

**Local Revenue
of
Virginia's Counties and Cities
FY 2006**



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

Revised February 2008

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Table 1.1
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$5,024,888,299	\$2,039,904,996	\$7,064,793,295
Public Service Corporation Property Taxes	\$176,212,217	\$70,545,894	\$246,758,111
General Personal Property Tax	\$894,620,012	\$377,186,161	\$1,271,806,173
Mobile Homes Property Tax	\$7,207,043	\$809,530	\$8,016,573
Machinery and Tools Tax	\$112,103,409	\$83,522,839	\$195,626,248
Merchants' Capital Tax	\$11,266,400	--	\$11,266,400
Property Tax Penalties	\$42,625,607	\$19,534,638	\$62,160,245
Property Tax Interest	\$15,353,537	\$11,133,546	\$26,487,083
Sub-Total	\$6,284,276,524	\$2,602,637,604	\$8,886,914,128
All Other Tax Revenue			
Local Sales and Use Taxes	\$602,832,090	\$378,729,445	\$981,561,535
Consumers' Utility Taxes	\$279,404,056	\$253,126,813	\$532,530,869
Business License Taxes	\$329,264,476	\$272,713,078	\$601,977,554
Franchise License Taxes	\$32,231,732	\$28,785,884	\$61,017,616
Motor Vehicle License Taxes	\$98,586,758	\$43,085,168	\$141,671,926
Bank Stock Tax	\$22,532,883	\$20,962,994	\$43,495,877
Taxes on Recordation and Wills	\$161,747,002	\$34,402,198	\$196,149,200
Tobacco Taxes	\$13,353,234	\$48,825,590	\$62,178,824
Admission and Amusement Taxes	\$162,426	\$16,250,018	\$16,412,444
Transient Occupancy Tax	\$77,087,439	\$71,919,388	\$149,006,827
Restaurant Food Tax	\$74,397,177	\$242,815,228	\$317,212,405
Coal, Oil, and Gas Taxes	\$41,087,944	\$208,566	\$41,296,510
E-911 Service Tax	\$71,184,423	\$38,377,692	\$109,562,115
Other Non-Property Taxes	\$56,857,396	\$10,190,339	\$67,047,735
Sub-Total	\$1,860,729,036	\$1,460,392,401	\$3,321,121,437
Non-Tax Revenue			
Permits, Fees, and Licenses	\$169,153,046	\$43,632,042	\$212,785,088
Fines and Forfeitures	\$49,273,002	\$40,214,780	\$89,487,782
Charges for Services	\$900,128,797	\$502,799,514	\$1,402,928,311
Investment of Funds	\$185,713,867	\$64,906,142	\$250,620,009
Rental of Property	\$51,762,821	\$54,305,125	\$106,067,946
Payments in Lieu of Taxes from Enterprise Activities	\$5,468,962	\$27,150,183	\$32,619,145
Interlocal Revenue-Sharing Payments	\$920,326	\$13,155,689	\$14,076,015
Miscellaneous Non-Tax Sources	\$149,564,650	\$112,290,647	\$261,855,297
Sub-Total	\$1,511,985,471	\$858,454,122	\$2,370,439,593
Grand Total	\$9,656,991,031	\$4,921,484,127	\$14,578,475,158

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [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	\$12,712,304	\$88,033,066	\$5,082,538	\$3,454,070	\$9,002,789
Public Service Corporation Property Taxes	\$1,006,831	\$2,024,946	\$539,147	\$127,532	\$511,088
General Personal Property Tax	\$4,178,860	\$15,453,820	\$1,650,554	\$1,272,457	\$3,673,749
Mobile Homes Property Tax	--	\$81,504	\$33,828	\$26,299	\$90,325
Machinery and Tools Tax	\$636,667	\$684,834	\$6,093,805	\$27,646	\$1,557,175
Merchants' Capital Tax	--	--	--	--	\$268,952
Property Tax Penalties	\$326,229	\$711,543	\$84,620	\$100,489	\$222,641
Property Tax Interest	\$297,882	\$258,907	\$38,675	\$13,520	\$85,443
Sub-Total	\$19,158,773	\$107,248,620	\$13,523,167	\$5,022,013	\$15,412,162
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,808,207	\$13,310,878	\$641,096	\$641,763	\$2,414,982
Consumers' Utility Taxes	\$1,671,949	\$7,291,340	\$411,379	\$429,237	\$1,591,090
Business License Taxes	\$72,285	\$9,463,879	\$352,920	\$189,198	\$373,659
Franchise License Taxes	\$72,817	\$266,432	\$26,651	\$7,612	\$35,000
Motor Vehicle License Taxes	\$565,792	\$2,110,732	\$288,993	\$274,591	\$700,624
Bank Stock Tax	\$49,177	\$422,953	\$4,186	\$37,732	\$90,726
Taxes on Recordation and Wills	\$652,871	\$2,110,951	\$122,892	\$181,059	\$302,317
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$30,003	--	--	--
Transient Occupancy Tax	\$366,033	\$1,587,270	\$70,647	--	\$26,395
Restaurant Food Tax	--	\$5,049,882	\$247,997	--	\$807,671
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$324,186	\$1,451,632	\$199,412	\$65,874	\$495,513
Other Non-Property Taxes	\$53,023	\$725,353	\$264,320	--	--
Sub-Total	\$6,636,340	\$43,821,305	\$2,630,493	\$1,827,066	\$6,837,977
Non-Tax Revenue					
Permits, Fees, and Licenses	\$555,337	\$1,467,621	\$46,829	\$325,205	\$209,145
Fines and Forfeitures	\$40,420	\$303,707	\$121,343	\$93,811	\$211,112
Charges for Services	\$8,095,385	\$13,835,792	\$3,659,948	\$4,082,705	\$4,716,092
Investment of Funds	\$476,602	\$1,612,827	\$686,905	\$332,143	\$647,830
Rental of Property	\$301,172	\$892,180	\$157,975	\$38,762	\$306,119
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$811,464	\$1,887,474	\$916,031	\$421,843	\$1,013,220
Sub-Total	\$10,280,380	\$19,999,601	\$5,589,031	\$5,294,469	\$7,103,518
Grand Total	\$36,075,493	\$171,069,526	\$21,742,691	\$12,143,548	\$29,353,657

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$4,496,048	\$393,448,849	\$28,752,703	\$2,966,685	\$29,529,127
Public Service Corporation Property Taxes	\$353,263	\$5,536,348	\$1,283,892	\$6,971,948	\$1,230,581
General Personal Property Tax	\$1,081,204	\$43,282,279	\$5,352,638	\$71,801	\$7,964,984
Mobile Homes Property Tax	\$59,836	--	\$254,940	\$264	\$209,844
Machinery and Tools Tax	\$220,485	\$135,888	\$1,602,150	--	\$2,111,127
Merchants' Capital Tax	\$77,375	--	--	--	\$159,302
Property Tax Penalties	\$68,538	\$2,130,031	\$390,144	\$18,563	\$449,539
Property Tax Interest	\$40,956	\$120,440	\$213,878	\$13,941	\$178,521
Sub-Total	\$6,397,705	\$444,653,835	\$37,850,345	\$10,043,202	\$41,833,025
All Other Tax Revenue					
Local Sales and Use Taxes	\$975,124	\$33,115,455	\$4,738,044	\$798,631	\$3,151,615
Consumers' Utility Taxes	\$685,164	\$9,944,398	\$2,719,884	--	\$2,076,038
Business License Taxes	--	\$52,568,059	\$2,879,209	--	\$501
Franchise License Taxes	\$15,274	\$2,279,185	\$265,963	--	\$157,463
Motor Vehicle License Taxes	\$291,246	\$3,482,431	\$1,823,862	\$1,711	\$1,737,913
Bank Stock Tax	--	\$1,714,466	\$155,278	\$36,751	\$239,362
Taxes on Recordation and Wills	\$116,091	\$7,809,210	\$1,168,554	\$109,023	\$1,470,556
Tobacco Taxes	--	\$2,971,784	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$18,512,163	\$451,506	\$406,100	\$271,524
Restaurant Food Tax	--	\$25,734,571	\$2,128,691	--	\$1,089,141
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$223,055	\$5,290,891	\$694,723	--	\$1,038,913
Other Non-Property Taxes	\$34,185	\$19,094,110	\$930,591	\$20,050	--
Sub-Total	\$2,340,139	\$182,516,723	\$17,956,305	\$1,372,266	\$11,233,026
Non-Tax Revenue					
Permits, Fees, and Licenses	\$89,291	\$8,983,427	\$765,606	\$135,042	\$966,639
Fines and Forfeitures	\$20,577	\$8,900,948	\$186,124	\$44	\$165,256
Charges for Services	\$1,596,505	\$45,236,588	\$9,859,676	\$886,667	\$10,059,535
Investment of Funds	\$309,578	\$5,300,923	\$1,833,446	\$261,329	\$1,742,416
Rental of Property	\$44,117	\$2,056,573	\$440,153	\$63,815	\$124,240
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$1,162
Miscellaneous Non-Tax Sources	\$391,009	\$1,765,961	\$1,037,752	\$193,563	\$1,516,047
Sub-Total	\$2,451,077	\$72,244,420	\$14,122,757	\$1,540,460	\$14,575,295
Grand Total	\$11,188,921	\$699,414,978	\$69,929,407	\$12,955,928	\$67,641,346

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	\$1,765,196	\$15,412,493	\$3,985,554	\$7,524,283	\$4,131,625
Public Service Corporation Property Taxes	\$212,425	\$952,950	\$215,409	\$436,896	\$329,947
General Personal Property Tax	\$846,699	\$3,645,464	\$1,938,366	\$1,847,923	\$1,628,017
Mobile Homes Property Tax	\$36,023	\$53,652	\$55,224	\$92,851	\$84,861
Machinery and Tools Tax	\$220,312	\$2,765,495	\$402,853	\$2,941,322	\$157,374
Merchants' Capital Tax	\$154,814	--	\$95,751	\$71,491	\$64,002
Property Tax Penalties	\$23,904	\$165,737	\$116,494	\$113,500	\$157,966
Property Tax Interest	\$21,984	\$63,016	\$44,746	\$300,811	\$107,669
Sub-Total	\$3,281,357	\$23,058,807	\$6,854,397	\$13,329,077	\$6,661,461
All Other Tax Revenue					
Local Sales and Use Taxes	\$259,693	\$2,043,136	\$664,572	\$1,388,925	\$465,047
Consumers' Utility Taxes	\$156,262	\$959,263	\$466,907	\$848,699	\$529,698
Business License Taxes	--	\$761,213	--	--	--
Franchise License Taxes	\$5,103	\$158,290	\$36,778	\$89,634	\$75,503
Motor Vehicle License Taxes	\$109,055	\$715,817	\$356,216	--	\$367,926
Bank Stock Tax	\$20,411	\$103,155	--	\$109,577	\$27,351
Taxes on Recordation and Wills	\$49,924	\$610,881	\$109,256	\$274,497	\$169,634
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,929	\$285,477	--	\$28,040	--
Restaurant Food Tax	\$71,409	\$996,577	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$16,030,474	--
E-911 Service Tax	\$110,225	\$285,681	\$270,369	\$427,104	\$235,394
Other Non-Property Taxes	\$22,100	\$155,334	--	\$1,988,284	--
Sub-Total	\$808,111	\$7,074,824	\$1,904,098	\$21,185,234	\$1,870,553
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29,033	\$537,885	\$115,644	\$61,261	\$105,963
Fines and Forfeitures	\$330,548	\$116,066	\$286,863	\$1,584	\$29,580
Charges for Services	\$2,036,740	\$3,310,646	\$4,065,943	\$3,837,007	\$2,208,710
Investment of Funds	\$180,998	\$922,813	\$414,453	\$821,807	\$270,360
Rental of Property	\$12,137	\$316,712	\$32,136	\$15,308	\$72,879
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$60,000	\$131,287	--	--	--
Miscellaneous Non-Tax Sources	\$67,241	\$856,249	\$630,188	\$745,116	\$454,186
Sub-Total	\$2,716,697	\$6,191,658	\$5,545,227	\$5,482,083	\$3,141,678
Grand Total	\$6,806,165	\$36,325,289	\$14,303,722	\$39,996,394	\$11,673,692

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	\$12,772,083	\$11,941,743	\$9,802,130	\$4,190,513	\$3,709,582
Public Service Corporation Property Taxes	\$1,055,158	\$700,383	\$654,672	\$129,505	\$277,484
General Personal Property Tax	\$5,956,521	\$3,685,637	\$1,650,049	\$876,241	\$1,571,741
Mobile Homes Property Tax	\$197,078	\$63,236	\$121,839	\$8,031	\$47,896
Machinery and Tools Tax	\$5,363,187	\$268,938	\$1,260,729	\$165,402	\$421,625
Merchants' Capital Tax	\$3,888	--	\$195,579	\$22,760	\$24,927
Property Tax Penalties	\$290,941	\$367,824	\$77,215	\$79,032	\$80,430
Property Tax Interest	\$134,818	\$252,213	\$139,679	\$42,256	\$43,360
Sub-Total	\$25,773,674	\$17,279,974	\$13,901,892	\$5,513,740	\$6,177,045
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,372,762	\$1,183,750	\$1,366,513	\$444,525	\$544,687
Consumers' Utility Taxes	\$1,966,040	\$1,169,326	\$1,410,747	\$230,117	\$196,218
Business License Taxes	\$1,455,468	\$1,081,504	--	--	--
Franchise License Taxes	\$90,043	\$1,731	\$61,174	\$13,119	--
Motor Vehicle License Taxes	\$920,770	\$608,805	\$618,666	\$179,400	\$9,453
Bank Stock Tax	\$142,311	\$51,109	\$16,257	\$10,443	--
Taxes on Recordation and Wills	\$493,527	\$911,931	\$255,775	\$87,994	\$85,679
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$243,260	\$309,834	--	--
Restaurant Food Tax	--	\$767,620	\$402,414	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$452,416	\$170,376	\$281,290	\$62,457	\$185,742
Other Non-Property Taxes	--	--	\$106,852	\$25,194	\$27,397
Sub-Total	\$8,893,337	\$6,189,412	\$4,829,522	\$1,053,249	\$1,049,176
Non-Tax Revenue					
Permits, Fees, and Licenses	\$382,254	\$1,210,530	\$249,930	\$76,977	\$32,355
Fines and Forfeitures	\$122,262	\$543,370	\$10,310	\$16,513	\$238,942
Charges for Services	\$8,528,061	\$3,143,848	\$7,999,139	\$3,545,213	\$2,608,218
Investment of Funds	\$1,247,868	\$132,617	\$361,680	\$281,666	\$234,849
Rental of Property	\$107,707	\$133,619	\$76,920	\$476,349	\$251,757
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$2,070,733	\$3,083,405	\$315,538	\$313,705	\$719,666
Sub-Total	\$12,458,885	\$8,247,389	\$9,013,517	\$4,710,423	\$4,085,787
Grand Total	\$47,125,896	\$31,716,775	\$27,744,931	\$11,277,412	\$11,312,008

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$243,341,651	\$9,893,524	\$2,004,433	\$27,315,269	\$4,276,590
Public Service Corporation Property Taxes	\$10,366,883	\$226,642	\$74,306	\$755,735	\$338,068
General Personal Property Tax	\$49,364,436	\$2,711,615	\$432,876	\$6,577,655	\$1,421,085
Mobile Homes Property Tax	\$163,807	\$838	\$22,721	\$40,846	\$64,118
Machinery and Tools Tax	\$4,506,163	\$286,197	\$17,176	\$1,239,291	\$73,005
Merchants' Capital Tax	--	--	\$4,451	--	--
Property Tax Penalties	\$2,281,442	\$125,923	\$28,492	\$384,225	\$101,660
Property Tax Interest	\$398,490	\$40,172	\$13,122	\$168,990	\$76,937
Sub-Total	\$310,422,872	\$13,284,911	\$2,597,577	\$36,482,011	\$6,351,463
All Other Tax Revenue					
Local Sales and Use Taxes	\$37,678,256	\$784,462	\$123,442	\$5,525,376	\$479,574
Consumers' Utility Taxes	\$15,847,696	\$542,023	\$184,316	\$2,005,108	\$448,121
Business License Taxes	\$17,510,915	\$27,200	\$49,007	--	\$69,451
Franchise License Taxes	\$3,426,398	\$29,160	\$4,001	\$109,506	\$30,888
Motor Vehicle License Taxes	\$6,458,496	\$287,475	\$120,407	\$737,060	\$190,243
Bank Stock Tax	\$1,154,269	--	--	--	\$33,751
Taxes on Recordation and Wills	\$6,810,149	\$559,827	\$38,932	\$1,866,077	\$79,016
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,026,848	\$9,582	\$5,104	\$16,389	--
Restaurant Food Tax	--	--	\$45,560	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,616,838	\$262,750	\$45,243	\$841,571	\$70,114
Other Non-Property Taxes	\$242,655	\$34,120	\$11,861	--	\$6,059
Sub-Total	\$96,772,520	\$2,536,599	\$627,873	\$11,101,087	\$1,407,217
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,898,915	\$570,681	\$54,468	\$2,161,763	\$94,697
Fines and Forfeitures	\$1,682,991	\$140,972	\$4,697	\$60,453	\$59,671
Charges for Services	\$41,851,790	\$1,562,973	\$611,064	\$7,801,455	\$2,452,475
Investment of Funds	\$5,622,375	\$303,268	\$24,388	\$1,571,877	\$194,852
Rental of Property	\$2,008,375	\$78,556	\$45,422	\$218,555	\$16,387
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,028,854	\$230,320	\$226,917	\$884,884	\$338,380
Sub-Total	\$65,093,300	\$2,886,770	\$966,956	\$12,698,987	\$3,156,462
Grand Total	\$472,288,692	\$18,708,280	\$4,192,406	\$60,282,085	\$10,915,142

