

**Local Revenue
of
Virginia's Counties and Cities
FY 2000**



**Commission on Local Government
Commonwealth of Virginia**

January 2002

Table 1.1

Absolute Distribution
of
Local Revenue by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2000

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$2,750,301,027	\$1,273,647,630	\$4,023,948,657
Public Service Corporation Property Taxes	\$163,250,001	\$71,542,995	\$234,792,996
General Personal Property Tax	\$871,815,465	\$351,003,564	\$1,222,819,029
Mobile Homes Property Tax	\$6,833,941	\$1,167,242	\$8,001,183
Machinery and Tools Tax	\$105,793,781	\$86,960,526	\$192,754,307
Merchants' Capital Tax	\$10,172,589	--	\$10,172,589
Property Tax Penalties	\$27,851,865	\$15,868,233	\$43,720,098
Property Tax Interest	\$15,373,748	\$10,230,066	\$25,603,814
Sub-Total	\$3,951,392,417	\$1,810,420,256	\$5,761,812,673
All Other Tax Revenue			
Local Sales and Use Taxes	\$438,934,021	\$290,386,627	\$729,320,648
Consumers' Utility Taxes	\$199,882,466	\$209,077,088	\$408,959,554
Business License Taxes	\$213,115,430	\$188,768,720	\$401,884,150
Franchise License Taxes	\$20,101,663	\$27,366,109	\$47,467,772
Motor Vehicle License Taxes	\$75,083,728	\$38,808,546	\$113,892,274
Bank Stock Tax	\$17,596,880	\$18,836,809	\$36,433,689
Taxes on Recordation and Wills	\$35,967,504	\$7,537,161	\$43,504,665
Tobacco Taxes	\$2,585,333	\$27,329,781	\$29,915,114
Admission and Amusement Taxes	\$198,589	\$11,939,281	\$12,137,870
Transient Occupancy Tax	\$45,749,018	\$39,902,186	\$85,651,204
Restaurant Food Tax	\$47,390,721	\$150,227,690	\$197,618,411
Coal, Oil, and Gas Taxes	\$19,240,833	\$98,821	\$19,339,654
E-911 Service Tax	\$45,736,757	\$30,714,454	\$76,451,211
Other Non-Property Taxes	\$8,076,645	\$2,586,258	\$10,662,903
Sub-Total	\$1,169,659,588	\$1,043,579,531	\$2,213,239,119
Non-Tax Revenue			
Permits, Fees, and Licenses	\$119,651,836	\$28,252,899	\$147,904,735
Fines and Forfeitures	\$29,368,120	\$29,091,221	\$58,459,341
Charges for Services	\$580,501,404	\$330,785,842	\$911,287,246
Investment of Funds	\$155,026,112	\$59,759,236	\$214,785,348
Rental of Property	\$41,006,419	\$31,031,360	\$72,037,779
Payments in Lieu of Taxes from Enterprise Activities	\$5,138,974	\$33,816,835	\$38,955,809
Interlocal Transfer Payments	\$689,294	\$8,745,794	\$9,435,088
Miscellaneous Non-Tax Sources	\$98,965,012	\$65,200,572	\$164,165,584
Sub-Total	\$1,030,347,171	\$586,683,759	\$1,617,030,930
Grand Total	\$6,151,399,176	\$3,440,683,546	\$9,592,082,722

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, 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 2000

[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	\$9,422,772	\$43,737,769	\$3,666,938	\$2,532,765	\$5,487,243
Public Service Corporation Property Taxes	\$593,001	\$1,756,406	\$380,304	\$129,983	\$405,923
General Personal Property Tax	\$4,248,499	\$15,990,584	\$1,802,071	\$1,101,148	\$2,671,868
Mobile Homes Property Tax	--	\$64,709	\$36,270	\$21,425	\$87,588
Machinery and Tools Tax	\$290,540	\$1,048,659	\$5,603,532	\$28,307	\$1,310,345
Merchants' Capital Tax	--	--	--	--	\$255,644
Property Tax Penalties	\$235,951	\$508,437	\$84,560	\$86,690	\$133,064
Property Tax Interest	\$234,312	\$228,705	\$49,758	\$29,552	\$47,349
Sub-Total	\$15,025,075	\$63,335,269	\$11,623,433	\$3,929,870	\$10,399,024
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,128,160	\$9,461,988	\$470,317	\$431,102	\$1,895,490
Consumers' Utility Taxes	\$1,092,885	\$5,488,184	\$410,947	\$356,236	\$943,013
Business License Taxes	--	\$5,726,014	\$512,356	\$109,591	\$372,979
Franchise License Taxes	\$209,884	\$457,990	\$26,815	\$100,210	--
Motor Vehicle License Taxes	\$293,513	\$1,628,267	\$262,936	\$214,546	\$647,721
Bank Stock Tax	\$51,004	\$276,779	\$4,725	\$51,782	\$110,053
Taxes on Recordation and Wills	\$133,062	\$900,778	\$12,225	\$47,114	\$108,336
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$303,721	\$1,328,097	\$61,985	--	\$23,052
Restaurant Food Tax	--	\$3,366,666	\$239,416	--	\$654,345
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$260,783	\$815,860	\$18,621	\$53,964	\$166,559
Other Non-Property Taxes	\$879	\$89,868	--	--	--
Sub-Total	\$4,473,891	\$29,540,491	\$2,020,343	\$1,364,545	\$4,921,548
Non-Tax Revenue					
Permits, Fees, and Licenses	\$272,048	\$1,109,293	\$43,843	\$100,886	\$189,324
Fines and Forfeitures	\$35,405	\$215,489	\$9,142	\$3,289	\$9,094
Charges for Services	\$3,132,874	\$8,519,320	\$1,830,457	\$2,416,989	\$2,285,407
Investment of Funds	\$495,404	\$1,412,586	\$1,008,356	\$440,870	\$504,060
Rental of Property	\$113,083	\$607,277	\$6,075	\$19,043	\$532,301
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$544,533	\$765,142	\$708,463	\$133,286	\$552,015
Sub-Total	\$4,593,347	\$12,629,107	\$3,606,336	\$3,114,363	\$4,072,201
Grand Total	\$24,092,313	\$105,504,867	\$17,250,112	\$8,408,778	\$19,392,773

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$3,189,791	\$208,129,479	\$17,364,924	\$2,069,986	\$19,944,163
Public Service Corporation Property Taxes	\$226,584	\$9,193,519	\$994,600	\$7,949,569	\$1,189,630
General Personal Property Tax	\$1,273,087	\$54,330,817	\$5,621,436	\$80,950	\$8,575,139
Mobile Homes Property Tax	--	--	\$288,209	\$9,326	\$203,515
Machinery and Tools Tax	\$149,725	\$125,175	\$1,957,782	\$2,079	\$2,165,993
Merchants' Capital Tax	\$61,476	--	--	--	\$76,414
Property Tax Penalties	\$61,555	\$1,413,601	\$304,168	\$10,039	\$343,954
Property Tax Interest	\$36,591	\$309,436	\$152,279	\$4,149	\$163,499
Sub-Total	\$4,998,809	\$273,502,027	\$26,683,398	\$10,126,098	\$32,662,307
All Other Tax Revenue					
Local Sales and Use Taxes	\$646,537	\$26,747,767	\$3,350,675	\$783,630	\$1,869,498
Consumers' Utility Taxes	\$530,574	\$6,930,552	\$2,555,402	--	\$1,156,016
Business License Taxes	--	\$41,018,179	\$1,735,331	\$2,206	\$224,873
Franchise License Taxes	\$8,729	\$430,936	\$325,538	\$24,705	\$79,662
Motor Vehicle License Taxes	\$268,170	\$214,331	\$1,305,559	\$31,310	\$1,274,256
Bank Stock Tax	--	\$1,208,123	\$91,115	\$25,258	\$86,643
Taxes on Recordation and Wills	\$30,663	\$1,444,117	\$330,061	\$42,889	\$465,051
Tobacco Taxes	--	\$594,342	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$14,317,386	\$346,063	--	\$29,016
Restaurant Food Tax	--	\$16,919,946	\$1,547,378	--	\$704,701
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$3,283,684	\$695,926	--	\$1,324
Other Non-Property Taxes	--	\$1,048,109	\$18,760	--	--
Sub-Total	\$1,484,673	\$114,157,472	\$12,301,808	\$909,998	\$5,891,040
Non-Tax Revenue					
Permits, Fees, and Licenses	\$34,338	\$6,882,823	\$529,345	\$58,483	\$542,042
Fines and Forfeitures	\$10,670	\$8,264,814	\$62,423	\$8	\$110,914
Charges for Services	\$948,845	\$28,137,649	\$7,334,005	\$721,291	\$5,637,991
Investment of Funds	\$249,480	\$4,282,914	\$1,250,846	\$169,882	\$2,422,343
Rental of Property	\$86,860	\$2,047,290	\$509,808	\$38,282	\$52,356
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$183,819	\$3,449,863	\$406,078	\$119,015	\$716,376
Sub-Total	\$1,514,012	\$53,065,353	\$10,092,505	\$1,106,961	\$9,482,022
Grand Total	\$7,997,494	\$440,724,852	\$49,077,711	\$12,143,057	\$48,035,369

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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	\$1,194,988	\$11,041,591	\$2,929,544	\$5,273,265	\$2,687,479
Public Service Corporation Property Taxes	\$89,858	\$955,725	\$212,794	\$414,930	\$316,625
General Personal Property Tax	\$529,905	\$4,172,145	\$2,060,105	\$2,229,044	\$1,295,819
Mobile Homes Property Tax	\$30,285	\$60,681	\$58,834	\$81,925	\$50,715
Machinery and Tools Tax	\$94,832	\$1,654,760	\$313,562	\$1,933,676	\$67,504
Merchants' Capital Tax	\$61,405	--	\$109,939	\$51,208	\$34,313
Property Tax Penalties	\$17,163	\$149,870	\$101,457	\$75,071	\$84,438
Property Tax Interest	\$19,056	\$41,564	\$48,358	\$201,497	\$55,292
Sub-Total	\$2,037,492	\$18,076,336	\$5,834,593	\$10,260,616	\$4,592,185
All Other Tax Revenue					
Local Sales and Use Taxes	\$175,158	\$1,530,491	\$579,316	\$1,255,303	\$395,265
Consumers' Utility Taxes	\$142,688	\$458,539	\$407,801	\$764,324	\$518,011
Business License Taxes	--	\$482,533	--	--	--
Franchise License Taxes	\$22,781	\$225,068	\$71,668	\$234,933	\$53,036
Motor Vehicle License Taxes	\$105,613	\$626,418	\$302,767	--	\$258,282
Bank Stock Tax	\$16,536	\$63,439	--	\$91,124	\$15,582
Taxes on Recordation and Wills	\$18,084	\$145,485	\$45,896	\$23,350	\$31,514
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,290	\$100,393	--	\$24,526	--
Restaurant Food Tax	\$64,870	\$686,594	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$7,761,266	--
E-911 Service Tax	--	\$255,544	\$169,762	--	\$39,780
Other Non-Property Taxes	--	\$52,213	--	\$1,219,340	--
Sub-Total	\$550,020	\$4,626,717	\$1,577,210	\$11,374,166	\$1,311,470
Non-Tax Revenue					
Permits, Fees, and Licenses	\$24,191	\$301,536	\$72,617	\$41,402	\$59,353
Fines and Forfeitures	\$70,740	\$129,340	\$74,401	\$960	\$1,323
Charges for Services	\$771,034	\$1,946,124	\$2,186,150	\$3,007,234	\$697,596
Investment of Funds	\$142,567	\$801,158	\$325,184	\$427,544	\$265,787
Rental of Property	\$181	\$38,229	\$88,628	\$10,665	\$58,603
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$29,263	--	--	--
Miscellaneous Non-Tax Sources	\$107,244	\$287,279	\$204,817	\$1,440,494	\$442,904
Sub-Total	\$1,115,957	\$3,532,929	\$2,951,797	\$4,928,299	\$1,525,566
Grand Total	\$3,703,469	\$26,235,982	\$10,363,600	\$26,563,081	\$7,429,221

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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	\$8,695,726	\$6,814,102	\$6,000,193	\$2,587,658	\$2,935,926
Public Service Corporation Property Taxes	\$810,112	\$734,209	\$461,358	\$235,773	\$307,399
General Personal Property Tax	\$4,866,416	\$2,988,306	\$1,656,416	\$939,493	\$967,297
Mobile Homes Property Tax	\$189,061	\$49,464	\$103,841	\$10,705	\$70,638
Machinery and Tools Tax	\$3,568,134	\$218,951	\$1,384,996	\$87,847	\$420,538
Merchants' Capital Tax	\$987,001	--	\$157,926	\$6,779	\$24,086
Property Tax Penalties	\$178,789	\$263,969	\$70,709	\$66,758	\$48,563
Property Tax Interest	\$69,620	\$175,644	\$90,212	\$37,404	\$18,009
Sub-Total	\$19,364,859	\$11,244,645	\$9,925,651	\$3,972,417	\$4,792,456
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,033,216	\$855,345	\$1,006,962	\$158,803	\$431,098
Consumers' Utility Taxes	\$1,408,868	\$711,880	\$373,562	\$196,465	\$174,452
Business License Taxes	\$1,700	\$479,849	--	--	--
Franchise License Taxes	\$138,139	\$685	\$144,438	\$46,469	\$6,411
Motor Vehicle License Taxes	\$1,113,379	\$447,602	\$471,512	\$142,746	\$210,411
Bank Stock Tax	\$188,258	\$23,910	\$10,694	\$6,990	\$3,585
Taxes on Recordation and Wills	\$159,514	\$79,176	\$72,560	\$32,134	\$41,281
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$171,694	\$105,730	--	--
Restaurant Food Tax	--	\$588,835	\$321,164	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$523,008	\$147,979	\$163,933	\$41,594	\$134,642
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$6,566,082	\$3,506,955	\$2,670,555	\$625,201	\$1,001,880
Non-Tax Revenue					
Permits, Fees, and Licenses	\$203,440	\$268,981	\$137,863	\$62,314	\$32,631
Fines and Forfeitures	\$47,219	\$271,425	\$2,327	\$31,562	\$43,292
Charges for Services	\$4,417,631	\$2,400,747	\$5,713,941	\$4,048,866	\$1,500,476
Investment of Funds	\$1,421,906	\$218,533	\$510,239	\$414,984	\$228,188
Rental of Property	\$140,134	\$54,389	\$138,955	\$147,919	\$209,291
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$980,591	\$298,359	\$323,141	\$121,963	\$584,836
Sub-Total	\$7,210,921	\$3,512,434	\$6,826,466	\$4,827,608	\$2,598,714
Grand Total	\$33,141,862	\$18,264,034	\$19,422,672	\$9,425,226	\$8,393,050

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$146,285,077	\$7,149,740	\$1,299,798	\$12,287,383	\$2,156,527
Public Service Corporation Property Taxes	\$12,146,305	\$346,355	\$56,862	\$825,176	\$299,371
General Personal Property Tax	\$44,743,733	\$2,184,760	\$505,756	\$4,755,242	\$1,304,888
Mobile Homes Property Tax	\$196,324	\$3,167	\$6,277	\$23,148	\$44,222
Machinery and Tools Tax	\$4,624,204	\$216,476	\$4,014	\$1,412,964	\$63,904
Merchants' Capital Tax	--	--	\$4,787	\$6,109	--
Property Tax Penalties	\$1,686,167	\$87,445	\$22,478	\$208,979	\$78,523
Property Tax Interest	\$719,549	\$52,443	\$13,469	\$150,571	\$54,967
Sub-Total	\$210,401,359	\$10,040,386	\$1,913,441	\$19,669,572	\$4,002,402
All Other Tax Revenue					
Local Sales and Use Taxes	\$26,579,573	\$490,673	\$95,080	\$3,503,357	\$283,634
Consumers' Utility Taxes	\$10,553,142	\$367,698	\$203,490	\$1,093,641	\$250,878
Business License Taxes	\$17,744,073	\$17,630	--	--	\$82,075
Franchise License Taxes	\$2,337,355	\$50,008	\$10,888	\$70,512	\$33,802
Motor Vehicle License Taxes	\$5,022,383	\$187,931	\$99,950	\$453,088	\$162,461
Bank Stock Tax	\$856,655	--	--	--	--
Taxes on Recordation and Wills	\$1,452,238	\$119,772	\$10,223	\$151,957	\$22,739
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,016,509	\$8,382	--	\$5,963	--
Restaurant Food Tax	--	--	\$33,502	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,725,125	\$179,056	--	\$350,107	\$34,237
Other Non-Property Taxes	\$186,531	\$10,563	--	--	--
Sub-Total	\$71,473,584	\$1,431,713	\$453,133	\$5,628,625	\$869,826
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,180,218	\$288,096	\$44,139	\$376,368	\$54,000
Fines and Forfeitures	\$1,052,861	\$62,929	\$57	\$55,042	\$7,796
Charges for Services	\$27,236,986	\$1,011,394	\$664,525	\$5,175,722	\$876,071
Investment of Funds	\$5,193,686	\$374,155	\$72,291	\$1,254,790	\$178,988
Rental of Property	\$1,588,620	\$28,607	\$104	\$39,615	\$8,950
Payments in Lieu of Taxes from Enterprise Activities	\$1,709,500	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,400,547	\$367,366	\$359,538	\$1,259,404	\$134,936
Sub-Total	\$45,362,418	\$2,132,547	\$1,140,654	\$8,160,941	\$1,260,741
Grand Total	\$327,237,361	\$13,604,646	\$3,507,228	\$33,459,138	\$6,132,969

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$3,858,593	\$7,483,384	\$5,020,492	\$1,000,682,486	\$40,724,105
Public Service Corporation Property Taxes	\$302,294	\$308,638	\$157,221	\$32,174,172	\$1,966,732
General Personal Property Tax	\$1,238,970	\$3,821,126	\$1,425,201	\$302,831,387	\$13,886,369
Mobile Homes Property Tax	\$62,030	\$66,137	\$43,590	\$200,169	\$49,352
Machinery and Tools Tax	\$628,925	\$1,339,936	\$244,868	\$6,762,207	\$336,125
Merchants' Capital Tax	\$66,268	--	\$33,672	--	--
Property Tax Penalties	\$57,840	\$172,539	\$76,045	\$5,915,161	\$673,455
Property Tax Interest	\$147,915	\$101,429	\$27,956	\$1,349,660	\$532,468
Sub-Total	\$6,362,835	\$13,293,189	\$7,029,045	\$1,349,915,242	\$58,168,606
All Other Tax Revenue					
Local Sales and Use Taxes	\$574,999	\$903,213	\$1,166,659	\$129,872,444	\$4,332,593
Consumers' Utility Taxes	\$526,060	\$894,315	\$293,801	\$80,334,545	\$2,057,392
Business License Taxes	--	\$413,180	--	\$77,573,594	\$917,779
Franchise License Taxes	\$52,655	\$162,519	\$5,449	\$2,727,953	\$121,835
Motor Vehicle License Taxes	--	\$418,951	\$195,163	\$17,540,176	\$1,182,812
Bank Stock Tax	--	\$102,691	--	\$3,618,065	\$82,722
Taxes on Recordation and Wills	\$11,257	\$71,162	\$17,852	\$11,336,576	\$681,091
Tobacco Taxes	--	--	--	\$1,990,991	--
Admission and Amusement Taxes	--	\$45,740	--	--	--
Transient Occupancy Tax	\$8,171	\$3,635	--	\$6,554,093	--
Restaurant Food Tax	--	\$387,257	--	--	--
Coal, Oil, and Gas Taxes	\$3,732,918	--	--	--	--
E-911 Service Tax	--	\$65,923	\$102,337	\$14,277,192	\$774,710
Other Non-Property Taxes	--	--	\$31,664	\$500,179	--
Sub-Total	\$4,906,060	\$3,468,586	\$1,812,925	\$346,325,808	\$10,150,934
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29,882	\$200,054	\$56,357	\$43,835,561	\$739,401
Fines and Forfeitures	\$57	\$175,260	\$31,805	\$7,639,055	\$259,781
Charges for Services	\$1,309,881	\$1,092,539	\$740,461	\$177,522,202	\$9,169,181
Investment of Funds	\$179,714	\$407,647	\$136,884	\$55,083,216	\$1,767,033
Rental of Property	\$10,046	\$58,053	\$8,350	\$23,011,276	\$629,662
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$320,130	\$146,336	\$275,375	\$23,601,337	\$348,952
Sub-Total	\$1,849,710	\$2,079,889	\$1,249,232	\$330,692,647	\$12,914,010
Grand Total	\$13,118,605	\$18,841,664	\$10,091,202	\$2,026,933,697	\$81,233,550

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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[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	\$3,467,185	\$5,728,942	\$12,454,628	\$19,179,345	\$3,190,603
Public Service Corporation Property Taxes	\$206,045	\$919,771	\$536,304	\$1,234,103	\$823,894
General Personal Property Tax	\$1,136,933	\$2,725,074	\$3,973,938	\$14,106,652	\$1,541,656
Mobile Homes Property Tax	\$67,560	\$14,396	\$268,242	\$120,286	\$48,983
Machinery and Tools Tax	\$106,486	\$35,506	\$337,816	\$3,069,765	\$1,677,685
Merchants' Capital Tax	\$44,110	--	\$468,678	--	\$192,863
Property Tax Penalties	\$43,179	\$180,943	\$185,828	\$402,438	\$86,567
Property Tax Interest	\$25,087	\$88,040	\$111,596	\$276,637	\$69,251
Sub-Total	\$5,096,585	\$9,692,672	\$18,337,030	\$38,389,226	\$7,631,502
All Other Tax Revenue					
Local Sales and Use Taxes	\$410,057	\$487,220	\$2,892,372	\$4,617,470	\$913,556
Consumers' Utility Taxes	\$535,937	\$726,389	\$1,537,038	\$2,352,774	\$220,776
Business License Taxes	--	--	\$3,146	\$2,105,498	--
Franchise License Taxes	\$38,084	\$71,986	\$215,961	\$270,551	\$48,953
Motor Vehicle License Taxes	\$350,074	\$332,357	\$870,657	\$863,190	\$138,391
Bank Stock Tax	\$669	\$33,527	\$169,673	\$69,714	--
Taxes on Recordation and Wills	\$35,980	\$150,823	\$206,476	\$334,396	\$282
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$88,455	\$692,069	\$30,823
Restaurant Food Tax	--	--	\$566,321	\$446,099	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$168,762	--	\$205,978	\$459,523	\$142,923
Other Non-Property Taxes	--	--	--	\$21,239	--
Sub-Total	\$1,539,563	\$1,802,302	\$6,756,077	\$12,232,523	\$1,495,704
Non-Tax Revenue					
Permits, Fees, and Licenses	\$93,897	\$205,024	\$325,306	\$974,484	\$83,912
Fines and Forfeitures	\$14,521	\$30,240	\$5,884	\$27,733	\$6,363
Charges for Services	\$1,094,179	\$2,230,865	\$2,940,265	\$9,774,515	\$1,768,261
Investment of Funds	\$348,524	\$669,446	\$1,098,508	\$2,138,331	\$356,647
Rental of Property	\$25,894	\$36,984	\$32,065	\$315,489	\$1,491
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$118,118	\$207,033	\$803,825	\$2,670,436	\$736,861
Sub-Total	\$1,695,133	\$3,379,592	\$5,205,853	\$15,900,988	\$2,953,535
Grand Total	\$8,331,281	\$14,874,566	\$30,298,960	\$66,522,737	\$12,080,741

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$15,394,679	\$12,263,726	\$3,239,419	\$4,915,079	\$1,920,212
Public Service Corporation Property Taxes	\$731,049	\$639,248	\$177,242	\$269,209	\$176,105
General Personal Property Tax	\$3,373,176	\$3,745,459	\$659,066	\$2,390,762	\$1,241,850
Mobile Homes Property Tax	\$111,357	\$16,599	\$67,552	--	\$46,666
Machinery and Tools Tax	\$106,589	\$274,373	\$190,125	\$43,081	\$640,297
Merchants' Capital Tax	--	--	\$38,844	--	--
Property Tax Penalties	\$207,881	\$146,749	\$33,664	\$159,458	\$74,485
Property Tax Interest	\$92,699	\$55,726	\$42,338	\$105,510	\$47,147
Sub-Total	\$20,017,430	\$17,141,880	\$4,448,250	\$7,883,099	\$4,146,762
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,212,359	\$1,094,770	\$399,881	\$571,030	\$259,986
Consumers' Utility Taxes	\$1,154,411	\$597,927	\$566,306	\$336,106	\$358,513
Business License Taxes	\$942,403	\$375,869	--	\$172,110	\$229,983
Franchise License Taxes	\$106,331	\$28,162	\$32,098	\$65,511	\$74,627
Motor Vehicle License Taxes	\$590,715	\$424,434	\$141,128	\$319,857	\$157,163
Bank Stock Tax	\$126,270	\$58,719	\$7,286	\$12,968	\$19,650
Taxes on Recordation and Wills	\$170,257	\$163,402	\$49,914	\$99,571	\$25,580
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	\$3,481	\$48,743
Restaurant Food Tax	\$914,672	--	--	\$298,287	\$76,282
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$269,887	\$116,490	\$93,340	\$159,120	\$47,882
Other Non-Property Taxes	--	\$73,565	--	--	--
Sub-Total	\$6,487,305	\$2,933,338	\$1,289,953	\$2,038,041	\$1,298,409
Non-Tax Revenue					
Permits, Fees, and Licenses	\$214,751	\$401,298	\$50,069	\$174,148	\$116,285
Fines and Forfeitures	\$80,615	\$66,302	\$1,936	\$340,251	\$773,407
Charges for Services	\$3,442,845	\$960,475	\$2,658,928	\$2,190,782	\$2,208,833
Investment of Funds	\$518,881	\$553,983	\$267,617	\$113,727	\$608,125
Rental of Property	\$444,522	\$46,708	\$50,004	\$36,616	\$656,826
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$643,034	\$228,034	\$404,689	\$633,738	\$595,581
Sub-Total	\$5,344,648	\$2,256,800	\$3,433,243	\$3,489,262	\$4,959,057
Grand Total	\$31,849,383	\$22,332,018	\$9,171,446	\$13,410,402	\$10,404,228

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$4,451,004	\$41,854,958	\$140,986,593	\$10,207,892	\$1,176,931
Public Service Corporation Property Taxes	\$2,410,644	\$2,162,920	\$7,102,128	\$610,862	\$92,734
General Personal Property Tax	\$2,533,253	\$19,580,820	\$55,339,183	\$2,491,332	\$233,668
Mobile Homes Property Tax	\$65,514	\$56,211	\$26,873	\$236,575	\$5,472
Machinery and Tools Tax	\$1,489,632	\$2,512,634	\$6,470,890	\$3,814,595	\$324
Merchants' Capital Tax	--	\$619,835	--	--	\$2,084
Property Tax Penalties	\$146,109	\$596,612	\$623,242	\$146,294	\$6,390
Property Tax Interest	\$73,950	\$283,459	\$712,582	\$89,998	\$7,431
Sub-Total	\$11,170,106	\$67,667,449	\$211,261,491	\$17,597,548	\$1,525,034
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,058,471	\$9,915,771	\$43,601,914	\$4,035,331	\$74,335
Consumers' Utility Taxes	\$1,029,650	\$3,063,788	\$4,580,599	\$4,118,703	\$101,658
Business License Taxes	\$118,156	\$397,334	\$22,253,067	\$1,257,896	--
Franchise License Taxes	\$176,338	\$866,467	\$2,061,745	\$204,752	\$8,424
Motor Vehicle License Taxes	\$650,626	\$1,942,157	\$5,103,630	\$1,031,904	\$42,486
Bank Stock Tax	--	\$274,416	\$7,220,269	\$197,930	\$18,953
Taxes on Recordation and Wills	\$108,629	\$1,348,121	\$1,618,214	\$146,161	\$6,064
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$15,039	\$606,611	\$5,959,176	\$120,167	--
Restaurant Food Tax	--	--	--	\$1,642,186	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$73,461	\$596,544	\$2,240,725	\$132,835	--
Other Non-Property Taxes	--	--	\$2,710,902	--	--
Sub-Total	\$4,230,370	\$19,011,209	\$97,350,241	\$12,887,865	\$251,920
Non-Tax Revenue					
Permits, Fees, and Licenses	\$112,095	\$1,487,452	\$3,778,235	\$182,326	\$20,737
Fines and Forfeitures	\$24,739	\$429,827	\$1,711,050	\$62,470	\$3,281
Charges for Services	\$3,050,821	\$6,729,811	\$22,132,237	\$3,548,548	\$371,584
Investment of Funds	\$638,120	\$1,794,528	\$12,668,008	\$958,331	\$81,007
Rental of Property	\$270,853	\$329,980	\$450,273	\$245,721	\$59,008
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$3,429,474	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$716,044	\$888,832	\$2,253,410	\$776,630	\$13,600
Sub-Total	\$4,812,672	\$11,660,430	\$46,422,687	\$5,774,026	\$549,217
Grand Total	\$20,213,148	\$98,339,088	\$355,034,419	\$36,259,439	\$2,326,171

