Total	12.14%	23.58%	9.95%	14.29%	42.64%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	45.85%	50.97%	32.19%	48.71%	53.94%
Public Service Corporation Property Taxes	0.87%	0.59%	2.54%	0.55%	1.72%
General Personal Property Tax	14.04%	14.82%	18.88%	16.36%	8.12%
Mobile Homes Property Tax	0.05%	0.30%	0.23%	0.53%	0.99%
Machinery and Tools Tax	0.41%	--	1.74%	0.03%	2.70%
Merchants' Capital Tax	1.35%	--	1.04%	0.0001%	1.21%
Property Tax Penalties	0.89%	0.64%	0.60%	0.49%	0.39%
Property Tax Interest	0.33%	0.23%	0.37%	0.28%	0.14%
Sub-Total	63.79%	67.54%	57.59%	66.94%	69.22%
All Other Tax Revenue					
Local Sales and Use Taxes	5.31%	3.29%	10.01%	5.79%	9.35%
Consumers' Utility Taxes	2.17%	1.31%	1.76%	1.48%	0.83%
Business License Taxes	--	1.28%	--	1.21%	--
Franchise License Taxes	0.22%	--	0.06%	--	0.02%
Motor Vehicle License Taxes	2.08%	1.42%	2.03%	1.54%	0.73%
Bank Stock Tax	0.29%	0.47%	0.01%	0.34%	0.09%
Taxes on Recordation and Wills	1.03%	1.17%	1.20%	1.50%	1.14%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.05%	--	0.05%
Restaurant Food Tax	2.02%	--	--	--	0.26%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	4.00%	3.72%	2.37%	3.27%	1.46%
Other Non-Property Taxes	--	--	--	0.29%	0.13%
Sub-Total	17.11%	12.67%	17.49%	15.42%	14.07%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.71%	0.62%	0.94%	1.12%	0.92%
Fines and Forfeitures	0.41%	0.16%	0.24%	0.12%	0.12%
Charges for Services	12.53%	14.74%	13.79%	12.73%	13.50%
Investment of Funds	1.78%	1.66%	2.53%	1.27%	1.47%
Rental of Property	0.46%	0.35%	0.17%	0.47%	0.26%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.21%	2.25%	7.25%	1.92%	0.44%
Sub-Total	19.10%	19.79%	24.92%	17.64%	16.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	57.76%	54.53%	48.53%	53.88%	29.83%
Public Service Corporation Property Taxes	1.37%	1.56%	0.95%	0.69%	2.56%
General Personal Property Tax	8.61%	12.87%	11.81%	13.05%	10.69%
Mobile Homes Property Tax	0.13%	0.08%	0.15%	0.13%	0.12%
Machinery and Tools Tax	0.03%	0.002%	0.42%	0.53%	1.86%
Merchants' Capital Tax	--	--	0.47%	0.23%	--
Property Tax Penalties	0.52%	0.52%	0.75%	0.51%	0.76%
Property Tax Interest	0.61%	0.25%	0.82%	0.27%	0.39%
Sub-Total	69.04%	69.81%	63.90%	69.28%	46.21%
All Other Tax Revenue					
Local Sales and Use Taxes	4.15%	4.08%	6.72%	3.76%	7.46%
Consumers' Utility Taxes	1.93%	0.93%	1.69%	1.67%	1.22%
Business License Taxes	0.13%	3.11%	0.11%	--	1.30%
Franchise License Taxes	0.50%	0.09%	0.0001%	--	--
Motor Vehicle License Taxes	1.42%	1.75%	1.14%	0.05%	1.33%
Bank Stock Tax	0.20%	0.08%	--	0.83%	--
Taxes on Recordation and Wills	1.28%	1.45%	1.31%	1.22%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.01%	--	--	--
Transient Occupancy Tax	1.95%	0.05%	1.55%	--	0.15%
Restaurant Food Tax	2.35%	1.77%	1.35%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.37%	2.74%	2.93%	2.27%	3.08%
Other Non-Property Taxes	0.16%	--	--	0.27%	0.13%
Sub-Total	16.43%	16.06%	16.80%	10.08%	15.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.36%	2.46%	1.54%	1.07%	0.46%
Fines and Forfeitures	0.26%	0.79%	0.71%	0.09%	0.08%
Charges for Services	9.03%	4.11%	11.73%	13.97%	27.51%
Investment of Funds	1.37%	2.39%	1.37%	2.03%	3.61%
Rental of Property	0.06%	0.19%	0.13%	0.01%	3.97%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.44%	4.18%	3.81%	3.48%	2.87%
Sub-Total	14.52%	14.13%	19.30%	20.64%	38.49%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	49.52%	43.53%	33.93%	38.29%	61.74%
Public Service Corporation Property Taxes	1.73%	1.17%	1.47%	5.42%	1.46%
General Personal Property Tax	10.04%	19.75%	11.09%	12.49%	11.22%
Mobile Homes Property Tax	0.06%	--	0.57%	0.48%	0.02%
