

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

**FOR THE YEAR ENDED
JUNE 30, 2010**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

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Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 29, 2010

The Honorable Robert F. McDonnell
Governor of Virginia

The Honorable Charles J. Colgan
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Report on Collections of Commonwealth Revenues by Local Constitutional Officers** for the fiscal year ended June 30, 2010. The Auditor of Public Accounts annually audits each constitutional officer or director of finance handling state funds to determine that these officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations. This statewide report summarizes our findings that we have previously communicated to the individual Treasurers, Directors of Finance, Commissioners of the Revenue, Sheriffs, Commonwealth's Attorneys, and the respective local governing body upon completing our individual audits. Constitutional officers, excluding Clerks of the Circuit Courts, collected \$255,309,343 in Commonwealth revenues for fiscal year 2010, as detailed in Schedule A. Clerks of the Circuit Courts maintain separate accounting records and we issue separate reports for each Clerk's Office. This report also includes a Schedule of State and Estimated Income Taxes by local government for each of the past six tax years in Schedule B.

Our audits resulted in findings at thirty localities. We have listed the findings by constitutional officer and locality.

We limited our work in local government to the collection of Commonwealth revenues. The local governments hire certified public accountants to audit all other local government financial activities. These firms issue separate reports on the results of their audits.

AUDITOR OF PUBLIC ACCOUNTS

MSM: clj

SHERIFFS

Deposit all Funds with the Treasurer or Director of Finance for Appropriation Prior to Spending

(City of Richmond)
(County of Augusta)
(County of Dickenson)
(County of Louisa)
(County of Rappahannock)
(County of Rockbridge)
(County of Wise)

The Sheriff did not deposit certain collections with the local Treasurer or Director of Finance as required by Section 15.2-1615 of the Code of Virginia. Instead, the Sheriff either deposited these collections in separate bank accounts or held them in a safe. In some cases, the Sheriff also disbursed some of the funds without an appropriation from the local governing body. Section 15.2-2506 of the Code of Virginia requires an appropriation for all expenditures. The Sheriff should transfer these funds to the local Treasurer or Director of Finance and obtain an appropriation from the local governing body prior to spending any of these funds and obtain an appropriation for any funds already spent.

Promptly Deposit and Remit Sheriff's Fees

(City of Lynchburg)
(City of Richmond)
(County of Campbell)
(County of New Kent)
(County of Rockingham)
(County of Russell)

In Campbell, New Kent, Rockingham, and Russell, the Sheriff did not promptly deposit fees either into an official bank account or directly with the local Treasurer. Having cash and checks on hand increases the risk that these funds could be misplaced or lost. In Lynchburg and Richmond, the Sheriff delayed remitting sheriff's fees to the City Treasurer. Section 15.2-1609.3 of the Code of Virginia requires the Sheriff to remit fees to the Treasurer on or before the tenth day of the month following collections.

The Sheriff should follow the accounting best practices for fees as outlined in the Virginia Sheriff's Accounting Manual, which recommends the Sheriff deposit all collections, when receipts total \$200 or more, daily either into the Sheriff's official bank account or directly with the Treasurer. When receipts total less than \$200 in a day, the Sheriff should accumulate daily receipts until they total \$200, but always deposit no less frequently than weekly. The Sheriff should also comply with remittance requirements as outlined in the Code of Virginia.

Promptly Remit Local Fees to Treasurer
(County of Amherst)

The Sheriff and his staff do not remit local fees to the local Treasurer promptly as required by Section 15.2-1615 of the Code of Virginia. The Virginia Sheriffs' Accounting Manual recommends the Sheriff remit local fees daily, however, the Sheriff's staff deposits the fees into his official bank account and disburses the fees to the local Treasurer monthly. The Sheriff should deposit the local fees with the local Treasurer daily.

Reconcile Bank Account
(City of Newport News)
(County of Augusta)
(County of Rappahannock)
(County of Russell)

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

Reconcile Account and Remit Funds
(County of Franklin)

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

In addition, the Sheriff includes work release funds in the account with the inmate trust funds. As of July 2010, the balance in the account is approximately \$38,000. Of this amount, we estimate approximately \$18,000 is unclaimed funds and profits from prior commissary accounts. The Sheriff should reconcile this account to determine funds that he needs to hold for inmates, the amount he should remit to unclaimed property, and the amount belonging to the commissary/canteen account. The Sheriff should follow the recommended procedures outlined in the Virginia Sheriff's Accounting Manual relating to work release, inmate trust fund, and canteen accounts.