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

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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	\$10,595,952	\$37,402,978	\$2,409,776	\$6,427,399	\$3,915,213
Public Service Corporation Property Taxes	\$676,794	\$1,284,856	\$128,659	\$332,129	\$211,972
General Personal Property Tax	\$4,936,404	\$12,416,935	\$1,079,492	\$1,803,536	\$1,480,766
Mobile Homes Property Tax	\$144,058	\$55,435	\$36,290	\$42,184	--
Machinery and Tools Tax	\$6,417,847	\$4,893,610	\$107,000	\$942,200	\$1,201,636
Merchants' Capital Tax	--	--	\$13,286	--	\$56,601
Property Tax Penalties	\$144,794	\$339,059	\$72,899	\$120,842	\$86,017
Property Tax Interest	\$115,921	\$144,125	\$95,528	\$89,286	\$72,108
Sub-Total	\$23,031,770	\$56,536,998	\$3,942,930	\$9,757,576	\$7,024,313
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,682,113	\$6,441,927	\$127,883	\$744,159	\$436,580
Consumers' Utility Taxes	\$515,037	--	\$221,590	\$301,082	\$317,804
Business License Taxes	\$380,701	\$3,468,178	--	\$714,334	--
Franchise License Taxes	\$40,226	\$130,852	\$31,393	\$38,954	\$41,582
Motor Vehicle License Taxes	\$417,164	\$45,350	\$125,001	\$343,269	\$187,624
Bank Stock Tax	--	--	\$4,291	\$50,205	\$30,214
Taxes on Recordation and Wills	\$129,954	\$549,583	\$31,385	\$88,433	\$61,621
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$35,818	\$2,051,456	--	\$21,058	--
Restaurant Food Tax	--	\$3,204,795	--	\$341,300	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$179,144	\$428,121	--	\$206,621	\$150,942
Other Non-Property Taxes	--	\$262,616	--	\$1,642	--
Sub-Total	\$3,380,157	\$16,582,878	\$541,543	\$2,851,057	\$1,226,367
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,013,895	\$1,446,084	\$44,827	\$6,133,549	\$105,860
Fines and Forfeitures	\$24,425	\$155,245	\$63,026	\$128,549	\$48,493
Charges for Services	\$3,740,937	\$5,504,643	\$3,336,857	\$1,236,678	\$1,122,261
Investment of Funds	\$858,386	\$1,671,700	\$146,320	\$307,668	\$177,184
Rental of Property	\$84,673	--	\$86,576	\$28,860	\$26,205
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$21,687	--	--	--	--
Miscellaneous Non-Tax Sources	\$707,098	\$2,259,626	\$171,389	\$1,725,204	\$567,354
Sub-Total	\$6,451,101	\$11,037,298	\$3,848,995	\$9,560,508	\$2,047,357
Grand Total	\$32,863,028	\$84,157,174	\$8,333,468	\$22,169,141	\$10,298,037

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$5,420,100	\$3,458,972	\$166,496,722	\$8,848,559	\$1,903,550
Public Service Corporation Property Taxes	\$183,320	\$357,293	\$4,725,182	\$13,244,308	\$158,634
General Personal Property Tax	\$1,480,943	\$890,874	\$44,759,807	\$1,927,423	\$1,426,816
Mobile Homes Property Tax	\$33,136	\$70,347	\$13,096	\$88,093	\$32,873
Machinery and Tools Tax	\$4,734	\$491,454	\$1,189,675	\$432,317	\$225,337
Merchants' Capital Tax	\$71,213	\$44,173	--	\$67,056	\$25,133
Property Tax Penalties	\$76,784	\$95,730	\$1,311,704	\$148,489	\$57,290
Property Tax Interest	\$25,079	\$137,090	\$806,787	\$68,792	\$3,732
Sub-Total	\$7,295,309	\$5,545,933	\$219,302,973	\$24,825,037	\$3,833,365
All Other Tax Revenue					
Local Sales and Use Taxes	\$927,777	\$998,123	\$23,427,191	\$1,007,961	\$290,694
Consumers' Utility Taxes	--	\$496,074	\$6,099,286	\$349,032	\$289,683
Business License Taxes	--	--	\$10,247,086	\$61,243	--
Franchise License Taxes	\$40,995	\$7,974	\$1,178,801	\$108,017	\$31,232
Motor Vehicle License Taxes	\$176,084	\$165,478	\$2,912,580	\$344,675	\$148,937
Bank Stock Tax	\$8,890	\$42,731	\$171,263	--	--
Taxes on Recordation and Wills	\$73,283	\$36,499	\$3,292,870	\$187,024	\$25,760
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1,472	--	--	--
Transient Occupancy Tax	--	\$3,372	\$2,889,992	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$295,793	--	--	--
E-911 Service Tax	\$74,571	--	\$1,330,870	--	\$99,191
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,301,600	\$2,047,516	\$51,549,939	\$2,057,952	\$885,497
Non-Tax Revenue					
Permits, Fees, and Licenses	\$110,507	\$30,359	\$13,408,218	\$259,164	\$41,705
Fines and Forfeitures	\$14,004	\$235	\$1,474,405	\$38,097	\$10,446
Charges for Services	\$798,406	\$1,002,942	\$12,271,203	\$3,275,251	\$1,855,842
Investment of Funds	\$104,292	\$459,866	\$6,855,084	\$1,364,184	\$463,795
Rental of Property	\$32,612	\$19,361	\$503,428	\$36,378	\$56,265
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$213,802	\$239,311	\$380,008	\$377,041	\$180,879
Sub-Total	\$1,273,623	\$1,752,074	\$34,892,346	\$5,350,115	\$2,608,932
Grand Total	\$9,870,532	\$9,345,523	\$305,745,258	\$32,233,104	\$7,327,794

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$3,977,920	\$4,908,178	\$5,162,147	\$4,394,167	\$19,208,710
Public Service Corporation Property Taxes	\$188,964	\$153,175	\$392,261	\$171,719	\$1,018,613
General Personal Property Tax	\$1,498,562	\$1,632,304	\$3,132,132	\$1,833,819	\$6,248,885
Mobile Homes Property Tax	\$6,953	\$56,449	\$96,705	\$56,235	\$181,149
Machinery and Tools Tax	\$46,149	--	\$1,198,660	\$6,586	\$1,831,907
Merchants' Capital Tax	\$99,834	--	\$296,265	\$30,637	\$1,380,099
Property Tax Penalties	\$85,734	\$69,933	\$98,208	\$67,225	\$320,394
Property Tax Interest	\$36,609	\$40,576	\$40,339	\$38,705	\$96,683
Sub-Total	\$5,940,725	\$6,860,615	\$10,416,717	\$6,599,093	\$30,286,440
All Other Tax Revenue					
Local Sales and Use Taxes	\$602,806	\$284,280	\$2,210,259	\$603,812	\$5,318,733
Consumers' Utility Taxes	\$557,012	\$262,300	--	\$367,601	\$1,217,105
Business License Taxes	--	\$112,143	--	\$325	--
Franchise License Taxes	\$47,947	\$78,360	\$11,335	\$20,734	\$97,527
Motor Vehicle License Taxes	\$298,995	\$190,678	\$581,421	\$200,690	\$505,997
Bank Stock Tax	\$62,163	\$33,517	--	\$25,384	\$38,093
Taxes on Recordation and Wills	\$39,005	\$44,936	\$146,921	\$90,158	\$311,629
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	--	\$2,953
Restaurant Food Tax	\$246,664	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$127,858	\$519,118	\$162,875	\$47,976
Other Non-Property Taxes	--	--	\$1,912	--	\$56,336
Sub-Total	\$1,854,592	\$1,134,072	\$3,470,966	\$1,471,579	\$7,596,349
Non-Tax Revenue					
Permits, Fees, and Licenses	\$109,702	\$68,651	\$143,859	\$181,112	\$189,197
Fines and Forfeitures	\$86,653	\$1,963	\$53,796	\$2,229	\$99,353
Charges for Services	\$833,950	\$730,458	\$2,332,426	\$801,710	\$6,087,228
Investment of Funds	\$254,845	\$182,392	\$422,536	\$188,599	\$1,129,841
Rental of Property	\$41,034	\$50,030	\$46,221	\$85,273	\$187,420
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$158,115	\$298,811	\$726,761	\$300,226	\$887,998
Sub-Total	\$1,484,299	\$1,332,305	\$3,725,599	\$1,559,149	\$8,581,037
Grand Total	\$9,279,616	\$9,326,992	\$17,613,282	\$9,629,821	\$46,463,826

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$10,886,485	\$6,368,803	\$4,331,590	\$5,597,560	\$2,549,678
Public Service Corporation Property Taxes	\$434,397	\$425,369	\$220,153	\$158,168	\$290,508
General Personal Property Tax	\$1,783,193	\$2,294,017	\$1,746,284	\$1,848,909	\$1,469,964
Mobile Homes Property Tax	\$38,392	\$14,947	\$20,900	\$39,814	\$31,297
Machinery and Tools Tax	\$61,047	\$3,095	\$37,995	\$156,913	\$157,307
Merchants' Capital Tax	--	--	\$126,170	\$75,116	--
Property Tax Penalties	\$111,758	\$93,855	\$33,827	\$89,007	\$74,744
Property Tax Interest	\$113,422	\$64,677	\$41,994	\$76,668	\$50,408
Sub-Total	\$13,428,694	\$9,264,763	\$6,558,913	\$8,042,155	\$4,623,906
All Other Tax Revenue					
Local Sales and Use Taxes	\$675,578	\$551,400	\$868,053	\$486,225	\$774,179
Consumers' Utility Taxes	\$403,569	\$239,246	\$494,067	--	\$403,344
Business License Taxes	\$23,003	\$481,331	\$142	--	\$108,498
Franchise License Taxes	\$65,901	--	\$73,783	\$42,955	\$43,966
Motor Vehicle License Taxes	\$266,649	\$275,925	\$178,213	\$307,002	\$132,824
Bank Stock Tax	\$62,053	\$36,922	--	\$88,803	--
Taxes on Recordation and Wills	\$115,135	\$91,877	\$2,670	\$64,477	\$32,089
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$182,520	--	\$75,326	--	\$13,675
Restaurant Food Tax	\$379,456	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$229,138	\$196,748	--	\$125,169	\$96,761
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$2,403,002	\$1,873,449	\$1,692,254	\$1,114,631	\$1,605,336
Non-Tax Revenue					
Permits, Fees, and Licenses	\$218,697	\$153,795	\$111,895	\$178,038	\$42,498
Fines and Forfeitures	\$34,274	\$82,660	\$16,170	\$5,214	\$3,389
Charges for Services	\$1,076,328	\$367,156	\$2,128,516	\$756,312	\$1,872,273
Investment of Funds	\$300,337	\$551,462	\$250,691	\$243,106	\$407,450
Rental of Property	\$15,479	\$94,815	\$8,762	\$3,941	\$148,630
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$935,665	\$694,740	\$505,961	\$242,620	\$93,310
Sub-Total	\$2,580,780	\$1,944,628	\$3,021,995	\$1,429,231	\$2,567,550
Grand Total	\$18,412,476	\$13,082,840	\$11,273,162	\$10,586,017	\$8,796,792

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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[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	\$9,838,501	\$5,357,151	\$3,338,314	\$8,982,766	\$8,531,746
Public Service Corporation Property Taxes	\$716,686	\$321,879	\$200,431	\$984,721	\$456,879
General Personal Property Tax	\$3,291,875	\$2,064,235	\$1,287,062	\$5,370,631	\$3,039,577
Mobile Homes Property Tax	\$46,346	--	\$85,641	\$266,454	\$3,036
Machinery and Tools Tax	\$1,344,550	\$389,576	\$585,646	\$1,442,143	\$282,601
Merchants' Capital Tax	\$116,944	--	--	\$182,873	--
Property Tax Penalties	\$203,018	\$117,784	\$55,484	\$299,392	\$142,126
Property Tax Interest	\$76,979	\$78,460	\$36,272	\$202,762	\$92,439
Sub-Total	\$15,634,899	\$8,329,085	\$5,588,850	\$17,731,742	\$12,548,404
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,292,171	\$982,240	\$609,392	\$1,532,557	\$832,612
Consumers' Utility Taxes	\$775,110	--	\$672,327	\$1,568,109	\$691,304
Business License Taxes	--	\$147,799	--	\$65,767	\$53,530
Franchise License Taxes	\$134,218	--	\$48,950	\$64,237	\$119,285
Motor Vehicle License Taxes	\$393,142	\$129,258	\$431,855	\$1,317,039	\$404,531
Bank Stock Tax	\$22,441	--	\$57,633	\$2,828	\$62,630
Taxes on Recordation and Wills	\$128,791	\$69,345	\$42,727	\$157,151	\$118,312
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$12,219	\$247,144	--	--	--
Restaurant Food Tax	--	\$225,509	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$212,080	\$185,373	\$211,322	\$510,455	\$304,902
Other Non-Property Taxes	--	--	--	--	\$7,531
Sub-Total	\$2,970,172	\$1,986,668	\$2,074,206	\$5,218,143	\$2,594,637
Non-Tax Revenue					
Permits, Fees, and Licenses	\$184,327	\$106,868	\$46,638	\$145,673	\$976,474
Fines and Forfeitures	\$4,938	\$1,732	\$21,811	\$9,960	\$58,462
Charges for Services	\$3,468,464	\$3,314,405	\$1,818,247	\$4,422,430	\$965,709
Investment of Funds	\$577,297	\$17,507	\$157,446	\$907,049	\$284,916
Rental of Property	\$129,355	\$89,653	\$16,222	\$109,477	\$196,568
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$462,175	\$281,251	\$486,309	\$783,066	\$220,277
Sub-Total	\$4,826,556	\$3,811,416	\$2,546,673	\$6,377,655	\$2,702,406
Grand Total	\$23,431,627	\$14,127,169	\$10,209,729	\$29,327,540	\$17,845,447

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$3,569,798	\$9,627,029	\$208,193,000	\$7,363,908	\$4,527,286
Public Service Corporation Property Taxes	\$292,498	\$543,085	\$12,563,000	\$538,050	\$173,473
General Personal Property Tax	\$1,715,211	\$4,979,773	\$45,166,000	\$2,483,932	\$960,789
Mobile Homes Property Tax	\$50,781	\$104,522	\$96,000	\$54,429	\$262
Machinery and Tools Tax	\$130,928	\$115,887	\$469,000	\$2,282,894	--
Merchants' Capital Tax	\$290,440	--	--	\$348,843	--
Property Tax Penalties	\$82,759	\$148,138	\$2,209,000	\$121,779	\$58,949
Property Tax Interest	\$49,069	\$58,487	\$2,310,000	\$105,331	\$53,047
Sub-Total	\$6,181,484	\$15,576,921	\$271,006,000	\$13,299,166	\$5,773,806
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,921,675	\$948,400	\$29,036,000	\$2,156,747	\$299,995
Consumers' Utility Taxes	\$399,263	\$782,006	\$16,211,000	\$942,841	\$270,500
Business License Taxes	--	\$453,260	\$10,284,000	--	--
Franchise License Taxes	\$67,174	\$203,562	\$463,000	\$136,689	\$34,619
Motor Vehicle License Taxes	\$200,028	\$456,864	\$4,057,000	\$424,274	\$161,605
Bank Stock Tax	--	\$63,165	\$452,000	\$28,998	\$5,550
Taxes on Recordation and Wills	\$69,115	\$112,380	\$2,119,000	\$103,024	\$52,995
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$208,405	\$1,746,000	\$91,529	--
Restaurant Food Tax	--	\$491,718	--	\$591,219	\$97,343
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$67,964	\$287,841	\$2,169,000	\$67,028	\$77,572
Other Non-Property Taxes	--	\$6,165	\$163,000	--	--
Sub-Total	\$2,725,219	\$4,013,766	\$66,700,000	\$4,542,349	\$1,000,179
Non-Tax Revenue					
Permits, Fees, and Licenses	\$36,715	\$304,494	\$14,900,000	\$123,444	\$96,705
Fines and Forfeitures	\$2,839	\$259,859	\$2,023,000	\$31,285	\$32,187
Charges for Services	\$2,453,256	\$2,411,699	\$43,838,000	\$5,943,405	\$626,573
Investment of Funds	\$467,175	\$943,258	\$12,631,000	\$890,879	\$188,403
Rental of Property	\$297,580	\$438,052	\$1,242,000	\$43,565	\$6,997
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$204,699	\$94,203	\$4,151,000	\$630,547	\$105,178
Sub-Total	\$3,462,264	\$4,451,565	\$78,785,000	\$7,663,125	\$1,056,043
Grand Total	\$12,368,967	\$24,042,252	\$416,491,000	\$25,504,640	\$7,830,028

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

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	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$1,945,582	\$48,710,213	\$6,038,678	\$21,447,456	\$4,394,504
Public Service Corporation Property Taxes	\$244,155	\$2,189,221	\$529,300	\$981,813	\$1,323,718
General Personal Property Tax	\$1,100,604	\$13,924,046	\$2,611,235	\$8,328,475	\$1,629,063
Mobile Homes Property Tax	\$15,830	\$109,494	\$60,029	\$235,161	\$60,973
Machinery and Tools Tax	\$9,857	\$1,342,617	\$431,568	\$4,365,758	\$1,040,747
Merchants' Capital Tax	\$45,115	--	--	\$586,681	\$20,636
Property Tax Penalties	\$44,023	\$346,938	\$171,604	\$372,335	\$66,891
Property Tax Interest	\$34,823	\$149,813	\$54,398	\$284,946	\$122,827
Sub-Total	\$3,439,989	\$66,772,342	\$9,896,812	\$36,602,625	\$8,659,359
All Other Tax Revenue					
Local Sales and Use Taxes	\$799,307	\$6,206,449	\$1,590,764	\$3,263,036	\$1,151,594
Consumers' Utility Taxes	--	\$4,346,291	\$749,793	\$1,497,905	\$725,341
Business License Taxes	--	\$4,066,122	\$540,134	--	--
Franchise License Taxes	\$7,521	\$1,597,761	\$23,824	\$254,853	--
Motor Vehicle License Taxes	\$154,945	\$1,630,041	\$393,683	\$1,011,534	\$274,679
Bank Stock Tax	--	\$338,245	\$37,863	\$12,668	\$22,477
Taxes on Recordation and Wills	\$38,074	\$556,520	\$101,387	\$275,497	\$51,401
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$151,377	--	--	--
Transient Occupancy Tax	--	\$715,130	\$367,264	\$81,477	--
Restaurant Food Tax	--	\$2,562,570	\$854,170	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$843,038
E-911 Service Tax	\$94,318	\$894,280	\$163,247	\$309,628	--
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,094,165	\$23,064,786	\$4,822,129	\$6,706,598	\$3,068,530
Non-Tax Revenue					
Permits, Fees, and Licenses	\$47,023	\$674,606	\$189,223	\$432,093	\$52,983
Fines and Forfeitures	\$20,163	\$606,580	\$19,378	\$245,756	\$12,346
Charges for Services	\$1,620,267	\$6,728,937	\$4,102,459	\$9,678,994	\$2,339,941
Investment of Funds	\$212,491	\$2,140,828	\$309,829	\$1,417,810	\$494,392
Rental of Property	\$153,667	\$76,417	\$203,027	\$231,440	\$44,540
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$17,236	--	--	--
Miscellaneous Non-Tax Sources	\$482,568	\$530,773	\$434,247	\$5,601,196	\$1,091,704
Sub-Total	\$2,536,179	\$10,775,377	\$5,258,163	\$17,607,289	\$4,035,906
Grand Total	\$7,070,333	\$100,612,505	\$19,977,104	\$60,916,512	\$15,763,795

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

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	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$4,028,719	\$11,160,369	\$6,525,731	\$4,463,803	\$49,119,270
Public Service Corporation Property Taxes	\$393,735	\$752,211	\$634,174	\$277,777	\$2,034,742
General Personal Property Tax	\$742,392	\$4,377,289	\$3,029,701	\$2,208,584	\$15,089,921
Mobile Homes Property Tax	\$83,949	\$17,164	\$101,694	\$58,701	\$156,439
Machinery and Tools Tax	\$72,750	\$1,233,706	\$943,989	\$1,062,472	\$943,317
Merchants' Capital Tax	\$94,470	\$195,808	\$152,146	\$130,198	--
Property Tax Penalties	\$109,038	\$199,392	\$154,277	\$132,799	\$813,679
Property Tax Interest	\$46,448	\$121,631	\$107,651	\$49,193	\$501,706
Sub-Total	\$5,571,501	\$18,057,570	\$11,649,363	\$8,383,527	\$68,659,074
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,090,341	\$2,143,909	\$1,642,838	\$325,755	\$9,135,702
Consumers' Utility Taxes	\$585,844	\$857,773	\$926,253	\$706,255	\$3,697,984
Business License Taxes	--	--	--	\$123,263	\$2,311,257
Franchise License Taxes	\$61,120	\$138,335	\$147,114	\$9,740	\$428,582
Motor Vehicle License Taxes	\$382,311	\$584,374	\$293,783	\$297,615	\$1,480,663
Bank Stock Tax	\$8,992	--	\$12,837	--	\$218,986
Taxes on Recordation and Wills	\$78,060	\$131,710	\$58,119	\$51,728	\$1,308,927
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$9,684	\$121,684	--	--	\$704,446
Restaurant Food Tax	--	--	--	--	\$3,253,268
Coal, Oil, and Gas Taxes	\$798	--	--	--	--
E-911 Service Tax	--	\$443,183	\$284,239	\$58,470	\$697,991
Other Non-Property Taxes	--	--	--	--	\$37,988
Sub-Total	\$2,217,150	\$4,420,968	\$3,365,183	\$1,572,826	\$23,275,794
Non-Tax Revenue					
Permits, Fees, and Licenses	\$61,076	\$319,876	\$63,368	\$100,051	\$1,690,844
Fines and Forfeitures	\$1,404	\$19,847	\$18,696	\$219,132	\$152,005
Charges for Services	\$1,194,765	\$2,977,403	\$4,263,615	\$1,314,490	\$7,014,709
Investment of Funds	\$169,199	\$1,009,727	\$355,398	\$323,715	\$1,596,569
Rental of Property	\$297,581	\$32,735	\$156,716	\$27,900	\$479,422
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	\$608,495	--
Miscellaneous Non-Tax Sources	\$148,737	\$1,016,651	\$221,863	\$459,767	\$1,220,796
Sub-Total	\$1,872,762	\$5,376,239	\$5,079,656	\$3,053,550	\$12,154,345
Grand Total	\$9,661,413	\$27,854,777	\$20,094,202	\$13,009,903	\$104,089,213

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$55,204,819	\$2,637,563	\$2,275,782	\$6,836,025	\$10,988,555
Public Service Corporation Property Taxes	\$1,857,826	\$10,110,743	\$280,716	\$433,359	\$411,234
General Personal Property Tax	\$13,040,995	\$708,019	\$1,857,835	\$4,383,901	\$4,778,630
Mobile Homes Property Tax	\$191,588	--	\$64,054	\$120,833	--
Machinery and Tools Tax	\$125,094	--	\$667,675	\$1,120,241	\$476,888
Merchants' Capital Tax	\$442,029	--	\$82,250	\$716,577	--
Property Tax Penalties	\$683,567	\$34,575	\$93,126	\$306,085	\$223,338
Property Tax Interest	\$444,035	\$65,504	\$15,776	\$242,077	\$161,094
Sub-Total	\$71,989,953	\$13,556,404	\$5,337,214	\$14,159,098	\$17,039,739
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,078,544	\$116,859	\$385,595	\$3,736,703	\$1,560,281
Consumers' Utility Taxes	\$4,756,933	--	\$147,319	--	\$441,141
Business License Taxes	--	\$44,533	\$36,069	--	\$817,485
Franchise License Taxes	\$379,973	--	\$1,087	\$129,468	--
Motor Vehicle License Taxes	\$1,555,207	\$55,410	\$163,059	\$66,762	\$364,830
Bank Stock Tax	\$130,786	--	\$3,260	\$49,134	--
Taxes on Recordation and Wills	\$1,208,342	\$21,012	\$29,444	\$126,848	\$195,749
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$268,560	--	--	--	--
Restaurant Food Tax	\$2,499,445	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$732,207	--
E-911 Service Tax	\$1,176,079	\$56,919	\$128,032	\$480,428	\$199,594
Other Non-Property Taxes	\$1,512,290	--	--	--	\$26,617
Sub-Total	\$18,566,159	\$294,733	\$893,865	\$5,321,550	\$3,605,697
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,154,090	\$20,797	\$46,704	\$167,139	\$442,465
Fines and Forfeitures	\$288,372	\$14,521	\$172,973	\$4,547	\$5,763
Charges for Services	\$9,309,026	\$773,079	\$2,133,165	\$3,268,018	\$1,712,499
Investment of Funds	\$1,681,102	\$362,589	\$254,129	\$813,033	\$1,322,617
Rental of Property	\$98,707	\$94,285	\$59,163	\$45,225	\$155,651
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,767,491	\$205,436	\$287,954	\$1,149,164	\$3,272,463
Sub-Total	\$20,298,788	\$1,470,707	\$2,954,088	\$5,447,126	\$6,911,458
Grand Total	\$110,854,900	\$15,321,844	\$9,185,167	\$24,927,774	\$27,556,894