Machinery and Tools Tax	2.86%	1.80%	4.06%	3.14%	0.74%
Merchants' Capital Tax	0.31%	--	--	0.76%	--
Property Tax Penalties	0.57%	0.91%	0.59%	0.64%	0.52%
Property Tax Interest	0.21%	0.71%	0.22%	0.53%	0.30%
Sub-Total	65.31%	67.87%	51.92%	61.75%	75.98%
All Other Tax Revenue					
Local Sales and Use Taxes	4.75%	5.54%	6.30%	4.81%	4.45%
Consumers' Utility Taxes	1.26%	0.19%	2.68%	2.16%	1.84%
Business License Taxes	--	0.81%	--	0.01%	0.30%
Franchise License Taxes	0.10%	--	0.48%	0.12%	0.42%
Motor Vehicle License Taxes	1.44%	1.26%	2.79%	3.27%	1.09%
Bank Stock Tax	0.07%	--	0.08%	0.10%	--
Taxes on Recordation and Wills	1.61%	0.86%	0.66%	0.97%	1.35%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	1.62%	0.28%	--	--
Restaurant Food Tax	1.24%	1.09%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.74%	2.08%	3.71%	6.03%	2.51%
Other Non-Property Taxes	0.20%	--	--	0.47%	0.72%
Sub-Total	14.46%	13.46%	16.98%	17.93%	12.68%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.70%	1.26%	1.04%	0.53%	2.96%
Fines and Forfeitures	0.001%	0.35%	0.07%	0.14%	0.26%
Charges for Services	13.69%	14.08%	19.75%	13.77%	5.43%
Investment of Funds	2.94%	1.74%	1.69%	2.90%	0.83%
Rental of Property	0.33%	0.18%	0.30%	0.99%	0.74%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.02%	--
Miscellaneous Non-Tax Sources	2.56%	1.06%	8.25%	1.97%	1.11%
Sub-Total	20.23%	18.67%	31.10%	20.33%	11.34%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	29.58%	47.12%	57.38%	30.58%	63.22%
Public Service Corporation Property Taxes	1.34%	1.79%	1.46%	1.52%	0.94%
General Personal Property Tax	15.06%	13.24%	8.61%	9.34%	12.05%
Mobile Homes Property Tax	0.33%	0.18%	0.01%	0.11%	0.004%
Machinery and Tools Tax	0.23%	0.83%	0.04%	6.47%	--
Merchants' Capital Tax	2.23%	--	--	0.62%	--
Property Tax Penalties	0.71%	0.48%	0.47%	0.38%	0.61%
Property Tax Interest	0.36%	0.30%	0.18%	0.37%	0.36%
Sub-Total	49.84%	63.94%	68.15%	49.40%	77.19%
All Other Tax Revenue					
Local Sales and Use Taxes	14.60%	3.52%	5.54%	7.45%	3.15%
Consumers' Utility Taxes	1.42%	1.92%	1.48%	1.63%	1.22%
Business License Taxes	--	2.46%	2.54%	--	--
Franchise License Taxes	0.32%	0.005%	0.14%	--	0.29%
Motor Vehicle License Taxes	1.02%	1.97%	0.80%	1.44%	1.15%
Bank Stock Tax	--	0.20%	0.08%	0.15%	0.31%
Taxes on Recordation and Wills	1.02%	1.34%	1.07%	0.66%	0.79%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.48%	0.41%	0.78%	--
Restaurant Food Tax	--	1.55%	--	2.58%	0.94%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	1.80%	3.63%	2.67%	2.40%	2.76%
Other Non-Property Taxes	--	0.14%	0.02%	0.25%	--
Sub-Total	20.17%	18.22%	14.76%	17.35%	10.61%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.51%	2.54%	1.63%	1.81%	0.59%
Fines and Forfeitures	0.15%	0.83%	0.32%	0.09%	0.44%
Charges for Services	24.13%	10.19%	8.18%	27.58%	5.51%
Investment of Funds	1.77%	2.87%	3.88%	2.78%	1.06%
Rental of Property	1.34%	0.38%	0.23%	0.09%	0.06%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.09%	1.03%	2.86%	0.90%	4.54%
Sub-Total	29.99%	17.84%	17.10%	33.25%	12.20%
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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 FY 2008
 [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	34.59%	53.30%	36.79%	42.94%	19.49%
Public Service Corporation Property Taxes	1.62%	1.64%	1.49%	1.07%	5.24%
General Personal Property Tax	11.56%	9.62%	12.49%	12.24%	7.66%
Mobile Homes Property Tax	0.22%	0.04%	0.12%	--	0.35%
Machinery and Tools Tax	0.16%	0.90%	0.68%	8.75%	6.23%
Merchants' Capital Tax	0.51%	--	--	1.22%	0.12%
Property Tax Penalties	0.52%	0.30%	0.86%	0.50%	0.32%
Property Tax Interest	0.28%	0.13%	0.27%	0.32%	0.51%