Make Timely Deposits of Funds Held for Others
(County of Augusta)

The Sheriff did not send the proceeds of a forfeited property sale of \$3,388. to the appropriate authority nor did he hold these monies in his official account. The Sheriff should have deposited the proceeds of the forfeited property sale with either the Treasurer or the Commonwealth's Department of Criminal Justice Services.

Further, the Sheriff must hold all public funds in his official bank account until transferred to an appropriate official. When we could not locate the proceeds from the sale during the audit, on August 9, 2010 the Sheriff submitted a cashier's check to cover the \$3,388..

The Sheriff should deposit all funds he collects in his official account pending disposition. Further, the Sheriff should not disburse any monies for anything other than official business and when necessary with an appropriation.

Properly Report Sales Commissions
(City of Newport News)

The Sheriff reported a commission totaling \$660 from a Sheriff's sale as a local collection rather than a Commonwealth collection. Section 8.01-499 of the Code of Virginia requires the Sheriff collect a ten percent sales commission on each Sheriff's sale for the Commonwealth, and report the commission as such when sending the money to the Treasurer.

The Sheriff should inform the Treasurer of the reporting error and have the Treasurer send the collection to the Commonwealth. Additionally, the Sherriff should comply with the Code of Virginia and follow the procedures outlined in the Virginia Sheriff's Accounting Manual for future sales in the Sheriff's office.

COMMISSIONERS OF THE REVENUE

Revise Method of Acknowledging Payments Received with Tax Returns

(City of Martinsville)
(County of Appomattox)
(County of Goochland)
(County of James City)
(County of Louisa)
(County of Montgomery)

The Commissioner of the Revenue uses a manual cash receipt book to provide taxpayers a receipt when receiving a tax return and a taxpayer requests a receipt. This makes it appear the Commissioner is performing certain collections and other duties, which the Treasurer and the Virginia Department of Taxation actually perform. While we commend the Commissioner for wanting to assist taxpayers, the use of a manual receipt book is not the best method.

We recommend the Commissioner immediately stop issuing manual cash receipts. If a taxpayer wants a receipt, the Commissioner should send these taxpayers to the Treasurer's office. If the taxpayer wants some acknowledgement of the receipt of their return, the Commissioner should use another means of providing that information.

Promptly Give State Tax Collections to the Treasurer

(City of Roanoke)
(City of Staunton)
(County of Roanoke)

The Commissioner of the Revenue does not promptly give state tax collections to the Treasurer within two banking days of receipt as required by Section 58.1-307(B) of the Code of Virginia. We noted delays of up to six business days after receipt and also delays during the last two weeks of the state tax season. The Commissioner of the Revenue should promptly send all state tax collections to the Treasurer as required by the Code of Virginia.

Properly Control Access

(County of King and Queen)

The Department of Taxation requires the Commissioner of the Revenue to set a separate unique password for each return entered into its automated system through its website, however, the Commissioner of the Revenue and her staff use the same password for all tax returns. The Commissioner of the Revenue should follow the procedures established by Taxation and set up unique passwords for each return filed and not share passwords within her office.

TREASURERS

Perform Monthly Reconciliations

(City of Covington)
(City of Falls Church)
(City of Harrisonburg)
(City of Richmond)
(City of Salem)
(County of Campbell)

The Treasurers did not perform timely and adequate monthly reconciliations of their accounting records to the Commonwealth Accounting and Reporting System (CARS) reports provided by the Department of Accounts. Timely monthly reconciliations are a significant internal control which is essential for determining the reliability of information. Additionally, the Treasurer in the City of Richmond did not retain TAX Assessment Advice forms for use in the reconciliations and the Treasurer's password for access to the Department of Accounts Report Line website had expired so she could not obtain CARS reports for July and August 2010.

The Treasurer should reconcile assessments, collections, and uncollected balances to CARS on a monthly basis as required by Section 58.1-3168 of the Code of Virginia and submit correction requests timely. Proper procedures will ensure complete and accurate recording of tax assessments and collections.