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$11,281,659	\$5,698,330	\$5,165,141	\$5,942,888	\$29,756,899
Public Service Corporation Property Taxes	\$634,835	\$259,239	\$418,834	\$532,727	\$3,368,780
General Personal Property Tax	\$3,561,691	\$1,803,242	\$2,495,119	\$2,241,881	\$8,681,893
Mobile Homes Property Tax	\$112,354	\$43,572	\$216,390	\$124,326	\$31,673
Machinery and Tools Tax	\$2,553,221	\$122,707	\$2,091,570	\$554,425	\$1,356,127
Merchants' Capital Tax	--	\$47,131	\$688,249	\$285,060	\$158,115
Property Tax Penalties	\$185,052	\$101,817	\$184,373	\$72,318	\$362,639
Property Tax Interest	\$123,054	\$84,954	\$106,407	\$78,171	\$113,701
Sub-Total	\$18,451,866	\$8,160,992	\$11,366,083	\$9,831,796	\$43,829,827
All Other Tax Revenue					
Local Sales and Use Taxes	\$4,357,743	\$530,063	\$2,243,973	\$2,161,560	\$4,788,614
Consumers' Utility Taxes	\$1,448,163	--	\$845,586	\$827,657	--
Business License Taxes	--	--	--	--	\$3,305,823
Franchise License Taxes	\$222,168	\$52,002	\$300,876	\$100,694	\$391,214
Motor Vehicle License Taxes	\$699,246	\$340,220	\$102,855	\$338,433	\$1,072,903
Bank Stock Tax	\$68,256	\$13,830	--	\$13,169	\$120,826
Taxes on Recordation and Wills	\$153,517	\$53,980	\$70,884	\$76,897	\$489,232
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$20,485	--	--	\$118,752	\$1,782,799
Restaurant Food Tax	--	--	--	\$486,730	\$2,698,013
Coal, Oil, and Gas Taxes	--	--	\$5,874,813	--	--
E-911 Service Tax	\$202,943	\$176,594	\$347,838	\$184,097	\$781,117
Other Non-Property Taxes	\$4,232	--	--	--	\$32,504
Sub-Total	\$7,176,753	\$1,166,689	\$9,786,825	\$4,307,989	\$15,463,045
Non-Tax Revenue					
Permits, Fees, and Licenses	\$223,139	\$112,049	\$29,626	\$151,246	\$769,640
Fines and Forfeitures	\$19,237	\$46,140	\$2,663	\$331,040	\$121,759
Charges for Services	\$4,294,136	\$3,508,811	\$3,008,736	\$5,237,712	\$8,070,539
Investment of Funds	\$760,789	\$419,247	\$705,527	\$944,404	\$1,873,031
Rental of Property	\$475,584	\$55,347	\$90,206	\$5,041	\$813,247
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$12,613	--	--	--	--
Miscellaneous Non-Tax Sources	\$763,752	\$1,037,750	\$339,734	\$720,637	\$853,701
Sub-Total	\$6,549,250	\$5,179,344	\$4,176,492	\$7,390,080	\$12,501,917
Grand Total	\$32,177,869	\$14,507,025	\$25,329,400	\$21,529,865	\$71,794,789

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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 2000

[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	\$135,507,410	\$2,059,592	\$6,498,309	\$1,800,235	\$22,948,324
Public Service Corporation Property Taxes	\$6,893,901	\$85,996	\$139,186	\$101,316	\$1,445,990
General Personal Property Tax	\$38,073,898	\$504,445	\$878,813	\$1,061,531	\$4,923,870
Mobile Homes Property Tax	--	--	\$23,573	\$8,520	\$10,258
Machinery and Tools Tax	\$361,954	\$589,211	\$1,706,681	\$176,136	\$194,903
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,786,593	\$26,121	\$59,286	\$31,298	\$292,218
Property Tax Interest	\$672,508	\$3,829	\$72,626	\$24,775	\$142,634
Sub-Total	\$183,296,264	\$3,269,194	\$9,378,474	\$3,203,811	\$29,958,197
All Other Tax Revenue					
Local Sales and Use Taxes	\$19,802,533	\$924,823	\$3,356,810	\$321,597	\$7,435,280
Consumers' Utility Taxes	\$14,688,574	--	\$290,732	\$432,085	\$5,586,411
Business License Taxes	\$19,022,675	\$331,740	\$1,217,161	\$179,591	\$3,792,016
Franchise License Taxes	\$836,041	\$26,351	\$143,104	\$51,849	\$291,309
Motor Vehicle License Taxes	\$2,173,654	\$97,669	\$204,132	\$99,781	\$476,795
Bank Stock Tax	\$991,609	\$91,932	\$295,029	\$32,038	\$730,832
Taxes on Recordation and Wills	\$1,145,879	\$36,470	\$170,281	\$19,659	\$169,693
Tobacco Taxes	\$1,647,047	\$117,190	\$177,785	--	\$362,215
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$5,228,467	\$55,033	\$332,904	\$12,992	\$1,308,270
Restaurant Food Tax	\$7,911,895	\$417,351	\$2,269,217	\$161,986	\$3,359,572
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$346,418	\$104,724	\$112,664	\$68,735	\$374,935
Other Non-Property Taxes	--	--	--	\$50,511	--
Sub-Total	\$73,794,792	\$2,203,283	\$8,569,819	\$1,430,824	\$23,887,328
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,629,674	\$24,213	\$85,148	\$10,680	\$289,618
Fines and Forfeitures	\$4,237,420	\$41,795	\$212,879	\$40,590	\$359,662
Charges for Services	\$16,728,462	\$1,272,336	\$5,871,057	\$1,383,992	\$10,116,147
Investment of Funds	\$5,136,280	\$472,078	\$148,422	\$33,520	\$2,268,726
Rental of Property	\$2,331,846	\$12,532	\$156,152	\$75,285	\$290,448
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$537,695	--	\$2,446,172
Interlocal Transfer Payments	--	\$558,309	--	--	\$5,853,794
Miscellaneous Non-Tax Sources	\$3,138,144	\$221,468	\$1,229,755	\$284,370	\$1,675,681
Sub-Total	\$36,201,826	\$2,602,731	\$8,241,108	\$1,828,437	\$23,300,248
Grand Total	\$293,292,882	\$8,075,208	\$26,189,401	\$6,463,072	\$77,145,773

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	\$120,044,538	\$1,145,984	\$10,183,143	\$1,544,987	\$12,681,621
Public Service Corporation Property Taxes	\$9,143,665	\$141,132	\$365,359	\$101,873	\$427,871
General Personal Property Tax	\$33,055,098	\$414,411	\$2,387,502	\$764,971	\$5,344,024
Mobile Homes Property Tax	\$161,894	\$475	--	\$11,524	\$33,985
Machinery and Tools Tax	\$3,061,695	\$10,449	\$106,686	\$3,860,276	\$1,130,787
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,483,548	\$23,069	\$46,178	\$36,954	\$238,589
Property Tax Interest	\$684,838	\$17,319	\$120,030	\$22,296	\$108,768
Sub-Total	\$167,635,276	\$1,752,839	\$13,208,898	\$6,342,881	\$19,965,645
All Other Tax Revenue					
Local Sales and Use Taxes	\$23,663,457	\$243,023	\$5,238,154	\$1,133,409	\$6,718,384
Consumers' Utility Taxes	\$14,802,636	\$257,149	\$1,313,144	\$570,249	\$1,184,596
Business License Taxes	\$15,361,241	\$170,804	\$1,898,453	\$475,438	\$3,189,751
Franchise License Taxes	\$1,492,558	\$19,940	\$55,174	\$27,777	\$1,441,940
Motor Vehicle License Taxes	\$3,741,920	\$61,241	\$358,626	\$81,310	\$911,919
Bank Stock Tax	\$629,345	\$85,992	\$162,168	\$135,069	\$703,377
Taxes on Recordation and Wills	\$1,015,732	\$9,898	\$66,443	\$13,063	\$96,291
Tobacco Taxes	\$2,515,285	\$18,811	--	--	--
Admission and Amusement Taxes	\$805,960	--	--	--	--
Transient Occupancy Tax	\$1,767,074	--	\$5,943	\$3,576	\$199,804
Restaurant Food Tax	\$11,800,294	\$128,776	\$2,435,939	\$327,469	\$3,425,848
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,422,462	--	\$135,939	\$13,919	\$238,238
Other Non-Property Taxes	\$286,165	\$2,287	--	--	\$34,580
Sub-Total	\$80,304,129	\$997,921	\$11,669,983	\$2,781,279	\$18,144,728
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,976,338	\$4,408	\$208,967	\$14,960	\$201,468
Fines and Forfeitures	\$1,901,936	\$21,268	\$249,886	\$12,225	\$566,199
Charges for Services	\$14,534,074	\$826,501	\$2,646,011	\$1,480,213	\$6,993,321
Investment of Funds	\$4,634,362	\$46,587	\$690,744	\$269,475	\$1,912,359
Rental of Property	\$3,754,727	\$4,316	\$26,417	\$3,780	\$254,725
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$150,339	--	--	--
Miscellaneous Non-Tax Sources	\$1,980,552	\$366,740	\$456,328	\$82,400	\$275,673
Sub-Total	\$28,781,989	\$1,420,159	\$4,278,353	\$1,863,053	\$10,203,745
Grand Total	\$276,721,394	\$4,170,919	\$29,157,234	\$10,987,213	\$48,314,118

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2000

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

Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	\$1,857,202	\$21,017,230	\$13,202,592	\$2,924,731	\$13,907,247
Public Service Corporation Property Taxes	\$148,549	\$1,215,460	\$356,257	\$94,966	\$814,484
General Personal Property Tax	\$914,709	\$5,192,185	\$3,589,226	\$1,367,743	\$3,567,094
Mobile Homes Property Tax	\$3,293	--	--	--	--
Machinery and Tools Tax	\$196,920	\$81,960	\$1,816	\$10,748	\$162,280
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$44,723	\$146,301	\$111,571	\$64,395	\$88,403
Property Tax Interest	\$19,760	\$70,357	\$37,827	\$25,617	\$55,773
Sub-Total	\$3,185,156	\$27,723,493	\$17,299,289	\$4,488,200	\$18,595,281
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,068,699	\$8,866,976	\$3,099,592	\$1,229,398	\$6,646,214
Consumers' Utility Taxes	\$492,530	\$2,354,433	\$1,116,369	\$713,982	\$2,071,496
Business License Taxes	\$491,268	\$5,749,946	\$1,961,943	\$585,697	\$2,891,387
Franchise License Taxes	\$37,143	\$175,669	\$101,864	\$37,709	\$158,947
Motor Vehicle License Taxes	\$80,489	\$447,895	\$210,242	\$139,720	\$145,503
Bank Stock Tax	\$131,695	\$623,136	\$139,446	\$108,157	\$216,606
Taxes on Recordation and Wills	\$28,866	\$188,812	\$113,227	\$25,978	\$146,804
Tobacco Taxes	--	\$667,910	\$241,506	\$200,847	\$135,722
Admission and Amusement Taxes	--	--	\$31,351	--	\$98,865
Transient Occupancy Tax	\$265,320	\$544,762	\$154,083	\$124,987	\$416,766
Restaurant Food Tax	\$769,351	\$1,614,337	\$1,245,580	\$500,311	\$3,511,566
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$40,390	\$264,378	\$110,522	\$108,781	\$134,314
Other Non-Property Taxes	--	--	\$86,502	--	\$1,167,610
Sub-Total	\$3,405,751	\$21,498,254	\$8,612,227	\$3,775,567	\$17,741,800
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28,655	\$1,185,694	\$207,222	\$53,836	\$356,612
Fines and Forfeitures	\$562,469	\$877,628	\$267,043	\$59,381	\$324,606
Charges for Services	\$1,370,994	\$1,153,802	\$2,043,115	\$1,685,051	\$3,840,986
Investment of Funds	\$591,045	\$1,289,053	\$791,303	\$148,156	\$864,005
Rental of Property	\$1,758	\$790,284	\$123,502	\$62,085	\$74,364
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$85,000	\$14,918	\$263,012
Interlocal Transfer Payments	--	--	--	\$1,219,736	--
Miscellaneous Non-Tax Sources	\$113,175	\$202,088	\$618,300	\$402,396	\$1,047,694
Sub-Total	\$2,668,096	\$5,498,549	\$4,135,485	\$3,645,559	\$6,771,279
Grand Total	\$9,259,003	\$54,720,296	\$30,047,001	\$11,909,326	\$43,108,360

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Local Revenue by Category and Jurisdiction
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FY 2000

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Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	\$1,801,492	\$62,634,874	\$10,037,508	\$8,760,421	\$1,985,850
Public Service Corporation Property Taxes	\$90,747	\$2,972,580	\$334,026	\$800,657	\$96,847
General Personal Property Tax	\$467,001	\$20,813,472	\$4,295,559	\$1,667,673	\$709,661
Mobile Homes Property Tax	\$18,820	\$26,648	\$7,264	--	\$1,369
Machinery and Tools Tax	\$866,168	\$1,420,689	\$2,159,456	\$6,531,282	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$17,468	\$835,724	\$127,305	\$101,757	\$23,685
Property Tax Interest	\$6,324	\$568,266	\$93,316	\$114,748	\$15,334
Sub-Total	\$3,268,020	\$89,272,253	\$17,054,434	\$17,976,538	\$2,832,746
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,901,997	\$12,099,188	\$8,301,470	\$1,648,991	\$666,655
Consumers' Utility Taxes	\$327,903	\$9,027,257	\$1,269,522	\$977,211	\$461,060
Business License Taxes	\$739,379	\$8,122,157	\$4,204,206	\$1,494,211	\$403,635
Franchise License Taxes	\$46,948	\$1,056,922	\$236,820	\$128,813	\$38,777
Motor Vehicle License Taxes	\$78,667	\$2,175,748	\$451,263	\$336,562	\$47,408
Bank Stock Tax	\$114,541	\$310,891	\$387,974	\$149,042	\$85,670
Taxes on Recordation and Wills	\$2,552	\$261,898	\$199,176	\$81,686	\$24,685
Tobacco Taxes	--	\$2,382,038	--	--	--
Admission and Amusement Taxes	\$18,895	\$786,206	\$143,093	--	--
Transient Occupancy Tax	--	\$1,584,223	\$830,430	\$206,445	\$80,995
Restaurant Food Tax	\$620,698	\$6,832,388	\$4,081,391	\$893,140	\$475,080
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$54,815	\$2,186,390	\$393,867	\$134,239	\$45,093
Other Non-Property Taxes	\$20,239	\$228,380	--	--	\$1,448
Sub-Total	\$3,926,634	\$47,053,686	\$20,499,212	\$6,050,340	\$2,330,506
Non-Tax Revenue					
Permits, Fees, and Licenses	\$34,327	\$904,800	\$275,030	\$112,536	\$33,463
Fines and Forfeitures	\$69,699	\$892,692	\$304,837	\$97,645	\$111,443
Charges for Services	\$2,342,126	\$24,267,414	\$4,094,272	\$3,908,888	\$2,276,183
Investment of Funds	\$502,595	\$2,554,173	\$1,534,211	\$1,513,711	\$422,682
Rental of Property	\$16,469	\$528,436	\$144,268	\$66,775	\$29,806
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$527,574	--	--
Interlocal Transfer Payments	--	--	--	--	\$776,077
Miscellaneous Non-Tax Sources	\$87,722	\$5,668,451	\$522,860	\$2,533,057	\$290,802
Sub-Total	\$3,052,938	\$34,815,966	\$7,403,052	\$8,232,612	\$3,940,456
Grand Total	\$10,247,592	\$171,141,905	\$44,956,698	\$32,259,490	\$9,103,708

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2

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Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	\$27,196,543	\$25,793,242	\$6,490,399	\$4,505,966	\$84,534,356
Public Service Corporation Property Taxes	\$1,943,275	\$806,813	\$188,619	\$251,757	\$4,399,960
General Personal Property Tax	\$13,078,314	\$5,133,666	\$1,931,846	\$1,417,603	\$26,737,719
Mobile Homes Property Tax	--	\$9,587	--	--	\$247,184
Machinery and Tools Tax	\$1,841,503	\$5,751,421	\$33,759	\$318,169	\$11,031,172
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$630,969	\$306,019	\$61,943	\$73,356	\$1,165,832
Property Tax Interest	--	\$205,179	\$48,783	\$60,574	\$298,992
Sub-Total	\$44,690,604	\$38,005,927	\$8,755,349	\$6,627,425	\$128,415,215
All Other Tax Revenue					
Local Sales and Use Taxes	\$10,627,755	\$4,420,498	\$1,382,260	\$2,014,469	\$16,080,733
Consumers' Utility Taxes	\$5,876,551	\$1,410,396	\$712,335	\$1,268,055	\$9,870,179
Business License Taxes	\$4,296,839	\$1,537,452	\$481,314	\$1,102,351	\$10,575,628
Franchise License Taxes	\$835,256	\$246,926	\$68,017	\$150,267	\$3,990,491
Motor Vehicle License Taxes	\$1,231,734	\$534,232	\$222,305	\$229,347	\$3,202,849
Bank Stock Tax	\$939,322	\$246,959	--	\$335,197	\$629,921
Taxes on Recordation and Wills	\$273,066	\$141,828	\$73,633	\$45,020	\$467,717
Tobacco Taxes	--	\$369,018	\$120,811	--	\$3,113,529
Admission and Amusement Taxes	\$279,964	--	--	--	\$358,844
Transient Occupancy Tax	\$1,045,243	\$134,317	--	--	\$1,541,726
Restaurant Food Tax	\$5,763,779	\$1,684,807	\$153,151	\$813,267	\$7,931,133
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,004,021	\$257,657	\$67,829	\$199,389	\$3,314,742
Other Non-Property Taxes	--	--	--	\$5,129	--
Sub-Total	\$32,173,530	\$10,984,090	\$3,281,655	\$6,162,491	\$61,077,492
Non-Tax Revenue					
Permits, Fees, and Licenses	\$671,067	\$602,601	\$191,306	\$18,679	\$2,688,526
Fines and Forfeitures	\$807,230	\$496,298	\$86,474	\$145,992	\$1,557,534
Charges for Services	\$16,311,766	\$4,448,622	\$1,428,835	\$4,845,465	\$36,335,871
Investment of Funds	\$2,824,592	\$1,921,173	\$402,719	\$411,855	\$4,639,310
Rental of Property	\$579,726	\$6,051	\$21,890	\$488,110	\$9,869,496
Payments in Lieu of Taxes from Enterprise Activities	\$1,635,322	\$1,296,640	--	\$225,388	\$1,199,115
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,981,072	\$394,706	\$444,763	\$680,070	\$1,201,941
Sub-Total	\$25,810,775	\$9,166,091	\$2,575,987	\$6,815,559	\$57,491,793
Grand Total	\$102,674,909	\$58,156,108	\$14,612,991	\$19,605,475	\$246,984,500

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000.

Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

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Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	\$105,620,262	\$840,249	\$12,805,229	\$7,241,901	\$39,137,301
Public Service Corporation Property Taxes	\$8,831,310	\$197,558	\$1,208,820	\$165,801	\$2,595,552
General Personal Property Tax	\$30,776,554	\$286,530	\$3,611,912	\$1,716,406	\$11,582,973
Mobile Homes Property Tax	\$23,328	--	\$22,086	\$18,812	--
Machinery and Tools Tax	\$6,567,141	\$47,208	\$1,557,597	--	\$2,785,224
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$796,792	\$19,527	\$267,606	\$75,197	\$671,157
Property Tax Interest	\$1,546,713	\$13,058	\$236,638	\$46,781	\$820,302
Sub-Total	\$154,162,100	\$1,404,130	\$19,709,888	\$9,264,898	\$57,592,509
All Other Tax Revenue					
Local Sales and Use Taxes	\$24,320,896	\$1,318,346	\$2,884,193	\$343,158	\$4,528,159
Consumers' Utility Taxes	\$34,224,010	\$198,205	\$2,921,363	\$436,602	\$11,043,792
Business License Taxes	\$18,095,451	\$579,797	\$1,980,418	\$235,019	\$4,456,900
Franchise License Taxes	\$4,639,102	\$40,406	--	\$56,017	\$962,473
Motor Vehicle License Taxes	\$3,569,883	\$29,228	\$571,327	\$262,054	\$1,692,320
Bank Stock Tax	\$1,053,374	\$32,652	\$290,130	\$36,104	\$515,936
Taxes on Recordation and Wills	\$635,276	\$13,563	\$90,401	\$121,391	\$457,917
Tobacco Taxes	\$3,940,155	\$40	\$188,316	--	\$1,833,197
Admission and Amusement Taxes	\$3,592,937	--	\$29,331	--	\$122,208
Transient Occupancy Tax	\$4,359,798	\$96,612	\$200,957	--	\$422,905
Restaurant Food Tax	\$17,065,896	\$541,559	\$765,455	\$236,955	\$4,062,173
Coal, Oil, and Gas Taxes	--	\$98,821	--	--	--
E-911 Service Tax	\$3,428,852	\$36,631	\$253,304	\$163,127	\$1,155,516
Other Non-Property Taxes	\$180,966	--	--	--	\$52,677
Sub-Total	\$119,106,596	\$2,985,860	\$10,175,195	\$1,890,427	\$31,306,173
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,942,853	\$4,759	\$90,959	\$100,194	\$613,506
Fines and Forfeitures	\$1,660,692	\$83,309	\$355,422	\$35,957	\$312,832
Charges for Services	\$25,410,907	\$559,321	\$3,792,187	\$1,475,676	\$16,219,060
Investment of Funds	\$4,064,867	\$109,144	\$325,529	\$173,028	\$1,426,269
Rental of Property	\$4,519,116	\$233,191	\$399,443	\$47,300	\$944,408
Payments in Lieu of Taxes from Enterprise Activities	\$3,297,193	--	--	--	\$741,834
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$7,180,334	\$118,131	\$107,749	\$168,253	\$2,756,222
Sub-Total	\$49,075,962	\$1,107,855	\$5,071,289	\$2,000,408	\$23,014,131
Grand Total	\$322,344,658	\$5,497,845	\$34,956,372	\$13,155,733	\$111,912,813

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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 2000

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

Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	\$3,101,466	\$129,464,625	\$45,027,083	\$13,411,240	\$8,937,761
Public Service Corporation Property Taxes	\$121,781	\$9,275,202	\$3,696,686	\$405,762	\$570,143
General Personal Property Tax	\$965,578	\$30,759,046	\$14,223,208	\$6,113,687	\$2,361,646
Mobile Homes Property Tax	\$4,928	\$24,204	\$18,359	--	\$1,341
Machinery and Tools Tax	\$487,648	\$19,166,096	\$3,714,299	\$2,678,517	\$227,216
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$54,402	\$2,058,388	\$566,045	\$109,360	\$168,320
Property Tax Interest	\$23,315	\$1,938,540	\$377,364	\$93,429	\$53,852
Sub-Total	\$4,759,118	\$192,686,101	\$67,623,044	\$22,811,995	\$12,320,279
All Other Tax Revenue					
Local Sales and Use Taxes	\$809,856	\$25,685,234	\$17,607,676	\$4,643,886	\$3,332,910
Consumers' Utility Taxes	\$805,107	\$27,508,352	\$11,719,741	\$1,332,273	\$1,360,509
Business License Taxes	\$311,855	\$21,048,996	\$10,537,473	\$3,496,324	\$1,419,755
Franchise License Taxes	\$101,067	\$4,265,994	\$1,265,285	\$143,444	\$129,827
Motor Vehicle License Taxes	\$170,378	\$3,357,036	\$1,712,232	\$267,327	\$380,757
Bank Stock Tax	\$95,052	\$4,005,723	\$1,458,766	\$267,457	\$191,325
Taxes on Recordation and Wills	\$43,026	\$67,057	\$405,446	\$126,788	\$72,146
Tobacco Taxes	--	--	\$1,292,622	--	--
Admission and Amusement Taxes	--	\$1,466,535	\$242,194	\$186,499	--
Transient Occupancy Tax	\$51,393	\$555,107	\$1,676,143	\$372,621	\$208,376
Restaurant Food Tax	\$539,569	\$13,323,757	\$6,546,125	\$1,777,264	\$1,331,047
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$57,912	\$4,601,159	\$1,154,101	\$168,247	\$367,809
Other Non-Property Taxes	--	\$90,636	\$280,471	\$40,055	\$19,223
Sub-Total	\$2,985,215	\$105,975,586	\$55,898,275	\$12,822,185	\$8,813,684
Non-Tax Revenue					
Permits, Fees, and Licenses	\$18,199	\$2,727,555	\$879,719	\$268,517	\$77,356
Fines and Forfeitures	\$113,326	\$5,961,526	\$923,556	\$162,188	\$97,236
Charges for Services	\$2,480,157	\$31,202,775	\$11,875,237	\$3,587,430	\$5,510,772
Investment of Funds	\$185,821	\$725,368	\$1,893,144	\$1,075,314	\$839,957
Rental of Property	\$25,137	\$465,736	\$1,183,210	\$202,701	\$26,868
Payments in Lieu of Taxes from Enterprise Activities	\$3,114,150	\$17,153,803	--	\$765,000	\$489,019
Interlocal Transfer Payments	\$187,539	--	--	--	--
Miscellaneous Non-Tax Sources	\$312,613	\$13,343,900	\$1,229,605	\$526,642	\$248,496
Sub-Total	\$6,436,942	\$71,580,663	\$17,984,471	\$6,587,792	\$7,289,704
Grand Total	\$14,181,275	\$370,242,350	\$141,505,790	\$42,221,972	\$28,423,667

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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 2000

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

Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	\$29,368,066	\$256,227,672	\$7,558,826	\$4,551,006	\$9,291,147
Public Service Corporation Property Taxes	\$1,630,263	\$8,313,658	\$594,408	\$236,733	\$338,032
General Personal Property Tax	\$8,668,801	\$53,589,710	\$2,591,840	\$546,395	\$4,917,244
Mobile Homes Property Tax	\$168,217	\$305,640	\$12,369	\$3,056	\$508
Machinery and Tools Tax	\$1,297,417	\$774,045	\$3,419,655	\$1,163,660	\$1,468,682
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$384,331	\$2,547,801	\$131,471	\$62,590	\$131,941
Property Tax Interest	\$179,875	\$1,257,670	\$74,304	\$25,604	\$52,148
Sub-Total	\$41,696,970	\$323,016,196	\$14,382,873	\$6,589,044	\$16,199,702
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,952,042	\$38,212,293	\$2,538,960	\$3,782,864	\$7,533,789
Consumers' Utility Taxes	\$4,104,493	\$32,094,368	\$1,454,679	\$387,462	\$2,411,277
Business License Taxes	\$2,726,170	\$27,112,961	\$1,297,169	\$1,535,238	\$3,658,911
Franchise License Taxes	\$119,044	\$3,330,951	\$131,065	\$180,902	\$303,920
Motor Vehicle License Taxes	\$1,058,650	\$7,269,775	\$292,510	--	\$434,058
Bank Stock Tax	\$247,332	\$1,733,741	\$100,817	\$179,752	\$352,700
Taxes on Recordation and Wills	\$326,581	\$54,863	\$70,001	\$99,367	\$134,981
Tobacco Taxes	\$887,858	\$6,697,871	\$106,251	--	\$313,757
Admission and Amusement Taxes	--	\$3,702,447	--	--	\$73,952
Transient Occupancy Tax	\$173,975	\$11,275,203	\$184,834	\$4,097,054	\$383,848
Restaurant Food Tax	\$1,866,276	\$24,436,809	\$1,027,803	\$5,075,742	\$2,502,934
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$651,074	\$5,963,149	\$96,056	\$85,604	\$397,452
Other Non-Property Taxes	--	--	\$39,379	--	--
Sub-Total	\$16,113,495	\$161,884,431	\$7,339,524	\$15,423,985	\$18,501,579
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,122,990	\$4,118,927	\$113,947	\$163,291	\$200,299
Fines and Forfeitures	\$370,031	\$4,121,479	\$139,498	\$238,003	\$211,335
Charges for Services	\$5,464,256	\$44,196,557	\$3,733,316	\$1,113,901	\$1,958,786
Investment of Funds	\$1,751,649	\$8,824,693	\$1,113,123	\$765,662	\$462,532
Rental of Property	\$495,691	\$2,410,344	\$154,742	\$117,670	\$92,555
Payments in Lieu of Taxes from Enterprise Activities	--	\$25,000	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,648,426	\$8,256,608	\$526,677	\$1,068,285	\$808,423
Sub-Total	\$10,853,043	\$71,953,608	\$5,781,303	\$3,466,812	\$3,733,930
Grand Total	\$68,663,508	\$556,854,235	\$27,503,700	\$25,479,841	\$38,435,211