Sub-Total	49.46%	65.93%	52.71%	67.05%	39.92%
All Other Tax Revenue					
Local Sales and Use Taxes	12.95%	5.61%	6.80%	5.43%	6.29%
Consumers' Utility Taxes	1.40%	2.36%	1.50%	1.12%	2.19%
Business License Taxes	--	3.80%	2.27%	--	--
Franchise License Taxes	--	0.35%	--	0.38%	0.07%
Motor Vehicle License Taxes	2.14%	1.26%	1.55%	1.36%	1.07%
Bank Stock Tax	--	0.25%	0.27%	0.02%	--
Taxes on Recordation and Wills	0.70%	0.88%	0.82%	1.25%	0.58%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.07%	--	--	--
Transient Occupancy Tax	--	0.63%	3.07%	0.15%	--
Restaurant Food Tax	--	2.34%	3.44%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	14.61%
Communication Sales and Use Taxes	3.45%	3.05%	2.93%	2.08%	3.56%
Other Non-Property Taxes	--	--	--	--	3.02%
Sub-Total	20.65%	20.61%	22.64%	11.78%	31.40%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.66%	0.64%	0.92%	1.34%	0.16%
Fines and Forfeitures	0.49%	0.47%	0.54%	0.18%	0.001%
Charges for Services	22.85%	9.07%	17.61%	16.57%	21.89%
Investment of Funds	2.27%	2.55%	1.52%	1.36%	1.72%
Rental of Property	0.18%	0.36%	0.61%	0.25%	0.32%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.01%	0.07%	--	--
Miscellaneous Non-Tax Sources	3.44%	0.35%	3.38%	1.48%	4.59%
Sub-Total	29.90%	13.46%	24.65%	21.17%	28.68%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	32.39%	44.15%	25.80%	41.87%	47.62%
Public Service Corporation Property Taxes	1.37%	1.39%	1.87%	3.20%	0.85%
General Personal Property Tax	4.45%	15.29%	8.75%	12.46%	12.99%
Mobile Homes Property Tax	0.53%	0.07%	0.43%	0.34%	0.04%
Machinery and Tools Tax	1.27%	4.33%	4.97%	4.24%	0.55%
Merchants' Capital Tax	0.74%	0.58%	0.67%	0.84%	--
Property Tax Penalties	0.62%	0.55%	0.45%	0.74%	0.54%
Property Tax Interest	0.34%	0.57%	0.40%	0.45%	0.26%
Sub-Total	41.71%	66.93%	43.34%	64.13%	62.86%
All Other Tax Revenue					
Local Sales and Use Taxes	6.56%	7.33%	6.00%	2.42%	8.19%
Consumers' Utility Taxes	2.13%	1.66%	2.11%	2.41%	1.26%
Business License Taxes	--	--	--	0.78%	2.21%
Franchise License Taxes	0.36%	0.04%	0.44%	0.01%	0.34%
Motor Vehicle License Taxes	2.38%	1.25%	1.02%	1.66%	1.36%
Bank Stock Tax	0.08%	--	--	--	0.14%
Taxes on Recordation and Wills	0.63%	1.08%	0.61%	0.87%	1.49%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.02%	0.14%	--	--	0.54%
Restaurant Food Tax	--	--	--	--	3.24%
Coal, Oil, and Gas Taxes	0.11%	--	--	--	--
Communication Sales and Use Taxes	4.22%	3.10%	2.37%	2.97%	2.81%
Other Non-Property Taxes	0.48%	--	--	0.25%	0.04%
Sub-Total	16.98%	14.61%	12.54%	11.36%	21.62%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.30%	1.25%	0.32%	0.63%	1.81%
Fines and Forfeitures	0.43%	0.10%	0.71%	3.18%	0.51%
Charges for Services	26.36%	14.02%	38.85%	14.03%	10.28%
Investment of Funds	1.27%	1.76%	2.51%	1.22%	1.91%
Rental of Property	1.51%	0.13%	0.15%	--	0.22%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.28%	--	--
Interlocal Revenue-Sharing Payments	--	--	0.04%	2.87%	--
Miscellaneous Non-Tax Sources	11.43%	1.19%	1.28%	2.58%	0.78%
Sub-Total	41.30%	18.46%	44.12%	24.51%	15.51%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	57.14%	28.43%	18.87%	28.64%	46.95%
Public Service Corporation Property Taxes	0.86%	54.06%	1.80%	2.03%	0.66%
General Personal Property Tax	9.95%	4.71%	7.60%	10.52%	15.38%
Mobile Homes Property Tax	0.06%	--	0.18%	0.39%	0.02%
Machinery and Tools Tax	0.08%	--	5.10%	2.45%	1.54%
Merchants' Capital Tax	0.37%	--	0.39%	2.45%	--
Property Tax Penalties	0.45%	0.21%	0.44%	0.74%	0.59%
Property Tax Interest	0.25%	0.47%	0.08%	0.41%	0.35%
Sub-Total	69.16%	87.87%	34.46%	47.63%	65.49%
All Other Tax Revenue					