Properly Input and Calculate Penalty and Interest

(County of Clarke)

The Treasurer did not update penalty and interest information in the automated system for income taxes. The last entry for penalty and interest was for the 2007 state income tax year. The Treasurer's failure to use the correct rates resulted in taxpayers paying higher penalty and interest fees than authorized by the Code of Virginia. The Treasurer should immediately implement procedures to update the automated system promptly with correct penalty and interest rates whenever the Department of Taxation notifies Treasurers of the new rates.

Remit Sheriff Fees Promptly

(City of Salem)

The Treasurer delayed sending Sheriff's fees to the Commonwealth for up to five weeks after collections. Section 2.2-806(B) of the Code of Virginia requires Treasurers to remit fees weekly, or twice each week when collections exceed \$5,000. The Treasurer should remit fees as required by the Code of Virginia.

Improve Accountability over Commonwealth Collections
(City of Salem)

The Treasurer records multiple sources of collections in one general ledger account code, including Commonwealth's Attorney's collection of delinquent court fines and costs. As a result, the Treasurer had difficulty determining and identifying amounts payable to others. We recommend the Treasurer record the Commonwealth's Attorney's collection of delinquent accounts in a separate general ledger account to improve accountability.

Enter Manual Receipts Timely
(City of Bristol)

The Treasurer did not enter manual receipts into the system timely. For three of five manual receipts tested, the Treasurer entered the receipts from two to nine days late. The Treasurer should enter manual receipts into the system immediately once the system becomes available.

Use Automated System
(City of Bristol)

The Treasurer does not fully use the automated system, but instead uses a combination of a manual ledger and automated system, which is inefficient. We recommend the Treasurer stop using the manual ledger and only use the automated system.

Send Tax Payments Promptly
(City of Bristol)
(City of Richmond)

The Treasurer did not send tax payments to the State Treasurer within one banking day as required by Section 2.2-806(A) of the Code of Virginia. We noted delays of up to one week. The Treasurer should send all tax payments to the State Treasurer as required by the Code of Virginia.

COMMONWEALTH'S ATTORNEYS

Properly Remit Excess Collection Fees (City of Salem)

The Commonwealth's Attorney did not give the Commonwealth's portion of the excess collection fees totaling \$4,826 from the delinquent collections program to the City Treasurer for deposit to the Commonwealth. In addition, the Commonwealth's Attorney did not reconcile his manual records with the actual amount of fees sent to the local Treasurer by the courts. The Commonwealth's Attorney should give the fees to the City Treasurer for deposit to the Commonwealth and send an amended report to the State Compensation Board.

Schedule A

SUMMARY OF COLLECTIONS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Income taxes	\$49,244,226	\$ 71,862,121	\$138,931,690	\$146,827,026
Estimated income taxes	195,814,893	250,233,615	299,448,937	299,335,707
Penalty	188,369	253,637	290,861	355,851
Interest	17,153	27,046	37,760	48,334
Commonwealth's portion of Sheriff's fees	9,737,705	10,177,337	10,133,518	10,078,428
Commonwealth Attorney's excess collection program fees	<u>306,996</u>	<u>329,080</u>	<u>308,560</u>	<u>296,467</u>
Total	<u>\$255,309,343</u>	<u>\$332,882,836</u>	<u>\$449,151,326</u>	<u>\$456,941,813</u>

This schedule summarizes the cash collections made in the period July 1 to June 30 each year, regardless of the tax year