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000,

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 2000

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$589.33	\$543.30	\$573.94
Public Service Corporation Property Taxes	\$34.98	\$30.52	\$33.49
General Personal Property Tax	\$186.81	\$149.73	\$174.41
Mobile Homes Property Tax	\$1.46	\$0.50	\$1.14
Machinery and Tools Tax	\$22.67	\$37.09	\$27.49
Merchants' Capital Tax	\$2.18	--	\$1.45
Property Tax Penalties	\$5.97	\$6.77	\$6.24
Property Tax Interest	\$3.29	\$4.36	\$3.65
Sub-Total	\$846.70	\$772.26	\$821.81
All Other Tax Revenue			
Local Sales and Use Taxes	\$94.05	\$123.87	\$104.02
Consumers' Utility Taxes	\$42.83	\$89.19	\$58.33
Business License Taxes	\$45.67	\$80.52	\$57.32
Franchise License Taxes	\$4.31	\$11.67	\$6.77
Motor Vehicle License Taxes	\$16.09	\$16.55	\$16.24
Bank Stock Tax	\$3.77	\$8.04	\$5.20
Taxes on Recordation and Wills	\$7.71	\$3.22	\$6.21
Tobacco Taxes	\$0.55	\$11.66	\$4.27
Admission and Amusement Taxes	\$0.04	\$5.09	\$1.73
Transient Occupancy Tax	\$9.80	\$17.02	\$12.22
Restaurant Food Tax	\$10.15	\$64.08	\$28.19
Coal, Oil, and Gas Taxes	\$4.12	\$0.04	\$2.76
E-911 Service Tax	\$9.80	\$13.10	\$10.90
Other Non-Property Taxes	\$1.73	\$1.10	\$1.52
Sub-Total	\$250.63	\$445.16	\$315.68
Non-Tax Revenue			
Permits, Fees, and Licenses	\$25.64	\$12.05	\$21.10
Fines and Forfeitures	\$6.29	\$12.41	\$8.34
Charges for Services	\$124.39	\$141.10	\$129.98
Investment of Funds	\$33.22	\$25.49	\$30.64
Rental of Property	\$8.79	\$13.24	\$10.27
Payments in Lieu of Taxes from Enterprise Activities	\$1.10	\$14.43	\$5.56
Interlocal Transfer Payments	\$0.15	\$3.73	\$1.35
Miscellaneous Non-Tax Sources	\$21.21	\$27.81	\$23.42
Sub-Total	\$220.78	\$250.26	\$230.64
Grand Total	\$1,318.12	\$1,467.68	\$1,368.13

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

[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	\$249.28	\$558.59	\$279.92	\$226.14	\$172.55
Public Service Corporation Property Taxes	\$15.69	\$22.43	\$29.03	\$11.61	\$12.76
General Personal Property Tax	\$112.39	\$204.22	\$137.56	\$98.32	\$84.02
Mobile Homes Property Tax	--	\$0.83	\$2.77	\$1.91	\$2.75
Machinery and Tools Tax	\$7.69	\$13.39	\$427.75	\$2.53	\$41.21
Merchants' Capital Tax	--	--	--	--	\$8.04
Property Tax Penalties	\$6.24	\$6.49	\$6.45	\$7.74	\$4.18
Property Tax Interest	\$6.20	\$2.92	\$3.80	\$2.64	\$1.49
Sub-Total	\$397.49	\$808.88	\$887.28	\$350.88	\$327.01
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.30	\$120.84	\$35.90	\$38.49	\$59.61
Consumers' Utility Taxes	\$28.91	\$70.09	\$31.37	\$31.81	\$29.65
Business License Taxes	--	\$73.13	\$39.11	\$9.78	\$11.73
Franchise License Taxes	\$5.55	\$5.85	\$2.05	\$8.95	--
Motor Vehicle License Taxes	\$7.76	\$20.80	\$20.07	\$19.16	\$20.37
Bank Stock Tax	\$1.35	\$3.53	\$0.36	\$4.62	\$3.46
Taxes on Recordation and Wills	\$3.52	\$11.50	\$0.93	\$4.21	\$3.41
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.03	\$16.96	\$4.73	--	\$0.72
Restaurant Food Tax	--	\$43.00	\$18.28	--	\$20.58
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.90	\$10.42	\$1.42	\$4.82	\$5.24
Other Non-Property Taxes	\$0.02	\$1.15	--	--	--
Sub-Total	\$118.36	\$377.27	\$154.22	\$121.83	\$154.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.20	\$14.17	\$3.35	\$9.01	\$5.95
Fines and Forfeitures	\$0.94	\$2.75	\$0.70	\$0.29	\$0.29
Charges for Services	\$82.88	\$108.80	\$139.73	\$215.80	\$71.87
Investment of Funds	\$13.11	\$18.04	\$76.97	\$39.36	\$15.85
Rental of Property	\$2.99	\$7.76	\$0.46	\$1.70	\$16.74
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$14.41	\$9.77	\$54.08	\$11.90	\$17.36
Sub-Total	\$121.52	\$161.29	\$275.29	\$278.07	\$128.06
Grand Total	\$637.36	\$1,347.44	\$1,316.80	\$750.78	\$609.84

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

[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	\$231.14	\$1,100.05	\$266.74	\$405.88	\$334.07
Public Service Corporation Property Taxes	\$16.42	\$48.59	\$15.28	\$1,558.74	\$19.93
General Personal Property Tax	\$92.25	\$287.16	\$86.35	\$15.87	\$143.64
Mobile Homes Property Tax	--	--	\$4.43	\$1.83	\$3.41
Machinery and Tools Tax	\$10.85	\$0.66	\$30.07	\$0.41	\$36.28
Merchants' Capital Tax	\$4.45	--	--	--	\$1.28
Property Tax Penalties	\$4.46	\$7.47	\$4.67	\$1.97	\$5.76
Property Tax Interest	\$2.65	\$1.64	\$2.34	\$0.81	\$2.74
Sub-Total	\$362.23	\$1,445.57	\$409.88	\$1,985.51	\$547.11
All Other Tax Revenue					
Local Sales and Use Taxes	\$46.85	\$141.37	\$51.47	\$153.65	\$31.31
Consumers' Utility Taxes	\$38.45	\$36.63	\$39.25	--	\$19.36
Business License Taxes	--	\$216.80	\$26.66	\$0.43	\$3.77
Franchise License Taxes	\$0.63	\$2.28	\$5.00	\$4.84	\$1.33
Motor Vehicle License Taxes	\$19.43	\$1.13	\$20.05	\$6.14	\$21.34
Bank Stock Tax	--	\$6.39	\$1.40	\$4.95	\$1.45
Taxes on Recordation and Wills	\$2.22	\$7.63	\$5.07	\$8.41	\$7.79
Tobacco Taxes	--	\$3.14	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$75.67	\$5.32	--	\$0.49
Restaurant Food Tax	--	\$89.43	\$23.77	--	\$11.80
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$17.36	\$10.69	--	\$0.02
Other Non-Property Taxes	--	\$5.54	\$0.29	--	--
Sub-Total	\$107.59	\$603.37	\$188.97	\$178.43	\$98.68
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.49	\$36.38	\$8.13	\$11.47	\$9.08
Fines and Forfeitures	\$0.77	\$43.68	\$0.96	\$0.002	\$1.86
Charges for Services	\$68.76	\$148.72	\$112.66	\$141.43	\$94.44
Investment of Funds	\$18.08	\$22.64	\$19.21	\$33.31	\$40.58
Rental of Property	\$6.29	\$10.82	\$7.83	\$7.51	\$0.88
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$13.32	\$18.23	\$6.24	\$23.34	\$12.00
Sub-Total	\$109.71	\$280.47	\$155.03	\$217.05	\$158.83
Grand Total	\$579.53	\$2,329.41	\$753.88	\$2,380.99	\$804.61

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

[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	\$173.19	\$365.62	\$159.21	\$191.76	\$171.18
Public Service Corporation Property Taxes	\$13.02	\$31.65	\$11.56	\$15.09	\$20.17
General Personal Property Tax	\$76.80	\$138.15	\$111.96	\$81.06	\$82.54
Mobile Homes Property Tax	\$4.39	\$2.01	\$3.20	\$2.98	\$3.23
Machinery and Tools Tax	\$13.74	\$54.79	\$17.04	\$70.32	\$4.30
Merchants' Capital Tax	\$8.90	--	\$5.97	\$1.86	\$2.19
Property Tax Penalties	\$2.49	\$4.96	\$5.51	\$2.73	\$5.38
Property Tax Interest	\$2.76	\$1.38	\$2.63	\$7.33	\$3.52
Sub-Total	\$295.29	\$598.55	\$317.10	\$373.11	\$292.50
All Other Tax Revenue					
Local Sales and Use Taxes	\$25.39	\$50.68	\$31.48	\$45.65	\$25.18
Consumers' Utility Taxes	\$20.68	\$15.18	\$22.16	\$27.79	\$32.99
Business License Taxes	--	\$15.98	--	--	--
Franchise License Taxes	\$3.30	\$7.45	\$3.90	\$8.54	\$3.38
Motor Vehicle License Taxes	\$15.31	\$20.74	\$16.45	--	\$16.45
Bank Stock Tax	\$2.40	\$2.10	--	\$3.31	\$0.99
Taxes on Recordation and Wills	\$2.62	\$4.82	\$2.49	\$0.85	\$2.01
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.62	\$3.32	--	\$0.89	--
Restaurant Food Tax	\$9.40	\$22.73	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$282.23	--
E-911 Service Tax	--	\$8.46	\$9.23	--	\$2.53
Other Non-Property Taxes	--	\$1.73	--	\$44.34	--
Sub-Total	\$79.71	\$153.20	\$85.72	\$413.61	\$83.53
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.51	\$9.98	\$3.95	\$1.51	\$3.78
Fines and Forfeitures	\$10.25	\$4.28	\$4.04	\$0.03	\$0.08
Charges for Services	\$111.74	\$64.44	\$118.81	\$109.35	\$44.43
Investment of Funds	\$20.66	\$26.53	\$17.67	\$15.55	\$16.93
Rental of Property	\$0.03	\$1.27	\$4.82	\$0.39	\$3.73
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$0.97	--	--	--
Miscellaneous Non-Tax Sources	\$15.54	\$9.51	\$11.13	\$52.38	\$28.21
Sub-Total	\$161.73	\$116.98	\$160.42	\$179.21	\$97.17
Grand Total	\$536.73	\$868.74	\$563.24	\$965.93	\$473.20

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$172.53	\$311.15	\$205.49	\$369.67	\$224.12
Public Service Corporation Property Taxes	\$16.07	\$33.53	\$15.80	\$33.68	\$23.47
General Personal Property Tax	\$96.56	\$136.45	\$56.73	\$134.21	\$73.84
Mobile Homes Property Tax	\$3.75	\$2.26	\$3.56	\$1.53	\$5.39
Machinery and Tools Tax	\$70.80	\$10.00	\$47.43	\$12.55	\$32.10
Merchants' Capital Tax	\$19.58	--	\$5.41	\$0.97	\$1.84
Property Tax Penalties	\$3.55	\$12.05	\$2.42	\$9.54	\$3.71
Property Tax Interest	\$1.38	\$8.02	\$3.09	\$5.34	\$1.37
Sub-Total	\$384.22	\$513.45	\$339.92	\$567.49	\$365.84
All Other Tax Revenue					
Local Sales and Use Taxes	\$60.18	\$39.06	\$34.49	\$22.69	\$32.91
Consumers' Utility Taxes	\$27.95	\$32.51	\$12.79	\$28.07	\$13.32
Business License Taxes	\$0.03	\$21.91	--	--	--
Franchise License Taxes	\$2.74	\$0.03	\$4.95	\$6.64	\$0.49
Motor Vehicle License Taxes	\$22.09	\$20.44	\$16.15	\$20.39	\$16.06
Bank Stock Tax	\$3.74	\$1.09	\$0.37	\$1.00	\$0.27
Taxes on Recordation and Wills	\$3.16	\$3.62	\$2.48	\$4.59	\$3.15
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$7.84	\$3.62	--	--
Restaurant Food Tax	--	\$26.89	\$11.00	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.38	\$6.76	\$5.61	\$5.94	\$10.28
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$130.28	\$160.13	\$91.46	\$89.31	\$76.48
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.04	\$12.28	\$4.72	\$8.90	\$2.49
Fines and Forfeitures	\$0.94	\$12.39	\$0.08	\$4.51	\$3.30
Charges for Services	\$87.65	\$109.62	\$195.68	\$578.41	\$114.54
Investment of Funds	\$28.21	\$9.98	\$17.47	\$59.28	\$17.42
Rental of Property	\$2.78	\$2.48	\$4.76	\$21.13	\$15.98
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.46	\$13.62	\$11.07	\$17.42	\$44.64
Sub-Total	\$143.07	\$160.39	\$233.78	\$689.66	\$198.38
Grand Total	\$657.58	\$833.97	\$665.16	\$1,346.46	\$640.69

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

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

Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$567.44	\$571.98	\$254.86	\$363.53	\$239.61
Public Service Corporation Property Taxes	\$47.12	\$27.71	\$11.15	\$24.41	\$33.26
General Personal Property Tax	\$173.56	\$174.78	\$99.17	\$140.69	\$144.99
Mobile Homes Property Tax	\$0.76	\$0.25	\$1.23	\$0.68	\$4.91
Machinery and Tools Tax	\$17.94	\$17.32	\$0.79	\$41.80	\$7.10
Merchants' Capital Tax	--	--	\$0.94	\$0.18	--
Property Tax Penalties	\$6.54	\$7.00	\$4.41	\$6.18	\$8.72
Property Tax Interest	\$2.79	\$4.20	\$2.64	\$4.45	\$6.11
Sub-Total	\$816.14	\$803.23	\$375.18	\$581.94	\$444.71
All Other Tax Revenue					
Local Sales and Use Taxes	\$103.10	\$39.25	\$18.64	\$103.65	\$31.51
Consumers' Utility Taxes	\$40.94	\$29.42	\$39.90	\$32.36	\$27.88
Business License Taxes	\$68.83	\$1.41	--	--	\$9.12
Franchise License Taxes	\$9.07	\$4.00	\$2.13	\$2.09	\$3.76
Motor Vehicle License Taxes	\$19.48	\$15.03	\$19.60	\$13.40	\$18.05
Bank Stock Tax	\$3.32	--	--	--	--
Taxes on Recordation and Wills	\$5.63	\$9.58	\$2.00	\$4.50	\$2.53
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$11.70	\$0.67	--	\$0.18	--
Restaurant Food Tax	--	--	\$6.57	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.45	\$14.32	--	\$10.36	\$3.80
Other Non-Property Taxes	\$0.72	\$0.85	--	--	--
Sub-Total	\$277.24	\$114.54	\$88.85	\$166.53	\$96.65
Non-Tax Revenue					
Permits, Fees, and Licenses	\$23.97	\$23.05	\$8.65	\$11.14	\$6.00
Fines and Forfeitures	\$4.08	\$5.03	\$0.01	\$1.63	\$0.87
Charges for Services	\$105.65	\$80.91	\$130.30	\$153.13	\$97.34
Investment of Funds	\$20.15	\$29.93	\$14.17	\$37.12	\$19.89
Rental of Property	\$6.16	\$2.29	\$0.02	\$1.17	\$0.99
Payments in Lieu of Taxes from Enterprise Activities	\$6.63	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$9.31	\$29.39	\$70.50	\$37.26	\$14.99
Sub-Total	\$175.96	\$170.60	\$223.66	\$241.45	\$140.08
Grand Total	\$1,269.35	\$1,088.37	\$687.69	\$989.92	\$681.44

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$232.45	\$305.44	\$507.12	\$1,047.07	\$745.86
Public Service Corporation Property Taxes	\$18.21	\$12.60	\$15.88	\$33.67	\$36.02
General Personal Property Tax	\$74.64	\$155.96	\$143.96	\$316.87	\$254.33
Mobile Homes Property Tax	\$3.74	\$2.70	\$4.40	\$0.21	\$0.90
Machinery and Tools Tax	\$37.89	\$54.69	\$24.73	\$7.08	\$6.16
Merchants' Capital Tax	\$3.99	--	\$3.40	--	--
Property Tax Penalties	\$3.48	\$7.04	\$7.68	\$6.19	\$12.33
Property Tax Interest	\$8.91	\$4.14	\$2.82	\$1.41	\$9.75
Sub-Total	\$383.30	\$542.58	\$710.00	\$1,412.49	\$1,065.36
All Other Tax Revenue					
Local Sales and Use Taxes	\$34.64	\$36.87	\$117.84	\$135.89	\$79.35
Consumers' Utility Taxes	\$31.69	\$36.50	\$29.68	\$84.06	\$37.68
Business License Taxes	--	\$16.86	--	\$81.17	\$16.81
Franchise License Taxes	\$3.17	\$6.63	\$0.55	\$2.85	\$2.23
Motor Vehicle License Taxes	--	\$17.10	\$19.71	\$18.35	\$21.66
Bank Stock Tax	--	\$4.19	--	\$3.79	\$1.52
Taxes on Recordation and Wills	\$0.68	\$2.90	\$1.80	\$11.86	\$12.47
Tobacco Taxes	--	--	--	\$2.08	--
Admission and Amusement Taxes	--	\$1.87	--	--	--
Transient Occupancy Tax	\$0.49	\$0.15	--	\$6.86	--
Restaurant Food Tax	--	\$15.81	--	--	--
Coal, Oil, and Gas Taxes	\$224.87	--	--	--	--
E-911 Service Tax	--	\$2.69	\$10.34	\$14.94	\$14.19
Other Non-Property Taxes	--	--	\$3.20	\$0.52	--
Sub-Total	\$295.55	\$141.57	\$183.12	\$362.38	\$185.91
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.80	\$8.17	\$5.69	\$45.87	\$13.54
Fines and Forfeitures	\$0.003	\$7.15	\$3.21	\$7.99	\$4.76
Charges for Services	\$78.91	\$44.59	\$74.79	\$185.75	\$167.93
Investment of Funds	\$10.83	\$16.64	\$13.83	\$57.64	\$32.36
Rental of Property	\$0.61	\$2.37	\$0.84	\$24.08	\$11.53
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.28	\$5.97	\$27.82	\$24.70	\$6.39
Sub-Total	\$111.43	\$84.89	\$126.19	\$346.02	\$236.52
Grand Total	\$790.28	\$769.05	\$1,019.31	\$2,120.89	\$1,487.79

1

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Staff, Commission on Local Government

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$254.94	\$293.79	\$266.12	\$330.11	\$194.55
Public Service Corporation Property Taxes	\$15.15	\$47.17	\$11.46	\$21.24	\$50.24
General Personal Property Tax	\$83.60	\$139.75	\$84.91	\$242.80	\$94.00
Mobile Homes Property Tax	\$4.97	\$0.74	\$5.73	\$2.07	\$2.99
Machinery and Tools Tax	\$7.83	\$1.82	\$7.22	\$52.84	\$102.30
Merchants' Capital Tax	\$3.24	--	\$10.01	--	\$11.76
Property Tax Penalties	\$3.17	\$9.28	\$3.97	\$6.93	\$5.28
Property Tax Interest	\$1.84	\$4.51	\$2.38	\$4.76	\$4.22
Sub-Total	\$374.75	\$497.06	\$391.82	\$660.74	\$465.34
All Other Tax Revenue					
Local Sales and Use Taxes	\$30.15	\$24.99	\$61.80	\$79.47	\$55.70
Consumers' Utility Taxes	\$39.41	\$37.25	\$32.84	\$40.50	\$13.46
Business License Taxes	--	--	\$0.07	\$36.24	--
Franchise License Taxes	\$2.80	\$3.69	\$4.61	\$4.66	\$2.98
Motor Vehicle License Taxes	\$25.74	\$17.04	\$18.60	\$14.86	\$8.44
Bank Stock Tax	\$0.05	\$1.72	\$3.63	\$1.20	--
Taxes on Recordation and Wills	\$2.65	\$7.73	\$4.41	\$5.76	\$0.02
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$1.89	\$11.91	\$1.88
Restaurant Food Tax	--	--	\$12.10	\$7.68	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.41	--	\$4.40	\$7.91	\$8.71
Other Non-Property Taxes	--	--	--	\$0.37	--
Sub-Total	\$113.20	\$92.43	\$144.36	\$210.54	\$91.20
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.90	\$10.51	\$6.95	\$16.77	\$5.12
Fines and Forfeitures	\$1.07	\$1.55	\$0.13	\$0.48	\$0.39
Charges for Services	\$80.45	\$114.40	\$62.83	\$168.24	\$107.82
Investment of Funds	\$25.63	\$34.33	\$23.47	\$36.80	\$21.75
Rental of Property	\$1.90	\$1.90	\$0.69	\$5.43	\$0.09
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$8.69	\$10.62	\$17.18	\$45.96	\$44.93
Sub-Total	\$124.64	\$173.31	\$111.24	\$273.68	\$180.09
Grand Total	\$612.59	\$762.80	\$647.41	\$1,144.97	\$736.63

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$443.65	\$725.66	\$191.68	\$329.87	\$162.73
Public Service Corporation Property Taxes	\$21.07	\$37.83	\$10.49	\$18.07	\$14.92
General Personal Property Tax	\$97.21	\$221.62	\$39.00	\$160.45	\$105.24
Mobile Homes Property Tax	\$3.21	\$0.98	\$4.00	--	\$3.95
Machinery and Tools Tax	\$3.07	\$16.24	\$11.25	\$2.89	\$54.26
Merchants' Capital Tax	--	--	\$2.30	--	--
Property Tax Penalties	\$5.99	\$8.68	\$1.99	\$10.70	\$6.31
Property Tax Interest	\$2.67	\$3.30	\$2.51	\$7.08	\$4.00
Sub-Total	\$576.87	\$1,014.31	\$263.21	\$529.07	\$351.42
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.76	\$64.78	\$23.66	\$38.32	\$22.03
Consumers' Utility Taxes	\$33.27	\$35.38	\$33.51	\$22.56	\$30.38
Business License Taxes	\$27.16	\$22.24	--	\$11.55	\$19.49
Franchise License Taxes	\$3.06	\$1.67	\$1.90	\$4.40	\$6.32
Motor Vehicle License Taxes	\$17.02	\$25.11	\$8.35	\$21.47	\$13.32
Bank Stock Tax	\$3.64	\$3.47	\$0.43	\$0.87	\$1.67
Taxes on Recordation and Wills	\$4.91	\$9.67	\$2.95	\$6.68	\$2.17
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	\$0.23	\$4.13
Restaurant Food Tax	\$26.36	--	--	\$20.02	\$6.46
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.78	\$6.89	\$5.52	\$10.68	\$4.06
Other Non-Property Taxes	--	\$4.35	--	--	--
Sub-Total	\$186.95	\$173.57	\$76.33	\$136.78	\$110.03
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.19	\$23.75	\$2.96	\$11.69	\$9.85
Fines and Forfeitures	\$2.32	\$3.92	\$0.11	\$22.84	\$65.54
Charges for Services	\$99.22	\$56.83	\$157.33	\$147.03	\$187.19
Investment of Funds	\$14.95	\$32.78	\$15.84	\$7.63	\$51.54
Rental of Property	\$12.81	\$2.76	\$2.96	\$2.46	\$55.66
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.53	\$13.49	\$23.95	\$42.53	\$50.47
Sub-Total	\$154.02	\$133.54	\$203.15	\$234.18	\$420.26
Grand Total	\$917.85	\$1,321.42	\$542.69	\$900.03	\$881.71

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$119.65	\$491.83	\$544.98	\$175.70	\$470.77
Public Service Corporation Property Taxes	\$64.80	\$25.42	\$27.45	\$10.51	\$37.09
General Personal Property Tax	\$68.10	\$230.09	\$213.91	\$42.88	\$93.47
Mobile Homes Property Tax	\$1.76	\$0.66	\$0.10	\$4.07	\$2.19
Machinery and Tools Tax	\$40.04	\$29.53	\$25.01	\$65.66	\$0.13
Merchants' Capital Tax	--	\$7.28	--	--	\$0.83
Property Tax Penalties	\$3.93	\$7.01	\$2.41	\$2.52	\$2.56
Property Tax Interest	\$1.99	\$3.33	\$2.75	\$1.55	\$2.97
Sub-Total	\$300.27	\$795.15	\$816.63	\$302.88	\$610.01
All Other Tax Revenue					
Local Sales and Use Taxes	\$55.34	\$116.52	\$168.54	\$69.45	\$29.73
Consumers' Utility Taxes	\$27.68	\$36.00	\$17.71	\$70.89	\$40.66
Business License Taxes	\$3.18	\$4.67	\$86.02	\$21.65	--
Franchise License Taxes	\$4.74	\$10.18	\$7.97	\$3.52	\$3.37
Motor Vehicle License Taxes	\$17.49	\$22.82	\$19.73	\$17.76	\$16.99
Bank Stock Tax	--	\$3.22	\$27.91	\$3.41	\$7.58
Taxes on Recordation and Wills	\$2.92	\$15.84	\$6.26	\$2.52	\$2.43
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.40	\$7.13	\$23.04	\$2.07	--
Restaurant Food Tax	--	--	--	\$28.26	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1.97	\$7.01	\$8.66	\$2.29	--
Other Non-Property Taxes	--	--	\$10.48	--	--
Sub-Total	\$113.72	\$223.40	\$376.31	\$221.82	\$100.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.01	\$17.48	\$14.60	\$3.14	\$8.29
Fines and Forfeitures	\$0.67	\$5.05	\$6.61	\$1.08	\$1.31
Charges for Services	\$82.01	\$79.08	\$85.55	\$61.08	\$148.63
Investment of Funds	\$17.15	\$21.09	\$48.97	\$16.49	\$32.40
Rental of Property	\$7.28	\$3.88	\$1.74	\$4.23	\$23.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$13.26	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.25	\$10.44	\$8.71	\$13.37	\$5.44
Sub-Total	\$129.37	\$137.02	\$179.45	\$99.38	\$219.69
Grand Total	\$543.36	\$1,155.57	\$1,372.38	\$624.09	\$930.47

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2000](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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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	\$356.77	\$795.81	\$365.12	\$387.19	\$301.17
Public Service Corporation Property Taxes	\$22.79	\$27.34	\$19.49	\$20.01	\$16.31
General Personal Property Tax	\$166.21	\$264.19	\$163.56	\$108.65	\$113.91
Mobile Homes Property Tax	\$4.85	\$1.18	\$5.50	\$2.54	--
Machinery and Tools Tax	\$216.09	\$104.12	\$16.21	\$56.76	\$92.43
Merchants' Capital Tax	--	--	\$2.01	--	\$4.35
Property Tax Penalties	\$4.88	\$7.21	\$11.05	\$7.28	\$6.62
Property Tax Interest	\$3.90	\$3.07	\$14.47	\$5.38	\$5.55
Sub-Total	\$775.48	\$1,202.91	\$597.41	\$587.81	\$540.33
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.64	\$137.06	\$19.38	\$44.83	\$33.58
Consumers' Utility Taxes	\$17.34	--	\$33.57	\$18.14	\$24.45
Business License Taxes	\$12.82	\$73.79	--	\$43.03	--
Franchise License Taxes	\$1.35	\$2.78	\$4.76	\$2.35	\$3.20
Motor Vehicle License Taxes	\$14.05	\$0.96	\$18.94	\$20.68	\$14.43
Bank Stock Tax	--	--	\$0.65	\$3.02	\$2.32
Taxes on Recordation and Wills	\$4.38	\$11.69	\$4.76	\$5.33	\$4.74
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.21	\$43.65	--	\$1.27	--
Restaurant Food Tax	--	\$68.19	--	\$20.56	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.03	\$9.11	--	\$12.45	\$11.61
Other Non-Property Taxes	--	\$5.59	--	\$0.10	--
Sub-Total	\$113.81	\$352.83	\$82.05	\$171.75	\$94.34
Non-Tax Revenue					
Permits, Fees, and Licenses	\$34.14	\$30.77	\$6.79	\$369.49	\$8.14
Fines and Forfeitures	\$0.82	\$3.30	\$9.55	\$7.74	\$3.73
Charges for Services	\$125.96	\$117.12	\$505.58	\$74.50	\$86.33
Investment of Funds	\$28.90	\$35.57	\$22.17	\$18.53	\$13.63
Rental of Property	\$2.85	--	\$13.12	\$1.74	\$2.02
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$0.73	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.81	\$48.08	\$25.97	\$103.93	\$43.64
Sub-Total	\$217.21	\$234.84	\$583.18	\$575.93	\$157.49
Grand Total	\$1,106.50	\$1,790.58	\$1,262.65	\$1,335.49	\$792.16