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$4,912,753	\$12,626,952	\$6,021,965	\$1,790,593,438	\$66,116,217
Public Service Corporation Property Taxes	\$319,165	\$1,030,007	\$174,259	\$29,534,823	\$3,929,852
General Personal Property Tax	\$831,653	\$4,209,970	\$1,383,082	\$260,272,528	\$16,677,304
Mobile Homes Property Tax	\$90,157	\$64,197	\$55,462	\$301,297	--
Machinery and Tools Tax	\$462,108	\$615,502	\$100,274	\$3,578,788	\$543,824
Merchants' Capital Tax	\$80,162	--	\$47,584	--	--
Property Tax Penalties	\$65,260	\$270,008	\$108,040	\$10,439,992	\$1,042,883
Property Tax Interest	\$98,127	\$107,438	\$53,875	\$711,792	\$362,230
Sub-Total	\$6,859,385	\$18,924,074	\$7,944,541	\$2,095,432,658	\$88,672,310
All Other Tax Revenue					
Local Sales and Use Taxes	\$608,622	\$1,021,345	\$1,768,979	\$155,456,180	\$7,372,629
Consumers' Utility Taxes	\$632,691	\$1,244,243	\$459,656	\$103,271,085	\$3,247,767
Business License Taxes	--	\$528,221	--	\$125,651,315	\$1,439,180
Franchise License Taxes	--	\$62,789	\$9,088	\$1,527,753	\$181,249
Motor Vehicle License Taxes	--	\$485,575	\$221,125	\$19,572,404	\$1,440,165
Bank Stock Tax	--	\$147,896	--	\$7,571,355	\$205,655
Taxes on Recordation and Wills	\$77,974	\$267,881	\$185,893	\$46,679,574	\$2,974,115
Tobacco Taxes	--	--	--	\$10,381,450	--
Admission and Amusement Taxes	--	\$34,232	--	--	--
Transient Occupancy Tax	\$12,463	\$27,444	--	\$18,683,140	\$98,024
Restaurant Food Tax	--	\$477,592	--	--	--
Coal, Oil, and Gas Taxes	\$8,704,009	--	--	--	--
E-911 Service Tax	\$277,573	\$249,657	\$110,859	\$19,947,399	\$1,268,347
Other Non-Property Taxes	\$46,412	\$1,174,086	\$35,387	\$4,559,139	\$78,039
Sub-Total	\$10,359,744	\$5,720,961	\$2,790,987	\$513,300,794	\$18,305,170
Non-Tax Revenue					
Permits, Fees, and Licenses	\$64,726	\$377,550	\$133,626	\$45,335,405	\$1,921,717
Fines and Forfeitures	\$1,270	\$280,386	\$31,953	\$15,108,251	\$529,420
Charges for Services	\$1,758,845	\$2,182,760	\$1,287,231	\$237,671,861	\$14,327,553
Investment of Funds	\$131,065	\$884,718	\$109,347	\$72,794,373	\$2,111,842
Rental of Property	\$23,350	\$78,233	\$44,277	\$27,648,768	\$420,251
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$821,922	\$132,285	\$207,399	\$16,027,138	\$1,820,355
Sub-Total	\$2,801,178	\$3,935,932	\$1,813,833	\$414,585,796	\$21,131,138
Grand Total	\$20,020,307	\$28,580,967	\$12,549,361	\$3,023,319,248	\$128,108,618

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$5,967,450	\$9,873,140	\$24,322,922	\$36,827,307	\$4,869,029
Public Service Corporation Property Taxes	\$233,845	\$2,370,152	\$617,973	\$955,687	\$850,497
General Personal Property Tax	\$1,365,185	\$2,694,111	\$4,285,391	\$16,886,654	\$1,380,031
Mobile Homes Property Tax	\$50,570	\$19,003	\$250,032	\$185,076	\$50,791
Machinery and Tools Tax	\$156,523	\$54,586	\$360,772	\$5,170,936	\$2,325,015
Merchants' Capital Tax	\$46,101	--	\$663,658	--	\$140,351
Property Tax Penalties	\$85,930	\$291,112	\$268,400	\$734,373	\$105,367
Property Tax Interest	\$46,679	\$100,782	\$133,466	\$823,016	\$57,533
Sub-Total	\$7,952,283	\$15,402,886	\$30,902,614	\$61,583,049	\$9,778,614
All Other Tax Revenue					
Local Sales and Use Taxes	\$553,787	\$876,163	\$4,163,629	\$9,698,878	\$995,602
Consumers' Utility Taxes	\$748,450	\$1,057,777	\$1,880,168	\$3,467,089	\$235,145
Business License Taxes	--	--	\$4,261	\$4,877,840	--
Franchise License Taxes	\$11,518	\$121,095	\$648,976	\$424,787	\$59,198
Motor Vehicle License Taxes	\$401,406	\$425,872	\$1,265,605	\$1,946,216	\$148,677
Bank Stock Tax	--	\$55,809	\$144,163	\$208,028	--
Taxes on Recordation and Wills	\$6,734	\$622,257	\$993,726	\$2,359,802	\$103,954
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$111,404	\$372,182	\$41,612
Restaurant Food Tax	--	--	\$760,121	\$2,598,489	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$235,661	\$297,790	\$844,982	\$586,524	\$214,324
Other Non-Property Taxes	\$71,916	--	\$157,154	\$28,109	\$61,258
Sub-Total	\$2,029,472	\$3,456,763	\$10,974,189	\$26,567,944	\$1,859,770
Non-Tax Revenue					
Permits, Fees, and Licenses	\$164,375	\$437,914	\$764,826	\$2,761,677	\$50,460
Fines and Forfeitures	\$18,935	\$82,323	\$16,968	\$210,902	\$31,181
Charges for Services	\$1,882,040	\$3,232,439	\$5,047,612	\$14,500,449	\$3,152,735
Investment of Funds	\$39,366	\$303,778	\$1,301,702	\$3,245,087	\$194,734
Rental of Property	\$47,628	\$18,723	\$30,091	\$31,088	\$91,040
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$366,052	\$270,909	\$1,824,606	\$3,100,787	\$332,174
Sub-Total	\$2,518,396	\$4,346,086	\$8,985,805	\$23,849,990	\$3,852,324
Grand Total	\$12,500,151	\$23,205,735	\$50,862,608	\$112,000,983	\$15,490,708

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$20,635,375	\$19,249,055	\$4,563,173	\$9,325,030	\$2,470,557
Public Service Corporation Property Taxes	\$631,376	\$600,339	\$144,602	\$338,432	\$182,301
General Personal Property Tax	\$4,692,008	\$4,410,838	\$978,142	\$2,125,087	\$959,670
Mobile Homes Property Tax	\$161,940	\$12,648	\$50,574	--	\$45,073
Machinery and Tools Tax	\$75,771	\$251,783	\$198,586	\$31,329	\$831,067
Merchants' Capital Tax	--	--	\$35,865	--	--
Property Tax Penalties	\$287,829	\$214,955	\$59,045	\$131,085	\$98,163
Property Tax Interest	\$111,354	\$155,005	\$67,386	\$53,188	\$56,489
Sub-Total	\$26,595,653	\$24,894,623	\$6,097,373	\$12,004,151	\$4,643,320
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,774,673	\$2,015,699	\$382,970	\$817,588	\$338,530
Consumers' Utility Taxes	\$1,867,064	\$1,196,226	\$574,861	\$592,297	\$400,384
Business License Taxes	\$1,394,990	\$647,912	--	\$268,831	\$318,334
Franchise License Taxes	\$294,640	\$63,509	\$8,016	\$51,058	\$20,437
Motor Vehicle License Taxes	\$17,390	\$631,759	\$275,712	\$377,959	\$163,596
Bank Stock Tax	\$218,205	\$24,869	\$10,708	\$30,465	--
Taxes on Recordation and Wills	\$768,308	\$717,847	\$113,608	\$513,080	\$57,177
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$99,278	--	\$6,932	\$8,639	\$36,923
Restaurant Food Tax	\$1,527,053	--	--	\$418,701	\$113,189
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$272,825	\$134,633	\$160,304	\$258,926	\$43,796
Other Non-Property Taxes	--	--	\$49,276	--	\$60,103
Sub-Total	\$10,234,426	\$5,432,454	\$1,582,387	\$3,337,544	\$1,552,469
Non-Tax Revenue					
Permits, Fees, and Licenses	\$442,365	\$1,112,680	\$83,431	\$497,799	\$41,004
Fines and Forfeitures	\$99,699	\$92,885	\$656	\$137,339	\$1,103,181
Charges for Services	\$5,318,321	\$1,905,304	\$4,207,151	\$4,206,332	\$3,236,005
Investment of Funds	\$633,333	\$637,409	\$315,679	\$572,411	\$279,906
Rental of Property	\$33,617	\$64,455	\$100,185	\$45,763	\$30,623
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$528,500	\$393,342	\$829,725	\$454,557	\$444,354
Sub-Total	\$7,055,835	\$4,206,075	\$5,536,827	\$5,914,201	\$5,135,073
Grand Total	\$43,885,914	\$34,533,152	\$13,216,587	\$21,255,896	\$11,330,862

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$7,751,096	\$78,455,802	\$249,296,081	\$12,552,828	\$2,142,562
Public Service Corporation Property Taxes	\$3,068,399	\$3,686,459	\$7,491,176	\$1,467,201	\$95,201
General Personal Property Tax	\$5,233,463	\$19,182,997	\$52,419,613	\$2,917,913	\$208,367
Mobile Homes Property Tax	\$85,313	\$57,058	\$18,905	\$183,939	\$4,531
Machinery and Tools Tax	\$1,507,013	\$1,548,466	\$7,107,507	\$3,598,245	\$437
Merchants' Capital Tax	--	\$844,219	--	--	\$2,501
Property Tax Penalties	\$246,162	\$843,442	\$381,567	\$298,892	\$9,960
Property Tax Interest	\$112,613	\$291,442	\$283,070	\$227,070	\$9,485
Sub-Total	\$18,004,059	\$104,909,885	\$316,997,919	\$21,246,088	\$2,473,044
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,647,562	\$16,235,682	\$56,145,443	\$3,966,971	\$92,865
Consumers' Utility Taxes	\$1,504,097	\$4,403,173	\$4,877,997	\$4,466,273	\$112,041
Business License Taxes	\$220,878	\$560,354	\$29,194,904	\$1,477,372	--
Franchise License Taxes	\$101,897	\$1,319,774	\$3,565,879	\$243,450	\$573
Motor Vehicle License Taxes	\$653,439	\$2,437,925	\$5,872,248	\$1,046,928	\$43,918
Bank Stock Tax	--	\$549,950	\$4,903,935	\$214,372	\$21,999
Taxes on Recordation and Wills	\$243,625	\$2,327,380	\$6,303,978	\$325,528	\$33,291
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$67,420	\$700,255	\$9,139,012	\$108,019	--
Restaurant Food Tax	--	--	--	\$1,775,671	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$614,206	\$1,876,564	\$2,058,571	\$783,949	\$30,507
Other Non-Property Taxes	\$109,883	--	\$8,338,442	--	\$6,812
Sub-Total	\$6,163,007	\$30,411,057	\$130,400,409	\$14,408,533	\$342,006
Non-Tax Revenue					
Permits, Fees, and Licenses	\$153,490	\$1,983,496	\$4,695,699	\$112,336	\$19,361
Fines and Forfeitures	\$31,633	\$922,784	\$2,444,587	\$202,521	\$511
Charges for Services	\$4,722,958	\$13,497,043	\$31,323,040	\$5,290,271	\$583,835
Investment of Funds	\$677,157	\$1,105,299	\$8,975,057	\$774,072	\$90,458
Rental of Property	\$286,653	\$422,286	\$427,324	\$399,251	\$8,765
Payments in Lieu of Taxes from Enterprise Activities	--	\$315,000	\$5,074,057	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,755,143	\$1,678,412	\$4,494,671	\$1,007,609	\$92,345
Sub-Total	\$7,627,034	\$19,924,320	\$57,434,435	\$7,786,060	\$795,275
Grand Total	\$31,794,100	\$155,245,262	\$504,832,763	\$43,440,681	\$3,610,325

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$17,870,790	\$65,571,510	\$2,728,864	\$9,666,482	\$8,015,611
Public Service Corporation Property Taxes	\$1,391,517	\$1,370,816	\$97,367	\$1,688,008	\$276,348
General Personal Property Tax	\$5,325,770	\$12,802,970	\$989,303	\$2,592,496	\$1,417,681
Mobile Homes Property Tax	\$164,645	--	\$41,771	\$34,617	--
Machinery and Tools Tax	\$6,372,676	\$4,887,032	\$207,256	\$156,504	\$1,192,822
Merchants' Capital Tax	--	--	\$15,760	--	--
Property Tax Penalties	\$223,456	\$501,232	\$60,349	\$192,679	\$127,738
Property Tax Interest	\$106,199	\$145,942	\$50,277	\$111,270	\$62,191
Sub-Total	\$31,455,053	\$85,279,502	\$4,190,947	\$14,442,056	\$11,092,391
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,842,461	\$8,322,022	\$150,357	\$1,185,968	\$642,894
Consumers' Utility Taxes	\$849,143	--	\$248,624	\$372,235	\$392,552
Business License Taxes	\$467,618	\$5,518,162	\$7,729	\$1,171,729	\$343,348
Franchise License Taxes	\$99,783	\$253,940	\$3,368	\$33,547	\$4,693
Motor Vehicle License Taxes	\$470,928	\$129,630	\$172,414	\$483,352	\$274,860
Bank Stock Tax	--	--	\$13,278	\$92,125	\$60,825
Taxes on Recordation and Wills	\$867,450	\$2,136,781	\$68,746	\$741,770	\$333,505
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$26,313	\$2,931,941	--	\$105,083	--
Restaurant Food Tax	\$198,814	\$5,082,826	--	\$635,687	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$531,942	\$286,227	\$77,380	\$230,387	\$191,211
Other Non-Property Taxes	\$494,399	\$1,352,944	\$22,250	\$219,918	--
Sub-Total	\$5,848,851	\$26,014,473	\$764,146	\$5,271,801	\$2,243,888
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,567,278	\$3,229,338	\$118,990	\$7,563,053	\$276,248
Fines and Forfeitures	\$64,880	\$290,714	\$105,093	\$332,871	\$68,228
Charges for Services	\$6,465,227	\$9,261,228	\$4,392,954	\$2,022,145	\$2,254,153
Investment of Funds	\$1,200,467	\$1,510,540	\$386,118	\$725,831	\$72,094
Rental of Property	\$117,896	\$68,686	\$84,057	\$72,277	\$65,285
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$76,396	--	--	--	--
Miscellaneous Non-Tax Sources	\$616,571	\$2,614,385	\$311,646	\$577,894	\$355,816
Sub-Total	\$10,108,715	\$16,974,891	\$5,398,858	\$11,294,071	\$3,091,824
Grand Total	\$47,412,619	\$128,268,866	\$10,353,951	\$31,007,928	\$16,428,103

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$7,805,354	\$4,705,419	\$496,265,428	\$18,412,908	\$2,475,680
Public Service Corporation Property Taxes	\$146,949	\$448,847	\$13,100,287	\$14,140,847	\$126,960
General Personal Property Tax	\$1,605,422	\$991,018	\$72,041,428	\$2,858,865	\$1,433,224
Mobile Homes Property Tax	\$37,201	\$78,830	\$12,809	\$7,301	\$27,702
Machinery and Tools Tax	\$3,216	\$523,815	\$1,149,826	\$265,101	\$148,384
Merchants' Capital Tax	\$89,652	\$64,275	--	\$362,792	\$50,183
Property Tax Penalties	\$95,100	\$90,195	\$2,559,886	\$243,558	\$55,578
Property Tax Interest	\$27,644	\$139,935	\$1,394,258	\$80,464	\$3,138
Sub-Total	\$9,810,538	\$7,042,334	\$586,523,922	\$36,371,836	\$4,320,849
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,328,395	\$1,020,412	\$44,591,077	\$1,585,747	\$341,527
Consumers' Utility Taxes	--	\$514,453	\$13,649,479	\$533,015	\$300,949
Business License Taxes	--	--	\$26,042,285	\$171,331	--
Franchise License Taxes	\$11,814	\$9,480	\$1,545,846	\$16,919	\$1,912
Motor Vehicle License Taxes	\$195,562	\$183,187	\$4,897,059	\$612,145	\$129,788
Bank Stock Tax	\$22,577	\$49,651	\$530,806	--	--
Taxes on Recordation and Wills	\$307,959	\$75,786	\$17,980,410	\$809,117	\$69,943
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$2,919	\$5,313,707	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$409,066	--	--	--
E-911 Service Tax	\$78,123	\$280,154	\$3,481,658	\$358,845	\$98,499
Other Non-Property Taxes	\$41,053	\$96,519	\$8,967,234	--	\$25,977
Sub-Total	\$1,985,483	\$2,641,627	\$126,999,561	\$4,087,119	\$968,595
Non-Tax Revenue					
Permits, Fees, and Licenses	\$171,020	\$44,841	\$20,885,155	\$1,430,597	\$45,875
Fines and Forfeitures	\$19,455	\$13,320	\$2,056,027	\$73,664	\$10,885
Charges for Services	\$1,361,643	\$2,199,550	\$31,377,397	\$4,493,500	\$3,452,007
Investment of Funds	\$91,439	\$221,138	\$14,498,331	\$929,992	\$226,009
Rental of Property	\$49,217	\$66,661	\$1,512,730	\$38,521	\$67,129
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$179,123	\$174,690	\$19,216,035	\$874,015	\$198,780
Sub-Total	\$1,871,897	\$2,720,200	\$89,545,675	\$7,840,289	\$4,000,685
Grand Total	\$13,667,918	\$12,404,161	\$803,069,158	\$48,299,244	\$9,290,129