Local Sales and Use Taxes	4.36%	1.79%	2.74%	10.39%	5.89%
Consumers' Utility Taxes	1.90%	--	0.47%	2.10%	1.57%
Business License Taxes	--	0.31%	0.001%	--	2.61%
Franchise License Taxes	-0.09%	0.10%	0.004%	0.08%	--
Motor Vehicle License Taxes	1.02%	0.43%	0.96%	0.11%	1.39%
Bank Stock Tax	0.09%	--	--	0.07%	--
Taxes on Recordation and Wills	1.12%	0.42%	0.35%	0.61%	1.34%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.56%	--	--	0.44%	0.02%
Restaurant Food Tax	2.30%	--	--	--	0.83%
Coal, Oil, and Gas Taxes	--	--	--	5.92%	--
Communication Sales and Use Taxes	2.96%	0.30%	1.02%	1.14%	2.24%
Other Non-Property Taxes	2.18%	--	0.29%	--	--
Sub-Total	16.40%	3.35%	5.82%	20.85%	15.89%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.77%	0.31%	0.56%	0.30%	1.42%
Fines and Forfeitures	0.33%	0.08%	2.64%	3.38%	0.14%
Charges for Services	8.72%	5.41%	51.79%	18.66%	10.35%
Investment of Funds	1.47%	2.02%	1.48%	2.85%	4.79%
Rental of Property	0.10%	0.49%	0.45%	4.28%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.05%	0.47%	2.80%	2.04%	1.65%
Sub-Total	14.44%	8.78%	59.71%	31.51%	18.63%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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 Percentage Distribution/¹
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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	35.29%	41.06%	21.65%	27.77%	45.41%
Public Service Corporation Property Taxes	1.99%	0.69%	1.10%	2.38%	1.79%
General Personal Property Tax	7.99%	14.00%	8.54%	9.23%	10.02%
Mobile Homes Property Tax	0.20%	0.11%	0.52%	0.30%	0.02%
Machinery and Tools Tax	6.27%	0.81%	8.04%	5.96%	2.29%
Merchants' Capital Tax	--	0.25%	1.94%	1.12%	0.15%
Property Tax Penalties	0.46%	0.83%	0.73%	0.25%	0.45%
Property Tax Interest	0.42%	0.54%	0.26%	0.31%	0.20%
Sub-Total	52.62%	58.29%	42.77%	47.32%	60.32%
All Other Tax Revenue					
Local Sales and Use Taxes	11.90%	3.58%	6.97%	10.40%	7.78%
Consumers' Utility Taxes	2.16%	1.77%	1.38%	2.07%	0.21%
Business License Taxes	--	--	--	--	5.48%
Franchise License Taxes	0.23%	--	0.19%	--	--
Motor Vehicle License Taxes	0.98%	2.27%	0.26%	1.19%	1.15%
Bank Stock Tax	0.06%	0.03%	--	0.07%	0.11%
Taxes on Recordation and Wills	0.82%	1.48%	0.48%	0.62%	1.33%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.08%	--	0.15%	0.49%	3.73%
Restaurant Food Tax	--	--	--	2.04%	4.20%
Coal, Oil, and Gas Taxes	--	--	26.12%	--	--
Communication Sales and Use Taxes	3.57%	3.48%	2.72%	2.69%	1.23%
Other Non-Property Taxes	--	--	--	0.30%	0.02%
Sub-Total	19.80%	12.61%	38.27%	19.86%	25.23%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.30%	1.00%	0.13%	0.35%	0.68%
Fines and Forfeitures	1.42%	0.36%	0.16%	4.56%	0.28%
Charges for Services	18.42%	21.44%	11.48%	25.72%	9.15%
Investment of Funds	1.79%	3.02%	3.19%	1.24%	1.85%
Rental of Property	0.53%	0.38%	0.22%	0.01%	1.37%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.12%	--	--	0.04%	--
Miscellaneous Non-Tax Sources	5.00%	2.90%	3.78%	0.90%	1.12%
Sub-Total	27.58%	29.10%	18.96%	32.82%	14.46%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	58.03%	31.73%	26.48%	32.27%	36.18%
Public Service Corporation Property Taxes	1.59%	0.81%	0.40%	0.73%	0.87%
General Personal Property Tax	7.06%	6.30%	6.72%	13.48%	3.66%
Mobile Homes Property Tax	--	--	--	0.05%	1.37%
Machinery and Tools Tax	0.09%	3.28%	2.42%	3.78%	0.01%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.32%	0.42%	0.24%	0.42%	0.21%
Property Tax Interest	0.07%	0.09%	0.32%	0.21%	0.07%
Sub-Total	67.16%	42.63%	36.58%	50.94%	42.37%
All Other Tax Revenue					
Local Sales and Use Taxes	4.97%	9.86%	10.96%	3.90%	7.93%
Consumers' Utility Taxes	2.05%	--	0.55%	2.75%	3.47%