1

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FY 2000

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$467.25	\$145.33	\$1,024.60	\$352.53	\$144.21
Public Service Corporation Property Taxes	\$15.80	\$15.01	\$29.08	\$527.66	\$12.02
General Personal Property Tax	\$127.67	\$37.43	\$275.44	\$76.79	\$108.09
Mobile Homes Property Tax	\$2.86	\$2.96	\$0.08	\$3.51	\$2.49
Machinery and Tools Tax	\$0.41	\$20.65	\$7.32	\$17.22	\$17.07
Merchants' Capital Tax	\$6.14	\$1.86	--	\$2.67	\$1.90
Property Tax Penalties	\$6.62	\$4.02	\$8.07	\$5.92	\$4.34
Property Tax Interest	\$2.16	\$5.76	\$4.96	\$2.74	\$0.28
Sub-Total	\$628.91	\$233.02	\$1,349.56	\$989.05	\$290.41
All Other Tax Revenue					
Local Sales and Use Taxes	\$79.98	\$41.94	\$144.17	\$40.16	\$22.02
Consumers' Utility Taxes	--	\$20.84	\$37.53	\$13.91	\$21.95
Business License Taxes	--	--	\$63.06	\$2.44	--
Franchise License Taxes	\$3.53	\$0.34	\$7.25	\$4.30	\$2.37
Motor Vehicle License Taxes	\$15.18	\$6.95	\$17.92	\$13.73	\$11.28
Bank Stock Tax	\$0.77	\$1.80	\$1.05	--	--
Taxes on Recordation and Wills	\$6.32	\$1.53	\$20.26	\$7.45	\$1.95
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.06	--	--	--
Transient Occupancy Tax	--	\$0.14	\$17.78	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$12.43	--	--	--
E-911 Service Tax	\$6.43	--	\$8.19	--	\$7.51
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$112.21	\$86.03	\$317.23	\$81.99	\$67.08
Non-Tax Revenue					
Permits, Fees, and Licenses	\$9.53	\$1.28	\$82.51	\$10.33	\$3.16
Fines and Forfeitures	\$1.21	\$0.01	\$9.07	\$1.52	\$0.79
Charges for Services	\$68.83	\$42.14	\$75.52	\$130.49	\$140.59
Investment of Funds	\$8.99	\$19.32	\$42.19	\$54.35	\$35.14
Rental of Property	\$2.81	\$0.81	\$3.10	\$1.45	\$4.26
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.43	\$10.06	\$2.34	\$15.02	\$13.70
Sub-Total	\$109.80	\$73.62	\$214.72	\$213.15	\$197.65
Grand Total	\$850.91	\$392.67	\$1,881.51	\$1,284.19	\$555.14

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$315.71	\$527.76	\$160.32	\$448.38	\$230.60
Public Service Corporation Property Taxes	\$15.00	\$16.47	\$12.18	\$17.52	\$12.23
General Personal Property Tax	\$118.93	\$175.52	\$97.27	\$187.12	\$75.02
Mobile Homes Property Tax	\$0.55	\$6.07	\$3.00	\$5.74	\$2.17
Machinery and Tools Tax	\$3.66	--	\$37.23	\$0.67	\$21.99
Merchants' Capital Tax	\$7.92	--	\$9.20	\$3.13	\$16.57
Property Tax Penalties	\$6.80	\$7.52	\$3.05	\$6.86	\$3.85
Property Tax Interest	\$2.91	\$4.36	\$1.25	\$3.95	\$1.16
Sub-Total	\$471.49	\$737.70	\$323.50	\$673.38	\$363.58
All Other Tax Revenue					
Local Sales and Use Taxes	\$47.84	\$30.57	\$68.64	\$61.61	\$63.85
Consumers' Utility Taxes	\$44.21	\$28.20	--	\$37.51	\$14.61
Business License Taxes	--	\$12.06	--	\$0.03	--
Franchise License Taxes	\$3.81	\$8.43	\$0.35	\$2.12	\$1.17
Motor Vehicle License Taxes	\$23.73	\$20.50	\$18.06	\$20.48	\$6.07
Bank Stock Tax	\$4.93	\$3.60	--	\$2.59	\$0.46
Taxes on Recordation and Wills	\$3.10	\$4.83	\$4.56	\$9.20	\$3.74
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	--	\$0.04
Restaurant Food Tax	\$19.58	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	\$13.75	\$16.12	\$16.62	\$0.58
Other Non-Property Taxes	--	--	\$0.06	--	\$0.68
Sub-Total	\$147.19	\$121.94	\$107.79	\$150.16	\$91.19
Non-Tax Revenue					
Permits, Fees, and Licenses	\$8.71	\$7.38	\$4.47	\$18.48	\$2.27
Fines and Forfeitures	\$6.88	\$0.21	\$1.67	\$0.23	\$1.19
Charges for Services	\$66.19	\$78.54	\$72.44	\$81.81	\$73.08
Investment of Funds	\$20.23	\$19.61	\$13.12	\$19.24	\$13.56
Rental of Property	\$3.26	\$5.38	\$1.44	\$8.70	\$2.25
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12.55	\$32.13	\$22.57	\$30.64	\$10.66
Sub-Total	\$117.80	\$143.26	\$115.70	\$159.10	\$103.01
Grand Total	\$736.48	\$1,002.90	\$547.00	\$982.63	\$557.79

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$750.79	\$471.76	\$328.15	\$458.82	\$162.40
Public Service Corporation Property Taxes	\$29.96	\$31.51	\$16.68	\$12.96	\$18.50
General Personal Property Tax	\$122.98	\$169.93	\$132.29	\$151.55	\$93.63
Mobile Homes Property Tax	\$2.65	\$1.11	\$1.58	\$3.26	\$1.99
Machinery and Tools Tax	\$4.21	\$0.23	\$2.88	\$12.86	\$10.02
Merchants' Capital Tax	--	--	\$9.56	\$6.16	--
Property Tax Penalties	\$7.71	\$6.95	\$2.56	\$7.30	\$4.76
Property Tax Interest	\$7.82	\$4.79	\$3.18	\$6.28	\$3.21
Sub-Total	\$926.12	\$686.28	\$496.89	\$659.19	\$294.52
All Other Tax Revenue					
Local Sales and Use Taxes	\$46.59	\$40.84	\$65.76	\$39.85	\$49.31
Consumers' Utility Taxes	\$27.83	\$17.72	\$37.43	--	\$25.69
Business License Taxes	\$1.59	\$35.65	\$0.01	--	\$6.91
Franchise License Taxes	\$4.54	--	\$5.59	\$3.52	\$2.80
Motor Vehicle License Taxes	\$18.39	\$20.44	\$13.50	\$25.16	\$8.46
Bank Stock Tax	\$4.28	\$2.73	--	\$7.28	--
Taxes on Recordation and Wills	\$7.94	\$6.81	\$0.20	\$5.29	\$2.04
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$12.59	--	\$5.71	--	\$0.87
Restaurant Food Tax	\$26.17	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.80	\$14.57	--	\$10.26	\$6.16
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$165.72	\$138.77	\$128.20	\$91.36	\$102.25
Non-Tax Revenue					
Permits, Fees, and Licenses	\$15.08	\$11.39	\$8.48	\$14.59	\$2.71
Fines and Forfeitures	\$2.36	\$6.12	\$1.23	\$0.43	\$0.22
Charges for Services	\$74.23	\$27.20	\$161.25	\$61.99	\$119.25
Investment of Funds	\$20.71	\$40.85	\$18.99	\$19.93	\$25.95
Rental of Property	\$1.07	\$7.02	\$0.66	\$0.32	\$9.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$64.53	\$51.46	\$38.33	\$19.89	\$5.94
Sub-Total	\$177.98	\$144.05	\$228.94	\$117.15	\$163.54
Grand Total	\$1,269.83	\$969.10	\$854.03	\$867.71	\$560.31

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$385.82	\$229.92	\$171.20	\$147.02	\$386.05
Public Service Corporation Property Taxes	\$28.11	\$13.81	\$10.28	\$16.12	\$20.67
General Personal Property Tax	\$129.09	\$88.59	\$66.00	\$87.90	\$137.54
Mobile Homes Property Tax	\$1.82	--	\$4.39	\$4.36	\$0.14
Machinery and Tools Tax	\$52.73	\$16.72	\$30.03	\$23.60	\$12.79
Merchants' Capital Tax	\$4.59	--	--	\$2.99	--
Property Tax Penalties	\$7.96	\$5.06	\$2.85	\$4.90	\$6.43
Property Tax Interest	\$3.02	\$3.37	\$1.86	\$3.32	\$4.18
Sub-Total	\$613.13	\$357.47	\$286.61	\$290.21	\$567.80
All Other Tax Revenue					
Local Sales and Use Taxes	\$50.67	\$42.16	\$31.25	\$25.08	\$37.67
Consumers' Utility Taxes	\$30.40	--	\$34.48	\$25.66	\$31.28
Business License Taxes	--	\$6.34	--	\$1.08	\$2.42
Franchise License Taxes	\$5.26	--	\$2.51	\$1.05	\$5.40
Motor Vehicle License Taxes	\$15.42	\$5.55	\$22.15	\$21.56	\$18.30
Bank Stock Tax	\$0.88	--	\$2.96	\$0.05	\$2.83
Taxes on Recordation and Wills	\$5.05	\$2.98	\$2.19	\$2.57	\$5.35
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.48	\$10.61	--	--	--
Restaurant Food Tax	--	\$9.68	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.32	\$7.96	\$10.84	\$8.35	\$13.80
Other Non-Property Taxes	--	--	--	--	\$0.34
Sub-Total	\$116.48	\$85.26	\$106.37	\$85.40	\$117.40
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.23	\$4.59	\$2.39	\$2.38	\$44.18
Fines and Forfeitures	\$0.19	\$0.07	\$1.12	\$0.16	\$2.65
Charges for Services	\$136.02	\$142.25	\$93.24	\$72.38	\$43.70
Investment of Funds	\$22.64	\$0.75	\$8.07	\$14.85	\$12.89
Rental of Property	\$5.07	\$3.85	\$0.83	\$1.79	\$8.89
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.12	\$12.07	\$24.94	\$12.82	\$9.97
Sub-Total	\$189.28	\$163.58	\$130.60	\$104.38	\$122.28
Grand Total	\$918.89	\$606.32	\$523.58	\$479.99	\$807.49

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

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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	\$182.13	\$299.91	\$755.42	\$210.40	\$665.78
Public Service Corporation Property Taxes	\$14.92	\$16.92	\$45.58	\$15.37	\$25.51
General Personal Property Tax	\$87.51	\$155.13	\$163.88	\$70.97	\$141.29
Mobile Homes Property Tax	\$2.59	\$3.26	\$0.35	\$1.56	\$0.04
Machinery and Tools Tax	\$6.68	\$3.61	\$1.70	\$65.23	--
Merchants' Capital Tax	\$14.82	--	--	\$9.97	--
Property Tax Penalties	\$4.22	\$4.61	\$8.02	\$3.48	\$8.67
Property Tax Interest	\$2.50	\$1.82	\$8.38	\$3.01	\$7.80
Sub-Total	\$315.38	\$485.26	\$983.33	\$379.98	\$849.09
All Other Tax Revenue					
Local Sales and Use Taxes	\$98.04	\$29.55	\$105.36	\$61.62	\$44.12
Consumers' Utility Taxes	\$20.37	\$24.36	\$58.82	\$26.94	\$39.78
Business License Taxes	--	\$14.12	\$37.31	--	--
Franchise License Taxes	\$3.43	\$6.34	\$1.68	\$3.91	\$5.09
Motor Vehicle License Taxes	\$10.21	\$14.23	\$14.72	\$12.12	\$23.77
Bank Stock Tax	--	\$1.97	\$1.64	\$0.83	\$0.82
Taxes on Recordation and Wills	\$3.53	\$3.50	\$7.69	\$2.94	\$7.79
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$6.49	\$6.34	\$2.62	--
Restaurant Food Tax	--	\$15.32	--	\$16.89	\$14.32
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.47	\$8.97	\$7.87	\$1.92	\$11.41
Other Non-Property Taxes	--	\$0.19	\$0.59	--	--
Sub-Total	\$139.04	\$125.04	\$242.02	\$129.78	\$147.09
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.87	\$9.49	\$54.06	\$3.53	\$14.22
Fines and Forfeitures	\$0.14	\$8.10	\$7.34	\$0.89	\$4.73
Charges for Services	\$125.17	\$75.13	\$159.06	\$169.81	\$92.14
Investment of Funds	\$23.84	\$29.38	\$45.83	\$25.45	\$27.71
Rental of Property	\$15.18	\$13.65	\$4.51	\$1.24	\$1.03
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.44	\$2.93	\$15.06	\$18.02	\$15.47
Sub-Total	\$176.65	\$138.68	\$285.87	\$218.95	\$155.30
Grand Total	\$631.07	\$748.98	\$1,511.22	\$728.70	\$1,151.47

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$223.63	\$574.41	\$288.93	\$322.52	\$145.51
Public Service Corporation Property Taxes	\$28.06	\$25.82	\$25.33	\$14.76	\$43.83
General Personal Property Tax	\$126.51	\$164.20	\$124.94	\$125.24	\$53.94
Mobile Homes Property Tax	\$1.82	\$1.29	\$2.87	\$3.54	\$2.02
Machinery and Tools Tax	\$1.13	\$15.83	\$20.65	\$65.65	\$34.46
Merchants' Capital Tax	\$5.19	--	--	\$8.82	\$0.68
Property Tax Penalties	\$5.06	\$4.09	\$8.21	\$5.60	\$2.21
Property Tax Interest	\$4.00	\$1.77	\$2.60	\$4.28	\$4.07
Sub-Total	\$395.40	\$787.41	\$473.53	\$550.42	\$286.73
All Other Tax Revenue					
Local Sales and Use Taxes	\$91.87	\$73.19	\$76.11	\$49.07	\$38.13
Consumers' Utility Taxes	--	\$51.25	\$35.88	\$22.52	\$24.02
Business License Taxes	--	\$47.95	\$25.84	--	--
Franchise License Taxes	\$0.86	\$18.84	\$1.14	\$3.83	--
Motor Vehicle License Taxes	\$17.81	\$19.22	\$18.84	\$15.21	\$9.10
Bank Stock Tax	--	\$3.99	\$1.81	\$0.19	\$0.74
Taxes on Recordation and Wills	\$4.38	\$6.56	\$4.85	\$4.14	\$1.70
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.79	--	--	--
Transient Occupancy Tax	--	\$8.43	\$17.57	\$1.23	--
Restaurant Food Tax	--	\$30.22	\$40.87	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$27.92
E-911 Service Tax	\$10.84	\$10.55	\$7.81	\$4.66	--
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$125.77	\$271.99	\$230.72	\$100.85	\$101.61
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.40	\$7.96	\$9.05	\$6.50	\$1.75
Fines and Forfeitures	\$2.32	\$7.15	\$0.93	\$3.70	\$0.41
Charges for Services	\$186.24	\$79.35	\$196.29	\$145.55	\$77.48
Investment of Funds	\$24.42	\$25.25	\$14.82	\$21.32	\$16.37
Rental of Property	\$17.66	\$0.90	\$9.71	\$3.48	\$1.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$0.20	--	--	--
Miscellaneous Non-Tax Sources	\$55.47	\$6.26	\$20.78	\$84.23	\$36.15
Sub-Total	\$291.51	\$127.07	\$251.59	\$264.77	\$133.64
Grand Total	\$812.68	\$1,186.47	\$955.84	\$916.04	\$521.98

1

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Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, FY 2000](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$172.17	\$317.96	\$196.56	\$253.63	\$556.91
Public Service Corporation Property Taxes	\$16.83	\$21.43	\$19.10	\$15.78	\$23.07
General Personal Property Tax	\$31.73	\$124.71	\$91.26	\$125.49	\$171.09
Mobile Homes Property Tax	\$3.59	\$0.49	\$3.06	\$3.34	\$1.77
Machinery and Tools Tax	\$3.11	\$35.15	\$28.43	\$60.37	\$10.70
Merchants' Capital Tax	\$4.04	\$5.58	\$4.58	\$7.40	--
Property Tax Penalties	\$4.66	\$5.68	\$4.65	\$7.55	\$9.23
Property Tax Interest	\$1.98	\$3.47	\$3.24	\$2.80	\$5.69
Sub-Total	\$238.10	\$514.46	\$350.88	\$476.34	\$778.45
All Other Tax Revenue					
Local Sales and Use Taxes	\$46.60	\$61.08	\$49.48	\$18.51	\$103.58
Consumers' Utility Taxes	\$25.04	\$24.44	\$27.90	\$40.13	\$41.93
Business License Taxes	--	--	--	\$7.00	\$26.20
Franchise License Taxes	\$2.61	\$3.94	\$4.43	\$0.55	\$4.86
Motor Vehicle License Taxes	\$16.34	\$16.65	\$8.85	\$16.91	\$16.79
Bank Stock Tax	\$0.38	--	\$0.39	--	\$2.48
Taxes on Recordation and Wills	\$3.34	\$3.75	\$1.75	\$2.94	\$14.84
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.41	\$3.47	--	--	\$7.99
Restaurant Food Tax	--	--	--	--	\$36.89
Coal, Oil, and Gas Taxes	\$0.03	--	--	--	--
E-911 Service Tax	--	\$12.63	\$8.56	\$3.32	\$7.91
Other Non-Property Taxes	--	--	--	--	\$0.43
Sub-Total	\$94.75	\$125.95	\$101.36	\$89.37	\$263.90
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.61	\$9.11	\$1.91	\$5.68	\$19.17
Fines and Forfeitures	\$0.06	\$0.57	\$0.56	\$12.45	\$1.72
Charges for Services	\$51.06	\$84.83	\$128.42	\$74.69	\$79.53
Investment of Funds	\$7.23	\$28.77	\$10.70	\$18.39	\$18.10
Rental of Property	\$12.72	\$0.93	\$4.72	\$1.59	\$5.44
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	\$34.57	--
Miscellaneous Non-Tax Sources	\$6.36	\$28.96	\$6.68	\$26.12	\$13.84
Sub-Total	\$80.03	\$153.17	\$153.00	\$173.50	\$137.80
Grand Total	\$412.88	\$793.58	\$605.25	\$739.20	\$1,180.15

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

[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	\$612.71	\$387.88	\$182.06	\$152.25	\$351.07
Public Service Corporation Property Taxes	\$20.62	\$1,486.87	\$22.46	\$9.65	\$13.14
General Personal Property Tax	\$144.74	\$104.12	\$148.63	\$97.64	\$152.67
Mobile Homes Property Tax	\$2.13	--	\$5.12	\$2.69	--
Machinery and Tools Tax	\$1.39	--	\$53.41	\$24.95	\$15.24
Merchants' Capital Tax	\$4.91	--	\$6.58	\$15.96	--
Property Tax Penalties	\$7.59	\$5.08	\$7.45	\$6.82	\$7.14
Property Tax Interest	\$4.93	\$9.63	\$1.26	\$5.39	\$5.15
Sub-Total	\$799.00	\$1,993.59	\$426.98	\$315.35	\$544.40
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.37	\$17.19	\$30.85	\$83.22	\$49.85
Consumers' Utility Taxes	\$52.80	--	\$11.79	--	\$14.09
Business License Taxes	--	\$6.55	\$2.89	--	\$26.12
Franchise License Taxes	\$4.22	--	\$0.09	\$2.88	--
Motor Vehicle License Taxes	\$17.26	\$8.15	\$13.04	\$1.49	\$11.66
Bank Stock Tax	\$1.45	--	\$0.26	\$1.09	--
Taxes on Recordation and Wills	\$13.41	\$3.09	\$2.36	\$2.83	\$6.25
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.98	--	--	--	--
Restaurant Food Tax	\$27.74	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$16.31	--
E-911 Service Tax	\$13.05	\$8.37	\$10.24	\$10.70	\$6.38
Other Non-Property Taxes	\$16.78	--	--	--	\$0.85
Sub-Total	\$206.06	\$43.34	\$71.51	\$118.52	\$115.20
Non-Tax Revenue					
Permits, Fees, and Licenses	\$23.91	\$3.06	\$3.74	\$3.72	\$14.14
Fines and Forfeitures	\$3.20	\$2.14	\$13.84	\$0.10	\$0.18
Charges for Services	\$103.32	\$113.69	\$170.65	\$72.78	\$54.71
Investment of Funds	\$18.66	\$53.32	\$20.33	\$18.11	\$42.26
Rental of Property	\$1.10	\$13.87	\$4.73	\$1.01	\$4.97
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$75.11	\$30.21	\$23.04	\$25.59	\$104.55
Sub-Total	\$225.29	\$216.28	\$236.33	\$121.32	\$220.81
Grand Total	\$1,230.35	\$2,253.21	\$734.81	\$555.18	\$880.41

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$222.52	\$341.22	\$126.29	\$216.89	\$543.01
Public Service Corporation Property Taxes	\$12.52	\$15.52	\$10.24	\$19.44	\$61.47
General Personal Property Tax	\$70.25	\$107.98	\$61.01	\$81.82	\$158.43
Mobile Homes Property Tax	\$2.22	\$2.61	\$5.29	\$4.54	\$0.58
Machinery and Tools Tax	\$50.36	\$7.35	\$51.14	\$20.23	\$24.75
Merchants' Capital Tax	--	\$2.82	\$16.83	\$10.40	\$2.89
Property Tax Penalties	\$3.65	\$6.10	\$4.51	\$2.64	\$6.62
Property Tax Interest	\$2.43	\$5.09	\$2.60	\$2.85	\$2.07
Sub-Total	\$363.94	\$488.68	\$277.90	\$358.82	\$799.81
All Other Tax Revenue					
Local Sales and Use Taxes	\$85.95	\$31.74	\$54.86	\$78.89	\$87.38
Consumers' Utility Taxes	\$28.56	--	\$20.67	\$30.21	--
Business License Taxes	--	--	--	--	\$60.33
Franchise License Taxes	\$4.38	\$3.11	\$7.36	\$3.67	\$7.14
Motor Vehicle License Taxes	\$13.79	\$20.37	\$2.51	\$12.35	\$19.58
Bank Stock Tax	\$1.35	\$0.83	--	\$0.48	\$2.20
Taxes on Recordation and Wills	\$3.03	\$3.23	\$1.73	\$2.81	\$8.93
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.40	--	--	\$4.33	\$32.53
Restaurant Food Tax	--	--	--	\$17.76	\$49.23
Coal, Oil, and Gas Taxes	--	--	\$143.64	--	--
E-911 Service Tax	\$4.00	\$10.57	\$8.50	\$6.72	\$14.25
Other Non-Property Taxes	\$0.08	--	--	--	\$0.59
Sub-Total	\$141.55	\$69.86	\$239.29	\$157.23	\$282.17
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.40	\$6.71	\$0.72	\$5.52	\$14.04
Fines and Forfeitures	\$0.38	\$2.76	\$0.07	\$12.08	\$2.22
Charges for Services	\$84.70	\$210.11	\$73.56	\$191.16	\$147.27
Investment of Funds	\$15.01	\$25.10	\$17.25	\$34.47	\$34.18
Rental of Property	\$9.38	\$3.31	\$2.21	\$0.18	\$14.84
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	\$0.25	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.06	\$62.14	\$8.31	\$26.30	\$15.58
Sub-Total	\$129.18	\$310.14	\$102.11	\$269.71	\$228.14
Grand Total	\$634.67	\$868.68	\$619.30	\$785.76	\$1,310.12

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,072.90	\$332.19	\$373.47	\$285.75	\$521.55
Public Service Corporation Property Taxes	\$54.58	\$13.87	\$8.00	\$16.08	\$32.86
General Personal Property Tax	\$301.46	\$81.36	\$50.51	\$168.50	\$111.91
Mobile Homes Property Tax	--	--	\$1.35	\$1.35	\$0.23
Machinery and Tools Tax	\$2.87	\$95.03	\$98.09	\$27.96	\$4.43
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$14.15	\$4.21	\$3.41	\$4.97	\$6.64
Property Tax Interest	\$5.32	\$0.62	\$4.17	\$3.93	\$3.24
Sub-Total	\$1,451.28	\$527.29	\$538.99	\$508.54	\$680.87
All Other Tax Revenue					
Local Sales and Use Taxes	\$156.79	\$149.17	\$192.92	\$51.05	\$168.98
Consumers' Utility Taxes	\$116.30	--	\$16.71	\$68.58	\$126.96
Business License Taxes	\$150.62	\$53.51	\$69.95	\$28.51	\$86.18
Franchise License Taxes	\$6.62	\$4.25	\$8.22	\$8.23	\$6.62
Motor Vehicle License Taxes	\$17.21	\$15.75	\$11.73	\$15.84	\$10.84
Bank Stock Tax	\$7.85	\$14.83	\$16.96	\$5.09	\$16.61
Taxes on Recordation and Wills	\$9.07	\$5.88	\$9.79	\$3.12	\$3.86
Tobacco Taxes	\$13.04	\$18.90	\$10.22	--	\$8.23
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$41.40	\$8.88	\$19.13	\$2.06	\$29.73
Restaurant Food Tax	\$62.64	\$67.31	\$130.41	\$25.71	\$76.35
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2.74	\$16.89	\$6.47	\$10.91	\$8.52
Other Non-Property Taxes	--	--	--	\$8.02	--
Sub-Total	\$584.28	\$355.37	\$492.52	\$227.11	\$542.89
Non-Tax Revenue					
Permits, Fees, and Licenses	\$36.66	\$3.91	\$4.89	\$1.70	\$6.58
Fines and Forfeitures	\$33.55	\$6.74	\$12.23	\$6.44	\$8.17
Charges for Services	\$132.45	\$205.22	\$337.42	\$219.68	\$229.91
Investment of Funds	\$40.67	\$76.14	\$8.53	\$5.32	\$51.56
Rental of Property	\$18.46	\$2.02	\$8.97	\$11.95	\$6.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$30.90	--	\$55.59
Interlocal Transfer Payments	--	\$90.05	--	--	\$133.04
Miscellaneous Non-Tax Sources	\$24.85	\$35.72	\$70.68	\$45.14	\$38.08
Sub-Total	\$286.63	\$419.80	\$473.63	\$290.23	\$529.55
Grand Total	\$2,322.19	\$1,302.45	\$1,505.14	\$1,025.88	\$1,753.31

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 2000

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Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	\$610.29	\$266.51	\$606.14	\$245.24	\$258.28
Public Service Corporation Property Taxes	\$46.49	\$32.82	\$21.75	\$16.17	\$8.71
General Personal Property Tax	\$168.05	\$96.37	\$142.11	\$121.42	\$108.84
Mobile Homes Property Tax	\$0.82	\$0.11	--	\$1.83	\$0.69
Machinery and Tools Tax	\$15.57	\$2.43	\$6.35	\$612.74	\$23.03
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.54	\$5.36	\$2.75	\$5.87	\$4.86
Property Tax Interest	\$3.48	\$4.03	\$7.14	\$3.54	\$2.22
Sub-Total	\$852.24	\$407.64	\$786.24	\$1,006.81	\$406.63
All Other Tax Revenue					
Local Sales and Use Taxes	\$120.30	\$56.52	\$311.79	\$179.91	\$136.83
Consumers' Utility Taxes	\$75.25	\$59.80	\$78.16	\$90.52	\$24.13
Business License Taxes	\$78.09	\$39.72	\$113.00	\$75.47	\$64.96
Franchise License Taxes	\$7.59	\$4.64	\$3.28	\$4.41	\$29.37
Motor Vehicle License Taxes	\$19.02	\$14.24	\$21.35	\$12.91	\$18.57
Bank Stock Tax	\$3.20	\$20.00	\$9.65	\$21.44	\$14.33
Taxes on Recordation and Wills	\$5.16	\$2.30	\$3.95	\$2.07	\$1.96
Tobacco Taxes	\$12.79	\$4.37	--	--	--
Admission and Amusement Taxes	\$4.10	--	--	--	--
Transient Occupancy Tax	\$8.98	--	\$0.35	\$0.57	\$4.07
Restaurant Food Tax	\$59.99	\$29.95	\$145.00	\$51.98	\$69.77
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.32	--	\$8.09	\$2.21	\$4.85
Other Non-Property Taxes	\$1.45	\$0.53	--	--	\$0.70
Sub-Total	\$408.26	\$232.07	\$694.64	\$441.47	\$369.55
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.05	\$1.03	\$12.44	\$2.37	\$4.10
Fines and Forfeitures	\$9.67	\$4.95	\$14.87	\$1.94	\$11.53
Charges for Services	\$73.89	\$192.21	\$157.50	\$234.95	\$142.43
Investment of Funds	\$23.56	\$10.83	\$41.12	\$42.77	\$38.95
Rental of Property	\$19.09	\$1.00	\$1.57	\$0.60	\$5.19
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	\$34.96	--	--	--
Miscellaneous Non-Tax Sources	\$10.07	\$85.29	\$27.16	\$13.08	\$5.61
Sub-Total	\$146.32	\$330.27	\$254.66	\$295.72	\$207.82
Grand Total	\$1,406.82	\$969.98	\$1,735.55	\$1,744.00	\$983.99