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	\$7,279,970	\$6,444,151	\$7,341,868	\$6,367,673	\$33,303,774
Public Service Corporation Property Taxes	\$224,488	\$122,797	\$824,215	\$137,347	\$1,650,770
General Personal Property Tax	\$2,186,754	\$1,127,410	\$6,773,200	\$2,183,409	\$5,794,668
Mobile Homes Property Tax	\$8,097	\$360,132	\$75,519	\$72,752	\$236,291
Machinery and Tools Tax	\$62,491	\$251,548	\$476,805	\$8,015	\$2,275,877
Merchants' Capital Tax	\$222,510	--	\$283,577	-\$1,893	\$1,061,116
Property Tax Penalties	\$94,795	\$77,913	\$190,886	\$83,605	\$262,558
Property Tax Interest	\$43,556	\$23,873	\$89,791	\$43,183	\$127,121
Sub-Total	\$10,122,661	\$8,407,824	\$16,055,861	\$8,894,091	\$44,712,175
All Other Tax Revenue					
Local Sales and Use Taxes	\$898,085	\$414,208	\$2,825,486	\$868,205	\$6,774,857
Consumers' Utility Taxes	\$658,496	\$413,823	\$566,644	\$499,041	\$1,600,197
Business License Taxes	--	\$165,938	--	\$177,284	--
Franchise License Taxes	\$60,434	\$39,511	\$37,409	\$30,774	\$22,381
Motor Vehicle License Taxes	\$359,950	\$217,640	\$652,275	\$267,497	\$571,153
Bank Stock Tax	\$48,546	\$59,311	--	\$67,424	\$56,355
Taxes on Recordation and Wills	\$280,768	\$181,263	\$455,378	\$269,528	\$974,747
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$12,414	--	\$24,957
Restaurant Food Tax	\$318,422	--	--	--	\$217,004
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$249,660	\$175,065	\$596,028	\$162,789	\$144,751
Other Non-Property Taxes	--	\$34,160	--	\$42,747	\$107,414
Sub-Total	\$2,874,361	\$1,700,919	\$5,145,634	\$2,385,289	\$10,493,816
Non-Tax Revenue					
Permits, Fees, and Licenses	\$177,143	\$91,206	\$210,329	\$257,045	\$318,537
Fines and Forfeitures	\$304,777	\$14,890	\$70,195	\$46,066	\$324,515
Charges for Services	\$1,982,282	\$1,118,290	\$3,638,041	\$1,147,315	\$10,258,685
Investment of Funds	\$286,959	\$145,479	\$682,700	\$151,839	\$854,308
Rental of Property	\$83,314	\$77,670	\$951,977	\$173,760	\$199,687
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$429,756	\$154,921	\$1,055,681	\$370,662	\$166,287
Sub-Total	\$3,264,231	\$1,602,456	\$6,608,923	\$2,146,687	\$12,122,019
Grand Total	\$16,261,253	\$11,711,199	\$27,810,418	\$13,426,067	\$67,328,010

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 Local Revenue by Category and Jurisdiction
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 FY 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$10,546,183	\$10,842,207	\$8,244,522	\$7,950,986	\$3,025,571
Public Service Corporation Property Taxes	\$491,018	\$510,507	\$387,913	\$123,218	\$259,910
General Personal Property Tax	\$1,719,201	\$2,541,895	\$1,931,958	\$2,192,840	\$1,157,105
Mobile Homes Property Tax	\$39,874	\$17,427	\$31,112	\$50,852	\$25,456
Machinery and Tools Tax	\$18,827	\$648	\$91,909	\$119,371	\$193,135
Merchants' Capital Tax	--	--	\$71,884	\$41,401	--
Property Tax Penalties	\$112,342	\$158,295	\$128,011	\$100,109	\$90,658
Property Tax Interest	\$152,929	\$75,407	\$144,489	\$45,852	\$46,806
Sub-Total	\$13,080,374	\$14,146,386	\$11,031,798	\$10,624,629	\$4,798,641
All Other Tax Revenue					
Local Sales and Use Taxes	\$891,546	\$856,436	\$1,311,705	\$730,828	\$935,174
Consumers' Utility Taxes	\$652,295	\$583,359	\$639,003	\$589,510	\$430,264
Business License Taxes	\$31,805	\$790,349	\$15,174	--	\$145,027
Franchise License Taxes	\$96,640	\$52,043	\$5,879	\$31,876	--
Motor Vehicle License Taxes	\$308,746	\$455,073	\$217,660	\$350,100	\$177,734
Bank Stock Tax	\$72,709	\$30,626	--	\$178,190	--
Taxes on Recordation and Wills	\$483,999	\$573,869	\$370,639	\$314,408	\$76,516
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$6,447	--	--	--
Transient Occupancy Tax	\$198,250	\$11,751	\$120,967	--	\$17,020
Restaurant Food Tax	\$499,366	\$376,283	\$317,516	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$229,015	\$236,734	\$156,632	\$111,863	\$93,448
Other Non-Property Taxes	--	--	--	\$52,749	\$25,479
Sub-Total	\$3,464,371	\$3,972,970	\$3,155,175	\$2,359,524	\$1,900,662
Non-Tax Revenue					
Permits, Fees, and Licenses	\$444,230	\$689,055	\$336,333	\$300,829	\$69,822
Fines and Forfeitures	\$102,747	\$239,856	\$61,393	\$17,110	\$6,271
Charges for Services	\$1,799,782	\$879,717	\$1,841,328	\$2,391,019	\$3,093,657
Investment of Funds	\$348,742	\$475,184	\$261,061	\$324,043	\$334,072
Rental of Property	\$18,488	\$34,596	\$17,161	\$1,956	\$667,624
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$492,766	\$1,131,175	\$709,512	\$407,807	\$483,248
Sub-Total	\$3,206,755	\$3,449,583	\$3,226,788	\$3,442,764	\$4,654,694
Grand Total	\$19,751,500	\$21,568,939	\$17,413,761	\$16,426,917	\$11,353,997

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 Local Revenue by Category and Jurisdiction
 for
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 FY 2006
 [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	\$18,237,441	\$7,466,725	\$4,677,361	\$15,132,292	\$19,237,031
Public Service Corporation Property Taxes	\$585,816	\$344,097	\$250,103	\$1,607,276	\$530,325
General Personal Property Tax	\$3,134,820	\$3,170,377	\$1,232,026	\$4,745,737	\$3,371,333
Mobile Homes Property Tax	\$61,817	--	\$82,432	\$307,071	\$6,434
Machinery and Tools Tax	\$1,103,559	\$212,871	\$511,935	\$1,273,644	\$227,351
Merchants' Capital Tax	\$139,069	--	--	\$296,541	--
Property Tax Penalties	\$253,530	\$208,306	\$86,134	\$441,695	\$226,951
Property Tax Interest	\$86,395	\$135,068	\$40,902	\$207,189	\$152,595
Sub-Total	\$23,602,447	\$11,537,444	\$6,880,893	\$24,011,445	\$23,752,020
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,073,563	\$1,080,388	\$708,330	\$1,913,665	\$1,559,074
Consumers' Utility Taxes	\$1,003,459	\$411,818	\$692,323	\$2,299,147	\$917,637
Business License Taxes	--	\$144,277	--	\$34,717	\$115,370
Franchise License Taxes	\$91,210	--	\$22,753	\$196,671	\$232,931
Motor Vehicle License Taxes	\$648,453	\$347,211	\$456,761	\$1,585,976	\$680,038
Bank Stock Tax	\$37,465	--	\$24,544	\$32,264	\$152,770
Taxes on Recordation and Wills	\$1,180,858	\$315,947	\$101,296	\$450,934	\$483,534
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$25,480	\$341,077	\$36,646	--	--
Restaurant Food Tax	\$429,096	\$279,392	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$355,080	\$406,139	\$227,547	\$954,271	\$396,089
Other Non-Property Taxes	\$435,844	--	\$63,006	\$203,084	\$88,987
Sub-Total	\$6,280,508	\$3,326,249	\$2,333,206	\$7,670,729	\$4,626,430
Non-Tax Revenue					
Permits, Fees, and Licenses	\$623,031	\$263,136	\$121,550	\$194,032	\$1,792,094
Fines and Forfeitures	\$1,422	\$20,355	\$16,136	\$35,858	\$126,579
Charges for Services	\$5,399,491	\$2,928,149	\$2,807,301	\$5,012,383	\$1,779,321
Investment of Funds	\$860,522	\$197,083	\$193,527	\$994,239	\$168,321
Rental of Property	\$142,197	\$39,071	\$41,006	\$282,450	\$248,822
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$6,288	--
Miscellaneous Non-Tax Sources	\$829,806	\$307,652	\$775,852	\$628,315	\$411,425
Sub-Total	\$7,856,469	\$3,755,446	\$3,955,372	\$7,153,565	\$4,526,562
Grand Total	\$37,739,424	\$18,619,139	\$13,169,471	\$38,835,739	\$32,905,012

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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 FY 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$4,929,095	\$17,085,113	\$413,478,000	\$11,270,822	\$7,157,291
Public Service Corporation Property Taxes	\$295,836	\$676,261	\$12,130,000	\$631,768	\$148,760
General Personal Property Tax	\$2,284,076	\$4,376,677	\$56,863,000	\$3,473,811	\$1,467,911
Mobile Homes Property Tax	\$60,010	\$83,736	\$79,000	\$46,590	\$313
Machinery and Tools Tax	\$69,447	\$211,649	\$304,000	\$2,280,856	--
Merchants' Capital Tax	\$383,720	--	--	\$247,094	--
Property Tax Penalties	\$125,673	\$172,339	\$3,892,000	\$187,711	\$84,501
Property Tax Interest	\$53,922	\$86,138	\$1,230,000	\$113,040	\$63,359
Sub-Total	\$8,201,779	\$22,691,913	\$487,976,000	\$18,251,692	\$8,922,135
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,402,247	\$1,141,290	\$46,649,000	\$2,333,902	\$398,826
Consumers' Utility Taxes	\$476,527	\$1,534,247	\$26,295,000	\$1,272,742	\$427,457
Business License Taxes	--	\$674,259	\$23,071,000	--	--
Franchise License Taxes	\$52,370	\$43,103	\$4,549,000	\$81,263	\$52,316
Motor Vehicle License Taxes	\$232,757	\$708,033	\$6,641,000	\$544,837	\$175,908
Bank Stock Tax	--	\$84,743	\$708,000	\$8,906	\$37,248
Taxes on Recordation and Wills	\$207,670	\$524,378	\$18,619,000	\$261,460	\$207,703
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$478,395	\$3,026,000	\$297,469	--
Restaurant Food Tax	--	\$513,273	--	\$825,962	\$162,462
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$33,792	\$468,144	\$2,931,000	\$140,448	\$95,871
Other Non-Property Taxes	--	\$5,431	\$325,000	\$205,275	--
Sub-Total	\$3,405,363	\$6,175,296	\$132,814,000	\$5,972,264	\$1,557,791
Non-Tax Revenue					
Permits, Fees, and Licenses	\$93,202	\$706,915	\$18,793,000	\$131,295	\$104,884
Fines and Forfeitures	\$59,473	\$297,727	\$2,469,000	\$41,858	\$35,203
Charges for Services	\$4,137,348	\$3,846,586	\$64,004,000	\$7,793,541	\$810,063
Investment of Funds	\$326,368	\$847,442	\$17,437,000	\$510,123	\$140,191
Rental of Property	\$271,881	\$139,924	\$1,588,000	\$50,625	\$13,800
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$206,341	\$150,459	\$25,463,000	\$2,751,344	\$364,727
Sub-Total	\$5,094,613	\$5,989,053	\$129,754,000	\$11,278,786	\$1,468,868
Grand Total	\$16,701,755	\$34,856,262	\$750,544,000	\$35,502,742	\$11,948,794

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	\$3,133,247	\$69,870,349	\$11,988,593	\$31,497,653	\$5,661,663
Public Service Corporation Property Taxes	\$203,602	\$2,368,760	\$556,528	\$791,663	\$1,263,675
General Personal Property Tax	\$1,024,316	\$13,507,012	\$2,687,063	\$7,782,448	\$1,960,453
Mobile Homes Property Tax	\$22,964	\$68,046	\$67,507	--	\$125,120
Machinery and Tools Tax	\$19,879	\$1,118,217	\$211,153	\$6,543,625	\$1,496,644
Merchants' Capital Tax	\$47,570	--	--	\$755,943	\$29,487
Property Tax Penalties	\$46,447	\$397,821	\$300,646	\$481,173	\$107,247
Property Tax Interest	\$29,968	\$172,379	\$114,533	\$242,064	\$163,935
Sub-Total	\$4,527,993	\$87,502,584	\$15,926,023	\$48,094,569	\$10,808,224
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,217,967	\$8,046,832	\$2,401,773	\$4,358,695	\$1,594,575
Consumers' Utility Taxes	\$288,276	\$4,620,956	\$1,130,956	\$1,554,418	\$1,109,015
Business License Taxes	--	\$5,186,911	\$733,059	--	--
Franchise License Taxes	\$6,538	\$2,884,356	\$31,568	\$336,494	\$22,988
Motor Vehicle License Taxes	\$167,072	\$1,896,480	\$556,542	\$1,182,848	\$294,960
Bank Stock Tax	--	\$447,561	\$107,045	\$12,588	--
Taxes on Recordation and Wills	\$110,566	\$1,582,906	\$358,912	\$1,339,981	\$169,836
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$91,744	--	--	--
Transient Occupancy Tax	--	\$693,866	\$1,032,902	\$104,037	--
Restaurant Food Tax	--	\$3,126,455	\$1,184,442	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$2,995,301
E-911 Service Tax	\$157,039	\$964,497	\$392,330	\$1,075,362	\$526,388
Other Non-Property Taxes	\$21,785	--	--	--	--
Sub-Total	\$1,969,243	\$29,542,564	\$7,929,529	\$9,964,423	\$6,713,063
Non-Tax Revenue					
Permits, Fees, and Licenses	\$66,472	\$824,223	\$437,233	\$985,817	\$52,707
Fines and Forfeitures	\$35,228	\$755,033	\$71,574	\$345,805	\$8,181
Charges for Services	\$2,184,612	\$11,709,900	\$5,913,486	\$12,337,298	\$4,923,468
Investment of Funds	\$307,958	\$2,617,002	\$473,534	\$1,533,560	\$529,800
Rental of Property	\$20,979	\$476,386	\$216,961	\$234,012	\$411,160
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$13,981	\$31,153	--	--
Miscellaneous Non-Tax Sources	\$216,572	\$195,749	\$986,095	\$767,419	\$3,197,366
Sub-Total	\$2,831,821	\$16,592,274	\$8,130,036	\$16,203,911	\$9,122,682
Grand Total	\$9,329,057	\$133,637,422	\$31,985,588	\$74,262,903	\$26,643,969

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	\$5,909,911	\$17,610,650	\$7,469,922	\$6,610,124	\$79,639,826
Public Service Corporation Property Taxes	\$574,595	\$434,558	\$631,129	\$712,944	\$1,702,817
General Personal Property Tax	\$752,470	\$5,320,237	\$2,268,391	\$2,279,024	\$19,911,555
Mobile Homes Property Tax	\$100,207	\$25,698	\$74,108	\$79,388	\$101,660
Machinery and Tools Tax	\$276,838	\$1,987,759	\$992,784	\$568,708	\$1,129,973
Merchants' Capital Tax	\$132,912	\$218,653	\$179,123	\$451,040	--
Property Tax Penalties	\$108,229	\$277,780	\$185,796	\$248,877	\$1,143,575
Property Tax Interest	\$79,974	\$169,348	\$116,975	\$72,393	\$427,306
Sub-Total	\$7,935,136	\$26,044,683	\$11,918,228	\$11,022,498	\$104,056,712
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,171,840	\$3,231,113	\$1,625,422	\$463,231	\$15,263,732
Consumers' Utility Taxes	\$684,918	\$1,385,736	\$844,717	\$909,050	\$3,359,552
Business License Taxes	--	--	--	\$122,468	\$4,414,484
Franchise License Taxes	\$268,223	\$18,000	\$328,550	\$23,732	\$3,142,160
Motor Vehicle License Taxes	\$461,029	\$669,047	\$296,143	\$340,010	\$2,707,990
Bank Stock Tax	--	--	\$24,705	--	\$314,097
Taxes on Recordation and Wills	\$125,954	\$989,849	\$162,478	\$206,140	\$5,325,014
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$6,181	\$79,465	--	--	\$947,201
Restaurant Food Tax	--	--	--	--	\$5,125,041
Coal, Oil, and Gas Taxes	\$13,605	--	--	--	--
E-911 Service Tax	\$377,725	\$638,679	\$268,687	\$146,271	\$1,239,535
Other Non-Property Taxes	\$11,789	--	\$24,808	\$51,486	\$64,990
Sub-Total	\$3,121,264	\$7,011,889	\$3,575,510	\$2,262,388	\$41,903,796
Non-Tax Revenue					
Permits, Fees, and Licenses	\$51,517	\$633,654	\$85,645	\$196,550	\$6,303,089
Fines and Forfeitures	\$39,128	\$29,025	\$148,287	\$708,708	\$903,098
Charges for Services	\$1,938,505	\$5,940,016	\$8,799,010	\$2,534,452	\$16,813,360
Investment of Funds	\$287,951	\$633,963	\$952,684	\$199,962	\$2,025,461
Rental of Property	\$307,154	\$43,669	\$44,048	\$138,813	\$486,775
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$79,905	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$550,000	--
Miscellaneous Non-Tax Sources	\$1,232,353	\$783,400	\$404,120	\$608,386	\$1,867,589
Sub-Total	\$3,856,608	\$8,063,727	\$10,513,699	\$4,936,871	\$28,399,372
Grand Total	\$14,913,008	\$41,120,299	\$26,007,437	\$18,221,757	\$174,359,880