Business License Taxes	6.57%	4.99%	3.22%	1.81%	4.62%
Franchise License Taxes	--	--	--	--	0.01%
Motor Vehicle License Taxes	0.66%	1.19%	0.62%	1.33%	0.67%
Bank Stock Tax	0.26%	1.49%	0.93%	0.47%	0.47%
Taxes on Recordation and Wills	0.80%	0.76%	0.54%	0.53%	0.52%
Tobacco Taxes	0.55%	1.20%	0.41%	--	0.55%
Admission and Amusement Taxes	0.22%	--	--	--	--
Transient Occupancy Tax	1.74%	0.59%	2.48%	0.16%	1.92%
Restaurant Food Tax	2.25%	6.73%	12.83%	1.81%	5.23%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.54%	1.60%	1.72%	3.60%	2.85%
Other Non-Property Taxes	0.18%	0.0009%	--	0.97%	--
Sub-Total	22.80%	28.40%	34.27%	17.34%	28.23%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.20%	0.36%	0.15%	0.82%	0.82%
Fines and Forfeitures	0.80%	0.87%	0.40%	0.67%	0.37%
Charges for Services	4.28%	16.78%	24.64%	25.57%	13.39%
Investment of Funds	1.35%	3.82%	0.79%	0.60%	1.72%
Rental of Property	0.65%	--	0.87%	1.78%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.95%	--	--
Interlocal Revenue-Sharing Payments	--	6.55%	--	--	10.25%
Miscellaneous Non-Tax Sources	1.77%	0.59%	1.36%	2.29%	2.58%
Sub-Total	10.04%	28.97%	29.15%	31.72%	29.40%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	52.01%	38.09%	13.73%	25.56%	18.96%
Public Service Corporation Property Taxes	2.04%	0.73%	1.00%	0.65%	1.04%
General Personal Property Tax	9.06%	5.27%	5.29%	6.70%	7.24%
Mobile Homes Property Tax	0.03%	--	0.05%	0.04%	--
Machinery and Tools Tax	0.51%	0.12%	31.53%	1.87%	1.41%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.37%	0.17%	0.35%	0.55%	0.42%
Property Tax Interest	0.21%	0.34%	0.19%	0.45%	0.17%
Sub-Total	64.23%	44.73%	52.15%	35.82%	29.25%
All Other Tax Revenue					
Local Sales and Use Taxes	7.27%	16.14%	9.12%	12.59%	9.68%
Consumers' Utility Taxes	2.05%	2.16%	3.24%	1.55%	2.69%
Business License Taxes	5.05%	6.24%	3.93%	7.77%	5.06%
Franchise License Taxes	--	--	0.05%	0.02%	--
Motor Vehicle License Taxes	1.17%	0.79%	0.83%	1.63%	0.58%
Bank Stock Tax	0.22%	0.34%	1.04%	1.11%	1.00%
Taxes on Recordation and Wills	0.73%	0.01%	0.19%	0.37%	0.35%
Tobacco Taxes	0.99%	--	0.65%	--	--
Admission and Amusement Taxes	0.14%	--	--	--	--
Transient Occupancy Tax	0.83%	1.05%	0.01%	0.68%	4.73%
Restaurant Food Tax	4.05%	9.24%	4.51%	7.86%	10.87%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	2.83%	1.76%	2.67%	5.69%	2.66%
Other Non-Property Taxes	0.42%	--	0.21%	0.03%	--
Sub-Total	25.73%	37.73%	26.45%	39.30%	37.61%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.56%	0.65%	0.12%	0.42%	0.44%
Fines and Forfeitures	0.74%	1.26%	0.24%	0.87%	6.92%
Charges for Services	5.39%	9.92%	19.10%	15.08%	17.94%
Investment of Funds	1.86%	1.44%	0.59%	3.12%	2.74%
Rental of Property	0.15%	0.93%	0.10%	1.07%	0.12%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.06%	--
Miscellaneous Non-Tax Sources	1.36%	3.35%	1.24%	4.25%	4.98%
Sub-Total	10.04%	17.54%	21.39%	24.88%	33.14%
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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Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2008
 [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	45.54%	59.65%	25.84%	31.18%	18.13%
Public Service Corporation Property Taxes	1.02%	0.48%	0.34%	0.38%	0.68%
General Personal Property Tax	7.03%	5.45%	6.41%	8.06%	4.19%
Mobile Homes Property Tax	--	--	--	0.002%	--
Machinery and Tools Tax	0.07%	--	0.06%	0.10%	3.95%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.18%	0.20%	0.40%	0.24%	0.20%
Property Tax Interest	0.07%	0.17%	0.17%	0.09%	0.12%
Sub-Total	53.91%	65.94%	33.21%	40.05%	27.26%
All Other Tax Revenue					
Local Sales and Use Taxes	14.29%	6.94%	8.12%	15.35%	16.62%