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004
Cities:												
Alexandria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bedford City	37,351	128,893	113,883	97,755	115,132	91,968	154,291	232,723	221,345	172,526	227,997	166,526
Bristol	381,528	785,682	1,886,048	776,128	654,142	551,900	879,033	991,302	1,456,572	1,070,996	1,199,210	850,722
Buena Vista	83,779	74,948	89,583	75,585	93,443	46,175	109,400	92,326	82,154	107,658	98,494	107,489
Charlottesville	620,209	2,658,310	1,963,035	2,637,846	2,567,624	1,655,305	1,592,349	5,796,057	4,092,012	3,498,279	3,576,722	2,316,372
Chesapeake	2,915,825	5,115,394	5,303,334	5,703,561	4,873,450	4,058,128	6,317,841	8,526,827	9,051,837	9,284,164	8,143,488	7,060,028
Colonial Heights	164,970	284,923	21,850	215,446	267,072	190,366	440,422	632,475	527,411	550,032	509,831	449,993
Covington	25,564	38,204	69,922	56,681	44,891	36,849	84,024	124,235	109,824	86,390	86,700	77,832
Danville	473,885	1,012,897	986,953	1,104,599	1,374,633	1,084,060	2,021,100	2,768,534	2,851,179	3,182,495	2,555,071	2,199,716
Emporia	17,501	122,935	156,029	40,166	36,917	55,382	74,461	129,805	59,636	109,138	89,740	110,648
Fairfax City	341,723	705,658	783,492	647,915	697,667	456,087	1,676,261	2,147,524	2,437,248	2,279,681	1,789,734	2,055,568
Falls Church	388,458	1,128,648	968,926	881,473	545,242	441,878	1,878,801	2,594,552	2,543,264	2,131,260	1,577,757	1,592,314
Franklin City	120,319	307,466	203,478	203,063	121,297	136,981	398,799	739,537	650,681	621,737	472,006	393,313
Fredericksburg	477,385	1,335,471	1,541,523	2,201,117	901,615	780,989	2,606,044	2,411,672	4,359,772	5,570,710	4,389,148	2,864,153
Hampton	1,234,828	2,118,214	2,243,555	2,000,601	1,927,757	1,674,834	2,121,432	2,651,315	3,007,128	2,387,628	2,537,645	2,263,477
Harrisonburg	382,843	1,206,355	1,065,889	1,617,532	982,493	727,546	1,436,865	2,389,304	2,110,849	2,303,929	1,962,754	2,013,722
Hopewell	221,674	247,922	236,143	248,943	192,317	174,565	162,450	290,502	277,178	245,044	218,814	262,564
Lexington	185,099	361,270	576,666	558,747	279,220	189,868	462,444	771,655	701,046	641,436	576,491	447,465
Lynchburg	470,119	1,302,072	2,659,677	2,208,197	1,122,274	1,130,374	3,111,690	5,229,515	5,051,458	5,209,540	4,121,336	3,651,633
Manassas Park	36,088	70,676	90,748	64,028	92,389	57,337	-	-	-	-	-	-
Martinsville	103,170	274,720	610,487	176,068	238,591	194,456	475,116	900,930	1,183,542	817,787	1,040,433	747,027
Newport News	1,443,674	2,807,037	2,809,003	4,052,523	2,400,770	2,297,703	3,022,955	4,270,198	5,705,746	4,424,736	2,784,199	3,629,730
Norfolk	2,381,656	5,398,621	4,797,688	5,153,309	4,834,240	3,994,764	8,096,864	13,250,297	11,264,570	10,779,818	9,206,454	7,698,185
Norton	108,742	132,031	155,576	107,984	109,470	113,555	115,306	132,195	108,097	101,646	103,359	114,680
Petersburg	-	-	-	141,970	161,871	19,826	-	-	167,624	111,547	281,429	325,181
Poquoson	610,688	572,272	623,705	532,981	493,359	299,480	745,987	928,573	867,563	1,114,334	1,088,032	874,362
Portsmouth	783,324	1,155,339	1,401,098	1,226,491	1,080,513	1,205,841	1,358,850	1,886,906	1,581,032	1,781,300	1,714,304	1,564,919
Radford	93,320	1,021	243,393	204,349	156,504	168,552	297,817	432,129	446,871	304,006	324,920	334,645
Richmond City	42,701	66,106	34,199	41,359	84,573	70,777	210,009	132,820	130,728	161,744	143,276	80,588
Roanoke City	618,204	1,186,511	-	1,102,246	966,848	942,155	1,987,965	3,244,097	3,737,032	3,574,121	3,333,982	2,862,780
Salem	223,218	478,618	513,285	443,507	425,044	345,647	1,227,436	1,784,821	1,653,076	1,378,706	1,345,705	1,011,799
Staunton	237,234	577,745	515,400	505,316	275	86,344	737,966	1,199,937	1,042,366	1,056,121	945,746	897,152
Suffolk	1,534,206	3,008,468	2,578,545	2,298,763	2,061,315	1,640,040	2,957,010	4,365,930	3,367,922	3,291,307	3,038,418	2,814,829
Virginia Beach	8,284,974	16,628,798	17,212,855	19,334,595	16,955,841	14,761,712	27,836,069	38,108,520	42,987,457	38,163,529	40,979,209	40,930,863
Waynesboro	189,394	822,483	676,188	660,830	489,330	376,830	605,410	1,149,119	1,114,466	953,540	871,217	900,621
Williamsburg	443,816	865,728	1,145,550	789,401	840,486	458,393	2,011,254	2,898,248	2,843,566	2,267,218	2,344,767	1,822,762
Winchester	-	-	-	-	-	-	-	-	-	-	-	-