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2000

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Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	\$337.67	\$986.72	\$1,307.19	\$352.38	\$720.58
Public Service Corporation Property Taxes	\$27.01	\$57.06	\$35.27	\$11.44	\$42.20
General Personal Property Tax	\$166.31	\$243.76	\$355.37	\$164.79	\$184.82
Mobile Homes Property Tax	\$0.60	--	--	--	--
Machinery and Tools Tax	\$35.80	\$3.85	\$0.18	\$1.29	\$8.41
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.13	\$6.87	\$11.05	\$7.76	\$4.58
Property Tax Interest	\$3.59	\$3.30	\$3.75	\$3.09	\$2.89
Sub-Total	\$579.12	\$1,301.57	\$1,712.80	\$540.75	\$963.49
All Other Tax Revenue					
Local Sales and Use Taxes	\$194.31	\$416.29	\$306.89	\$148.12	\$344.36
Consumers' Utility Taxes	\$89.55	\$110.54	\$110.53	\$86.02	\$107.33
Business License Taxes	\$89.32	\$269.95	\$194.25	\$70.57	\$149.81
Franchise License Taxes	\$6.75	\$8.25	\$10.09	\$4.54	\$8.24
Motor Vehicle License Taxes	\$14.63	\$21.03	\$20.82	\$16.83	\$7.54
Bank Stock Tax	\$23.94	\$29.26	\$13.81	\$13.03	\$11.22
Taxes on Recordation and Wills	\$5.25	\$8.86	\$11.21	\$3.13	\$7.61
Tobacco Taxes	--	\$31.36	\$23.91	\$24.20	\$7.03
Admission and Amusement Taxes	--	--	\$3.10	--	\$5.12
Transient Occupancy Tax	\$48.24	\$25.58	\$15.26	\$15.06	\$21.59
Restaurant Food Tax	\$139.88	\$75.79	\$123.32	\$60.28	\$181.95
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.34	\$12.41	\$10.94	\$13.11	\$6.96
Other Non-Property Taxes	--	--	\$8.56	--	\$60.50
Sub-Total	\$619.23	\$1,009.31	\$852.70	\$454.89	\$919.26
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.21	\$55.67	\$20.52	\$6.49	\$18.48
Fines and Forfeitures	\$102.27	\$41.20	\$26.44	\$7.15	\$16.82
Charges for Services	\$249.27	\$54.17	\$202.29	\$203.02	\$199.01
Investment of Funds	\$107.46	\$60.52	\$78.35	\$17.85	\$44.77
Rental of Property	\$0.32	\$37.10	\$12.23	\$7.48	\$3.85
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$8.42	\$1.80	\$13.63
Interlocal Transfer Payments	--	--	--	\$146.96	--
Miscellaneous Non-Tax Sources	\$20.58	\$9.49	\$61.22	\$48.48	\$54.28
Sub-Total	\$485.11	\$258.15	\$409.45	\$439.22	\$350.84
Grand Total	\$1,683.46	\$2,569.03	\$2,974.95	\$1,434.86	\$2,233.59

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2000

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Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	\$268.88	\$430.48	\$253.47	\$385.92	\$283.69
Public Service Corporation Property Taxes	\$13.54	\$20.43	\$8.44	\$35.27	\$13.84
General Personal Property Tax	\$69.70	\$143.05	\$108.47	\$73.47	\$101.38
Mobile Homes Property Tax	\$2.81	\$0.18	\$0.18	--	\$0.20
Machinery and Tools Tax	\$129.28	\$9.76	\$54.53	\$287.72	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2.61	\$5.74	\$3.21	\$4.48	\$3.38
Property Tax Interest	\$0.94	\$3.91	\$2.36	\$5.05	\$2.19
Sub-Total	\$487.76	\$613.56	\$430.67	\$791.92	\$404.68
All Other Tax Revenue					
Local Sales and Use Taxes	\$283.88	\$83.16	\$209.63	\$72.64	\$95.24
Consumers' Utility Taxes	\$48.94	\$62.04	\$32.06	\$43.05	\$65.87
Business License Taxes	\$110.36	\$55.82	\$106.17	\$65.82	\$57.66
Franchise License Taxes	\$7.01	\$7.26	\$5.98	\$5.67	\$5.54
Motor Vehicle License Taxes	\$11.74	\$14.95	\$11.40	\$14.83	\$6.77
Bank Stock Tax	\$17.10	\$2.14	\$9.80	\$6.57	\$12.24
Taxes on Recordation and Wills	\$0.38	\$1.80	\$5.03	\$3.60	\$3.53
Tobacco Taxes	--	\$16.37	--	--	--
Admission and Amusement Taxes	\$2.82	\$5.40	\$3.61	--	--
Transient Occupancy Tax	--	\$10.89	\$20.97	\$9.09	\$11.57
Restaurant Food Tax	\$92.64	\$46.96	\$103.07	\$39.35	\$67.87
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.18	\$15.03	\$9.95	\$5.91	\$6.44
Other Non-Property Taxes	\$3.02	\$1.57	--	--	\$0.21
Sub-Total	\$586.06	\$323.39	\$517.66	\$266.53	\$332.93
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.12	\$6.22	\$6.95	\$4.96	\$4.78
Fines and Forfeitures	\$10.40	\$6.14	\$7.70	\$4.30	\$15.92
Charges for Services	\$349.57	\$166.79	\$103.39	\$172.20	\$325.17
Investment of Funds	\$75.01	\$17.55	\$38.74	\$66.68	\$60.38
Rental of Property	\$2.46	\$3.63	\$3.64	\$2.94	\$4.26
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$13.32	--	--
Interlocal Transfer Payments	--	--	--	--	\$110.87
Miscellaneous Non-Tax Sources	\$13.09	\$38.96	\$13.20	\$111.59	\$41.54
Sub-Total	\$455.66	\$239.28	\$186.95	\$362.67	\$562.92
Grand Total	\$1,529.49	\$1,176.23	\$1,135.27	\$1,421.12	\$1,300.53

1

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/1
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Local Revenue by Category and Jurisdiction
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FY 2000

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Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	\$410.82	\$739.06	\$642.61	\$290.71	\$473.05
Public Service Corporation Property Taxes	\$29.35	\$23.12	\$18.68	\$16.24	\$24.62
General Personal Property Tax	\$197.56	\$147.10	\$191.27	\$91.46	\$149.62
Mobile Homes Property Tax	--	\$0.27	--	--	\$1.38
Machinery and Tools Tax	\$27.82	\$164.80	\$3.34	\$20.53	\$61.73
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.53	\$8.77	\$6.13	\$4.73	\$6.52
Property Tax Interest	--	\$5.88	\$4.83	\$3.91	\$1.67
Sub-Total	\$675.08	\$1,089.00	\$866.87	\$427.58	\$718.61
All Other Tax Revenue					
Local Sales and Use Taxes	\$160.54	\$126.66	\$136.86	\$129.97	\$89.99
Consumers' Utility Taxes	\$88.77	\$40.41	\$70.53	\$81.81	\$55.23
Business License Taxes	\$64.91	\$44.05	\$47.65	\$71.12	\$59.18
Franchise License Taxes	\$12.62	\$7.08	\$6.73	\$9.69	\$22.33
Motor Vehicle License Taxes	\$18.61	\$15.31	\$22.01	\$14.80	\$17.92
Bank Stock Tax	\$14.19	\$7.08	--	\$21.63	\$3.53
Taxes on Recordation and Wills	\$4.12	\$4.06	\$7.29	\$2.90	\$2.62
Tobacco Taxes	--	\$10.57	\$11.96	--	\$17.42
Admission and Amusement Taxes	\$4.23	--	--	--	\$2.01
Transient Occupancy Tax	\$15.79	\$3.85	--	--	\$8.63
Restaurant Food Tax	\$87.07	\$48.28	\$15.16	\$52.47	\$44.38
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.17	\$7.38	\$6.72	\$12.86	\$18.55
Other Non-Property Taxes	--	--	--	\$0.33	--
Sub-Total	\$486.00	\$314.73	\$324.92	\$397.58	\$341.79
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.14	\$17.27	\$18.94	\$1.21	\$15.04
Fines and Forfeitures	\$12.19	\$14.22	\$8.56	\$9.42	\$8.72
Charges for Services	\$246.40	\$127.47	\$141.47	\$312.61	\$203.33
Investment of Funds	\$42.67	\$55.05	\$39.87	\$26.57	\$25.96
Rental of Property	\$8.76	\$0.17	\$2.17	\$31.49	\$55.23
Payments in Lieu of Taxes from Enterprise Activities	\$24.70	\$37.15	--	\$14.54	\$6.71
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$45.03	\$11.31	\$44.04	\$43.88	\$6.73
Sub-Total	\$389.89	\$262.64	\$255.05	\$439.71	\$321.72
Grand Total	\$1,550.98	\$1,666.36	\$1,446.83	\$1,264.87	\$1,382.12

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, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	\$450.41	\$221.12	\$377.74	\$624.30	\$389.04
Public Service Corporation Property Taxes	\$37.66	\$51.99	\$35.66	\$14.29	\$25.80
General Personal Property Tax	\$131.24	\$75.40	\$106.55	\$147.97	\$115.14
Mobile Homes Property Tax	\$0.10	--	\$0.65	\$1.62	--
Machinery and Tools Tax	\$28.00	\$12.42	\$45.95	--	\$27.69
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3.40	\$5.14	\$7.89	\$6.48	\$6.67
Property Tax Interest	\$6.60	\$3.44	\$6.98	\$4.03	\$8.15
Sub-Total	\$657.41	\$369.51	\$581.41	\$798.70	\$572.49
All Other Tax Revenue					
Local Sales and Use Taxes	\$103.71	\$346.93	\$85.08	\$29.58	\$45.01
Consumers' Utility Taxes	\$145.94	\$52.16	\$86.18	\$37.64	\$109.78
Business License Taxes	\$77.17	\$152.58	\$58.42	\$20.26	\$44.30
Franchise License Taxes	\$19.78	\$10.63	--	\$4.83	\$9.57
Motor Vehicle License Taxes	\$15.22	\$7.69	\$16.85	\$22.59	\$16.82
Bank Stock Tax	\$4.49	\$8.59	\$8.56	\$3.11	\$5.13
Taxes on Recordation and Wills	\$2.71	\$3.57	\$2.67	\$10.46	\$4.55
Tobacco Taxes	\$16.80	\$0.01	\$5.56	--	\$18.22
Admission and Amusement Taxes	\$15.32	--	\$0.87	--	\$1.21
Transient Occupancy Tax	\$18.59	\$25.42	\$5.93	--	\$4.20
Restaurant Food Tax	\$72.78	\$142.52	\$22.58	\$20.43	\$40.38
Coal, Oil, and Gas Taxes	--	\$26.01	--	--	--
E-911 Service Tax	\$14.62	\$9.64	\$7.47	\$14.06	\$11.49
Other Non-Property Taxes	\$0.77	--	--	--	\$0.52
Sub-Total	\$507.92	\$785.75	\$300.15	\$162.97	\$311.19
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.55	\$1.25	\$2.68	\$8.64	\$6.10
Fines and Forfeitures	\$7.08	\$21.92	\$10.48	\$3.10	\$3.11
Charges for Services	\$108.36	\$147.19	\$111.86	\$127.21	\$161.22
Investment of Funds	\$17.33	\$28.72	\$9.60	\$14.92	\$14.18
Rental of Property	\$19.27	\$61.37	\$11.78	\$4.08	\$9.39
Payments in Lieu of Taxes from Enterprise Activities	\$14.06	--	--	--	\$7.37
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$30.62	\$31.09	\$3.18	\$14.50	\$27.40
Sub-Total	\$209.28	\$291.54	\$149.60	\$172.45	\$228.77
Grand Total	\$1,374.60	\$1,446.80	\$1,031.16	\$1,134.11	\$1,112.45

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	\$197.55	\$656.18	\$470.50	\$540.78	\$373.96
Public Service Corporation Property Taxes	\$7.76	\$47.01	\$38.63	\$16.36	\$23.86
General Personal Property Tax	\$61.50	\$155.90	\$148.62	\$246.52	\$98.81
Mobile Homes Property Tax	\$0.31	\$0.12	\$0.19	--	\$0.06
Machinery and Tools Tax	\$31.06	\$97.14	\$38.81	\$108.00	\$9.51
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3.47	\$10.43	\$5.91	\$4.41	\$7.04
Property Tax Interest	\$1.49	\$9.83	\$3.94	\$3.77	\$2.25
Sub-Total	\$303.13	\$976.61	\$706.61	\$919.84	\$515.49
All Other Tax Revenue					
Local Sales and Use Taxes	\$51.58	\$130.18	\$183.99	\$187.25	\$139.45
Consumers' Utility Taxes	\$51.28	\$139.42	\$122.46	\$53.72	\$56.93
Business License Taxes	\$19.86	\$106.69	\$110.11	\$140.98	\$59.40
Franchise License Taxes	\$6.44	\$21.62	\$13.22	\$5.78	\$5.43
Motor Vehicle License Taxes	\$10.85	\$17.01	\$17.89	\$10.78	\$15.93
Bank Stock Tax	\$6.05	\$20.30	\$15.24	\$10.78	\$8.01
Taxes on Recordation and Wills	\$2.74	\$0.34	\$4.24	\$5.11	\$3.02
Tobacco Taxes	--	--	\$13.51	--	--
Admission and Amusement Taxes	--	\$7.43	\$2.53	\$7.52	--
Transient Occupancy Tax	\$3.27	\$2.81	\$17.51	\$15.03	\$8.72
Restaurant Food Tax	\$34.37	\$67.53	\$68.40	\$71.66	\$55.69
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.69	\$23.32	\$12.06	\$6.78	\$15.39
Other Non-Property Taxes	--	\$0.46	\$2.93	\$1.62	\$0.80
Sub-Total	\$190.14	\$537.13	\$584.10	\$517.02	\$368.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.16	\$13.82	\$9.19	\$10.83	\$3.24
Fines and Forfeitures	\$7.22	\$30.22	\$9.65	\$6.54	\$4.07
Charges for Services	\$157.97	\$158.15	\$124.09	\$144.65	\$230.58
Investment of Funds	\$11.84	\$3.68	\$19.78	\$43.36	\$35.14
Rental of Property	\$1.60	\$2.36	\$12.36	\$8.17	\$1.12
Payments in Lieu of Taxes from Enterprise Activities	\$198.35	\$86.94	--	\$30.85	\$20.46
Interlocal Transfer Payments	\$11.95	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.91	\$67.63	\$12.85	\$21.24	\$10.40
Sub-Total	\$410.00	\$362.80	\$187.93	\$265.64	\$305.01
Grand Total	\$903.27	\$1,876.55	\$1,478.64	\$1,702.50	\$1,189.27

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	\$466.16	\$610.36	\$389.63	\$373.03	\$398.76
Public Service Corporation Property Taxes	\$25.88	\$19.80	\$30.64	\$19.40	\$14.51
General Personal Property Tax	\$137.60	\$127.66	\$133.60	\$44.79	\$211.04
Mobile Homes Property Tax	\$2.67	\$0.73	\$0.64	\$0.25	\$0.02
Machinery and Tools Tax	\$20.59	\$1.84	\$176.27	\$95.38	\$63.03
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$6.10	\$6.07	\$6.78	\$5.13	\$5.66
Property Tax Interest	\$2.86	\$3.00	\$3.83	\$2.10	\$2.24
Sub-Total	\$661.86	\$769.45	\$741.39	\$540.09	\$695.27
All Other Tax Revenue					
Local Sales and Use Taxes	\$62.73	\$91.02	\$130.87	\$310.07	\$323.34
Consumers' Utility Taxes	\$65.15	\$76.45	\$74.98	\$31.76	\$103.49
Business License Taxes	\$43.27	\$64.59	\$66.86	\$125.84	\$157.03
Franchise License Taxes	\$1.89	\$7.93	\$6.76	\$14.83	\$13.04
Motor Vehicle License Taxes	\$16.80	\$17.32	\$15.08	--	\$18.63
Bank Stock Tax	\$3.93	\$4.13	\$5.20	\$14.73	\$15.14
Taxes on Recordation and Wills	\$5.18	\$0.13	\$3.61	\$8.14	\$5.79
Tobacco Taxes	\$14.09	\$15.95	\$5.48	--	\$13.47
Admission and Amusement Taxes	--	\$8.82	--	--	\$3.17
Transient Occupancy Tax	\$2.76	\$26.86	\$9.53	\$335.82	\$16.47
Restaurant Food Tax	\$29.62	\$58.21	\$52.98	\$416.04	\$107.42
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.33	\$14.20	\$4.95	\$7.02	\$17.06
Other Non-Property Taxes	--	--	\$2.03	--	--
Sub-Total	\$255.77	\$385.62	\$378.33	\$1,264.26	\$794.06
Non-Tax Revenue					
Permits, Fees, and Licenses	\$17.83	\$9.81	\$5.87	\$13.38	\$8.60
Fines and Forfeitures	\$5.87	\$9.82	\$7.19	\$19.51	\$9.07
Charges for Services	\$86.73	\$105.28	\$192.44	\$91.30	\$84.07
Investment of Funds	\$27.80	\$21.02	\$57.38	\$62.76	\$19.85
Rental of Property	\$7.87	\$5.74	\$7.98	\$9.65	\$3.97
Payments in Lieu of Taxes from Enterprise Activities	--	\$0.06	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$26.17	\$19.67	\$27.15	\$87.56	\$34.70
Sub-Total	\$172.27	\$171.40	\$298.01	\$284.16	\$160.25
Grand Total	\$1,089.90	\$1,326.48	\$1,417.72	\$2,088.51	\$1,649.58

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), December 19, 2001.

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 2000

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

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	44.71%	37.02%	41.95%
Public Service Corporation Property Taxes	2.65%	2.08%	2.45%
General Personal Property Tax	14.17%	10.20%	12.75%
Mobile Homes Property Tax	0.11%	0.03%	0.08%
Machinery and Tools Tax	1.72%	2.53%	2.01%
Merchants' Capital Tax	0.17%	--	0.11%
Property Tax Penalties	0.45%	0.46%	0.46%
Property Tax Interest	0.25%	0.30%	0.27%
Sub-Total	64.24%	52.62%	60.07%
All Other Tax Revenue			
Local Sales and Use Taxes	7.14%	8.44%	7.60%
Consumers' Utility Taxes	3.25%	6.08%	4.26%
Business License Taxes	3.46%	5.49%	4.19%
Franchise License Taxes	0.33%	0.80%	0.49%
Motor Vehicle License Taxes	1.22%	1.13%	1.19%
Bank Stock Tax	0.29%	0.55%	0.38%
Taxes on Recordation and Wills	0.58%	0.22%	0.45%
Tobacco Taxes	0.04%	0.79%	0.31%
Admission and Amusement Taxes	0.003%	0.35%	0.13%
Transient Occupancy Tax	0.74%	1.16%	0.89%
Restaurant Food Tax	0.77%	4.37%	2.06%
Coal, Oil, and Gas Taxes	0.31%	0.003%	0.20%
E-911 Service Tax	0.74%	0.89%	0.80%
Other Non-Property Taxes	0.13%	0.08%	0.11%
Sub-Total	19.01%	30.33%	23.07%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.95%	0.82%	1.54%
Fines and Forfeitures	0.48%	0.85%	0.61%
Charges for Services	9.44%	9.61%	9.50%
Investment of Funds	2.52%	1.74%	2.24%
Rental of Property	0.67%	0.90%	0.75%
Payments in Lieu of Taxes from Enterprise Activities	0.08%	0.98%	0.41%
Interlocal Transfer Payments	0.01%	0.25%	0.10%
Miscellaneous Non-Tax Sources	1.61%	1.89%	1.71%
Sub-Total	16.75%	17.05%	16.86%
Grand Total	100.00%	100.00%	100.00%

1

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, 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 2000

[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	39.11%	41.46%	21.26%	30.12%	28.30%
Public Service Corporation Property Taxes	2.46%	1.66%	2.20%	1.55%	2.09%
General Personal Property Tax	17.63%	15.16%	10.45%	13.10%	13.78%
Mobile Homes Property Tax	--	0.06%	0.21%	0.25%	0.45%
Machinery and Tools Tax	1.21%	0.99%	32.48%	0.34%	6.76%
Merchants' Capital Tax	--	--	--	--	1.32%
Property Tax Penalties	0.98%	0.48%	0.49%	1.03%	0.69%
Property Tax Interest	0.97%	0.22%	0.29%	0.35%	0.24%
Sub-Total	62.36%	60.03%	67.38%	46.74%	53.62%
All Other Tax Revenue					
Local Sales and Use Taxes	8.83%	8.97%	2.73%	5.13%	9.77%
Consumers' Utility Taxes	4.54%	5.20%	2.38%	4.24%	4.86%
Business License Taxes	--	5.43%	2.97%	1.30%	1.92%
Franchise License Taxes	0.87%	0.43%	0.16%	1.19%	--
Motor Vehicle License Taxes	1.22%	1.54%	1.52%	2.55%	3.34%
Bank Stock Tax	0.21%	0.26%	0.03%	0.62%	0.57%
Taxes on Recordation and Wills	0.55%	0.85%	0.07%	0.56%	0.56%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.26%	1.26%	0.36%	--	0.12%
Restaurant Food Tax	--	3.19%	1.39%	--	3.37%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.08%	0.77%	0.11%	0.64%	0.86%
Other Non-Property Taxes	0.004%	0.09%	--	--	--
Sub-Total	18.57%	28.00%	11.71%	16.23%	25.38%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.13%	1.05%	0.25%	1.20%	0.98%
Fines and Forfeitures	0.15%	0.20%	0.05%	0.04%	0.05%
Charges for Services	13.00%	8.07%	10.61%	28.74%	11.78%
Investment of Funds	2.06%	1.34%	5.85%	5.24%	2.60%
Rental of Property	0.47%	0.58%	0.04%	0.23%	2.74%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.26%	0.73%	4.11%	1.59%	2.85%
Sub-Total	19.07%	11.97%	20.91%	37.04%	21.00%
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
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

[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	39.88%	47.22%	35.38%	17.05%	41.52%
Public Service Corporation Property Taxes	2.83%	2.09%	2.03%	65.47%	2.48%
General Personal Property Tax	15.92%	12.33%	11.45%	0.67%	17.85%
Mobile Homes Property Tax	--	--	0.59%	0.08%	0.42%
Machinery and Tools Tax	1.87%	0.03%	3.99%	0.02%	4.51%
Merchants' Capital Tax	0.77%	--	--	--	0.16%
Property Tax Penalties	0.77%	0.32%	0.62%	0.08%	0.72%
Property Tax Interest	0.46%	0.07%	0.31%	0.03%	0.34%
Sub-Total	62.50%	62.06%	54.37%	83.39%	68.00%
All Other Tax Revenue					
Local Sales and Use Taxes	8.08%	6.07%	6.83%	6.45%	3.89%
Consumers' Utility Taxes	6.63%	1.57%	5.21%	--	2.41%
Business License Taxes	--	9.31%	3.54%	0.02%	0.47%
Franchise License Taxes	0.11%	0.10%	0.66%	0.20%	0.17%
Motor Vehicle License Taxes	3.35%	0.05%	2.66%	0.26%	2.65%
Bank Stock Tax	--	0.27%	0.19%	0.21%	0.18%
Taxes on Recordation and Wills	0.38%	0.33%	0.67%	0.35%	0.97%
Tobacco Taxes	--	0.13%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	3.25%	0.71%	--	0.06%
Restaurant Food Tax	--	3.84%	3.15%	--	1.47%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	0.75%	1.42%	--	0.003%
Other Non-Property Taxes	--	0.24%	0.04%	--	--
Sub-Total	18.56%	25.90%	25.07%	7.49%	12.26%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.43%	1.56%	1.08%	0.48%	1.13%
Fines and Forfeitures	0.13%	1.88%	0.13%	0.0001%	0.23%
Charges for Services	11.86%	6.38%	14.94%	5.94%	11.74%
Investment of Funds	3.12%	0.97%	2.55%	1.40%	5.04%
Rental of Property	1.09%	0.46%	1.04%	0.32%	0.11%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.30%	0.78%	0.83%	0.98%	1.49%
Sub-Total	18.93%	12.04%	20.56%	9.12%	19.74%
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
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

[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	32.27%	42.09%	28.27%	19.85%	36.17%
Public Service Corporation Property Taxes	2.43%	3.64%	2.05%	1.56%	4.26%
General Personal Property Tax	14.31%	15.90%	19.88%	8.39%	17.44%
Mobile Homes Property Tax	0.82%	0.23%	0.57%	0.31%	0.68%
Machinery and Tools Tax	2.56%	6.31%	3.03%	7.28%	0.91%
Merchants' Capital Tax	1.66%	--	1.06%	0.19%	0.46%
Property Tax Penalties	0.46%	0.57%	0.98%	0.28%	1.14%
Property Tax Interest	0.51%	0.16%	0.47%	0.76%	0.74%
Sub-Total	55.02%	68.90%	56.30%	38.63%	61.81%
All Other Tax Revenue					
Local Sales and Use Taxes	4.73%	5.83%	5.59%	4.73%	5.32%
Consumers' Utility Taxes	3.85%	1.75%	3.93%	2.88%	6.97%
Business License Taxes	--	1.84%	--	--	--
Franchise License Taxes	0.62%	0.86%	0.69%	0.88%	0.71%
Motor Vehicle License Taxes	2.85%	2.39%	2.92%	--	3.48%
Bank Stock Tax	0.45%	0.24%	--	0.34%	0.21%
Taxes on Recordation and Wills	0.49%	0.55%	0.44%	0.09%	0.42%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.12%	0.38%	--	0.09%	--
Restaurant Food Tax	1.75%	2.62%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	29.22%	--
E-911 Service Tax	--	0.97%	1.64%	--	0.54%
Other Non-Property Taxes	--	0.20%	--	4.59%	--
Sub-Total	14.85%	17.64%	15.22%	42.82%	17.65%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.65%	1.15%	0.70%	0.16%	0.80%
Fines and Forfeitures	1.91%	0.49%	0.72%	0.004%	0.02%
Charges for Services	20.82%	7.42%	21.09%	11.32%	9.39%
Investment of Funds	3.85%	3.05%	3.14%	1.61%	3.58%
Rental of Property	0.005%	0.15%	0.86%	0.04%	0.79%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	0.11%	--	--	--
Miscellaneous Non-Tax Sources	2.90%	1.09%	1.98%	5.42%	5.96%
Sub-Total	30.13%	13.47%	28.48%	18.55%	20.53%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