Consumers' Utility Taxes	1.67%	2.03%	2.91%	2.18%	1.72%
Business License Taxes	9.14%	5.49%	4.78%	7.77%	6.60%
Franchise License Taxes	--	--	--	--	--
Motor Vehicle License Taxes	0.48%	0.37%	0.74%	0.43%	0.54%
Bank Stock Tax	1.09%	0.23%	0.19%	0.66%	0.79%
Taxes on Recordation and Wills	0.24%	1.26%	0.39%	1.02%	0.08%
Tobacco Taxes	0.83%	0.82%	1.27%	0.85%	--
Admission and Amusement Taxes	--	0.005%	--	0.41%	0.17%
Transient Occupancy Tax	0.66%	0.44%	0.96%	1.31%	0.08%
Restaurant Food Tax	4.92%	4.28%	5.48%	10.06%	6.64%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.19%	1.73%	3.20%	2.88%	1.82%
Other Non-Property Taxes	--	0.02%	0.16%	0.28%	--
Sub-Total	36.50%	23.59%	28.20%	43.21%	35.07%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.12%	0.77%	0.43%	0.93%	0.18%
Fines and Forfeitures	0.95%	0.85%	0.26%	0.51%	1.13%
Charges for Services	1.71%	6.68%	22.57%	11.58%	29.96%
Investment of Funds	1.72%	0.93%	0.85%	2.20%	4.60%
Rental of Property	2.92%	0.45%	1.21%	0.08%	0.10%
Payments in Lieu of Taxes from Enterprise Activities	--	0.26%	0.47%	--	--
Interlocal Revenue-Sharing Payments	--	--	6.43%	--	--
Miscellaneous Non-Tax Sources	1.16%	0.53%	6.38%	1.44%	1.71%
Sub-Total	9.59%	10.47%	38.60%	16.74%	37.67%
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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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2008
 [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	40.95%	25.32%	32.37%	26.07%	30.76%
Public Service Corporation Property Taxes	0.88%	0.40%	8.80%	0.66%	1.22%
General Personal Property Tax	7.31%	8.27%	5.78%	4.36%	7.50%
Mobile Homes Property Tax	0.02%	0.01%	--	--	--
Machinery and Tools Tax	0.69%	2.12%	10.32%	--	2.64%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.37%	0.24%	1.04%	0.17%	0.30%
Property Tax Interest	0.23%	0.09%	1.02%	0.07%	0.12%
Sub-Total	50.43%	36.44%	59.33%	31.34%	42.54%
All Other Tax Revenue					
Local Sales and Use Taxes	4.72%	15.86%	4.91%	5.96%	9.39%
Consumers' Utility Taxes	1.96%	1.42%	2.20%	2.33%	3.15%
Business License Taxes	4.38%	8.36%	4.25%	4.56%	5.30%
Franchise License Taxes	0.47%	--	0.01%	--	0.003%
Motor Vehicle License Taxes	1.18%	0.97%	0.92%	0.49%	1.00%
Bank Stock Tax	0.11%	0.49%	0.20%	0.30%	0.29%
Taxes on Recordation and Wills	0.32%	0.81%	0.50%	0.46%	0.44%
Tobacco Taxes	1.29%	1.17%	--	--	0.67%
Admission and Amusement Taxes	0.39%	0.26%	--	--	0.27%
Transient Occupancy Tax	1.07%	2.15%	1.58%	1.55%	1.12%
Restaurant Food Tax	4.79%	10.81%	4.20%	4.47%	6.80%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.10%	2.50%	2.54%	2.77%	2.56%
Other Non-Property Taxes	0.08%	0.17%	--	0.21%	--
Sub-Total	23.85%	44.98%	21.30%	23.09%	30.98%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.53%	1.48%	0.54%	0.81%	0.56%
Fines and Forfeitures	0.78%	0.70%	0.41%	0.80%	0.39%
Charges for Services	16.26%	10.66%	14.67%	14.64%	20.80%
Investment of Funds	2.29%	2.70%	2.14%	5.43%	2.64%
Rental of Property	2.51%	0.17%	0.47%	0.18%	0.91%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	12.78%	0.06%
Miscellaneous Non-Tax Sources	3.35%	2.88%	1.13%	10.95%	1.12%
Sub-Total	25.71%	18.58%	19.37%	45.57%	26.48%
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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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	55.16%	57.02%	28.68%	39.78%	40.00%
Public Service Corporation Property Taxes	0.80%	0.81%	1.19%	1.06%	1.29%
General Personal Property Tax	6.68%	9.44%	6.31%	9.42%	8.40%
Mobile Homes Property Tax	0.01%	--	--	0.04%	0.001%
Machinery and Tools Tax	4.73%	0.11%	0.81%	3.36%	0.81%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.40%	0.60%	0.44%	0.18%	0.07%