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

Locality	State Income Taxes						Estimated Income Taxes					
	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004
Counties:												
Accomack	844,403	2,749,720	1,766,738	1,609,858	2,408,033	1,367,540	1,587,890.40	2,174,016	2,258,405	2,218,333	2,406,480	1,767,849
Albemarle	-	-	-	-	-	-	56,333.00	54,035	78,256	631,257	182,043	115,296
Alleghany	148,014	135,554	276,705	158,297	175,390	128,452	394,551	485,003	521,645	415,438	533,972	411,969
Amelia	167,822	336,798	300,713	299,414	261,090	312,643	206,834	290,591	289,394	353,074	282,253	308,703
Amherst	300,782	559,558	529,326	449,448	528,772	378,449	564,766	826,433	881,177	747,622	711,142	575,416
Appomatox	172,601	452,986	351,758	350,941	260,338	283,443	591,460	695,054	688,385	514,390	530,510	567,042
Arlington	-	-	-	-	-	-	8,716	68,678	50,955	34,458	17,946	92,678
Augusta	788,655	2,114,598	2,311,516	2,212,424	1,989,598	1,495,460	2,319,449	3,390,342	3,451,065	3,632,121	3,096,347	2,680,983
Bath	26,225	69,025	131,104	136,419	68,354	59,805	314,718	464,690	424,572	448,247	353,313	346,325
Bedford County	1,240,029	3,069,969	2,693,002	2,466,426	2,284,706	1,871,530	3,593,059	5,131,840	4,923,179	3,936,229	3,961,339	3,379,755
Bland	62,105	208,802	170,401	165,543	112,531	2,029,855	106,252	169,698	529,638	144,924	135,452	169,405
Botetourt	354,384	1,011,461	840,522	678,702	580,095	512,419	1,243,162	1,812,792	1,798,121	1,420,678	1,604,571	1,505,604
Brunswick	116,737	357,160	397,690	331,096	310,913	290,515	238,790	451,801	407,554	411,292	359,332	316,599
Buchanan	316,070	452,830	659,812	501,462	436,276	393,287	1,441,466	1,436,388	1,395,732	1,375,061	821,708	465,666
Buckingham	147,561	150,358	185,369	141,804	139,738	125,207	215,038	250,891	296,144	225,104	272,397	289,772
Campbell	567,793	799,119	949,085	966,220	884,444	727,321	1,337,272	1,936,928	2,028,114	2,310,684	2,677,899	1,435,767
Caroline	257,627	451,767	527,155	719,636	671,880	436,662	531,163	622,528	674,109	989,707	894,975	652,004
Carroll	-	-	-	-	-	-	-	-	-	-	-	-
Charles City	-	-	-	-	-	-	-	-	-	-	-	-
Charlotte	137,048	187,297	310,191	215,733	221,882	315,060	314,858	397,664	411,451	268,830	354,138	253,018
Chesterfield	3,503,449	8,029,603	8,784,121	7,491,359	6,035,060	5,846,466	9,711,343	14,904,806	14,053,966	13,380,212	12,085,836	11,609,160
Clarke	273,257	643,468	806,984	1,118,864	616,609	611,678	1,168,416	1,677,074	1,726,969	1,747,906	1,562,939	1,526,249
Craig	44,364	101,217	58,159	60,373	41,978	59,249	112,008	140,770	132,662	121,675	102,607	86,456
Culpeper	626,295	1,049,623	1,288,953	1,942,025	1,327,602	1,564,574	1,447,893	1,834,545	1,970,830	2,590,156	2,361,169	2,483,570
Cumberland	-	87,147	120,875	114,536	91,221	109,436	163,256	261,504	200,816	196,712	162,414	199,705
Dickenson	406,354	200,842	229,549	156,577	183,059	159,122	436,456	427,518	331,488	660,322	315,474	186,677
Dinwiddie	223,297	395,901	344,251	260,627	272,968	245,909	303,182	369,496	370,648	829,540	369,580	387,066
Essex	189,086	372,380	417,220	218,544	359,354	327,165	495,980	670,882	594,555	519,858	561,519	542,461
Fairfax County	-	-	-	-	-	-	-	-	-	-	-	-
Fauquier	2,214,402	4,305,051	5,148,841	4,476,516	5,828,157	3,743,225	8,994,013	13,402,714	20,127,025	22,038,731	21,541,451	17,130,726
Floyd	261,540	-	116,513	169,790	206,409	194,613	306,491	214,690	467,536	562,411	513,370	480,886
Fluvanna	-	-	-	-	-	-	-	-	-	-	-	-
Franklin County	1,035,205	1,282,761	2,425,118	1,246,228	1,378,869	904,272	2,100,796	3,032,187	2,911,996	3,077,274	2,952,837	3,121,687
Frederick	263,450	1,465,956	201,880	134,473	119,539	146,174	2,307,847	3,767,463	3,761,263	2,905,244	4,160,642	3,919,389
Giles	194,220	325,789	312,674	290,679	286,807	239,804	420,015	422,540	470,325	478,620	425,064	363,719
Gloucester	422,779	1,455,700	1,026,710	1,091,623	963,096	709,318	2,294,205	2,268,678	2,062,902	1,718,190	1,908,645	1,424,450
Goochland	634,111	1,539,889	2,336,588	1,233,102	1,869,495	768,700	6,708,468	11,220,148	8,988,078	8,597,388	4,916,962	3,726,873
Grayson	129,144	220,524	304,694	152,586	175,592	171,752	274,729	371,468	409,372	368,058	325,572	281,346
Greene	-	301	5,851	10,879	36,353	9,128	2,637	6,790	7,125	8,197	11,342	7,616
Greensville	45,037	54,626	126,091	243,213	85,090	136,079	100,021	101,176	89,654	106,346	90,413	130,268
Halifax	377,341	577,289	672,790	573,101	576,768	526,421	457,284	719,824	803,718	672,838	777,370	684,139
Hanover	727,592	2,831,097	3,217,637	2,655,477	2,659,209	2,381,250	4,449,842	5,938,077	5,252,705	5,389,588	5,668,893	5,174,719
Henrico	-	-	-	-	-	-	47,972	54,543	48,004	37,546	12,931	23,660
Henry	519,709	879,240	946,468	948,583	858,686	853,040	1,155,757	1,627,789	1,637,535	1,802,890	1,601,024	1,524,710