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

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	26.24%	37.31%	30.89%	27.45%	34.98%
Public Service Corporation Property Taxes	2.44%	4.02%	2.38%	2.50%	3.66%
General Personal Property Tax	14.68%	16.36%	8.53%	9.97%	11.52%
Mobile Homes Property Tax	0.57%	0.27%	0.53%	0.11%	0.84%
Machinery and Tools Tax	10.77%	1.20%	7.13%	0.93%	5.01%
Merchants' Capital Tax	2.98%	--	0.81%	0.07%	0.29%
Property Tax Penalties	0.54%	1.45%	0.36%	0.71%	0.58%
Property Tax Interest	0.21%	0.96%	0.46%	0.40%	0.21%
Sub-Total	58.43%	61.57%	51.10%	42.15%	57.10%
All Other Tax Revenue					
Local Sales and Use Taxes	9.15%	4.68%	5.18%	1.68%	5.14%
Consumers' Utility Taxes	4.25%	3.90%	1.92%	2.08%	2.08%
Business License Taxes	0.01%	2.63%	--	--	--
Franchise License Taxes	0.42%	0.004%	0.74%	0.49%	0.08%
Motor Vehicle License Taxes	3.36%	2.45%	2.43%	1.51%	2.51%
Bank Stock Tax	0.57%	0.13%	0.06%	0.07%	0.04%
Taxes on Recordation and Wills	0.48%	0.43%	0.37%	0.34%	0.49%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.94%	0.54%	--	--
Restaurant Food Tax	--	3.22%	1.65%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.58%	0.81%	0.84%	0.44%	1.60%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	19.81%	19.20%	13.75%	6.63%	11.94%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.61%	1.47%	0.71%	0.66%	0.39%
Fines and Forfeitures	0.14%	1.49%	0.01%	0.33%	0.52%
Charges for Services	13.33%	13.14%	29.42%	42.96%	17.88%
Investment of Funds	4.29%	1.20%	2.63%	4.40%	2.72%
Rental of Property	0.42%	0.30%	0.72%	1.57%	2.49%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.96%	1.63%	1.66%	1.29%	6.97%
Sub-Total	21.76%	19.23%	35.15%	51.22%	30.96%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Percentage Distribution/¹
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FY 2000

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	44.70%	52.55%	37.06%	36.72%	35.16%
Public Service Corporation Property Taxes	3.71%	2.55%	1.62%	2.47%	4.88%
General Personal Property Tax	13.67%	16.06%	14.42%	14.21%	21.28%
Mobile Homes Property Tax	0.06%	0.02%	0.18%	0.07%	0.72%
Machinery and Tools Tax	1.41%	1.59%	0.11%	4.22%	1.04%
Merchants' Capital Tax	--	--	0.14%	0.02%	--
Property Tax Penalties	0.52%	0.64%	0.64%	0.62%	1.28%
Property Tax Interest	0.22%	0.39%	0.38%	0.45%	0.90%
Sub-Total	64.30%	73.80%	54.56%	58.79%	65.26%
All Other Tax Revenue					
Local Sales and Use Taxes	8.12%	3.61%	2.71%	10.47%	4.62%
Consumers' Utility Taxes	3.22%	2.70%	5.80%	3.27%	4.09%
Business License Taxes	5.42%	0.13%	--	--	1.34%
Franchise License Taxes	0.71%	0.37%	0.31%	0.21%	0.55%
Motor Vehicle License Taxes	1.53%	1.38%	2.85%	1.35%	2.65%
Bank Stock Tax	0.26%	--	--	--	--
Taxes on Recordation and Wills	0.44%	0.88%	0.29%	0.45%	0.37%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.92%	0.06%	--	0.02%	--
Restaurant Food Tax	--	--	0.96%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.14%	1.32%	--	1.05%	0.56%
Other Non-Property Taxes	0.06%	0.08%	--	--	--
Sub-Total	21.84%	10.52%	12.92%	16.82%	14.18%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.89%	2.12%	1.26%	1.12%	0.88%
Fines and Forfeitures	0.32%	0.46%	0.002%	0.16%	0.13%
Charges for Services	8.32%	7.43%	18.95%	15.47%	14.28%
Investment of Funds	1.59%	2.75%	2.06%	3.75%	2.92%
Rental of Property	0.49%	0.21%	0.003%	0.12%	0.15%
Payments in Lieu of Taxes from Enterprise Activities	0.52%	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.73%	2.70%	10.25%	3.76%	2.20%
Sub-Total	13.86%	15.68%	32.52%	24.39%	20.56%
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	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	29.41%	39.72%	49.75%	49.37%	50.13%
Public Service Corporation Property Taxes	2.30%	1.64%	1.56%	1.59%	2.42%
General Personal Property Tax	9.44%	20.28%	14.12%	14.94%	17.09%
Mobile Homes Property Tax	0.47%	0.35%	0.43%	0.01%	0.06%
Machinery and Tools Tax	4.79%	7.11%	2.43%	0.33%	0.41%
Merchants' Capital Tax	0.51%	--	0.33%	--	--
Property Tax Penalties	0.44%	0.92%	0.75%	0.29%	0.83%
Property Tax Interest	1.13%	0.54%	0.28%	0.07%	0.66%
Sub-Total	48.50%	70.55%	69.66%	66.60%	71.61%
All Other Tax Revenue					
Local Sales and Use Taxes	4.38%	4.79%	11.56%	6.41%	5.33%
Consumers' Utility Taxes	4.01%	4.75%	2.91%	3.96%	2.53%
Business License Taxes	--	2.19%	--	3.83%	1.13%
Franchise License Taxes	0.40%	0.86%	0.05%	0.13%	0.15%
Motor Vehicle License Taxes	--	2.22%	1.93%	0.87%	1.46%
Bank Stock Tax	--	0.55%	--	0.18%	0.10%
Taxes on Recordation and Wills	0.09%	0.38%	0.18%	0.56%	0.84%
Tobacco Taxes	--	--	--	0.10%	--
Admission and Amusement Taxes	--	0.24%	--	--	--
Transient Occupancy Tax	0.06%	0.02%	--	0.32%	--
Restaurant Food Tax	--	2.06%	--	--	--
Coal, Oil, and Gas Taxes	28.46%	--	--	--	--
E-911 Service Tax	--	0.35%	1.01%	0.70%	0.95%
Other Non-Property Taxes	--	--	0.31%	0.02%	--
Sub-Total	37.40%	18.41%	17.97%	17.09%	12.50%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.23%	1.06%	0.56%	2.16%	0.91%
Fines and Forfeitures	0.0004%	0.93%	0.32%	0.38%	0.32%
Charges for Services	9.98%	5.80%	7.34%	8.76%	11.29%
Investment of Funds	1.37%	2.16%	1.36%	2.72%	2.18%
Rental of Property	0.08%	0.31%	0.08%	1.14%	0.78%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.44%	0.78%	2.73%	1.16%	0.43%
Sub-Total	14.10%	11.04%	12.38%	16.31%	15.90%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
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FY 2000

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	41.62%	38.52%	41.11%	28.83%	26.41%
Public Service Corporation Property Taxes	2.47%	6.18%	1.77%	1.86%	6.82%
General Personal Property Tax	13.65%	18.32%	13.12%	21.21%	12.76%
Mobile Homes Property Tax	0.81%	0.10%	0.89%	0.18%	0.41%
Machinery and Tools Tax	1.28%	0.24%	1.11%	4.61%	13.89%
Merchants' Capital Tax	0.53%	--	1.55%	--	1.60%
Property Tax Penalties	0.52%	1.22%	0.61%	0.60%	0.72%
Property Tax Interest	0.30%	0.59%	0.37%	0.42%	0.57%
Sub-Total	61.17%	65.16%	60.52%	57.71%	63.17%
All Other Tax Revenue					
Local Sales and Use Taxes	4.92%	3.28%	9.55%	6.94%	7.56%
Consumers' Utility Taxes	6.43%	4.88%	5.07%	3.54%	1.83%
Business License Taxes	--	--	0.01%	3.17%	--
Franchise License Taxes	0.46%	0.48%	0.71%	0.41%	0.41%
Motor Vehicle License Taxes	4.20%	2.23%	2.87%	1.30%	1.15%
Bank Stock Tax	0.01%	0.23%	0.56%	0.10%	--
Taxes on Recordation and Wills	0.43%	1.01%	0.68%	0.50%	0.002%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.29%	1.04%	0.26%
Restaurant Food Tax	--	--	1.87%	0.67%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	2.03%	--	0.68%	0.69%	1.18%
Other Non-Property Taxes	--	--	--	0.03%	--
Sub-Total	18.48%	12.12%	22.30%	18.39%	12.38%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.13%	1.38%	1.07%	1.46%	0.69%
Fines and Forfeitures	0.17%	0.20%	0.02%	0.04%	0.05%
Charges for Services	13.13%	15.00%	9.70%	14.69%	14.64%
Investment of Funds	4.18%	4.50%	3.63%	3.21%	2.95%
Rental of Property	0.31%	0.25%	0.11%	0.47%	0.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.42%	1.39%	2.65%	4.01%	6.10%
Sub-Total	20.35%	22.72%	17.18%	23.90%	24.45%
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	48.34%	54.92%	35.32%	36.65%	18.46%
Public Service Corporation Property Taxes	2.30%	2.86%	1.93%	2.01%	1.69%
General Personal Property Tax	10.59%	16.77%	7.19%	17.83%	11.94%
Mobile Homes Property Tax	0.35%	0.07%	0.74%	--	0.45%
Machinery and Tools Tax	0.33%	1.23%	2.07%	0.32%	6.15%
Merchants' Capital Tax	--	--	0.42%	--	--
Property Tax Penalties	0.65%	0.66%	0.37%	1.19%	0.72%
Property Tax Interest	0.29%	0.25%	0.46%	0.79%	0.45%
Sub-Total	62.85%	76.76%	48.50%	58.78%	39.86%
All Other Tax Revenue					
Local Sales and Use Taxes	6.95%	4.90%	4.36%	4.26%	2.50%
Consumers' Utility Taxes	3.62%	2.68%	6.17%	2.51%	3.45%
Business License Taxes	2.96%	1.68%	--	1.28%	2.21%
Franchise License Taxes	0.33%	0.13%	0.35%	0.49%	0.72%
Motor Vehicle License Taxes	1.85%	1.90%	1.54%	2.39%	1.51%
Bank Stock Tax	0.40%	0.26%	0.08%	0.10%	0.19%
Taxes on Recordation and Wills	0.53%	0.73%	0.54%	0.74%	0.25%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	0.03%	0.47%
Restaurant Food Tax	2.87%	--	--	2.22%	0.73%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.85%	0.52%	1.02%	1.19%	0.46%
Other Non-Property Taxes	--	0.33%	--	--	--
Sub-Total	20.37%	13.14%	14.06%	15.20%	12.48%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.67%	1.80%	0.55%	1.30%	1.12%
Fines and Forfeitures	0.25%	0.30%	0.02%	2.54%	7.43%
Charges for Services	10.81%	4.30%	28.99%	16.34%	21.23%
Investment of Funds	1.63%	2.48%	2.92%	0.85%	5.84%
Rental of Property	1.40%	0.21%	0.55%	0.27%	6.31%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.02%	1.02%	4.41%	4.73%	5.72%
Sub-Total	16.78%	10.11%	37.43%	26.02%	47.66%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2000

[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	22.02%	42.56%	39.71%	28.15%	50.60%
Public Service Corporation Property Taxes	11.93%	2.20%	2.00%	1.68%	3.99%
General Personal Property Tax	12.53%	19.91%	15.59%	6.87%	10.05%
Mobile Homes Property Tax	0.32%	0.06%	0.01%	0.65%	0.24%
Machinery and Tools Tax	7.37%	2.56%	1.82%	10.52%	0.01%
Merchants' Capital Tax	--	0.63%	--	--	0.09%
Property Tax Penalties	0.72%	0.61%	0.18%	0.40%	0.27%
Property Tax Interest	0.37%	0.29%	0.20%	0.25%	0.32%
Sub-Total	55.26%	68.81%	59.50%	48.53%	65.56%
All Other Tax Revenue					
Local Sales and Use Taxes	10.18%	10.08%	12.28%	11.13%	3.20%
Consumers' Utility Taxes	5.09%	3.12%	1.29%	11.36%	4.37%
Business License Taxes	0.58%	0.40%	6.27%	3.47%	--
Franchise License Taxes	0.87%	0.88%	0.58%	0.56%	0.36%
Motor Vehicle License Taxes	3.22%	1.97%	1.44%	2.85%	1.83%
Bank Stock Tax	--	0.28%	2.03%	0.55%	0.81%
Taxes on Recordation and Wills	0.54%	1.37%	0.46%	0.40%	0.26%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	0.62%	1.68%	0.33%	--
Restaurant Food Tax	--	--	--	4.53%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.36%	0.61%	0.63%	0.37%	--
Other Non-Property Taxes	--	--	0.76%	--	--
Sub-Total	20.93%	19.33%	27.42%	35.54%	10.83%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.55%	1.51%	1.06%	0.50%	0.89%
Fines and Forfeitures	0.12%	0.44%	0.48%	0.17%	0.14%
Charges for Services	15.09%	6.84%	6.23%	9.79%	15.97%
Investment of Funds	3.16%	1.82%	3.57%	2.64%	3.48%
Rental of Property	1.34%	0.34%	0.13%	0.68%	2.54%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.97%	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.54%	0.90%	0.63%	2.14%	0.58%
Sub-Total	23.81%	11.86%	13.08%	15.92%	23.61%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

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

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	32.24%	44.44%	28.92%	28.99%	38.02%
Public Service Corporation Property Taxes	2.06%	1.53%	1.54%	1.50%	2.06%
General Personal Property Tax	15.02%	14.75%	12.95%	8.14%	14.38%
Mobile Homes Property Tax	0.44%	0.07%	0.44%	0.19%	--
Machinery and Tools Tax	19.53%	5.81%	1.28%	4.25%	11.67%
Merchants' Capital Tax	--	--	0.16%	--	0.55%
Property Tax Penalties	0.44%	0.40%	0.87%	0.55%	0.84%
Property Tax Interest	0.35%	0.17%	1.15%	0.40%	0.70%
Sub-Total	70.08%	67.18%	47.31%	44.01%	68.21%
All Other Tax Revenue					
Local Sales and Use Taxes	5.12%	7.65%	1.53%	3.36%	4.24%
Consumers' Utility Taxes	1.57%	--	2.66%	1.36%	3.09%
Business License Taxes	1.16%	4.12%	--	3.22%	--
Franchise License Taxes	0.12%	0.16%	0.38%	0.18%	0.40%
Motor Vehicle License Taxes	1.27%	0.05%	1.50%	1.55%	1.82%
Bank Stock Tax	--	--	0.05%	0.23%	0.29%
Taxes on Recordation and Wills	0.40%	0.65%	0.38%	0.40%	0.60%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	2.44%	--	0.09%	--
Restaurant Food Tax	--	3.81%	--	1.54%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.55%	0.51%	--	0.93%	1.47%
Other Non-Property Taxes	--	0.31%	--	0.01%	--
Sub-Total	10.29%	19.70%	6.50%	12.86%	11.91%
Non-Tax Revenue					
Permits, Fees, and Licenses	3.09%	1.72%	0.54%	27.67%	1.03%
Fines and Forfeitures	0.07%	0.18%	0.76%	0.58%	0.47%
Charges for Services	11.38%	6.54%	40.04%	5.58%	10.90%
Investment of Funds	2.61%	1.99%	1.76%	1.39%	1.72%
Rental of Property	0.26%	--	1.04%	0.13%	0.25%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	0.07%	--	--	--	--
Miscellaneous Non-Tax Sources	2.15%	2.69%	2.06%	7.78%	5.51%
Sub-Total	19.63%	13.12%	46.19%	43.13%	19.88%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2

Percentage Distribution/¹
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Local Revenue by Category and Jurisdiction
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Counties and Cities in Virginia
FY 2000

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

Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	54.91%	37.01%	54.46%	27.45%	25.98%
Public Service Corporation Property Taxes	1.86%	3.82%	1.55%	41.09%	2.16%
General Personal Property Tax	15.00%	9.53%	14.64%	5.98%	19.47%
Mobile Homes Property Tax	0.34%	0.75%	0.004%	0.27%	0.45%
Machinery and Tools Tax	0.05%	5.26%	0.39%	1.34%	3.08%
Merchants' Capital Tax	0.72%	0.47%	--	0.21%	0.34%
Property Tax Penalties	0.78%	1.02%	0.43%	0.46%	0.78%
Property Tax Interest	0.25%	1.47%	0.26%	0.21%	0.05%
Sub-Total	73.91%	59.34%	71.73%	77.02%	52.31%
All Other Tax Revenue					
Local Sales and Use Taxes	9.40%	10.68%	7.66%	3.13%	3.97%
Consumers' Utility Taxes	--	5.31%	1.99%	1.08%	3.95%
Business License Taxes	--	--	3.35%	0.19%	--
Franchise License Taxes	0.42%	0.09%	0.39%	0.34%	0.43%
Motor Vehicle License Taxes	1.78%	1.77%	0.95%	1.07%	2.03%
Bank Stock Tax	0.09%	0.46%	0.06%	--	--
Taxes on Recordation and Wills	0.74%	0.39%	1.08%	0.58%	0.35%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.02%	--	--	--
Transient Occupancy Tax	--	0.04%	0.95%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.17%	--	--	--
E-911 Service Tax	0.76%	--	0.44%	--	1.35%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	13.19%	21.91%	16.86%	6.38%	12.08%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.12%	0.32%	4.39%	0.80%	0.57%
Fines and Forfeitures	0.14%	0.003%	0.48%	0.12%	0.14%
Charges for Services	8.09%	10.73%	4.01%	10.16%	25.33%
Investment of Funds	1.06%	4.92%	2.24%	4.23%	6.33%
Rental of Property	0.33%	0.21%	0.16%	0.11%	0.77%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.17%	2.56%	0.12%	1.17%	2.47%
Sub-Total	12.90%	18.75%	11.41%	16.60%	35.60%
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 2000

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

Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	42.87%	52.62%	29.31%	45.63%	41.34%
Public Service Corporation Property Taxes	2.04%	1.64%	2.23%	1.78%	2.19%
General Personal Property Tax	16.15%	17.50%	17.78%	19.04%	13.45%
Mobile Homes Property Tax	0.07%	0.61%	0.55%	0.58%	0.39%
Machinery and Tools Tax	0.50%	--	6.81%	0.07%	3.94%
Merchants' Capital Tax	1.08%	--	1.68%	0.32%	2.97%
Property Tax Penalties	0.92%	0.75%	0.56%	0.70%	0.69%
Property Tax Interest	0.39%	0.44%	0.23%	0.40%	0.21%
Sub-Total	64.02%	73.56%	59.14%	68.53%	65.18%
All Other Tax Revenue					
Local Sales and Use Taxes	6.50%	3.05%	12.55%	6.27%	11.45%
Consumers' Utility Taxes	6.00%	2.81%	--	3.82%	2.62%
Business License Taxes	--	1.20%	--	0.003%	--
Franchise License Taxes	0.52%	0.84%	0.06%	0.22%	0.21%
Motor Vehicle License Taxes	3.22%	2.04%	3.30%	2.08%	1.09%
Bank Stock Tax	0.67%	0.36%	--	0.26%	0.08%
Taxes on Recordation and Wills	0.42%	0.48%	0.83%	0.94%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	--	--	0.01%
Restaurant Food Tax	2.66%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	--	1.37%	2.95%	1.69%	0.10%
Other Non-Property Taxes	--	--	0.01%	--	0.12%
Sub-Total	19.99%	12.16%	19.71%	15.28%	16.35%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.18%	0.74%	0.82%	1.88%	0.41%
Fines and Forfeitures	0.93%	0.02%	0.31%	0.02%	0.21%
Charges for Services	8.99%	7.83%	13.24%	8.33%	13.10%
Investment of Funds	2.75%	1.96%	2.40%	1.96%	2.43%
Rental of Property	0.44%	0.54%	0.26%	0.89%	0.40%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.70%	3.20%	4.13%	3.12%	1.91%
Sub-Total	16.00%	14.28%	21.15%	16.19%	18.47%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

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Counties and Cities in Virginia
FY 2000

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	59.13%	48.68%	38.42%	52.88%	28.98%
Public Service Corporation Property Taxes	2.36%	3.25%	1.95%	1.49%	3.30%
General Personal Property Tax	9.68%	17.53%	15.49%	17.47%	16.71%
Mobile Homes Property Tax	0.21%	0.11%	0.19%	0.38%	0.36%
Machinery and Tools Tax	0.33%	0.02%	0.34%	1.48%	1.79%
Merchants' Capital Tax	--	--	1.12%	0.71%	--
Property Tax Penalties	0.61%	0.72%	0.30%	0.84%	0.85%
Property Tax Interest	0.62%	0.49%	0.37%	0.72%	0.57%
Sub-Total	72.93%	70.82%	58.18%	75.97%	52.56%
All Other Tax Revenue					
Local Sales and Use Taxes	3.67%	4.21%	7.70%	4.59%	8.80%
Consumers' Utility Taxes	2.19%	1.83%	4.38%	--	4.59%
Business License Taxes	0.12%	3.68%	0.001%	--	1.23%
Franchise License Taxes	0.36%	--	0.65%	0.41%	0.50%
Motor Vehicle License Taxes	1.45%	2.11%	1.58%	2.90%	1.51%
Bank Stock Tax	0.34%	0.28%	--	0.84%	--
Taxes on Recordation and Wills	0.63%	0.70%	0.02%	0.61%	0.36%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.99%	--	0.67%	--	0.16%
Restaurant Food Tax	2.06%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.24%	1.50%	--	1.18%	1.10%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	13.05%	14.32%	15.01%	10.53%	18.25%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.19%	1.18%	0.99%	1.68%	0.48%
Fines and Forfeitures	0.19%	0.63%	0.14%	0.05%	0.04%
Charges for Services	5.85%	2.81%	18.88%	7.14%	21.28%
Investment of Funds	1.63%	4.22%	2.22%	2.30%	4.63%
Rental of Property	0.08%	0.72%	0.08%	0.04%	1.69%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.08%	5.31%	4.49%	2.29%	1.06%
Sub-Total	14.02%	14.86%	26.81%	13.50%	29.19%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	41.99%	37.92%	32.70%	30.63%	47.81%
Public Service Corporation Property Taxes	3.06%	2.28%	1.96%	3.36%	2.56%
General Personal Property Tax	14.05%	14.61%	12.61%	18.31%	17.03%
Mobile Homes Property Tax	0.20%	--	0.84%	0.91%	0.02%
Machinery and Tools Tax	5.74%	2.76%	5.74%	4.92%	1.58%
Merchants' Capital Tax	0.50%	--	--	0.62%	--
Property Tax Penalties	0.87%	0.83%	0.54%	1.02%	0.80%
Property Tax Interest	0.33%	0.56%	0.36%	0.69%	0.52%
Sub-Total	66.73%	58.96%	54.74%	60.46%	70.32%
All Other Tax Revenue					
Local Sales and Use Taxes	5.51%	6.95%	5.97%	5.23%	4.67%
Consumers' Utility Taxes	3.31%	--	6.59%	5.35%	3.87%
Business License Taxes	--	1.05%	--	0.22%	0.30%
Franchise License Taxes	0.57%	--	0.48%	0.22%	0.67%
Motor Vehicle License Taxes	1.68%	0.91%	4.23%	4.49%	2.27%
Bank Stock Tax	0.10%	--	0.56%	0.01%	0.35%
Taxes on Recordation and Wills	0.55%	0.49%	0.42%	0.54%	0.66%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.05%	1.75%	--	--	--
Restaurant Food Tax	--	1.60%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.91%	1.31%	2.07%	1.74%	1.71%
Other Non-Property Taxes	--	--	--	--	0.04%
Sub-Total	12.68%	14.06%	20.32%	17.79%	14.54%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.79%	0.76%	0.46%	0.50%	5.47%
Fines and Forfeitures	0.02%	0.01%	0.21%	0.03%	0.33%
Charges for Services	14.80%	23.46%	17.81%	15.08%	5.41%
Investment of Funds	2.46%	0.12%	1.54%	3.09%	1.60%
Rental of Property	0.55%	0.63%	0.16%	0.37%	1.10%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.97%	1.99%	4.76%	2.67%	1.23%
Sub-Total	20.60%	26.98%	24.94%	21.75%	15.14%
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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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	28.86%	40.04%	49.99%	28.87%	57.82%
Public Service Corporation Property Taxes	2.36%	2.26%	3.02%	2.11%	2.22%
General Personal Property Tax	13.87%	20.71%	10.84%	9.74%	12.27%
Mobile Homes Property Tax	0.41%	0.43%	0.02%	0.21%	0.003%
Machinery and Tools Tax	1.06%	0.48%	0.11%	8.95%	--
Merchants' Capital Tax	2.35%	--	--	1.37%	--
Property Tax Penalties	0.67%	0.62%	0.53%	0.48%	0.75%
Property Tax Interest	0.40%	0.24%	0.55%	0.41%	0.68%
Sub-Total	49.98%	64.79%	65.07%	52.14%	73.74%
All Other Tax Revenue					
Local Sales and Use Taxes	15.54%	3.94%	6.97%	8.46%	3.83%
Consumers' Utility Taxes	3.23%	3.25%	3.89%	3.70%	3.45%
Business License Taxes	--	1.89%	2.47%	--	--
Franchise License Taxes	0.54%	0.85%	0.11%	0.54%	0.44%
Motor Vehicle License Taxes	1.62%	1.90%	0.97%	1.66%	2.06%
Bank Stock Tax	--	0.26%	0.11%	0.11%	0.07%
Taxes on Recordation and Wills	0.56%	0.47%	0.51%	0.40%	0.68%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.87%	0.42%	0.36%	--
Restaurant Food Tax	--	2.05%	--	2.32%	1.24%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.55%	1.20%	0.52%	0.26%	0.99%
Other Non-Property Taxes	--	0.03%	0.04%	--	--
Sub-Total	22.03%	16.69%	16.01%	17.81%	12.77%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.30%	1.27%	3.58%	0.48%	1.24%
Fines and Forfeitures	0.02%	1.08%	0.49%	0.12%	0.41%
Charges for Services	19.83%	10.03%	10.53%	23.30%	8.00%
Investment of Funds	3.78%	3.92%	3.03%	3.49%	2.41%
Rental of Property	2.41%	1.82%	0.30%	0.17%	0.09%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.65%	0.39%	1.00%	2.47%	1.34%
Sub-Total	27.99%	18.52%	18.92%	30.05%	13.49%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	27.52%	48.41%	30.23%	35.21%	27.88%
Public Service Corporation Property Taxes	3.45%	2.18%	2.65%	1.61%	8.40%
General Personal Property Tax	15.57%	13.84%	13.07%	13.67%	10.33%
Mobile Homes Property Tax	0.22%	0.11%	0.30%	0.39%	0.39%
Machinery and Tools Tax	0.14%	1.33%	2.16%	7.17%	6.60%
Merchants' Capital Tax	0.64%	--	--	0.96%	0.13%
Property Tax Penalties	0.62%	0.34%	0.86%	0.61%	0.42%
Property Tax Interest	0.49%	0.15%	0.27%	0.47%	0.78%
Sub-Total	48.65%	66.37%	49.54%	60.09%	54.93%
All Other Tax Revenue					
Local Sales and Use Taxes	11.31%	6.17%	7.96%	5.36%	7.31%
Consumers' Utility Taxes	--	4.32%	3.75%	2.46%	4.60%
Business License Taxes	--	4.04%	2.70%	--	--
Franchise License Taxes	0.11%	1.59%	0.12%	0.42%	--
Motor Vehicle License Taxes	2.19%	1.62%	1.97%	1.66%	1.74%
Bank Stock Tax	--	0.34%	0.19%	0.02%	0.14%
Taxes on Recordation and Wills	0.54%	0.55%	0.51%	0.45%	0.33%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.15%	--	--	--
Transient Occupancy Tax	--	0.71%	1.84%	0.13%	--
Restaurant Food Tax	--	2.55%	4.28%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	5.35%
E-911 Service Tax	1.33%	0.89%	0.82%	0.51%	--
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	15.48%	22.92%	24.14%	11.01%	19.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.67%	0.67%	0.95%	0.71%	0.34%
Fines and Forfeitures	0.29%	0.60%	0.10%	0.40%	0.08%
Charges for Services	22.92%	6.69%	20.54%	15.89%	14.84%
Investment of Funds	3.01%	2.13%	1.55%	2.33%	3.14%
Rental of Property	2.17%	0.08%	1.02%	0.38%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	0.02%	--	--	--
Miscellaneous Non-Tax Sources	6.83%	0.53%	2.17%	9.19%	6.93%
Sub-Total	35.87%	10.71%	26.32%	28.90%	25.60%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, 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 2000