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$99,060,404	\$4,195,143	\$2,990,639	\$9,624,251	\$18,502,215
Public Service Corporation Property Taxes	\$1,451,049	\$10,817,591	\$314,046	\$605,344	\$345,900
General Personal Property Tax	\$18,821,876	\$706,186	\$1,623,114	\$3,988,241	\$5,643,491
Mobile Homes Property Tax	\$171,932	--	\$77,204	\$179,503	\$17,836
Machinery and Tools Tax	\$97,460	--	\$944,314	\$791,035	\$476,168
Merchants' Capital Tax	\$766,909	--	\$67,184	\$919,208	--
Property Tax Penalties	\$1,231,091	\$47,467	\$121,335	\$276,334	\$284,452
Property Tax Interest	\$513,436	\$80,117	\$14,829	\$178,526	\$235,710
Sub-Total	\$122,114,157	\$15,846,504	\$6,152,665	\$16,562,442	\$25,505,772
All Other Tax Revenue					
Local Sales and Use Taxes	\$10,242,024	\$342,371	\$496,970	\$4,318,311	\$2,262,675
Consumers' Utility Taxes	\$7,405,930	--	\$158,383	\$921,948	\$1,070,406
Business License Taxes	--	\$54,677	\$154	--	\$1,269,066
Franchise License Taxes	\$236,991	--	\$1,002	\$72,227	--
Motor Vehicle License Taxes	\$2,268,866	\$62,111	\$205,874	\$274,872	\$598,730
Bank Stock Tax	\$260,620	--	\$6,244	\$48,732	--
Taxes on Recordation and Wills	\$5,051,156	\$73,016	\$792	\$248,726	\$1,127,774
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,037,087	--	--	\$145,862	\$6,074
Restaurant Food Tax	\$4,804,578	--	--	--	\$142,744
Coal, Oil, and Gas Taxes	--	--	--	\$1,485,548	--
E-911 Service Tax	\$1,377,947	\$55,545	\$123,401	\$456,226	\$369,659
Other Non-Property Taxes	\$4,535,365	\$9,385	\$51,536	--	--
Sub-Total	\$37,220,564	\$597,105	\$1,044,356	\$7,972,452	\$6,847,128
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,174,716	\$39,985	\$102,960	\$138,702	\$1,094,150
Fines and Forfeitures	\$867,113	\$26,313	\$780,269	\$26,485	\$102,119
Charges for Services	\$18,030,368	\$969,426	\$10,172,034	\$6,968,650	\$4,697,892
Investment of Funds	\$2,155,638	\$437,767	\$309,118	\$1,149,384	\$903,040
Rental of Property	\$174,345	\$162,955	\$126,306	\$985,604	\$238,354
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$3,941,471	\$206,483	\$373,614	\$1,091,769	\$820,933
Sub-Total	\$32,343,651	\$1,842,929	\$11,864,301	\$10,360,594	\$7,856,488
Grand Total	\$191,678,372	\$18,286,538	\$19,061,322	\$34,895,488	\$40,209,388

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [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	\$17,503,066	\$6,897,099	\$8,975,114	\$7,713,319	\$48,381,409
Public Service Corporation Property Taxes	\$1,230,860	\$172,254	\$487,076	\$749,070	\$2,044,600
General Personal Property Tax	\$3,368,152	\$1,730,246	\$3,384,060	\$2,411,247	\$10,413,367
Mobile Homes Property Tax	\$107,984	\$48,190	\$225,623	\$139,415	\$28,440
Machinery and Tools Tax	\$3,479,227	\$154,647	\$2,777,132	\$1,385,034	\$1,374,864
Merchants' Capital Tax	--	\$50,914	\$773,567	\$385,628	\$156,848
Property Tax Penalties	\$264,236	\$114,500	\$386,823	\$74,764	\$519,644
Property Tax Interest	\$185,749	\$54,442	\$135,911	\$89,120	\$221,423
Sub-Total	\$26,139,274	\$9,222,292	\$17,145,306	\$12,947,597	\$63,140,595
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,346,904	\$707,414	\$2,529,653	\$3,258,798	\$8,319,803
Consumers' Utility Taxes	\$1,907,500	\$777,604	\$1,127,404	\$1,060,129	\$244,215
Business License Taxes	--	--	--	--	\$4,957,395
Franchise License Taxes	\$200,813	\$41,325	\$227,801	\$31,925	\$703,762
Motor Vehicle License Taxes	\$766,867	\$447,628	\$125,132	\$373,662	\$1,357,565
Bank Stock Tax	\$21,139	\$16,999	--	\$23,417	\$154,699
Taxes on Recordation and Wills	\$437,441	\$450,188	\$162,304	\$235,668	\$1,740,584
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$36,970	--	\$47,240	\$148,826	\$3,698,491
Restaurant Food Tax	--	--	--	\$649,835	\$4,495,630
Coal, Oil, and Gas Taxes	--	--	\$11,449,941	--	--
E-911 Service Tax	\$301,346	\$252,243	\$275,715	\$320,060	\$717,810
Other Non-Property Taxes	\$639,594	--	--	\$88,675	\$31,009
Sub-Total	\$9,658,574	\$2,693,401	\$15,945,190	\$6,190,995	\$26,420,963
Non-Tax Revenue					
Permits, Fees, and Licenses	\$190,732	\$302,028	\$80,303	\$148,733	\$913,332
Fines and Forfeitures	\$511,401	\$61,286	\$77,620	\$1,086,467	\$327,745
Charges for Services	\$7,428,794	\$4,328,343	\$4,354,960	\$7,657,443	\$11,552,717
Investment of Funds	\$800,350	\$268,416	\$1,125,647	\$1,360,579	\$1,274,228
Rental of Property	\$253,646	\$75,937	\$77,862	\$6,426	\$1,554,665
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$40,621	--	--	\$9,438	--
Miscellaneous Non-Tax Sources	\$3,845,772	\$502,980	\$773,865	\$490,081	\$1,346,911
Sub-Total	\$13,071,316	\$5,538,990	\$6,490,257	\$10,759,167	\$16,969,598
Grand Total	\$48,869,164	\$17,454,683	\$39,580,753	\$29,897,759	\$106,531,156

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
 [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	\$251,377,949	\$2,645,776	\$8,556,714	\$2,548,949	\$39,575,656
Public Service Corporation Property Taxes	\$6,835,188	\$75,201	\$191,697	\$96,414	\$1,349,287
General Personal Property Tax	\$32,585,453	\$500,746	\$1,328,033	\$1,846,987	\$5,260,084
Mobile Homes Property Tax	--	--	\$16,001	\$2,241	\$7,519
Machinery and Tools Tax	\$577,673	\$347,976	\$1,035,806	\$221,753	\$228,298
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,408,875	\$37,985	\$67,130	\$39,183	\$317,786
Property Tax Interest	\$342,628	\$2,685	\$89,020	\$11,883	\$91,693
Sub-Total	\$293,127,766	\$3,610,369	\$11,284,401	\$4,767,410	\$46,830,323
All Other Tax Revenue					
Local Sales and Use Taxes	\$25,264,689	\$927,493	\$3,604,530	\$359,834	\$9,565,488
Consumers' Utility Taxes	\$17,059,480	--	\$393,785	\$462,224	\$7,124,868
Business License Taxes	\$28,381,583	\$423,920	\$1,156,862	\$169,818	\$5,432,749
Franchise License Taxes	\$1,240,841	\$21,599	\$230,074	\$78,560	\$420,114
Motor Vehicle License Taxes	\$2,461,023	\$123,621	\$195,122	\$135,766	\$738,915
Bank Stock Tax	\$1,784,565	\$171,828	\$279,727	\$38,717	\$620,707
Taxes on Recordation and Wills	\$6,196,631	\$68,971	\$163,042	\$68,056	\$786,322
Tobacco Taxes	\$2,840,486	\$140,449	\$119,802	--	\$544,900
Admission and Amusement Taxes	\$1,149,537	--	--	--	--
Transient Occupancy Tax	\$7,811,884	\$58,412	\$567,335	\$14,933	\$2,100,084
Restaurant Food Tax	\$10,094,267	\$557,659	\$3,628,713	\$153,017	\$6,115,832
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$528,385	\$103,774	\$155,818	\$92,702	\$432,292
Other Non-Property Taxes	\$3,060,140	\$192	--	\$97,882	--
Sub-Total	\$107,873,511	\$2,597,918	\$10,494,810	\$1,671,509	\$33,882,271
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,482,765	\$25,492	\$86,288	\$19,805	\$855,627
Fines and Forfeitures	\$3,536,342	\$84,687	\$186,976	\$73,895	\$508,322
Charges for Services	\$25,394,487	\$1,477,458	\$8,300,219	\$2,261,523	\$17,702,868
Investment of Funds	\$5,723,748	\$458,033	\$206,421	\$50,008	\$866,361
Rental of Property	\$2,788,442	\$48,274	\$535,380	\$114,548	\$358,207
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$752,285	--	\$20,308	\$9,742,748
Miscellaneous Non-Tax Sources	\$4,945,669	\$222,032	\$1,852,327	\$693,685	\$4,973,915
Sub-Total	\$48,871,453	\$3,068,261	\$11,167,611	\$3,233,772	\$35,008,048
Grand Total	\$449,872,730	\$9,276,548	\$32,946,822	\$9,672,691	\$115,720,642

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$205,007,192	\$14,759,234	\$1,596,964	\$14,750,471	\$2,518,743
Public Service Corporation Property Taxes	\$10,457,425	\$340,449	\$131,368	\$404,638	\$188,011
General Personal Property Tax	\$38,259,834	\$1,795,934	\$564,228	\$4,457,475	\$821,306
Mobile Homes Property Tax	\$181,302	--	\$6,359	\$30,046	--
Machinery and Tools Tax	\$2,835,759	\$102,319	\$4,259,181	\$1,686,551	\$187,336
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,994,156	\$41,119	\$38,831	\$277,481	\$30,582
Property Tax Interest	\$664,879	\$171,315	\$15,441	\$127,856	\$17,027
Sub-Total	\$259,400,547	\$17,210,370	\$6,612,372	\$21,734,518	\$3,763,005
All Other Tax Revenue					
Local Sales and Use Taxes	\$34,355,722	\$7,027,037	\$1,163,724	\$7,326,694	\$1,244,362
Consumers' Utility Taxes	\$17,110,436	\$1,398,563	\$658,711	\$2,036,646	\$575,094
Business License Taxes	\$23,853,491	\$2,545,143	\$515,503	\$4,889,518	\$633,625
Franchise License Taxes	\$2,091,573	\$98,185	\$25,723	\$1,332,562	\$40,276
Motor Vehicle License Taxes	\$4,322,069	\$325,784	\$111,672	\$808,224	\$82,139
Bank Stock Tax	\$942,843	\$164,934	\$156,639	\$767,043	\$110,057
Taxes on Recordation and Wills	\$5,461,684	\$4,425	\$36,048	\$342,174	\$31,359
Tobacco Taxes	\$4,804,597	--	\$97,591	--	--
Admission and Amusement Taxes	\$534,195	--	--	--	--
Transient Occupancy Tax	\$3,930,085	\$338,275	\$2,492	\$352,944	\$469,755
Restaurant Food Tax	\$17,869,730	\$3,903,632	\$524,457	\$4,108,738	\$1,025,479
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3,093,026	\$293,660	\$102,256	\$877,383	\$124,776
Other Non-Property Taxes	\$1,332,830	--	\$55,901	\$121,447	--
Sub-Total	\$119,702,281	\$16,099,638	\$3,450,717	\$22,963,373	\$4,336,922
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,100,075	\$156,345	\$10,182	\$219,668	\$40,155
Fines and Forfeitures	\$3,587,702	\$371,758	\$38,443	\$505,328	\$919,063
Charges for Services	\$24,760,360	\$3,705,138	\$2,120,995	\$9,114,827	\$2,536,877
Investment of Funds	\$4,363,259	\$417,035	\$105,703	\$1,368,447	\$96,889
Rental of Property	\$2,255,541	\$324,318	\$15,336	\$394,463	\$8,375
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$4,229,704	\$657,662	\$305,592	\$2,092,413	\$2,099,361
Sub-Total	\$42,296,641	\$5,632,256	\$2,596,251	\$13,695,146	\$5,700,720
Grand Total	\$421,399,469	\$38,942,264	\$12,659,340	\$58,393,037	\$13,800,647

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$37,924,248	\$29,520,209	\$3,978,940	\$19,331,887	\$2,458,897
Public Service Corporation Property Taxes	\$951,260	\$282,526	\$82,712	\$310,461	\$88,219
General Personal Property Tax	\$5,590,150	\$3,220,974	\$1,108,622	\$4,223,733	\$465,954
Mobile Homes Property Tax	--	--	--	\$1,671	--
Machinery and Tools Tax	\$52,174	--	\$14,178	\$98,055	\$884,191
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$229,026	\$147,831	\$80,553	\$160,975	\$45,095
Property Tax Interest	\$62,092	\$77,084	\$35,939	\$31,192	\$40,672
Sub-Total	\$44,808,950	\$33,248,624	\$5,300,944	\$24,157,974	\$3,983,028
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,721,180	\$4,263,902	\$1,430,593	\$12,856,512	\$1,790,567
Consumers' Utility Taxes	\$3,613,249	\$1,700,884	\$743,997	\$2,910,053	\$326,434
Business License Taxes	\$8,210,939	\$2,936,648	\$806,893	\$5,893,564	\$784,491
Franchise License Taxes	\$234,037	\$222,417	\$71,666	\$291,380	\$31,538
Motor Vehicle License Taxes	\$457,477	\$202,229	\$154,226	\$298,240	\$87,207
Bank Stock Tax	\$1,244,838	\$151,384	\$69,302	\$546,953	\$130,996
Taxes on Recordation and Wills	\$547,904	\$218,222	\$88,733	\$985,477	\$72,428
Tobacco Taxes	\$897,579	\$519,660	\$237,563	\$613,471	--
Admission and Amusement Taxes	--	\$19,532	--	\$175,635	\$20,801
Transient Occupancy Tax	\$599,578	\$248,850	\$202,379	\$808,010	\$10,034
Restaurant Food Tax	\$2,235,496	\$1,765,026	\$1,042,608	\$6,402,076	\$851,725
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$304,249	\$180,327	\$182,364	\$215,804	\$1,576
Other Non-Property Taxes	--	\$18,722	\$214,998	--	\$50,097
Sub-Total	\$32,066,526	\$12,447,803	\$5,245,322	\$31,997,175	\$4,157,894
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,376,855	\$442,556	\$111,310	\$1,117,018	\$24,917
Fines and Forfeitures	\$954,306	\$649,515	\$42,865	\$339,338	\$62,003
Charges for Services	\$1,176,386	\$2,804,063	\$3,409,186	\$6,046,776	\$3,287,520
Investment of Funds	\$3,583,215	\$649,720	\$50,877	\$625,397	\$417,277
Rental of Property	\$2,950,986	\$183,662	\$569,959	\$111,156	\$16,744
Payments in Lieu of Taxes from Enterprise Activities	--	\$150,000	\$72,345	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,136,199	--	--
Miscellaneous Non-Tax Sources	\$1,138,630	\$142,669	\$1,062,565	\$1,022,370	\$518,913
Sub-Total	\$11,180,378	\$5,022,185	\$6,455,306	\$9,262,055	\$4,327,374
Grand Total	\$88,055,854	\$50,718,612	\$17,001,572	\$65,417,204	\$12,468,296

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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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 FY 2006
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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$101,035,373	\$14,082,477	\$10,919,107	\$2,651,955	\$39,620,209
Public Service Corporation Property Taxes	\$2,535,035	\$288,174	\$4,397,176	\$95,309	\$2,123,037
General Personal Property Tax	\$22,363,825	\$3,967,554	\$1,856,007	\$549,479	\$13,507,975
Mobile Homes Property Tax	\$42,894	\$7,036	--	--	--
Machinery and Tools Tax	\$1,800,145	\$1,634,123	\$3,998,144	--	\$5,004,569
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,302,189	\$128,561	\$454,801	\$31,188	\$504,518
Property Tax Interest	\$817,038	\$43,203	\$386,225	\$17,324	\$224,855
Sub-Total	\$129,896,499	\$20,151,128	\$22,011,460	\$3,345,255	\$60,985,163
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,414,596	\$11,421,441	\$1,890,963	\$710,095	\$13,319,691
Consumers' Utility Taxes	\$11,637,078	\$1,878,219	\$1,302,633	\$503,771	\$6,840,947
Business License Taxes	\$11,751,121	\$5,745,193	\$1,541,460	\$527,575	\$7,620,265
Franchise License Taxes	\$1,314,857	\$304,159	\$222,691	\$42,129	\$584,346
Motor Vehicle License Taxes	\$2,955,898	\$502,226	\$389,635	\$64,867	\$856,406
Bank Stock Tax	\$357,900	\$501,430	\$106,363	\$76,839	\$598,733
Taxes on Recordation and Wills	\$1,143,394	\$746,064	\$173,224	\$70,330	\$786,799
Tobacco Taxes	\$3,888,803	\$882,623	--	--	\$972,337
Admission and Amusement Taxes	\$1,156,367	\$169,701	--	--	\$370,272
Transient Occupancy Tax	\$2,963,338	\$1,429,097	\$470,035	\$187,805	\$1,502,687
Restaurant Food Tax	\$13,425,879	\$7,099,944	\$1,154,388	\$551,364	\$9,423,830
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2,033,992	\$669,166	\$339,762	\$47,673	\$946,241
Other Non-Property Taxes	\$239,431	\$143,804	--	\$27,625	--
Sub-Total	\$66,282,654	\$31,493,067	\$7,591,154	\$2,810,073	\$43,822,554
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,685,818	\$503,149	\$179,406	\$56,033	\$1,025,782
Fines and Forfeitures	\$2,088,169	\$517,689	\$74,318	\$93,712	\$593,518
Charges for Services	\$44,678,966	\$6,487,900	\$4,586,280	\$1,733,285	\$29,796,381
Investment of Funds	\$3,840,842	\$1,502,674	\$755,246	\$606,196	\$2,561,578
Rental of Property	\$2,884,384	\$1,115,952	\$102,801	\$31,364	\$1,290,081
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$1,231,376	\$100,000
Miscellaneous Non-Tax Sources	\$13,167,354	\$799,601	\$656,148	\$587,340	\$3,643,458
Sub-Total	\$68,345,533	\$10,926,965	\$6,354,199	\$4,339,306	\$39,010,798
Grand Total	\$264,524,686	\$62,571,160	\$35,956,813	\$10,494,634	\$143,818,515