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

Locality	State Income Taxes							Estimated Income Taxes				
	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004
Counties continued:												
Highland	2,030	240,563	123,177	151,716	219,493	124,912	186,029	322,644	233,096	478,390	235,489	103,438
Isle of Wight	437,959	1,221,387	1,083,846	1,138,646	928,865	754,339	1,042,040	1,308,196	1,444,009	1,451,566	1,235,227	1,074,527
James City	1,799,484	3,383,330	3,588,755	2,534,257	2,296,097	2,432,725	6,799,964	9,969,522	9,210,528	8,005,554	7,309,278	5,934,758
King & Queen	18,964	90,718	119,086	119,141	146,548	145,486	178,525	218,779	275,670	228,903	273,562	210,785
King George	320,498	569,715	835,086	1,301,216	798,641	689,456	1,078,171	1,527,230	1,556,768	1,736,053	1,463,682	1,325,510
King William	238,974	361,560	612,448	359,376	405,415	250,416	259,335	628,147	505,884	563,846	426,909	448,595
Lancaster	407,580	1,443,127	1,424,275	1,623,522	1,235,446	797,672	1,508,458	2,691,332	2,848,319	2,376,116	2,452,642	2,086,006
Lee	234,127	374,721	355,193	378,038	370,869	459,155	492,766	589,105	514,076	479,556	454,535	522,144
Loudoun	-	-	-	-	-	-	-	-	-	-	-	-
Louisa	423,207	729,516	750,536	825,230	716,032	566,766	931,184	1,395,281	1,327,223	1,468,228	1,486,423	1,106,644
Lunenburg	155,556	309,415	310,251	192,524	254,499	417,766	194,535	257,504	361,833	205,757	478,371	810,665
Madison	216,394	807,232	618,317	605,817	559,311	361,385	667,780	934,132	948,527	1,025,038	864,869	645,058
Mathews	256,191	654,768	749,891	555,857	585,632	405,648	778,178	1,198,009	1,277,288	1,158,819	1,568,693	1,139,001
Mecklenburg	439,024	1,008,728	1,073,736	868,735	824,976	813,395	913,933	1,362,130	1,273,213	1,313,046	1,116,766	1,097,201
Middlesex	380,030	808,181	613,514	683,938	673,387	862,884	1,173,961	1,459,515	1,610,275	1,258,622	1,454,198	1,395,635
Montgomery	1,450,755	3,979,642	2,931,245	2,405,734	2,101,534	1,814,219	3,051,760	4,772,432	6,605,697	4,795,059	3,805,584	3,872,720
Nelson	294,801	657,502	729,836	610,843	498,548	350,710	804,683	1,440,567	1,344,748	1,139,525	920,079	782,343
New Kent	-	-	-	-	-	-	420,887	527,072	591,441	557,974	519,807	356,169
Northampton	303,044	1,008,246	1,053,734	713,088	755,080	570,598	721,762	1,017,705	1,056,612	1,783,837	1,258,363	917,026
Northumberland	403,678	1,129,959	1,119,757	951,669	853,349	635,924	1,307,100	2,288,079	1,914,712	1,733,649	1,838,149	1,985,794