Property Tax Interest	0.11%	0.35%	0.31%	0.11%	0.14%
Sub-Total	67.89%	68.33%	37.73%	53.93%	50.72%
All Other Tax Revenue					
Local Sales and Use Taxes	7.58%	5.18%	8.59%	6.02%	6.45%
Consumers' Utility Taxes	0.61%	2.23%	3.13%	1.71%	4.33%
Business License Taxes	3.23%	2.20%	7.68%	3.86%	5.35%
Franchise License Taxes	--	--	0.06%	--	0.21%
Motor Vehicle License Taxes	0.73%	0.80%	1.34%	0.90%	0.72%
Bank Stock Tax	0.37%	0.14%	0.93%	0.15%	0.32%
Taxes on Recordation and Wills	0.72%	0.81%	0.40%	0.57%	0.58%
Tobacco Taxes	0.89%	1.09%	0.41%	1.07%	1.54%
Admission and Amusement Taxes	--	--	--	0.14%	0.79%
Transient Occupancy Tax	0.14%	--	0.07%	0.88%	1.70%
Restaurant Food Tax	2.82%	0.87%	5.87%	4.68%	5.84%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	3.54%	2.31%	4.31%	3.36%	5.13%
Other Non-Property Taxes	0.19%	--	0.01%	0.18%	0.05%
Sub-Total	20.82%	15.63%	32.81%	23.53%	33.01%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.98%	0.55%	1.81%	0.94%	0.82%
Fines and Forfeitures	0.58%	0.79%	0.70%	0.48%	0.27%
Charges for Services	6.96%	6.27%	16.81%	11.48%	11.15%
Investment of Funds	1.77%	0.90%	1.83%	1.44%	1.06%
Rental of Property	0.05%	0.01%	3.10%	3.24%	0.98%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.64%	0.42%	0.53%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.96%	7.51%	4.58%	4.53%	1.47%
Sub-Total	11.29%	16.04%	29.46%	22.53%	16.28%
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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 Local Revenue by Category and Jurisdiction
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 FY 2008
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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	17.24%	38.80%	59.08%	42.12%	27.45%
Public Service Corporation Property Taxes	2.37%	1.80%	0.55%	1.48%	0.63%
General Personal Property Tax	2.46%	6.52%	11.26%	10.00%	4.68%
Mobile Homes Property Tax	--	0.04%	0.03%	0.004%	0.03%
Machinery and Tools Tax	1.04%	5.23%	--	0.12%	3.51%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.29%	0.67%	0.37%	0.78%	0.30%
Property Tax Interest	0.13%	0.43%	0.08%	0.28%	0.30%
Sub-Total	23.53%	53.48%	71.39%	54.77%	36.89%
All Other Tax Revenue					
Local Sales and Use Taxes	22.70%	7.58%	2.17%	4.03%	3.20%
Consumers' Utility Taxes	2.20%	3.00%	1.24%	3.98%	3.32%
Business License Taxes	9.87%	5.21%	1.96%	3.05%	2.32%
Franchise License Taxes	0.0001%	--	--	--	0.31%
Motor Vehicle License Taxes	0.35%	1.13%	--	1.09%	0.05%
Bank Stock Tax	0.07%	0.20%	0.09%	0.17%	0.70%
Taxes on Recordation and Wills	0.31%	0.75%	1.17%	0.69%	0.60%
Tobacco Taxes	0.50%	0.60%	0.33%	1.37%	0.62%
Admission and Amusement Taxes	--	0.03%	--	0.13%	--
Transient Occupancy Tax	1.50%	0.89%	--	0.59%	0.81%
Restaurant Food Tax	11.11%	2.77%	2.44%	3.29%	5.03%
Coal, Oil, and Gas Taxes	2.23%	--	--	--	--
Communication Sales and Use Taxes	2.15%	4.00%	2.05%	5.14%	4.93%
Other Non-Property Taxes	--	--	--	0.02%	--
Sub-Total	52.99%	26.18%	11.43%	23.53%	21.90%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.11%	1.25%	0.43%	0.60%	0.21%
Fines and Forfeitures	1.58%	2.03%	0.17%	0.09%	1.61%
Charges for Services	11.95%	12.42%	9.19%	13.56%	23.12%
Investment of Funds	2.95%	0.57%	0.85%	1.00%	2.55%
Rental of Property	5.65%	0.56%	0.42%	1.33%	0.63%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	0.51%	9.76%
Interlocal Revenue-Sharing Payments	--	--	--	--	1.07%
Miscellaneous Non-Tax Sources	1.23%	3.52%	6.12%	4.61%	2.27%
Sub-Total	23.48%	20.34%	17.18%	21.69%	41.21%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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 Percentage Distribution/¹