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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 FY 2006
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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$44,094,197	\$16,888,969	\$5,672,147	\$128,228,057	\$164,219,926
Public Service Corporation Property Taxes	\$700,422	\$310,135	\$239,316	\$3,786,209	\$6,849,797
General Personal Property Tax	\$5,767,544	\$2,789,193	\$1,410,562	\$33,296,826	\$34,129,793
Mobile Homes Property Tax	\$8,837	--	--	\$160,284	\$20,781
Machinery and Tools Tax	\$4,524,499	\$32,767	\$241,411	\$11,887,389	\$8,450,230
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$374,750	\$235,602	\$71,372	\$572,218	\$945,954
Property Tax Interest	\$33,004	\$115,745	\$49,075	\$345,838	\$1,836,263
Sub-Total	\$55,503,253	\$20,372,411	\$7,683,883	\$178,276,821	\$216,452,744
All Other Tax Revenue					
Local Sales and Use Taxes	\$7,778,776	\$2,041,465	\$2,145,605	\$22,432,446	\$30,652,119
Consumers' Utility Taxes	\$1,804,761	\$1,273,467	\$1,328,544	\$12,837,083	\$39,122,533
Business License Taxes	\$3,029,004	\$830,605	\$1,713,541	\$14,701,673	\$24,350,300
Franchise License Taxes	\$314,278	\$120,187	\$161,768	\$3,840,332	\$3,542,906
Motor Vehicle License Taxes	\$740,634	\$287,776	\$224,532	\$3,585,645	\$3,657,217
Bank Stock Tax	\$503,693	\$28,617	\$296,071	\$600,317	\$2,205,146
Taxes on Recordation and Wills	\$1,236,968	\$556,676	\$101,138	\$2,535,995	\$3,724,780
Tobacco Taxes	\$982,136	\$417,608	\$149,816	\$4,622,565	\$6,818,757
Admission and Amusement Taxes	--	--	--	\$569,643	\$4,597,587
Transient Occupancy Tax	\$169,367	--	\$14,339	\$2,802,362	\$7,226,292
Restaurant Food Tax	\$2,596,486	\$300,270	\$1,155,170	\$16,649,811	\$27,277,081
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$670,541	\$147,055	\$272,513	\$2,285,188	\$4,214,919
Other Non-Property Taxes	\$1,092,139	--	\$3,163	\$774,586	\$226,554
Sub-Total	\$20,918,783	\$6,003,726	\$7,566,200	\$88,237,646	\$157,616,191
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,012,373	\$269,389	\$418,210	\$3,486,461	\$4,088,238
Fines and Forfeitures	\$718,507	\$178,624	\$235,837	\$2,078,904	\$1,461,418
Charges for Services	\$6,970,621	\$1,169,989	\$5,187,077	\$45,559,919	\$41,997,438
Investment of Funds	\$2,646,960	\$186,878	\$498,596	\$4,455,934	\$6,579,586
Rental of Property	\$50,227	\$31,323	\$552,519	\$11,847,095	\$6,433,004
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$141,872	\$1,649,906	\$3,021,013
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,038,932	\$784,142	\$350,366	\$14,312,202	\$13,297,370
Sub-Total	\$12,437,620	\$2,620,345	\$7,384,477	\$83,390,421	\$76,878,067
Grand Total	\$88,859,656	\$28,996,482	\$22,634,560	\$349,904,888	\$450,947,002

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$1,189,998	\$16,890,950	\$10,937,424	\$62,974,325	\$4,649,548
Public Service Corporation Property Taxes	\$203,403	\$1,179,713	\$137,444	\$3,012,336	\$133,419
General Personal Property Tax	\$193,046	\$3,616,216	\$1,873,025	\$18,489,777	\$710,551
Mobile Homes Property Tax	--	\$16,912	\$15,221	--	\$3,390
Machinery and Tools Tax	\$61,230	\$2,510,484	--	\$2,278,337	\$677,666
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$17,227	\$323,814	\$102,186	\$1,442,651	\$55,870
Property Tax Interest	\$8,577	\$240,938	\$47,615	\$417,985	\$55,870
Sub-Total	\$1,673,481	\$24,779,027	\$13,112,915	\$88,615,411	\$6,286,314
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,722,453	\$3,827,026	\$458,238	\$6,110,717	\$965,875
Consumers' Utility Taxes	\$266,300	\$3,130,198	\$440,102	\$13,428,913	\$945,106
Business License Taxes	\$692,083	\$2,706,413	\$388,663	\$6,068,628	\$374,131
Franchise License Taxes	\$51,935	\$219,703	\$127,428	\$801,630	\$219,020
Motor Vehicle License Taxes	\$28,996	\$598,616	\$306,684	\$1,728,680	\$175,151
Bank Stock Tax	\$125,958	\$142,529	\$39,250	\$397,288	\$122,156
Taxes on Recordation and Wills	\$20,653	\$318,105	\$315,782	\$1,621,785	\$121,346
Tobacco Taxes	\$49,190	\$137,386	\$73,548	\$2,685,113	\$127,120
Admission and Amusement Taxes	--	\$11,526	--	\$492,741	--
Transient Occupancy Tax	\$117,186	\$301,209	--	\$1,120,801	\$121,962
Restaurant Food Tax	\$788,336	\$1,201,759	\$491,366	\$5,881,781	\$793,819
Coal, Oil, and Gas Taxes	\$208,566	--	--	--	--
E-911 Service Tax	\$35,411	\$316,342	\$151,531	\$1,603,771	\$238,442
Other Non-Property Taxes	--	--	--	\$92,894	--
Sub-Total	\$4,107,067	\$12,910,812	\$2,792,592	\$42,034,742	\$4,204,128
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,666	\$169,597	\$173,401	\$1,162,977	\$35,670
Fines and Forfeitures	\$106,054	\$596,864	\$37,283	\$335,211	\$214,933
Charges for Services	\$837,602	\$5,367,201	\$2,398,786	\$25,137,716	\$3,022,291
Investment of Funds	\$90,466	\$434,892	\$109,540	\$1,349,283	\$298,769
Rental of Property	\$439,180	\$296,759	\$87,977	\$3,656,595	\$145,056
Payments in Lieu of Taxes from Enterprise Activities	--	\$82,133	--	\$931,944	\$1,394,297
Interlocal Revenue-Sharing Payments	--	--	--	--	\$172,773
Miscellaneous Non-Tax Sources	\$42,231	\$899,415	\$432,227	\$4,249,211	\$396,504
Sub-Total	\$1,520,199	\$7,846,861	\$3,239,214	\$36,822,937	\$5,680,293
Grand Total	\$7,300,747	\$45,536,700	\$19,144,721	\$167,473,090	\$16,170,735

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '-' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$194,185,597	\$65,798,386	\$18,560,665	\$12,650,752	\$64,071,884
Public Service Corporation Property Taxes	\$11,014,419	\$1,982,390	\$412,909	\$644,886	\$1,920,048
General Personal Property Tax	\$28,436,349	\$14,471,539	\$5,576,210	\$1,812,228	\$9,194,835
Mobile Homes Property Tax	\$21,885	\$18,932	\$21,793	\$1,032	\$91,351
Machinery and Tools Tax	\$14,729,382	\$2,599,983	\$2,799,836	\$65,572	\$1,621,978
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$3,085,648	\$720,801	\$123,504	\$147,570	\$665,450
Property Tax Interest	\$2,216,470	\$480,534	\$62,226	\$39,790	\$286,849
Sub-Total	\$253,689,750	\$86,072,565	\$27,557,143	\$15,361,830	\$77,852,395
All Other Tax Revenue					
Local Sales and Use Taxes	\$27,116,326	\$20,637,376	\$5,634,585	\$3,847,080	\$7,043,982
Consumers' Utility Taxes	\$30,413,521	\$13,234,487	\$1,372,250	\$1,882,143	\$6,420,430
Business License Taxes	\$29,973,841	\$12,893,280	\$3,866,585	\$1,848,116	\$5,177,235
Franchise License Taxes	\$1,986,050	\$1,456,085	\$694,052	\$280,607	\$251,447
Motor Vehicle License Taxes	\$2,593,971	\$1,783,689	\$509,508	\$400,606	\$1,359,928
Bank Stock Tax	\$2,891,777	\$1,306,496	\$289,587	\$283,333	\$362,571
Taxes on Recordation and Wills	\$65,669	\$1,065,439	\$372,238	\$341,570	\$2,632,855
Tobacco Taxes	--	\$2,133,150	\$411,536	\$329,119	\$1,403,764
Admission and Amusement Taxes	\$1,218,238	\$456,047	\$193,927	--	\$356,211
Transient Occupancy Tax	\$4,984,253	\$2,529,645	\$700,891	\$263,920	\$235,137
Restaurant Food Tax	\$17,404,622	\$10,635,894	\$2,351,010	\$1,841,937	\$3,886,919
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6,578,955	\$1,431,406	\$242,986	\$424,527	\$1,033,810
Other Non-Property Taxes	\$764,976	\$374,729	\$344,035	\$18,564	\$455,056
Sub-Total	\$125,992,199	\$69,937,723	\$16,983,190	\$11,761,522	\$30,619,345
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4,523,068	\$1,469,015	\$294,314	\$265,651	\$1,811,848
Fines and Forfeitures	\$10,905,814	\$1,444,566	\$150,860	\$38,020	\$695,620
Charges for Services	\$48,219,750	\$19,533,032	\$6,141,542	\$8,097,956	\$14,953,198
Investment of Funds	\$402,750	\$1,719,919	\$563,007	\$1,005,670	\$1,901,440
Rental of Property	\$114,560	\$946,827	\$843,408	\$40,409	\$743,062
Payments in Lieu of Taxes from Enterprise Activities	\$18,945,068	--	--	\$639,404	\$22,201
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$12,815,888	\$1,273,167	\$308,624	\$627,797	\$2,634,609
Sub-Total	\$95,926,898	\$26,386,526	\$8,301,755	\$10,714,907	\$22,761,978
Grand Total	\$475,608,847	\$182,396,814	\$52,842,088	\$37,838,259	\$131,233,718

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$390,651,602	\$9,376,562	\$7,333,851	\$16,669,206
Public Service Corporation Property Taxes	\$5,492,804	\$614,995	\$281,026	\$406,636
General Personal Property Tax	\$62,471,050	\$2,110,933	\$398,846	\$6,163,285
Mobile Homes Property Tax	\$121,173	\$8,237	\$3,237	\$1,396
Machinery and Tools Tax	\$1,092,938	\$2,260,201	\$1,143,727	\$1,576,978
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$2,942,251	\$161,053	\$34,307	\$174,545
Property Tax Interest	\$1,464,013	\$99,881	\$13,673	\$49,149
Sub-Total	\$464,235,831	\$14,631,862	\$9,208,667	\$25,041,195
All Other Tax Revenue				
Local Sales and Use Taxes	\$51,391,606	\$4,066,761	\$4,303,203	\$10,894,693
Consumers' Utility Taxes	\$40,876,918	\$1,998,674	\$640,621	\$3,433,690
Business License Taxes	\$40,611,370	\$1,855,437	\$1,789,386	\$6,022,426
Franchise License Taxes	\$4,863,393	\$161,710	\$250,762	\$543,864
Motor Vehicle License Taxes	\$8,935,321	\$398,819	--	\$496,649
Bank Stock Tax	\$1,623,110	\$99,030	\$168,696	\$655,571
Taxes on Recordation and Wills	\$57,044	\$335,095	\$387,953	\$599,820
Tobacco Taxes	\$11,024,720	\$434,098	\$184,080	\$282,023
Admission and Amusement Taxes	\$4,648,949	--	--	\$109,109
Transient Occupancy Tax	\$20,982,033	\$294,474	\$5,383,275	\$604,230
Restaurant Food Tax	\$45,025,727	\$2,005,171	\$5,600,162	\$4,994,047
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$6,901,160	\$278,907	\$245,767	\$579,235
Other Non-Property Taxes	\$616,730	\$32,217	\$31,627	--
Sub-Total	\$237,558,081	\$11,960,393	\$18,985,532	\$29,215,357
Non-Tax Revenue				
Permits, Fees, and Licenses	\$5,834,259	\$198,272	\$275,741	\$619,646
Fines and Forfeitures	\$5,126,218	\$211,196	\$229,779	\$221,123
Charges for Services	\$56,655,888	\$5,410,741	\$1,238,151	\$3,519,121
Investment of Funds	\$12,132,467	\$497,918	\$980,693	\$802,448
Rental of Property	\$11,234,772	\$170,255	\$451,278	\$120,846
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$11,935,445	\$545,556	\$850,138	\$685,415
Sub-Total	\$103,019,049	\$7,033,938	\$4,025,780	\$5,968,599
Grand Total	\$804,812,961	\$33,626,193	\$32,219,979	\$60,225,151

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$971.28	\$853.22	\$933.96
Public Service Corporation Property Taxes	\$34.06	\$29.51	\$32.62
General Personal Property Tax	\$172.92	\$157.76	\$168.13
Mobile Homes Property Tax	\$1.39	\$0.34	\$1.06
Machinery and Tools Tax	\$21.67	\$34.93	\$25.86
Merchants' Capital Tax	\$2.18	--	\$1.49
Property Tax Penalties	\$8.24	\$8.17	\$8.22
Property Tax Interest	\$2.97	\$4.66	\$3.50
Sub-Total	\$1,214.71	\$1,088.59	\$1,174.85
All Other Tax Revenue			
Local Sales and Use Taxes	\$116.52	\$158.41	\$129.76
Consumers' Utility Taxes	\$54.01	\$105.87	\$70.40
Business License Taxes	\$63.64	\$114.07	\$79.58
Franchise License Taxes	\$6.23	\$12.04	\$8.07
Motor Vehicle License Taxes	\$19.06	\$18.02	\$18.73
Bank Stock Tax	\$4.36	\$8.77	\$5.75
Taxes on Recordation and Wills	\$31.26	\$14.39	\$25.93
Tobacco Taxes	\$2.58	\$20.42	\$8.22
Admission and Amusement Taxes	\$0.03	\$6.80	\$2.17
Transient Occupancy Tax	\$14.90	\$30.08	\$19.70
Restaurant Food Tax	\$14.38	\$101.56	\$41.94
Coal, Oil, and Gas Taxes	\$7.94	\$0.09	\$5.46
E-911 Service Tax	\$13.76	\$16.05	\$14.48
Other Non-Property Taxes	\$10.99	\$4.26	\$8.86
Sub-Total	\$359.67	\$610.83	\$439.05
Non-Tax Revenue			
Permits, Fees, and Licenses	\$32.70	\$18.25	\$28.13
Fines and Forfeitures	\$9.52	\$16.82	\$11.83
Charges for Services	\$173.99	\$210.30	\$185.47
Investment of Funds	\$35.90	\$27.15	\$33.13
Rental of Property	\$10.01	\$22.71	\$14.02
Payments in Lieu of Taxes from Enterprise Activities	\$1.06	\$11.36	\$4.31
Interlocal Revenue-Sharing Payments	\$0.18	\$5.50	\$1.86
Miscellaneous Non-Tax Sources	\$28.91	\$46.97	\$34.62
Sub-Total	\$292.26	\$359.06	\$313.37
Grand Total	\$1,866.63	\$2,058.48	\$1,927.27

1

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
[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	\$326.96	\$977.06	\$299.29	\$280.86	\$283.43
Public Service Corporation Property Taxes	\$25.90	\$22.47	\$31.75	\$10.37	\$16.09
General Personal Property Tax	\$107.48	\$171.52	\$97.19	\$103.47	\$115.66
Mobile Homes Property Tax	--	\$0.90	\$1.99	\$2.14	\$2.84
Machinery and Tools Tax	\$16.38	\$7.60	\$358.84	\$2.25	\$49.02
Merchants' Capital Tax	--	--	--	--	\$8.47
Property Tax Penalties	\$8.39	\$7.90	\$4.98	\$8.17	\$7.01
Property Tax Interest	\$7.66	\$2.87	\$2.28	\$1.10	\$2.69
Sub-Total	\$492.77	\$1,190.33	\$796.32	\$408.36	\$485.21
All Other Tax Revenue					
Local Sales and Use Taxes	\$72.23	\$147.73	\$37.75	\$52.18	\$76.03
Consumers' Utility Taxes	\$43.00	\$80.92	\$24.22	\$34.90	\$50.09
Business License Taxes	\$1.86	\$105.04	\$20.78	\$15.38	\$11.76
Franchise License Taxes	\$1.87	\$2.96	\$1.57	\$0.62	\$1.10
Motor Vehicle License Taxes	\$14.55	\$23.43	\$17.02	\$22.33	\$22.06
Bank Stock Tax	\$1.26	\$4.69	\$0.25	\$3.07	\$2.86
Taxes on Recordation and Wills	\$16.79	\$23.43	\$7.24	\$14.72	\$9.52
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.33	--	--	--
Transient Occupancy Tax	\$9.41	\$17.62	\$4.16	--	\$0.83
Restaurant Food Tax	--	\$56.05	\$14.60	--	\$25.43
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.34	\$16.11	\$11.74	\$5.36	\$15.60
Other Non-Property Taxes	\$1.36	\$8.05	\$15.56	--	--
Sub-Total	\$170.69	\$486.36	\$154.90	\$148.57	\$215.27
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.28	\$16.29	\$2.76	\$26.44	\$6.58
Fines and Forfeitures	\$1.04	\$3.37	\$7.15	\$7.63	\$6.65
Charges for Services	\$208.21	\$153.56	\$215.52	\$331.98	\$148.47
Investment of Funds	\$12.26	\$17.90	\$40.45	\$27.01	\$20.40
Rental of Property	\$7.75	\$9.90	\$9.30	\$3.15	\$9.64
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.87	\$20.95	\$53.94	\$34.30	\$31.90
Sub-Total	\$264.41	\$221.97	\$329.12	\$430.51	\$223.63
Grand Total	\$927.87	\$1,898.66	\$1,280.34	\$987.44	\$924.12