Nottoway	101,794	155,223	129,110	136,757	184,788	173,719	189,014	273,069	326,820	305,407	383,516	363,677
Orange	447,887	953,398	946,298	1,234,616	954,188	805,698	1,560,603	2,059,840	1,975,412	2,315,142	3,160,263	1,926,837
Page	-	80	669,974	646,828	502,975	431,327	558,727	913,928	1,143,924	1,117,062	868,912	617,013
Patrick	172,090	211,415	181,127	208,719	-	-	458,989	544,189	453,309	490,160	-	-
Pittsylvania	603,933	-	129,152	6,044	1,070,224	1,006,849	1,683,245	2,592,876	2,590,379	2,357,455	2,339,017	2,195,798
Powhatan	437,079	734,663	760,006	693,365	582,424	709,712	971,537	1,342,606	1,441,015	1,349,569	1,318,483	1,044,916
Prince Edward	122,554	242,809	236,305	225,170	254,331	224,759	326,706	456,330	548,425	510,740	533,967	500,793
Prince George	496,989	708,987	502,925	456,463	468,267	352,567	520,878	649,449	655,838	753,203	645,127	540,978
Prince William	-	-	-	-	-	-	-	-	-	-	-	-
Pulaski	403,715	786,402	905,220	627,907	636,004	576,499	750,363	1,226,259	1,133,316	978,403	1,051,444	880,636
Rappahannock	237,484	667,218	553,845	1,587,595	505,611	432,363	950,136	1,320,661	1,391,057	1,054,917	1,105,518	942,398
Richmond County	194,297	403,872	295,461	305,228	234,192	258,204	469,433	633,918	537,073	541,789	479,376	471,375
Roanoke County	482,944	2,052,663	2,498,046	1,803,239	1,648,695	1,331,307	4,180,376	6,286,321	6,027,886	5,184,439	4,727,707	3,984,686
Rockbridge	238,170	1,110,992	1,047,223	1,039,856	976,633	642,082	1,271,888	2,101,372	2,024,813	1,634,232	1,651,016	1,360,208
Rockingham	2,134,418	3,934,120	3,825,538	4,065,227	3,400,732	2,519,594	4,632,840	6,992,667	6,688,137	6,052,336	5,602,520	4,980,710
Russell	450,903	538,523	499,247	439,863	511,006	467,025	675,567	653,827	623,193	592,743	631,584	507,163
Scott	342,410	439,424	388,006	449,173	368,377	460,272	457,365	658,979	600,335	599,015	575,947	571,002
Shenandoah	-	-	-	-	-	-	-	-	-	-	-	-
Smyth	342,636	847,466	569,727	561,468	570,653	155,430	781,570	928,507	1,331,240	1,072,027	1,009,114	120,615
Southampton	32,231	1,444	320,312	305,251	199,926	315,499	404,584	397,006	351,826	398,293	458,999	349,766
Spotsylvania	1,438,135	3,216,985	3,881,734	4,069,681	3,157,451	2,541,312	4,945,420	6,129,156	6,682,503	8,647,143	7,360,505	5,968,435
Stafford	1,287,924	2,526,979	4,101,512	3,502,590	2,980,507	2,725,499	4,018,195	4,657,594	5,352,509	6,512,770	6,324,348	5,015,448
Surry	57,712	95,758	15,163	86,364	98,896	116,960	90,882	104,646	127,904	95,228	107,181	109,413