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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	40.54%	37.08%	36.66%	36.44%	49.33%
Public Service Corporation Property Taxes	2.10%	1.83%	0.73%	1.28%	1.19%
General Personal Property Tax	8.10%	7.90%	9.61%	5.15%	8.32%
Mobile Homes Property Tax	0.002%	0.01%	0.04%	0.0009%	0.06%
Machinery and Tools Tax	2.44%	1.59%	4.65%	0.38%	0.91%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.41%	0.39%	0.24%	0.36%	0.55%
Property Tax Interest	0.30%	0.26%	0.16%	0.16%	0.18%
Sub-Total	53.90%	49.05%	52.10%	43.77%	60.53%
All Other Tax Revenue					
Local Sales and Use Taxes	5.59%	10.66%	10.14%	8.70%	4.60%
Consumers' Utility Taxes	2.43%	4.60%	1.98%	2.52%	2.54%
Business License Taxes	5.16%	6.45%	8.09%	4.33%	3.44%
Franchise License Taxes	--	0.25%	0.29%	--	0.08%
Motor Vehicle License Taxes	0.64%	0.83%	0.92%	0.94%	1.00%
Bank Stock Tax	0.59%	0.37%	0.44%	0.65%	0.18%
Taxes on Recordation and Wills	0.08%	0.61%	0.56%	0.65%	0.95%
Tobacco Taxes	--	1.42%	0.73%	0.72%	0.86%
Admission and Amusement Taxes	0.44%	0.22%	0.34%	--	0.22%
Transient Occupancy Tax	1.07%	1.39%	1.24%	0.86%	0.50%
Restaurant Food Tax	4.30%	5.71%	4.37%	5.54%	3.42%
Coal, Oil, and Gas Taxes	--	--	--	--	--
Communication Sales and Use Taxes	4.21%	3.94%	2.10%	3.62%	2.23%
Other Non-Property Taxes	0.02%	0.22%	0.05%	0.05%	0.06%
Sub-Total	24.52%	36.67%	31.25%	28.57%	20.07%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.54%	0.73%	0.52%	0.73%	0.83%
Fines and Forfeitures	1.91%	0.77%	0.27%	0.19%	0.29%
Charges for Services	12.89%	10.78%	13.76%	21.79%	13.51%
Investment of Funds	0.16%	1.02%	1.04%	2.00%	2.01%
Rental of Property	0.24%	0.42%	0.40%	0.16%	0.70%
Payments in Lieu of Taxes from Enterprise Activities	3.46%	--	--	1.20%	0.02%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.37%	0.56%	0.66%	1.60%	2.03%
Sub-Total	21.58%	14.27%	16.66%	27.66%	19.39%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	51.96%	28.84%	26.62%	33.27%
Public Service Corporation Property Taxes	0.65%	1.37%	0.77%	0.59%
General Personal Property Tax	7.42%	6.76%	1.51%	11.34%
Mobile Homes Property Tax	0.02%	0.01%	0.01%	0.001%
Machinery and Tools Tax	0.11%	4.21%	3.31%	2.23%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.30%	0.25%	0.10%	0.22%
Property Tax Interest	0.17%	0.13%	0.05%	0.08%
Sub-Total	60.63%	41.56%	32.38%	47.73%
All Other Tax Revenue				
Local Sales and Use Taxes	5.74%	11.76%	12.47%	14.08%
Consumers' Utility Taxes	3.39%	2.69%	0.77%	2.91%
Business License Taxes	4.41%	5.27%	4.80%	8.32%
Franchise License Taxes	0.58%	--	0.28%	0.40%
Motor Vehicle License Taxes	0.94%	1.00%	--	0.63%
Bank Stock Tax	0.24%	0.28%	0.43%	0.72%
Taxes on Recordation and Wills	0.01%	0.58%	0.89%	0.59%
Tobacco Taxes	1.21%	1.09%	0.49%	0.34%
Admission and Amusement Taxes	0.53%	--	--	0.16%
Transient Occupancy Tax	2.49%	0.92%	16.60%	0.79%
Restaurant Food Tax	5.07%	5.94%	16.42%	7.50%
Coal, Oil, and Gas Taxes	--	--	--	--
Communication Sales and Use Taxes	1.82%	3.75%	2.26%	3.50%
Other Non-Property Taxes	0.09%	0.08%	0.09%	--
Sub-Total	26.54%	33.36%	55.51%	39.94%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.53%	0.55%	1.03%	0.65%
Fines and Forfeitures	0.65%	0.38%	0.66%	0.25%
Charges for Services	6.88%	19.69%	3.11%	7.62%
Investment of Funds	1.02%	2.12%	3.49%	2.29%
Rental of Property	1.86%	0.46%	1.52%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	0.01%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	1.88%	1.88%	2.30%	1.26%
Sub-Total	12.84%	25.07%	12.11%	12.34%
Grand Total	100.00%	100.00%	100.00%	100.00%

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