[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	41.70%	40.07%	32.48%	34.31%	47.19%
Public Service Corporation Property Taxes	4.08%	2.70%	3.16%	2.14%	1.95%
General Personal Property Tax	7.68%	15.71%	15.08%	16.98%	14.50%
Mobile Homes Property Tax	0.87%	0.06%	0.51%	0.45%	0.15%
Machinery and Tools Tax	0.75%	4.43%	4.70%	8.17%	0.91%
Merchants' Capital Tax	0.98%	0.70%	0.76%	1.00%	--
Property Tax Penalties	1.13%	0.72%	0.77%	1.02%	0.78%
Property Tax Interest	0.48%	0.44%	0.54%	0.38%	0.48%
Sub-Total	57.67%	64.83%	57.97%	64.44%	65.96%
All Other Tax Revenue					
Local Sales and Use Taxes	11.29%	7.70%	8.18%	2.50%	8.78%
Consumers' Utility Taxes	6.06%	3.08%	4.61%	5.43%	3.55%
Business License Taxes	--	--	--	0.95%	2.22%
Franchise License Taxes	0.63%	0.50%	0.73%	0.07%	0.41%
Motor Vehicle License Taxes	3.96%	2.10%	1.46%	2.29%	1.42%
Bank Stock Tax	0.09%	--	0.06%	--	0.21%
Taxes on Recordation and Wills	0.81%	0.47%	0.29%	0.40%	1.26%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.10%	0.44%	--	--	0.68%
Restaurant Food Tax	--	--	--	--	3.13%
Coal, Oil, and Gas Taxes	0.01%	--	--	--	--
E-911 Service Tax	--	1.59%	1.41%	0.45%	0.67%
Other Non-Property Taxes	--	--	--	--	0.04%
Sub-Total	22.95%	15.87%	16.75%	12.09%	22.36%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.63%	1.15%	0.32%	0.77%	1.62%
Fines and Forfeitures	0.01%	0.07%	0.09%	1.68%	0.15%
Charges for Services	12.37%	10.69%	21.22%	10.10%	6.74%
Investment of Funds	1.75%	3.62%	1.77%	2.49%	1.53%
Rental of Property	3.08%	0.12%	0.78%	0.21%	0.46%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	4.68%	--
Miscellaneous Non-Tax Sources	1.54%	3.65%	1.10%	3.53%	1.17%
Sub-Total	19.38%	19.30%	25.28%	23.47%	11.68%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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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 2000

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	49.80%	17.21%	24.78%	27.42%	39.88%
Public Service Corporation Property Taxes	1.68%	65.99%	3.06%	1.74%	1.49%
General Personal Property Tax	11.76%	4.62%	20.23%	17.59%	17.34%
Mobile Homes Property Tax	0.17%	--	0.70%	0.48%	--
Machinery and Tools Tax	0.11%	--	7.27%	4.49%	1.73%
Merchants' Capital Tax	0.40%	--	0.90%	2.87%	--
Property Tax Penalties	0.62%	0.23%	1.01%	1.23%	0.81%
Property Tax Interest	0.40%	0.43%	0.17%	0.97%	0.58%
Sub-Total	64.94%	88.48%	58.11%	56.80%	61.83%
All Other Tax Revenue					
Local Sales and Use Taxes	4.58%	0.76%	4.20%	14.99%	5.66%
Consumers' Utility Taxes	4.29%	--	1.60%	--	1.60%
Business License Taxes	--	0.29%	0.39%	--	2.97%
Franchise License Taxes	0.34%	--	0.01%	0.52%	--
Motor Vehicle License Taxes	1.40%	0.36%	1.78%	0.27%	1.32%
Bank Stock Tax	0.12%	--	0.04%	0.20%	--
Taxes on Recordation and Wills	1.09%	0.14%	0.32%	0.51%	0.71%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.24%	--	--	--	--
Restaurant Food Tax	2.25%	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	2.94%	--
E-911 Service Tax	1.06%	0.37%	1.39%	1.93%	0.72%
Other Non-Property Taxes	1.36%	--	--	--	0.10%
Sub-Total	16.75%	1.92%	9.73%	21.35%	13.08%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.94%	0.14%	0.51%	0.67%	1.61%
Fines and Forfeitures	0.26%	0.09%	1.88%	0.02%	0.02%
Charges for Services	8.40%	5.05%	23.22%	13.11%	6.21%
Investment of Funds	1.52%	2.37%	2.77%	3.26%	4.80%
Rental of Property	0.09%	0.62%	0.64%	0.18%	0.56%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	6.10%	1.34%	3.13%	4.61%	11.88%
Sub-Total	18.31%	9.60%	32.16%	21.85%	25.08%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2

Percentage Distribution/¹
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

[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	35.06%	39.28%	20.39%	27.60%	41.45%
Public Service Corporation Property Taxes	1.97%	1.79%	1.65%	2.47%	4.69%
General Personal Property Tax	11.07%	12.43%	9.85%	10.41%	12.09%
Mobile Homes Property Tax	0.35%	0.30%	0.85%	0.58%	0.04%
Machinery and Tools Tax	7.93%	0.85%	8.26%	2.58%	1.89%
Merchants' Capital Tax	--	0.32%	2.72%	1.32%	0.22%
Property Tax Penalties	0.58%	0.70%	0.73%	0.34%	0.51%
Property Tax Interest	0.38%	0.59%	0.42%	0.36%	0.16%
Sub-Total	57.34%	56.26%	44.87%	45.67%	61.05%
All Other Tax Revenue					
Local Sales and Use Taxes	13.54%	3.65%	8.86%	10.04%	6.67%
Consumers' Utility Taxes	4.50%	--	3.34%	3.84%	--
Business License Taxes	--	--	--	--	4.60%
Franchise License Taxes	0.69%	0.36%	1.19%	0.47%	0.54%
Motor Vehicle License Taxes	2.17%	2.35%	0.41%	1.57%	1.49%
Bank Stock Tax	0.21%	0.10%	--	0.06%	0.17%
Taxes on Recordation and Wills	0.48%	0.37%	0.28%	0.36%	0.68%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	--	--	0.55%	2.48%
Restaurant Food Tax	--	--	--	2.26%	3.76%
Coal, Oil, and Gas Taxes	--	--	23.19%	--	--
E-911 Service Tax	0.63%	1.22%	1.37%	0.86%	1.09%
Other Non-Property Taxes	0.01%	--	--	--	0.05%
Sub-Total	22.30%	8.04%	38.64%	20.01%	21.54%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.69%	0.77%	0.12%	0.70%	1.07%
Fines and Forfeitures	0.06%	0.32%	0.01%	1.54%	0.17%
Charges for Services	13.34%	24.19%	11.88%	24.33%	11.24%
Investment of Funds	2.36%	2.89%	2.79%	4.39%	2.61%
Rental of Property	1.48%	0.38%	0.36%	0.02%	1.13%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	0.04%	--	--	--	--
Miscellaneous Non-Tax Sources	2.37%	7.15%	1.34%	3.35%	1.19%
Sub-Total	20.35%	35.70%	16.49%	34.32%	17.41%
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 2000

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	46.20%	25.51%	24.81%	27.85%	29.75%
Public Service Corporation Property Taxes	2.35%	1.06%	0.53%	1.57%	1.87%
General Personal Property Tax	12.98%	6.25%	3.36%	16.42%	6.38%
Mobile Homes Property Tax	--	--	0.09%	0.13%	0.01%
Machinery and Tools Tax	0.12%	7.30%	6.52%	2.73%	0.25%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.61%	0.32%	0.23%	0.48%	0.38%
Property Tax Interest	0.23%	0.05%	0.28%	0.38%	0.18%
Sub-Total	62.50%	40.48%	35.81%	49.57%	38.83%
All Other Tax Revenue					
Local Sales and Use Taxes	6.75%	11.45%	12.82%	4.98%	9.64%
Consumers' Utility Taxes	5.01%	--	1.11%	6.69%	7.24%
Business License Taxes	6.49%	4.11%	4.65%	2.78%	4.92%
Franchise License Taxes	0.29%	0.33%	0.55%	0.80%	0.38%
Motor Vehicle License Taxes	0.74%	1.21%	0.78%	1.54%	0.62%
Bank Stock Tax	0.34%	1.14%	1.13%	0.50%	0.95%
Taxes on Recordation and Wills	0.39%	0.45%	0.65%	0.30%	0.22%
Tobacco Taxes	0.56%	1.45%	0.68%	--	0.47%
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	1.78%	0.68%	1.27%	0.20%	1.70%
Restaurant Food Tax	2.70%	5.17%	8.66%	2.51%	4.35%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.12%	1.30%	0.43%	1.06%	0.49%
Other Non-Property Taxes	--	--	--	0.78%	--
Sub-Total	25.16%	27.28%	32.72%	22.14%	30.96%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.58%	0.30%	0.33%	0.17%	0.38%
Fines and Forfeitures	1.44%	0.52%	0.81%	0.63%	0.47%
Charges for Services	5.70%	15.76%	22.42%	21.41%	13.11%
Investment of Funds	1.75%	5.85%	0.57%	0.52%	2.94%
Rental of Property	0.80%	0.16%	0.60%	1.16%	0.38%
Payments in Lieu of Taxes from Enterprise Activities	--	--	2.05%	--	3.17%
Interlocal Transfer Payments	--	6.91%	--	--	7.59%
Miscellaneous Non-Tax Sources	1.07%	2.74%	4.70%	4.40%	2.17%
Sub-Total	12.34%	32.23%	31.47%	28.29%	30.20%
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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Counties and Cities in Virginia
FY 2000

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Revenue Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
Property Tax Revenue					
Real Property Tax	43.38%	27.48%	34.92%	14.06%	26.25%
Public Service Corporation Property Taxes	3.30%	3.38%	1.25%	0.93%	0.89%
General Personal Property Tax	11.95%	9.94%	8.19%	6.96%	11.06%
Mobile Homes Property Tax	0.06%	0.01%	--	0.10%	0.07%
Machinery and Tools Tax	1.11%	0.25%	0.37%	35.13%	2.34%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.54%	0.55%	0.16%	0.34%	0.49%
Property Tax Interest	0.25%	0.42%	0.41%	0.20%	0.23%
Sub-Total	60.58%	42.03%	45.30%	57.73%	41.32%
All Other Tax Revenue					
Local Sales and Use Taxes	8.55%	5.83%	17.97%	10.32%	13.91%
Consumers' Utility Taxes	5.35%	6.17%	4.50%	5.19%	2.45%
Business License Taxes	5.55%	4.10%	6.51%	4.33%	6.60%
Franchise License Taxes	0.54%	0.48%	0.19%	0.25%	2.98%
Motor Vehicle License Taxes	1.35%	1.47%	1.23%	0.74%	1.89%
Bank Stock Tax	0.23%	2.06%	0.56%	1.23%	1.46%
Taxes on Recordation and Wills	0.37%	0.24%	0.23%	0.12%	0.20%
Tobacco Taxes	0.91%	0.45%	--	--	--
Admission and Amusement Taxes	0.29%	--	--	--	--
Transient Occupancy Tax	0.64%	--	0.02%	0.03%	0.41%
Restaurant Food Tax	4.26%	3.09%	8.35%	2.98%	7.09%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.88%	--	0.47%	0.13%	0.49%
Other Non-Property Taxes	0.10%	0.05%	--	--	0.07%
Sub-Total	29.02%	23.93%	40.02%	25.31%	37.56%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.71%	0.11%	0.72%	0.14%	0.42%
Fines and Forfeitures	0.69%	0.51%	0.86%	0.11%	1.17%
Charges for Services	5.25%	19.82%	9.07%	13.47%	14.47%
Investment of Funds	1.67%	1.12%	2.37%	2.45%	3.96%
Rental of Property	1.36%	0.10%	0.09%	0.03%	0.53%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Transfer Payments	--	3.60%	--	--	--
Miscellaneous Non-Tax Sources	0.72%	8.79%	1.57%	0.75%	0.57%
Sub-Total	10.40%	34.05%	14.67%	16.96%	21.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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FY 2000

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Revenue Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
Property Tax Revenue					
Real Property Tax	20.06%	38.41%	43.94%	24.56%	32.26%
Public Service Corporation Property Taxes	1.60%	2.22%	1.19%	0.80%	1.89%
General Personal Property Tax	9.88%	9.49%	11.95%	11.48%	8.27%
Mobile Homes Property Tax	0.04%	--	--	--	--
Machinery and Tools Tax	2.13%	0.15%	0.01%	0.09%	0.38%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.48%	0.27%	0.37%	0.54%	0.21%
Property Tax Interest	0.21%	0.13%	0.13%	0.22%	0.13%
Sub-Total	34.40%	50.66%	57.57%	37.69%	43.14%
All Other Tax Revenue					
Local Sales and Use Taxes	11.54%	16.20%	10.32%	10.32%	15.42%
Consumers' Utility Taxes	5.32%	4.30%	3.72%	6.00%	4.81%
Business License Taxes	5.31%	10.51%	6.53%	4.92%	6.71%
Franchise License Taxes	0.40%	0.32%	0.34%	0.32%	0.37%
Motor Vehicle License Taxes	0.87%	0.82%	0.70%	1.17%	0.34%
Bank Stock Tax	1.42%	1.14%	0.46%	0.91%	0.50%
Taxes on Recordation and Wills	0.31%	0.35%	0.38%	0.22%	0.34%
Tobacco Taxes	--	1.22%	0.80%	1.69%	0.31%
Admission and Amusement Taxes	--	--	0.10%	--	0.23%
Transient Occupancy Tax	2.87%	1.00%	0.51%	1.05%	0.97%
Restaurant Food Tax	8.31%	2.95%	4.15%	4.20%	8.15%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.44%	0.48%	0.37%	0.91%	0.31%
Other Non-Property Taxes	--	--	0.29%	--	2.71%
Sub-Total	36.78%	39.29%	28.66%	31.70%	41.16%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.31%	2.17%	0.69%	0.45%	0.83%
Fines and Forfeitures	6.07%	1.60%	0.89%	0.50%	0.75%
Charges for Services	14.81%	2.11%	6.80%	14.15%	8.91%
Investment of Funds	6.38%	2.36%	2.63%	1.24%	2.00%
Rental of Property	0.02%	1.44%	0.41%	0.52%	0.17%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.28%	0.13%	0.61%
Interlocal Transfer Payments	--	--	--	10.24%	--
Miscellaneous Non-Tax Sources	1.22%	0.37%	2.06%	3.38%	2.43%
Sub-Total	28.82%	10.05%	13.76%	30.61%	15.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

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Table 3.2

Percentage Distribution/¹
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FY 2000

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Revenue Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
Property Tax Revenue					
Real Property Tax	17.58%	36.60%	22.33%	27.16%	21.81%
Public Service Corporation Property Taxes	0.89%	1.74%	0.74%	2.48%	1.06%
General Personal Property Tax	4.56%	12.16%	9.55%	5.17%	7.80%
Mobile Homes Property Tax	0.18%	0.02%	0.02%	--	0.02%
Machinery and Tools Tax	8.45%	0.83%	4.80%	20.25%	--
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.17%	0.49%	0.28%	0.32%	0.26%
Property Tax Interest	0.06%	0.33%	0.21%	0.36%	0.17%
Sub-Total	31.89%	52.16%	37.94%	55.72%	31.12%
All Other Tax Revenue					
Local Sales and Use Taxes	18.56%	7.07%	18.47%	5.11%	7.32%
Consumers' Utility Taxes	3.20%	5.27%	2.82%	3.03%	5.06%
Business License Taxes	7.22%	4.75%	9.35%	4.63%	4.43%
Franchise License Taxes	0.46%	0.62%	0.53%	0.40%	0.43%
Motor Vehicle License Taxes	0.77%	1.27%	1.00%	1.04%	0.52%
Bank Stock Tax	1.12%	0.18%	0.86%	0.46%	0.94%
Taxes on Recordation and Wills	0.02%	0.15%	0.44%	0.25%	0.27%
Tobacco Taxes	--	1.39%	--	--	--
Admission and Amusement Taxes	0.18%	0.46%	0.32%	--	--
Transient Occupancy Tax	--	0.93%	1.85%	0.64%	0.89%
Restaurant Food Tax	6.06%	3.99%	9.08%	2.77%	5.22%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.53%	1.28%	0.88%	0.42%	0.50%
Other Non-Property Taxes	0.20%	0.13%	--	--	0.02%
Sub-Total	38.32%	27.49%	45.60%	18.76%	25.60%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.33%	0.53%	0.61%	0.35%	0.37%
Fines and Forfeitures	0.68%	0.52%	0.68%	0.30%	1.22%
Charges for Services	22.86%	14.18%	9.11%	12.12%	25.00%
Investment of Funds	4.90%	1.49%	3.41%	4.69%	4.64%
Rental of Property	0.16%	0.31%	0.32%	0.21%	0.33%
Payments in Lieu of Taxes from Enterprise Activities	--	--	1.17%	--	--
Interlocal Transfer Payments	--	--	--	--	8.52%
Miscellaneous Non-Tax Sources	0.86%	3.31%	1.16%	7.85%	3.19%
Sub-Total	29.79%	20.34%	16.47%	25.52%	43.28%
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
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2000

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

Revenue Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
Property Tax Revenue					
Real Property Tax	26.49%	44.35%	44.42%	22.98%	34.23%
Public Service Corporation Property Taxes	1.89%	1.39%	1.29%	1.28%	1.78%
General Personal Property Tax	12.74%	8.83%	13.22%	7.23%	10.83%
Mobile Homes Property Tax	--	0.02%	--	--	0.10%
Machinery and Tools Tax	1.79%	9.89%	0.23%	1.62%	4.47%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.61%	0.53%	0.42%	0.37%	0.47%
Property Tax Interest	--	0.35%	0.33%	0.31%	0.12%
Sub-Total	43.53%	65.35%	59.91%	33.80%	51.99%
All Other Tax Revenue					
Local Sales and Use Taxes	10.35%	7.60%	9.46%	10.28%	6.51%
Consumers' Utility Taxes	5.72%	2.43%	4.87%	6.47%	4.00%
Business License Taxes	4.18%	2.64%	3.29%	5.62%	4.28%
Franchise License Taxes	0.81%	0.42%	0.47%	0.77%	1.62%
Motor Vehicle License Taxes	1.20%	0.92%	1.52%	1.17%	1.30%
Bank Stock Tax	0.91%	0.42%	--	1.71%	0.26%
Taxes on Recordation and Wills	0.27%	0.24%	0.50%	0.23%	0.19%
Tobacco Taxes	--	0.63%	0.83%	--	1.26%
Admission and Amusement Taxes	0.27%	--	--	--	0.15%
Transient Occupancy Tax	1.02%	0.23%	--	--	0.62%
Restaurant Food Tax	5.61%	2.90%	1.05%	4.15%	3.21%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.98%	0.44%	0.46%	1.02%	1.34%
Other Non-Property Taxes	--	--	--	0.03%	--
Sub-Total	31.34%	18.89%	22.46%	31.43%	24.73%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.65%	1.04%	1.31%	0.10%	1.09%
Fines and Forfeitures	0.79%	0.85%	0.59%	0.74%	0.63%
Charges for Services	15.89%	7.65%	9.78%	24.71%	14.71%
Investment of Funds	2.75%	3.30%	2.76%	2.10%	1.88%
Rental of Property	0.56%	0.01%	0.15%	2.49%	4.00%
Payments in Lieu of Taxes from Enterprise Activities	1.59%	2.23%	--	1.15%	0.49%
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.90%	0.68%	3.04%	3.47%	0.49%
Sub-Total	25.14%	15.76%	17.63%	34.76%	23.28%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
Property Tax Revenue					
Real Property Tax	32.77%	15.28%	36.63%	55.05%	34.97%
Public Service Corporation Property Taxes	2.74%	3.59%	3.46%	1.26%	2.32%
General Personal Property Tax	9.55%	5.21%	10.33%	13.05%	10.35%
Mobile Homes Property Tax	0.01%	--	0.06%	0.14%	--
Machinery and Tools Tax	2.04%	0.86%	4.46%	--	2.49%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.25%	0.36%	0.77%	0.57%	0.60%
Property Tax Interest	0.48%	0.24%	0.68%	0.36%	0.73%
Sub-Total	47.83%	25.54%	56.38%	70.42%	51.46%
All Other Tax Revenue					
Local Sales and Use Taxes	7.54%	23.98%	8.25%	2.61%	4.05%
Consumers' Utility Taxes	10.62%	3.61%	8.36%	3.32%	9.87%
Business License Taxes	5.61%	10.55%	5.67%	1.79%	3.98%
Franchise License Taxes	1.44%	0.73%	--	0.43%	0.86%
Motor Vehicle License Taxes	1.11%	0.53%	1.63%	1.99%	1.51%
Bank Stock Tax	0.33%	0.59%	0.83%	0.27%	0.46%
Taxes on Recordation and Wills	0.20%	0.25%	0.26%	0.92%	0.41%
Tobacco Taxes	1.22%	0.001%	0.54%	--	1.64%
Admission and Amusement Taxes	1.11%	--	0.08%	--	0.11%
Transient Occupancy Tax	1.35%	1.76%	0.57%	--	0.38%
Restaurant Food Tax	5.29%	9.85%	2.19%	1.80%	3.63%
Coal, Oil, and Gas Taxes	--	1.80%	--	--	--
E-911 Service Tax	1.06%	0.67%	0.72%	1.24%	1.03%
Other Non-Property Taxes	0.06%	--	--	--	0.05%
Sub-Total	36.95%	54.31%	29.11%	14.37%	27.97%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.91%	0.09%	0.26%	0.76%	0.55%
Fines and Forfeitures	0.52%	1.52%	1.02%	0.27%	0.28%
Charges for Services	7.88%	10.17%	10.85%	11.22%	14.49%
Investment of Funds	1.26%	1.99%	0.93%	1.32%	1.27%
Rental of Property	1.40%	4.24%	1.14%	0.36%	0.84%
Payments in Lieu of Taxes from Enterprise Activities	1.02%	--	--	--	0.66%
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.23%	2.15%	0.31%	1.28%	2.46%
Sub-Total	15.22%	20.15%	14.51%	15.21%	20.56%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
Property Tax Revenue					
Real Property Tax	21.87%	34.97%	31.82%	31.76%	31.44%
Public Service Corporation Property Taxes	0.86%	2.51%	2.61%	0.96%	2.01%
General Personal Property Tax	6.81%	8.31%	10.05%	14.48%	8.31%
Mobile Homes Property Tax	0.03%	0.01%	0.01%	--	0.005%
Machinery and Tools Tax	3.44%	5.18%	2.62%	6.34%	0.80%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.38%	0.56%	0.40%	0.26%	0.59%
Property Tax Interest	0.16%	0.52%	0.27%	0.22%	0.19%
Sub-Total	33.56%	52.04%	47.79%	54.03%	43.35%
All Other Tax Revenue					
Local Sales and Use Taxes	5.71%	6.94%	12.44%	11.00%	11.73%
Consumers' Utility Taxes	5.68%	7.43%	8.28%	3.16%	4.79%
Business License Taxes	2.20%	5.69%	7.45%	8.28%	4.99%
Franchise License Taxes	0.71%	1.15%	0.89%	0.34%	0.46%
Motor Vehicle License Taxes	1.20%	0.91%	1.21%	0.63%	1.34%
Bank Stock Tax	0.67%	1.08%	1.03%	0.63%	0.67%
Taxes on Recordation and Wills	0.30%	0.02%	0.29%	0.30%	0.25%
Tobacco Taxes	--	--	0.91%	--	--
Admission and Amusement Taxes	--	0.40%	0.17%	0.44%	--
Transient Occupancy Tax	0.36%	0.15%	1.18%	0.88%	0.73%
Restaurant Food Tax	3.80%	3.60%	4.63%	4.21%	4.68%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.41%	1.24%	0.82%	0.40%	1.29%
Other Non-Property Taxes	--	0.02%	0.20%	0.09%	0.07%
Sub-Total	21.05%	28.62%	39.50%	30.37%	31.01%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.13%	0.74%	0.62%	0.64%	0.27%
Fines and Forfeitures	0.80%	1.61%	0.65%	0.38%	0.34%
Charges for Services	17.49%	8.43%	8.39%	8.50%	19.39%
Investment of Funds	1.31%	0.20%	1.34%	2.55%	2.96%
Rental of Property	0.18%	0.13%	0.84%	0.48%	0.09%
Payments in Lieu of Taxes from Enterprise Activities	21.96%	4.63%	--	1.81%	1.72%
Interlocal Transfer Payments	1.32%	--	--	--	--
Miscellaneous Non-Tax Sources	2.20%	3.60%	0.87%	1.25%	0.87%
Sub-Total	45.39%	19.33%	12.71%	15.60%	25.65%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue					
Real Property Tax	42.77%	46.01%	27.48%	17.86%	24.17%
Public Service Corporation Property Taxes	2.37%	1.49%	2.16%	0.93%	0.88%
General Personal Property Tax	12.63%	9.62%	9.42%	2.14%	12.79%
Mobile Homes Property Tax	0.24%	0.05%	0.04%	0.01%	0.001%
Machinery and Tools Tax	1.89%	0.14%	12.43%	4.57%	3.82%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.56%	0.46%	0.48%	0.25%	0.34%
Property Tax Interest	0.26%	0.23%	0.27%	0.10%	0.14%
Sub-Total	60.73%	58.01%	52.29%	25.86%	42.15%
All Other Tax Revenue					
Local Sales and Use Taxes	5.76%	6.86%	9.23%	14.85%	19.60%
Consumers' Utility Taxes	5.98%	5.76%	5.29%	1.52%	6.27%
Business License Taxes	3.97%	4.87%	4.72%	6.03%	9.52%
Franchise License Taxes	0.17%	0.60%	0.48%	0.71%	0.79%
Motor Vehicle License Taxes	1.54%	1.31%	1.06%	--	1.13%
Bank Stock Tax	0.36%	0.31%	0.37%	0.71%	0.92%
Taxes on Recordation and Wills	0.48%	0.01%	0.25%	0.39%	0.35%
Tobacco Taxes	1.29%	1.20%	0.39%	--	0.82%
Admission and Amusement Taxes	--	0.66%	--	--	0.19%
Transient Occupancy Tax	0.25%	2.02%	0.67%	16.08%	1.00%
Restaurant Food Tax	2.72%	4.39%	3.74%	19.92%	6.51%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.95%	1.07%	0.35%	0.34%	1.03%
Other Non-Property Taxes	--	--	0.14%	--	--
Sub-Total	23.47%	29.07%	26.69%	60.53%	48.14%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.64%	0.74%	0.41%	0.64%	0.52%
Fines and Forfeitures	0.54%	0.74%	0.51%	0.93%	0.55%
Charges for Services	7.96%	7.94%	13.57%	4.37%	5.10%
Investment of Funds	2.55%	1.58%	4.05%	3.00%	1.20%
Rental of Property	0.72%	0.43%	0.56%	0.46%	0.24%
Payments in Lieu of Taxes from Enterprise Activities	--	0.004%	--	--	--
Interlocal Transfer Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.40%	1.48%	1.91%	4.19%	2.10%
Sub-Total	15.81%	12.92%	21.02%	13.61%	9.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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