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Locality	State Income Taxes						Estimated Income Taxes					
	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004	TY 2003	TY 2009	TY 2008	TY 2007	TY 2006	TY 2005	TY 2004
Counties continued:												
Sussex	71,687	133,345	122,814	127,600	123,530	105,408	153,735	230,827	323,480	287,668	190,061	160,985
Tazewell	2,090,033	1,553,947	1,544,787	1,341,276	1,407,810	1,195,554	2,424,654	3,950,390	3,703,203	3,184,899	3,000,178	2,682,817
Warren	240,361	449,570	1,031,787	1,114,821	860,824	697,383	845,989	1,440,873	1,372,197	2,030,993	1,470,518	1,174,841
Washington	1,310,515	2,066,408	1,957,898	2,067,241	1,550,496	1,536,291	3,223,990	5,240,724	5,370,958	4,487,867	5,742,939	3,479,508
Westmoreland	300,771	632,867	931,945	682,121	556,236	653,333	895,260	1,181,329	1,012,902	1,090,893	1,220,070	849,602
Wise	390,473	699,482	933,440	1,112,482	823,893	727,110	858,594	1,569,978	1,162,620	1,630,087	1,269,533	1,028,234
Wythe	150,661	631,168	494,413	451,020	414,016	353,347	836,229	1,214,133	1,223,360	1,790,623	1,190,813	1,104,450
York	1,127,106	2,036,330	2,163,042	2,158,133	1,979,264	1,298,159	2,814,273	3,632,534	3,605,208	3,491,688	3,351,891	2,628,619
	<u>\$ 66,905,163</u>	<u>\$ 138,516,685</u>	<u>\$ 145,285,497</u>	<u>\$ 141,643,085</u>	<u>\$ 124,740,232</u>	<u>\$ 106,218,410</u>	<u>\$ 200,200,199</u>	<u>\$ 290,589,999</u>	<u>\$ 300,000,079</u>	<u>\$ 289,937,582</u>	<u>\$ 272,235,431</u>	<u>\$ 237,217,983</u>

This schedule reflects the state income taxes and estimated income taxes collected by the local treasurers on a tax year basis by locality. It includes the last six full tax years covered by the Auditor of Public Accounts' most recently completed audits

Treasurers process state income taxes separate from estimated taxes. Due to the nature of the tax, the flow of collections for these two taxes is different with in the fiscal year period. The state income taxes are generally collected by the Treasurer from January through December of the year following the given tax year. The taxpayer files their return with the local Commissioner of the Revenue. The Commissioner is then responsible for the assessment of the tax and any applicable penalty and interest. The state income taxes for tax years 2003 through 2008 are reported on this schedule.

The Treasurer generally collects the estimated income taxes beginning in February of the tax year through March of the next year. The taxpayer files the declaration of estimated taxes with the Commissioner of the Revenue. The first estimated payment is often made and give to the Commissioner with the declaration. Then the taxpayer remits the remaining estimated income tax payments directly to the local Treasurer. This report includes the estimated income taxes