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, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
 [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	\$327.87	\$2,053.24	\$419.14	\$621.56	\$462.93
Public Service Corporation Property Taxes	\$25.76	\$28.89	\$18.72	\$1,460.71	\$19.29
General Personal Property Tax	\$78.85	\$225.87	\$78.03	\$15.04	\$124.87
Mobile Homes Property Tax	\$4.36	--	\$3.72	\$0.06	\$3.29
Machinery and Tools Tax	\$16.08	\$0.71	\$23.35	--	\$33.10
Merchants' Capital Tax	\$5.64	--	--	--	\$2.50
Property Tax Penalties	\$5.00	\$11.12	\$5.69	\$3.89	\$7.05
Property Tax Interest	\$2.99	\$0.63	\$3.12	\$2.92	\$2.80
Sub-Total	\$466.54	\$2,320.46	\$551.75	\$2,104.17	\$655.82
All Other Tax Revenue					
Local Sales and Use Taxes	\$71.11	\$172.82	\$69.07	\$167.32	\$49.41
Consumers' Utility Taxes	\$49.96	\$51.90	\$39.65	--	\$32.55
Business License Taxes	--	\$274.33	\$41.97	--	\$0.01
Franchise License Taxes	\$1.11	\$11.89	\$3.88	--	\$2.47
Motor Vehicle License Taxes	\$21.24	\$18.17	\$26.59	\$0.36	\$27.25
Bank Stock Tax	--	\$8.95	\$2.26	\$7.70	\$3.75
Taxes on Recordation and Wills	\$8.47	\$40.75	\$17.03	\$22.84	\$23.05
Tobacco Taxes	--	\$15.51	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$96.61	\$6.58	\$85.08	\$4.26
Restaurant Food Tax	--	\$134.30	\$31.03	--	\$17.07
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.27	\$27.61	\$10.13	--	\$16.29
Other Non-Property Taxes	\$2.49	\$99.64	\$13.57	\$4.20	--
Sub-Total	\$170.65	\$952.48	\$261.75	\$287.51	\$176.10
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.51	\$46.88	\$11.16	\$28.29	\$15.15
Fines and Forfeitures	\$1.50	\$46.45	\$2.71	\$0.01	\$2.59
Charges for Services	\$116.42	\$236.07	\$143.73	\$185.77	\$157.71
Investment of Funds	\$22.58	\$27.66	\$26.73	\$54.75	\$27.32
Rental of Property	\$3.22	\$10.73	\$6.42	\$13.37	\$1.95
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	\$0.02
Miscellaneous Non-Tax Sources	\$28.51	\$9.22	\$15.13	\$40.55	\$23.77
Sub-Total	\$178.74	\$377.01	\$205.87	\$322.74	\$228.50
Grand Total	\$815.94	\$3,649.95	\$1,019.38	\$2,714.42	\$1,060.43

1

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
[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	\$249.18	\$486.86	\$218.72	\$303.11	\$258.60
Public Service Corporation Property Taxes	\$29.99	\$30.10	\$11.82	\$17.60	\$20.65
General Personal Property Tax	\$119.52	\$115.16	\$106.38	\$74.44	\$101.90
Mobile Homes Property Tax	\$5.09	\$1.69	\$3.03	\$3.74	\$5.31
Machinery and Tools Tax	\$31.10	\$87.36	\$22.11	\$118.49	\$9.85
Merchants' Capital Tax	\$21.85	--	\$5.25	\$2.88	\$4.01
Property Tax Penalties	\$3.37	\$5.24	\$6.39	\$4.57	\$9.89
Property Tax Interest	\$3.10	\$1.99	\$2.46	\$12.12	\$6.74
Sub-Total	\$463.21	\$728.40	\$376.16	\$536.94	\$416.94
All Other Tax Revenue					
Local Sales and Use Taxes	\$36.66	\$64.54	\$36.47	\$55.95	\$29.11
Consumers' Utility Taxes	\$22.06	\$30.30	\$25.62	\$34.19	\$33.15
Business License Taxes	--	\$24.05	--	--	--
Franchise License Taxes	\$0.72	\$5.00	\$2.02	\$3.61	\$4.73
Motor Vehicle License Taxes	\$15.39	\$22.61	\$19.55	--	\$23.03
Bank Stock Tax	\$2.88	\$3.26	--	\$4.41	\$1.71
Taxes on Recordation and Wills	\$7.05	\$19.30	\$6.00	\$11.06	\$10.62
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.55	\$9.02	--	\$1.13	--
Restaurant Food Tax	\$10.08	\$31.48	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$645.77	--
E-911 Service Tax	\$15.56	\$9.02	\$14.84	\$17.21	\$14.73
Other Non-Property Taxes	\$3.12	\$4.91	--	\$80.10	--
Sub-Total	\$114.08	\$223.48	\$104.49	\$853.42	\$117.08
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.10	\$16.99	\$6.35	\$2.47	\$6.63
Fines and Forfeitures	\$46.66	\$3.67	\$15.74	\$0.06	\$1.85
Charges for Services	\$287.51	\$104.58	\$223.13	\$154.57	\$138.24
Investment of Funds	\$25.55	\$29.15	\$22.74	\$33.11	\$16.92
Rental of Property	\$1.71	\$10.00	\$1.76	\$0.62	\$4.56
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$8.47	\$4.15	--	--	--
Miscellaneous Non-Tax Sources	\$9.49	\$27.05	\$34.58	\$30.02	\$28.43
Sub-Total	\$383.50	\$195.59	\$304.31	\$220.84	\$196.64
Grand Total	\$960.78	\$1,147.46	\$784.97	\$1,611.20	\$730.66

1

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Staff, Commission on Local Government

Table 2.2
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FY 2006
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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$250.46	\$475.60	\$334.40	\$604.69	\$296.48
Public Service Corporation Property Taxes	\$20.69	\$27.89	\$22.33	\$18.69	\$22.18
General Personal Property Tax	\$116.81	\$146.79	\$56.29	\$126.44	\$125.62
Mobile Homes Property Tax	\$3.86	\$2.52	\$4.16	\$1.16	\$3.83
Machinery and Tools Tax	\$105.17	\$10.71	\$43.01	\$23.87	\$33.70
Merchants' Capital Tax	\$0.08	--	\$6.67	\$3.28	\$1.99
Property Tax Penalties	\$5.71	\$14.65	\$2.63	\$11.40	\$6.43
Property Tax Interest	\$2.64	\$10.04	\$4.77	\$6.10	\$3.47
Sub-Total	\$505.42	\$688.20	\$474.26	\$795.63	\$493.69
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.14	\$47.14	\$46.62	\$64.15	\$43.53
Consumers' Utility Taxes	\$38.55	\$46.57	\$48.13	\$33.21	\$15.68
Business License Taxes	\$28.54	\$43.07	--	--	--
Franchise License Taxes	\$1.77	\$0.07	\$2.09	\$1.89	--
Motor Vehicle License Taxes	\$18.06	\$24.25	\$21.11	\$25.89	\$0.76
Bank Stock Tax	\$2.79	\$2.04	\$0.55	\$1.51	--
Taxes on Recordation and Wills	\$9.68	\$36.32	\$8.73	\$12.70	\$6.85
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$9.69	\$10.57	--	--
Restaurant Food Tax	--	\$30.57	\$13.73	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.87	\$6.79	\$9.60	\$9.01	\$14.85
Other Non-Property Taxes	--	--	\$3.65	\$3.64	\$2.19
Sub-Total	\$174.40	\$246.50	\$164.76	\$151.98	\$83.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.50	\$48.21	\$8.53	\$11.11	\$2.59
Fines and Forfeitures	\$2.40	\$21.64	\$0.35	\$2.38	\$19.10
Charges for Services	\$167.23	\$125.21	\$272.89	\$511.57	\$208.46
Investment of Funds	\$24.47	\$5.28	\$12.34	\$40.64	\$18.77
Rental of Property	\$2.11	\$5.32	\$2.62	\$68.74	\$20.12
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$40.61	\$122.80	\$10.76	\$45.27	\$57.52
Sub-Total	\$244.32	\$328.46	\$307.49	\$679.71	\$326.55
Grand Total	\$924.13	\$1,263.16	\$946.51	\$1,627.33	\$904.09

1

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$840.36	\$697.96	\$401.45	\$642.15	\$445.57
Public Service Corporation Property Taxes	\$35.80	\$15.99	\$14.88	\$17.77	\$35.22
General Personal Property Tax	\$170.48	\$191.30	\$86.70	\$154.63	\$148.06
Mobile Homes Property Tax	\$0.57	\$0.06	\$4.55	\$0.96	\$6.68
Machinery and Tools Tax	\$15.56	\$20.19	\$3.44	\$29.13	\$7.61
Merchants' Capital Tax	--	--	\$0.89	--	--
Property Tax Penalties	\$7.88	\$8.88	\$5.71	\$9.03	\$10.59
Property Tax Interest	\$1.38	\$2.83	\$2.63	\$3.97	\$8.02
Sub-Total	\$1,072.02	\$937.21	\$520.24	\$857.65	\$661.75
All Other Tax Revenue					
Local Sales and Use Taxes	\$130.12	\$55.34	\$24.72	\$129.90	\$49.97
Consumers' Utility Taxes	\$54.73	\$38.24	\$36.91	\$47.14	\$46.69
Business License Taxes	\$60.47	\$1.92	\$9.82	--	\$7.24
Franchise License Taxes	\$11.83	\$2.06	\$0.80	\$2.57	\$3.22
Motor Vehicle License Taxes	\$22.30	\$20.28	\$24.12	\$17.33	\$19.82
Bank Stock Tax	\$3.99	--	--	--	\$3.52
Taxes on Recordation and Wills	\$23.52	\$39.49	\$7.80	\$43.87	\$8.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$13.91	\$0.68	\$1.02	\$0.39	--
Restaurant Food Tax	--	--	\$9.12	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$12.49	\$18.54	\$9.06	\$19.78	\$7.31
Other Non-Property Taxes	\$0.84	\$2.41	\$2.38	--	\$0.63
Sub-Total	\$334.20	\$178.95	\$125.75	\$260.97	\$146.62
Non-Tax Revenue					
Permits, Fees, and Licenses	\$27.28	\$40.26	\$10.91	\$50.82	\$9.87
Fines and Forfeitures	\$5.81	\$9.95	\$0.94	\$1.42	\$6.22
Charges for Services	\$144.53	\$110.26	\$122.38	\$183.40	\$255.52
Investment of Funds	\$19.42	\$21.39	\$4.88	\$36.95	\$20.30
Rental of Property	\$6.94	\$5.54	\$9.10	\$5.14	\$1.71
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.82	\$16.25	\$45.45	\$20.80	\$35.26
Sub-Total	\$224.79	\$203.65	\$193.66	\$298.54	\$328.87
Grand Total	\$1,631.01	\$1,319.81	\$839.66	\$1,417.17	\$1,137.23

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$302.77	\$486.59	\$584.83	\$1,775.04	\$1,038.00
Public Service Corporation Property Taxes	\$19.67	\$39.69	\$16.92	\$29.28	\$61.70
General Personal Property Tax	\$51.25	\$162.23	\$134.32	\$258.01	\$261.83
Mobile Homes Property Tax	\$5.56	\$2.47	\$5.39	\$0.30	--
Machinery and Tools Tax	\$28.48	\$23.72	\$9.74	\$3.55	\$8.54
Merchants' Capital Tax	\$4.94	--	\$4.62	--	--
Property Tax Penalties	\$4.02	\$10.40	\$10.49	\$10.35	\$16.37
Property Tax Interest	\$6.05	\$4.14	\$5.23	\$0.71	\$5.69
Sub-Total	\$422.74	\$729.25	\$771.54	\$2,077.23	\$1,392.12
All Other Tax Revenue					
Local Sales and Use Taxes	\$37.51	\$39.36	\$171.80	\$154.11	\$115.75
Consumers' Utility Taxes	\$38.99	\$47.95	\$44.64	\$102.37	\$50.99
Business License Taxes	--	\$20.36	--	\$124.56	\$22.59
Franchise License Taxes	--	\$2.42	\$0.88	\$1.51	\$2.85
Motor Vehicle License Taxes	--	\$18.71	\$21.47	\$19.40	\$22.61
Bank Stock Tax	--	\$5.70	--	\$7.51	\$3.23
Taxes on Recordation and Wills	\$4.81	\$10.32	\$18.05	\$46.27	\$46.69
Tobacco Taxes	--	--	--	\$10.29	--
Admission and Amusement Taxes	--	\$1.32	--	--	--
Transient Occupancy Tax	\$0.77	\$1.06	--	\$18.52	\$1.54
Restaurant Food Tax	--	\$18.40	--	--	--
Coal, Oil, and Gas Taxes	\$536.42	--	--	--	--
E-911 Service Tax	\$17.11	\$9.62	\$10.77	\$19.77	\$19.91
Other Non-Property Taxes	\$2.86	\$45.24	\$3.44	\$4.52	\$1.23
Sub-Total	\$638.47	\$220.46	\$271.05	\$508.84	\$287.38
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.99	\$14.55	\$12.98	\$44.94	\$30.17
Fines and Forfeitures	\$0.08	\$10.80	\$3.10	\$14.98	\$8.31
Charges for Services	\$108.40	\$84.11	\$125.01	\$235.61	\$224.94
Investment of Funds	\$8.08	\$34.09	\$10.62	\$72.16	\$33.16
Rental of Property	\$1.44	\$3.01	\$4.30	\$27.41	\$6.60
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$50.65	\$5.10	\$20.14	\$15.89	\$28.58
Sub-Total	\$172.64	\$151.67	\$176.15	\$410.98	\$331.75
Grand Total	\$1,233.84	\$1,101.39	\$1,218.74	\$2,997.05	\$2,011.25

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$402.17	\$390.52	\$485.27	\$535.21	\$300.02
Public Service Corporation Property Taxes	\$15.76	\$93.75	\$12.33	\$13.89	\$52.41
General Personal Property Tax	\$92.01	\$106.56	\$85.50	\$245.41	\$85.03
Mobile Homes Property Tax	\$3.41	\$0.75	\$4.99	\$2.69	\$3.13
Machinery and Tools Tax	\$10.55	\$2.16	\$7.20	\$75.15	\$143.26
Merchants' Capital Tax	\$3.11	--	\$13.24	--	\$8.65
Property Tax Penalties	\$5.79	\$11.51	\$5.35	\$10.67	\$6.49
Property Tax Interest	\$3.15	\$3.99	\$2.66	\$11.96	\$3.55
Sub-Total	\$535.94	\$609.24	\$616.55	\$894.99	\$602.54
All Other Tax Revenue					
Local Sales and Use Taxes	\$37.32	\$34.66	\$83.07	\$140.95	\$61.35
Consumers' Utility Taxes	\$50.44	\$41.84	\$37.51	\$50.39	\$14.49
Business License Taxes	--	--	\$0.09	\$70.89	--
Franchise License Taxes	\$0.78	\$4.79	\$12.95	\$6.17	\$3.65
Motor Vehicle License Taxes	\$27.05	\$16.84	\$25.25	\$28.28	\$9.16
Bank Stock Tax	--	\$2.21	\$2.88	\$3.02	--
Taxes on Recordation and Wills	\$0.45	\$24.61	\$19.83	\$34.29	\$6.41
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.22	\$5.41	\$2.56
Restaurant Food Tax	--	--	\$15.17	\$37.76	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.88	\$11.78	\$16.86	\$8.52	\$13.21
Other Non-Property Taxes	\$4.85	--	\$3.14	\$0.41	\$3.77
Sub-Total	\$136.78	\$136.73	\$218.95	\$386.11	\$114.60
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.08	\$17.32	\$15.26	\$40.14	\$3.11
Fines and Forfeitures	\$1.28	\$3.26	\$0.34	\$3.07	\$1.92
Charges for Services	\$126.84	\$127.86	\$100.71	\$210.73	\$194.27
Investment of Funds	\$2.65	\$12.02	\$25.97	\$47.16	\$12.00
Rental of Property	\$3.21	\$0.74	\$0.60	\$0.45	\$5.61
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$24.67	\$10.72	\$36.40	\$45.06	\$20.47
Sub-Total	\$169.73	\$171.90	\$179.28	\$346.61	\$237.37
Grand Total	\$842.44	\$917.88	\$1,014.78	\$1,627.71	\$954.51

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$579.86	\$986.93	\$279.49	\$554.76	\$199.98
Public Service Corporation Property Taxes	\$17.74	\$30.78	\$8.86	\$20.13	\$14.76
General Personal Property Tax	\$131.85	\$226.15	\$59.91	\$126.43	\$77.68
Mobile Homes Property Tax	\$4.55	\$0.65	\$3.10	--	\$3.65
Machinery and Tools Tax	\$2.13	\$12.91	\$12.16	\$1.86	\$67.27
Merchants' Capital Tax	--	--	\$2.20	--	--
Property Tax Penalties	\$8.09	\$11.02	\$3.62	\$7.80	\$7.95
Property Tax Interest	\$3.13	\$7.95	\$4.13	\$3.16	\$4.57
Sub-Total	\$747.34	\$1,276.39	\$373.45	\$714.15	\$375.86
All Other Tax Revenue					
Local Sales and Use Taxes	\$106.07	\$103.35	\$23.46	\$48.64	\$27.40
Consumers' Utility Taxes	\$52.46	\$61.33	\$35.21	\$35.24	\$32.41
Business License Taxes	\$39.20	\$33.22	--	\$15.99	\$25.77
Franchise License Taxes	\$8.28	\$3.26	\$0.49	\$3.04	\$1.65
Motor Vehicle License Taxes	\$0.49	\$32.39	\$16.89	\$22.49	\$13.24
Bank Stock Tax	\$6.13	\$1.28	\$0.66	\$1.81	--
Taxes on Recordation and Wills	\$21.59	\$36.81	\$6.96	\$30.52	\$4.63
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.79	--	\$0.42	\$0.51	\$2.99
Restaurant Food Tax	\$42.91	--	--	\$24.91	\$9.16
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.67	\$6.90	\$9.82	\$15.40	\$3.55
Other Non-Property Taxes	--	--	\$3.02	--	\$4.87
Sub-Total	\$287.59	\$278.53	\$96.92	\$198.56	\$125.67
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.43	\$57.05	\$5.11	\$29.62	\$3.32
Fines and Forfeitures	\$2.80	\$4.76	\$0.04	\$8.17	\$89.30
Charges for Services	\$149.45	\$97.69	\$257.68	\$250.24	\$261.94
Investment of Funds	\$17.80	\$32.68	\$19.33	\$34.05	\$22.66
Rental of Property	\$0.94	\$3.30	\$6.14	\$2.72	\$2.48
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$14.85	\$20.17	\$50.82	\$27.04	\$35.97
Sub-Total	\$198.27	\$215.65	\$339.12	\$351.85	\$415.66
Grand Total	\$1,233.20	\$1,770.57	\$809.49	\$1,264.55	\$917.18

1

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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$214.18	\$821.73	\$880.46	\$231.10	\$904.03
Public Service Corporation Property Taxes	\$84.79	\$38.61	\$26.46	\$27.01	\$40.17
General Personal Property Tax	\$144.61	\$200.92	\$185.13	\$53.72	\$87.92
Mobile Homes Property Tax	\$2.36	\$0.60	\$0.07	\$3.39	\$1.91
Machinery and Tools Tax	\$41.64	\$16.22	\$25.10	\$66.25	\$0.18
Merchants' Capital Tax	--	\$8.84	--	--	\$1.06
Property Tax Penalties	\$6.80	\$8.83	\$1.35	\$5.50	\$4.20
Property Tax Interest	\$3.11	\$3.05	\$1.00	\$4.18	\$4.00
Sub-Total	\$497.50	\$1,098.81	\$1,119.57	\$391.15	\$1,043.48
All Other Tax Revenue					
Local Sales and Use Taxes	\$73.16	\$170.05	\$198.29	\$73.03	\$39.18
Consumers' Utility Taxes	\$41.56	\$46.12	\$17.23	\$82.23	\$47.27
Business License Taxes	\$6.10	\$5.87	\$103.11	\$27.20	--
Franchise License Taxes	\$2.82	\$13.82	\$12.59	\$4.48	\$0.24
Motor Vehicle License Taxes	\$18.06	\$25.53	\$20.74	\$19.27	\$18.53
Bank Stock Tax	--	\$5.76	\$17.32	\$3.95	\$9.28
Taxes on Recordation and Wills	\$6.73	\$24.38	\$22.26	\$5.99	\$14.05
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.86	\$7.33	\$32.28	\$1.99	--
Restaurant Food Tax	--	--	--	\$32.69	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.97	\$19.65	\$7.27	\$14.43	\$12.87
Other Non-Property Taxes	\$3.04	--	\$29.45	--	\$2.87
Sub-Total	\$170.30	\$318.52	\$460.55	\$265.27	\$144.31
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.24	\$20.77	\$16.58	\$2.07	\$8.17
Fines and Forfeitures	\$0.87	\$9.67	\$8.63	\$3.73	\$0.22
Charges for Services	\$130.51	\$141.37	\$110.63	\$97.40	\$246.34
Investment of Funds	\$18.71	\$11.58	\$31.70	\$14.25	\$38.17
Rental of Property	\$7.92	\$4.42	\$1.51	\$7.35	\$3.70
Payments in Lieu of Taxes from Enterprise Activities	--	\$3.30	\$17.92	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$48.50	\$17.58	\$15.87	\$18.55	\$38.96
Sub-Total	\$210.76	\$208.68	\$202.85	\$143.34	\$335.56
Grand Total	\$878.56	\$1,626.01	\$1,782.96	\$799.76	\$1,523.34

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 2.2
Per Capita Distribution/¹
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Counties and Cities in Virginia
FY 2006
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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	\$551.28	\$1,139.54	\$393.83	\$469.82	\$552.08
Public Service Corporation Property Taxes	\$42.93	\$23.82	\$14.05	\$82.04	\$19.03
General Personal Property Tax	\$164.29	\$222.50	\$142.78	\$126.00	\$97.64
Mobile Homes Property Tax	\$5.08	--	\$6.03	\$1.68	--
Machinery and Tools Tax	\$196.58	\$84.93	\$29.91	\$7.61	\$82.16
Merchants' Capital Tax	--	--	\$2.27	--	--
Property Tax Penalties	\$6.89	\$8.71	\$8.71	\$9.36	\$8.80
Property Tax Interest	\$3.28	\$2.54	\$7.26	\$5.41	\$4.28
Sub-Total	\$970.33	\$1,482.04	\$604.84	\$701.92	\$763.99
All Other Tax Revenue					
Local Sales and Use Taxes	\$56.84	\$144.63	\$21.70	\$57.64	\$44.28
Consumers' Utility Taxes	\$26.19	--	\$35.88	\$18.09	\$27.04
Business License Taxes	\$14.43	\$95.90	\$1.12	\$56.95	\$23.65
Franchise License Taxes	\$3.08	\$4.41	\$0.49	\$1.63	\$0.32
Motor Vehicle License Taxes	\$14.53	\$2.25	\$24.88	\$23.49	\$18.93
Bank Stock Tax	--	--	\$1.92	\$4.48	\$4.19
Taxes on Recordation and Wills	\$26.76	\$37.13	\$9.92	\$36.05	\$22.97
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.81	\$50.95	--	\$5.11	--
Restaurant Food Tax	\$6.13	\$88.33	--	\$30.90	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$16.41	\$4.97	\$11.17	\$11.20	\$13.17
Other Non-Property Taxes	\$15.25	\$23.51	\$3.21	\$10.69	--
Sub-Total	\$180.43	\$452.10	\$110.28	\$256.22	\$154.55
Non-Tax Revenue					
Permits, Fees, and Licenses	\$48.35	\$56.12	\$17.17	\$367.58	\$19.03
Fines and Forfeitures	\$2.00	\$5.05	\$15.17	\$16.18	\$4.70
Charges for Services	\$199.44	\$160.95	\$634.00	\$98.28	\$155.26
Investment of Funds	\$37.03	\$26.25	\$55.72	\$35.28	\$4.97
Rental of Property	\$3.64	\$1.19	\$12.13	\$3.51	\$4.50
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.36	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.02	\$45.43	\$44.98	\$28.09	\$24.51
Sub-Total	\$311.83	\$295.00	\$779.17	\$548.92	\$212.95
Grand Total	\$1,462.59	\$2,229.13	\$1,494.29	\$1,507.07	\$1,131.49

1

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$680.44	\$187.54	\$1,888.91	\$625.37	\$189.56
Public Service Corporation Property Taxes	\$12.81	\$17.89	\$49.86	\$480.28	\$9.72
General Personal Property Tax	\$139.95	\$39.50	\$274.21	\$97.10	\$109.74
Mobile Homes Property Tax	\$3.24	\$3.14	\$0.05	\$0.25	\$2.12
Machinery and Tools Tax	\$0.28	\$20.88	\$4.38	\$9.00	\$11.36
Merchants' Capital Tax	\$7.82	\$2.56	--	\$12.32	\$3.84
Property Tax Penalties	\$8.29	\$3.59	\$9.74	\$8.27	\$4.26
Property Tax Interest	\$2.41	\$5.58	\$5.31	\$2.73	\$0.24
Sub-Total	\$855.25	\$280.68	\$2,232.45	\$1,235.33	\$330.85
All Other Tax Revenue					
Local Sales and Use Taxes	\$115.80	\$40.67	\$169.72	\$53.86	\$26.15
Consumers' Utility Taxes	--	\$20.50	\$51.95	\$18.10	\$23.04
Business License Taxes	--	--	\$99.12	\$5.82	--
Franchise License Taxes	\$1.03	\$0.38	\$5.88	\$0.57	\$0.15
Motor Vehicle License Taxes	\$17.05	\$7.30	\$18.64	\$20.79	\$9.94
Bank Stock Tax	\$1.97	\$1.98	\$2.02	--	--
Taxes on Recordation and Wills	\$26.85	\$3.02	\$68.44	\$27.48	\$5.36
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$0.12	\$20.23	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$16.30	--	--	--
E-911 Service Tax	\$6.81	\$11.17	\$13.25	\$12.19	\$7.54
Other Non-Property Taxes	\$3.58	\$3.85	\$34.13	--	\$1.99
Sub-Total	\$173.09	\$105.29	\$483.39	\$138.81	\$74.17
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.91	\$1.79	\$79.49	\$48.59	\$3.51
Fines and Forfeitures	\$1.70	\$0.53	\$7.83	\$2.50	\$0.83
Charges for Services	\$118.70	\$87.67	\$119.43	\$152.62	\$264.32
Investment of Funds	\$7.97	\$8.81	\$55.18	\$31.59	\$17.31
Rental of Property	\$4.29	\$2.66	\$5.76	\$1.31	\$5.14
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$15.62	\$6.96	\$73.14	\$29.68	\$15.22
Sub-Total	\$163.19	\$108.42	\$340.83	\$266.29	\$306.33
Grand Total	\$1,191.52	\$494.39	\$3,056.68	\$1,640.43	\$711.34

1

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$536.95	\$699.08	\$227.91	\$628.84	\$380.67
Public Service Corporation Property Taxes	\$16.56	\$13.32	\$25.59	\$13.56	\$18.87
General Personal Property Tax	\$161.29	\$122.31	\$210.26	\$215.62	\$66.23
Mobile Homes Property Tax	\$0.60	\$39.07	\$2.34	\$7.18	\$2.70
Machinery and Tools Tax	\$4.61	\$27.29	\$14.80	\$0.79	\$26.01
Merchants' Capital Tax	\$16.41	--	\$8.80	-\$0.19	\$12.13
Property Tax Penalties	\$6.99	\$8.45	\$5.93	\$8.26	\$3.00
Property Tax Interest	\$3.21	\$2.59	\$2.79	\$4.26	\$1.45
Sub-Total	\$746.62	\$912.11	\$498.41	\$878.34	\$511.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.24	\$44.93	\$87.71	\$85.74	\$77.44
Consumers' Utility Taxes	\$48.57	\$44.89	\$17.59	\$49.28	\$18.29
Business License Taxes	--	\$18.00	--	\$17.51	--
Franchise License Taxes	\$4.46	\$4.29	\$1.16	\$3.04	\$0.26
Motor Vehicle License Taxes	\$26.55	\$23.61	\$20.25	\$26.42	\$6.53
Bank Stock Tax	\$3.58	\$6.43	--	\$6.66	\$0.64
Taxes on Recordation and Wills	\$20.71	\$19.66	\$14.14	\$26.62	\$11.14
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.39	--	\$0.29
Restaurant Food Tax	\$23.49	--	--	--	\$2.48
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.41	\$18.99	\$18.50	\$16.08	\$1.65
Other Non-Property Taxes	--	\$3.71	--	\$4.22	\$1.23
Sub-Total	\$212.00	\$184.52	\$159.73	\$235.56	\$119.95
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.07	\$9.89	\$6.53	\$25.38	\$3.64
Fines and Forfeitures	\$22.48	\$1.62	\$2.18	\$4.55	\$3.71
Charges for Services	\$146.21	\$121.32	\$112.93	\$113.30	\$117.26
Investment of Funds	\$21.17	\$15.78	\$21.19	\$14.99	\$9.76
Rental of Property	\$6.15	\$8.43	\$29.55	\$17.16	\$2.28
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$31.70	\$16.81	\$32.77	\$36.60	\$1.90
Sub-Total	\$240.76	\$173.84	\$205.16	\$212.00	\$138.56
Grand Total	\$1,199.38	\$1,270.47	\$863.30	\$1,325.90	\$769.58

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$707.37	\$679.00	\$628.39	\$615.97	\$192.45
Public Service Corporation Property Taxes	\$32.93	\$31.97	\$29.57	\$9.55	\$16.53
General Personal Property Tax	\$115.31	\$159.19	\$147.25	\$169.88	\$73.60
Mobile Homes Property Tax	\$2.67	\$1.09	\$2.37	\$3.94	\$1.62
Machinery and Tools Tax	\$1.26	\$0.04	\$7.01	\$9.25	\$12.29
Merchants' Capital Tax	--	--	\$5.48	\$3.21	--
Property Tax Penalties	\$7.54	\$9.91	\$9.76	\$7.76	\$5.77
Property Tax Interest	\$10.26	\$4.72	\$11.01	\$3.55	\$2.98
Sub-Total	\$877.35	\$885.92	\$840.84	\$823.10	\$305.24
All Other Tax Revenue					
Local Sales and Use Taxes	\$59.80	\$53.63	\$99.98	\$56.62	\$59.49
Consumers' Utility Taxes	\$43.75	\$36.53	\$48.70	\$45.67	\$27.37
Business License Taxes	\$2.13	\$49.50	\$1.16	--	\$9.23
Franchise License Taxes	\$6.48	\$3.26	\$0.45	\$2.47	--
Motor Vehicle License Taxes	\$20.71	\$28.50	\$16.59	\$27.12	\$11.31
Bank Stock Tax	\$4.88	\$1.92	--	\$13.80	--
Taxes on Recordation and Wills	\$32.46	\$35.94	\$28.25	\$24.36	\$4.87
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.40	--	--	--
Transient Occupancy Tax	\$13.30	\$0.74	\$9.22	--	\$1.08
Restaurant Food Tax	\$33.49	\$23.56	\$24.20	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$15.36	\$14.83	\$11.94	\$8.67	\$5.94
Other Non-Property Taxes	--	--	--	\$4.09	\$1.62
Sub-Total	\$232.37	\$248.81	\$240.49	\$182.80	\$120.90
Non-Tax Revenue					
Permits, Fees, and Licenses	\$29.80	\$43.15	\$25.64	\$23.31	\$4.44
Fines and Forfeitures	\$6.89	\$15.02	\$4.68	\$1.33	\$0.40
Charges for Services	\$120.72	\$55.09	\$140.35	\$185.24	\$196.79
Investment of Funds	\$23.39	\$29.76	\$19.90	\$25.10	\$21.25
Rental of Property	\$1.24	\$2.17	\$1.31	\$0.15	\$42.47
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$33.05	\$70.84	\$54.08	\$31.59	\$30.74
Sub-Total	\$215.09	\$216.03	\$245.94	\$266.72	\$296.08
Grand Total	\$1,324.80	\$1,350.76	\$1,327.27	\$1,272.62	\$722.22

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$607.29	\$313.70	\$244.67	\$248.50	\$731.06
Public Service Corporation Property Taxes	\$19.51	\$14.46	\$13.08	\$26.39	\$20.15
General Personal Property Tax	\$104.39	\$133.20	\$64.45	\$77.93	\$128.12
Mobile Homes Property Tax	\$2.06	--	\$4.31	\$5.04	\$0.24
Machinery and Tools Tax	\$36.75	\$8.94	\$26.78	\$20.92	\$8.64
Merchants' Capital Tax	\$4.63	--	--	\$4.87	--
Property Tax Penalties	\$8.44	\$8.75	\$4.51	\$7.25	\$8.62
Property Tax Interest	\$2.88	\$5.67	\$2.14	\$3.40	\$5.80
Sub-Total	\$785.94	\$484.73	\$359.94	\$394.31	\$902.64
All Other Tax Revenue					
Local Sales and Use Taxes	\$69.05	\$45.39	\$37.05	\$31.43	\$59.25
Consumers' Utility Taxes	\$33.41	\$17.30	\$36.22	\$37.76	\$34.87
Business License Taxes	--	\$6.06	--	\$0.57	\$4.38
Franchise License Taxes	\$3.04	--	\$1.19	\$3.23	\$8.85
Motor Vehicle License Taxes	\$21.59	\$14.59	\$23.89	\$26.04	\$25.84
Bank Stock Tax	\$1.25	--	\$1.28	\$0.53	\$5.81
Taxes on Recordation and Wills	\$39.32	\$13.27	\$5.30	\$7.41	\$18.38
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.85	\$14.33	\$1.92	--	--
Restaurant Food Tax	\$14.29	\$11.74	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$11.82	\$17.06	\$11.90	\$15.67	\$15.05
Other Non-Property Taxes	\$14.51	--	\$3.30	\$3.33	\$3.38
Sub-Total	\$209.13	\$139.75	\$122.05	\$125.97	\$175.82
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.75	\$11.06	\$6.36	\$3.19	\$68.10
Fines and Forfeitures	\$0.05	\$0.86	\$0.84	\$0.59	\$4.81
Charges for Services	\$179.80	\$123.02	\$146.85	\$82.31	\$67.62
Investment of Funds	\$28.65	\$8.28	\$10.12	\$16.33	\$6.40
Rental of Property	\$4.74	\$1.64	\$2.15	\$4.64	\$9.46
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.10	--
Miscellaneous Non-Tax Sources	\$27.63	\$12.93	\$40.58	\$10.32	\$15.64
Sub-Total	\$261.61	\$157.78	\$206.90	\$117.47	\$172.02
Grand Total	\$1,256.68	\$782.25	\$688.89	\$637.75	\$1,250.48

1

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$241.40	\$465.61	\$1,139.01	\$331.42	\$1,035.04
Public Service Corporation Property Taxes	\$14.49	\$18.43	\$33.41	\$18.58	\$21.51
General Personal Property Tax	\$111.86	\$119.28	\$156.64	\$102.15	\$212.28
Mobile Homes Property Tax	\$2.94	\$2.28	\$0.22	\$1.37	\$0.05
Machinery and Tools Tax	\$3.40	\$5.77	\$0.84	\$67.07	--
Merchants' Capital Tax	\$18.79	--	--	\$7.27	--
Property Tax Penalties	\$6.15	\$4.70	\$10.72	\$5.52	\$12.22
Property Tax Interest	\$2.64	\$2.35	\$3.39	\$3.32	\$9.16
Sub-Total	\$401.67	\$618.41	\$1,344.23	\$536.69	\$1,290.26
All Other Tax Revenue					
Local Sales and Use Taxes	\$117.65	\$31.10	\$128.50	\$68.63	\$57.68
Consumers' Utility Taxes	\$23.34	\$41.81	\$72.44	\$37.42	\$61.82
Business License Taxes	--	\$18.38	\$63.55	--	--
Franchise License Taxes	\$2.56	\$1.17	\$12.53	\$2.39	\$7.57
Motor Vehicle License Taxes	\$11.40	\$19.30	\$18.29	\$16.02	\$25.44
Bank Stock Tax	--	\$2.31	\$1.95	\$0.26	\$5.39
Taxes on Recordation and Wills	\$10.17	\$14.29	\$51.29	\$7.69	\$30.04
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$13.04	\$8.34	\$8.75	--
Restaurant Food Tax	--	\$13.99	--	\$24.29	\$23.49
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1.65	\$12.76	\$8.07	\$4.13	\$13.86
Other Non-Property Taxes	--	\$0.15	\$0.90	\$6.04	--
Sub-Total	\$166.77	\$168.29	\$365.86	\$175.61	\$225.28
Non-Tax Revenue					
Permits, Fees, and Licenses	\$4.56	\$19.27	\$51.77	\$3.86	\$15.17
Fines and Forfeitures	\$2.91	\$8.11	\$6.80	\$1.23	\$5.09
Charges for Services	\$202.62	\$104.83	\$176.31	\$229.17	\$117.15
Investment of Funds	\$15.98	\$23.09	\$48.03	\$15.00	\$20.27
Rental of Property	\$13.32	\$3.81	\$4.37	\$1.49	\$2.00
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.11	\$4.10	\$70.14	\$80.90	\$52.74
Sub-Total	\$249.50	\$163.22	\$357.43	\$331.65	\$212.42
Grand Total	\$817.95	\$949.92	\$2,067.53	\$1,043.95	\$1,727.95

1

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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$324.62	\$780.94	\$561.90	\$440.95	\$197.37
Public Service Corporation Property Taxes	\$21.09	\$26.48	\$26.08	\$11.08	\$44.05
General Personal Property Tax	\$106.12	\$150.97	\$125.94	\$108.95	\$68.34
Mobile Homes Property Tax	\$2.38	\$0.76	\$3.16	--	\$4.36
Machinery and Tools Tax	\$2.06	\$12.50	\$9.90	\$91.61	\$52.17
Merchants' Capital Tax	\$4.93	--	--	\$10.58	\$1.03
Property Tax Penalties	\$4.81	\$4.45	\$14.09	\$6.74	\$3.74
Property Tax Interest	\$3.10	\$1.93	\$5.37	\$3.39	\$5.71
Sub-Total	\$469.12	\$978.02	\$746.44	\$673.29	\$376.78
All Other Tax Revenue					
Local Sales and Use Taxes	\$126.19	\$89.94	\$112.57	\$61.02	\$55.59
Consumers' Utility Taxes	\$29.87	\$51.65	\$53.01	\$21.76	\$38.66
Business License Taxes	--	\$57.97	\$34.36	--	--
Franchise License Taxes	\$0.68	\$32.24	\$1.48	\$4.71	\$0.80
Motor Vehicle License Taxes	\$17.31	\$21.20	\$26.08	\$16.56	\$10.28
Bank Stock Tax	--	\$5.00	\$5.02	\$0.18	--
Taxes on Recordation and Wills	\$11.46	\$17.69	\$16.82	\$18.76	\$5.92
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.03	--	--	--
Transient Occupancy Tax	--	\$7.76	\$48.41	\$1.46	--
Restaurant Food Tax	--	\$34.94	\$55.51	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$104.42
E-911 Service Tax	\$16.27	\$10.78	\$18.39	\$15.05	\$18.35
Other Non-Property Taxes	\$2.26	--	--	--	--
Sub-Total	\$204.02	\$330.20	\$371.65	\$139.50	\$234.02
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.89	\$9.21	\$20.49	\$13.80	\$1.84
Fines and Forfeitures	\$3.65	\$8.44	\$3.35	\$4.84	\$0.29
Charges for Services	\$226.34	\$130.88	\$277.16	\$172.71	\$171.63
Investment of Funds	\$31.91	\$29.25	\$22.19	\$21.47	\$18.47
Rental of Property	\$2.17	\$5.32	\$10.17	\$3.28	\$14.33
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.16	\$1.46	--	--
Miscellaneous Non-Tax Sources	\$22.44	\$2.19	\$46.22	\$10.74	\$111.46
Sub-Total	\$293.39	\$185.45	\$381.05	\$226.84	\$318.02
Grand Total	\$966.54	\$1,493.67	\$1,499.14	\$1,039.63	\$928.81

1

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Staff, Commission on Local Government

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FY 2006
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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$252.00	\$449.60	\$233.79	\$366.31	\$687.91
Public Service Corporation Property Taxes	\$24.50	\$11.09	\$19.75	\$39.51	\$14.71
General Personal Property Tax	\$32.09	\$135.82	\$70.99	\$126.30	\$171.99
Mobile Homes Property Tax	\$4.27	\$0.66	\$2.32	\$4.40	\$0.88
Machinery and Tools Tax	\$11.80	\$50.75	\$31.07	\$31.52	\$9.76
Merchants' Capital Tax	\$5.67	\$5.58	\$5.61	\$25.00	--
Property Tax Penalties	\$4.61	\$7.09	\$5.81	\$13.79	\$9.88
Property Tax Interest	\$3.41	\$4.32	\$3.66	\$4.01	\$3.69
Sub-Total	\$338.36	\$664.91	\$373.00	\$610.83	\$898.82
All Other Tax Revenue					
Local Sales and Use Taxes	\$49.97	\$82.49	\$50.87	\$25.67	\$131.85
Consumers' Utility Taxes	\$29.21	\$35.38	\$26.44	\$50.38	\$29.02
Business License Taxes	--	--	--	\$6.79	\$38.13
Franchise License Taxes	\$11.44	\$0.46	\$10.28	\$1.32	\$27.14
Motor Vehicle License Taxes	\$19.66	\$17.08	\$9.27	\$18.84	\$23.39
Bank Stock Tax	--	--	\$0.77	--	\$2.71
Taxes on Recordation and Wills	\$5.37	\$25.27	\$5.09	\$11.42	\$46.00
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.26	\$2.03	--	--	\$8.18
Restaurant Food Tax	--	--	--	--	\$44.27
Coal, Oil, and Gas Taxes	\$0.58	--	--	--	--
E-911 Service Tax	\$16.11	\$16.31	\$8.41	\$8.11	\$10.71
Other Non-Property Taxes	\$0.50	--	\$0.78	\$2.85	\$0.56
Sub-Total	\$133.09	\$179.01	\$111.90	\$125.37	\$361.96
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.20	\$16.18	\$2.68	\$10.89	\$54.44
Fines and Forfeitures	\$1.67	\$0.74	\$4.64	\$39.27	\$7.80
Charges for Services	\$82.66	\$151.65	\$275.38	\$140.45	\$145.23
Investment of Funds	\$12.28	\$16.18	\$29.82	\$11.08	\$17.50
Rental of Property	\$13.10	\$1.11	\$1.38	\$7.69	\$4.20
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$2.50	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$30.48	--
Miscellaneous Non-Tax Sources	\$52.55	\$20.00	\$12.65	\$33.71	\$16.13
Sub-Total	\$164.45	\$205.86	\$329.05	\$273.59	\$245.31
Grand Total	\$635.89	\$1,049.79	\$813.95	\$1,009.80	\$1,506.09

1

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$833.12	\$614.22	\$249.87	\$219.76	\$532.68
Public Service Corporation Property Taxes	\$12.20	\$1,583.83	\$26.24	\$13.82	\$9.96
General Personal Property Tax	\$158.30	\$103.39	\$135.61	\$91.07	\$162.48
Mobile Homes Property Tax	\$1.45	--	\$6.45	\$4.10	\$0.51
Machinery and Tools Tax	\$0.82	--	\$78.90	\$18.06	\$13.71
Merchants' Capital Tax	\$6.45	--	\$5.61	\$20.99	--
Property Tax Penalties	\$10.35	\$6.95	\$10.14	\$6.31	\$8.19
Property Tax Interest	\$4.32	\$11.73	\$1.24	\$4.08	\$6.79
Sub-Total	\$1,027.01	\$2,320.13	\$514.05	\$378.18	\$734.32
All Other Tax Revenue					
Local Sales and Use Taxes	\$86.14	\$50.13	\$41.52	\$98.60	\$65.14
Consumers' Utility Taxes	\$62.29	--	\$13.23	\$21.05	\$30.82
Business License Taxes	--	\$8.01	\$0.01	--	\$36.54
Franchise License Taxes	\$1.99	--	\$0.08	\$1.65	--
Motor Vehicle License Taxes	\$19.08	\$9.09	\$17.20	\$6.28	\$17.24
Bank Stock Tax	\$2.19	--	\$0.52	\$1.11	--
Taxes on Recordation and Wills	\$42.48	\$10.69	\$0.07	\$5.68	\$32.47
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$8.72	--	--	\$3.33	\$0.17
Restaurant Food Tax	\$40.41	--	--	--	\$4.11
Coal, Oil, and Gas Taxes	--	--	--	\$33.92	--
E-911 Service Tax	\$11.59	\$8.13	\$10.31	\$10.42	\$10.64
Other Non-Property Taxes	\$38.14	\$1.37	\$4.31	--	--
Sub-Total	\$313.03	\$87.42	\$87.26	\$182.04	\$197.13
Non-Tax Revenue					
Permits, Fees, and Licenses	\$60.34	\$5.85	\$8.60	\$3.17	\$31.50
Fines and Forfeitures	\$7.29	\$3.85	\$65.19	\$0.60	\$2.94
Charges for Services	\$151.64	\$141.94	\$849.86	\$159.12	\$135.25
Investment of Funds	\$18.13	\$64.09	\$25.83	\$26.24	\$26.00
Rental of Property	\$1.47	\$23.86	\$10.55	\$22.50	\$6.86
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$33.15	\$30.23	\$31.22	\$24.93	\$23.63
Sub-Total	\$272.02	\$269.83	\$991.25	\$236.57	\$226.19
Grand Total	\$1,612.06	\$2,677.38	\$1,592.56	\$796.79	\$1,157.64

1

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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$337.95	\$415.26	\$217.56	\$280.26	\$772.84
Public Service Corporation Property Taxes	\$23.77	\$10.37	\$11.81	\$27.22	\$32.66
General Personal Property Tax	\$65.03	\$104.18	\$82.03	\$87.61	\$166.34
Mobile Homes Property Tax	\$2.08	\$2.90	\$5.47	\$5.07	\$0.45
Machinery and Tools Tax	\$67.18	\$9.31	\$67.32	\$50.32	\$21.96
Merchants' Capital Tax	--	\$3.07	\$18.75	\$14.01	\$2.51
Property Tax Penalties	\$5.10	\$6.89	\$9.38	\$2.72	\$8.30
Property Tax Interest	\$3.59	\$3.28	\$3.29	\$3.24	\$3.54
Sub-Total	\$504.70	\$555.26	\$415.61	\$470.45	\$1,008.60
All Other Tax Revenue					
Local Sales and Use Taxes	\$103.24	\$42.59	\$61.32	\$118.41	\$132.90
Consumers' Utility Taxes	\$36.83	\$46.82	\$27.33	\$38.52	\$3.90
Business License Taxes	--	--	--	--	\$79.19
Franchise License Taxes	\$3.88	\$2.49	\$5.52	\$1.16	\$11.24
Motor Vehicle License Taxes	\$14.81	\$26.95	\$3.03	\$13.58	\$21.69
Bank Stock Tax	\$0.41	\$1.02	--	\$0.85	\$2.47
Taxes on Recordation and Wills	\$8.45	\$27.11	\$3.93	\$8.56	\$27.80
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.71	--	\$1.15	\$5.41	\$59.08
Restaurant Food Tax	--	--	--	\$23.61	\$71.81
Coal, Oil, and Gas Taxes	--	--	\$277.55	--	--
E-911 Service Tax	\$5.82	\$15.19	\$6.68	\$11.63	\$11.47
Other Non-Property Taxes	\$12.35	--	--	\$3.22	\$0.50
Sub-Total	\$186.49	\$162.17	\$386.52	\$224.95	\$422.05
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.68	\$18.18	\$1.95	\$5.40	\$14.59
Fines and Forfeitures	\$9.87	\$3.69	\$1.88	\$39.48	\$5.24
Charges for Services	\$143.44	\$260.60	\$105.57	\$278.23	\$184.54
Investment of Funds	\$15.45	\$16.16	\$27.29	\$49.44	\$20.35
Rental of Property	\$4.90	\$4.57	\$1.89	\$0.23	\$24.83
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$0.78	--	--	\$0.34	--
Miscellaneous Non-Tax Sources	\$74.25	\$30.28	\$18.76	\$17.81	\$21.52
Sub-Total	\$252.38	\$333.49	\$157.33	\$390.93	\$271.07
Grand Total	\$943.57	\$1,050.92	\$959.46	\$1,086.32	\$1,701.72

1

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,901.84	\$431.96	\$491.99	\$398.77	\$999.13
Public Service Corporation Property Taxes	\$51.71	\$12.28	\$11.02	\$15.08	\$34.06
General Personal Property Tax	\$246.53	\$81.75	\$76.36	\$288.95	\$132.80
Mobile Homes Property Tax	--	--	\$0.92	\$0.35	\$0.19
Machinery and Tools Tax	\$4.37	\$56.81	\$59.56	\$34.69	\$5.76
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.66	\$6.20	\$3.86	\$6.13	\$8.02
Property Tax Interest	\$2.59	\$0.44	\$5.12	\$1.86	\$2.31
Sub-Total	\$2,217.71	\$589.45	\$648.83	\$745.84	\$1,182.29
All Other Tax Revenue					
Local Sales and Use Taxes	\$191.14	\$151.43	\$207.25	\$56.29	\$241.49
Consumers' Utility Taxes	\$129.07	--	\$22.64	\$72.31	\$179.88
Business License Taxes	\$214.73	\$69.21	\$66.52	\$26.57	\$137.16
Franchise License Taxes	\$9.39	\$3.53	\$13.23	\$12.29	\$10.61
Motor Vehicle License Taxes	\$18.62	\$20.18	\$11.22	\$21.24	\$18.65
Bank Stock Tax	\$13.50	\$28.05	\$16.08	\$6.06	\$15.67
Taxes on Recordation and Wills	\$46.88	\$11.26	\$9.37	\$10.65	\$19.85
Tobacco Taxes	\$21.49	\$22.93	\$6.89	--	\$13.76
Admission and Amusement Taxes	\$8.70	--	--	--	--
Transient Occupancy Tax	\$59.10	\$9.54	\$32.62	\$2.34	\$53.02
Restaurant Food Tax	\$76.37	\$91.05	\$208.64	\$23.94	\$154.40
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$4.00	\$16.94	\$8.96	\$14.50	\$10.91
Other Non-Property Taxes	\$23.15	\$0.03	--	\$15.31	--
Sub-Total	\$816.14	\$424.15	\$603.43	\$261.50	\$855.40
Non-Tax Revenue					
Permits, Fees, and Licenses	\$49.05	\$4.16	\$4.96	\$3.10	\$21.60
Fines and Forfeitures	\$26.75	\$13.83	\$10.75	\$11.56	\$12.83
Charges for Services	\$192.13	\$241.22	\$477.24	\$353.81	\$446.93
Investment of Funds	\$43.30	\$74.78	\$11.87	\$7.82	\$21.87
Rental of Property	\$21.10	\$7.88	\$30.78	\$17.92	\$9.04
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$122.82	--	\$3.18	\$245.97
Miscellaneous Non-Tax Sources	\$37.42	\$36.25	\$106.50	\$108.52	\$125.57
Sub-Total	\$369.75	\$500.94	\$642.11	\$505.91	\$883.82
Grand Total	\$3,403.59	\$1,514.54	\$1,894.37	\$1,513.25	\$2,921.50

1

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$957.33	\$857.35	\$276.53	\$320.58	\$464.88
Public Service Corporation Property Taxes	\$48.83	\$19.78	\$22.75	\$8.79	\$34.70
General Personal Property Tax	\$178.66	\$104.32	\$97.70	\$96.88	\$151.59
Mobile Homes Property Tax	\$0.85	--	\$1.10	\$0.65	--
Machinery and Tools Tax	\$13.24	\$5.94	\$737.52	\$36.65	\$34.58
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.31	\$2.39	\$6.72	\$6.03	\$5.64
Property Tax Interest	\$3.10	\$9.95	\$2.67	\$2.78	\$3.14
Sub-Total	\$1,211.33	\$999.73	\$1,145.00	\$472.37	\$694.54
All Other Tax Revenue					
Local Sales and Use Taxes	\$160.43	\$408.19	\$201.51	\$159.23	\$229.67
Consumers' Utility Taxes	\$79.90	\$81.24	\$114.06	\$44.26	\$106.15
Business License Taxes	\$111.39	\$147.84	\$89.26	\$106.27	\$116.95
Franchise License Taxes	\$9.77	\$5.70	\$4.45	\$28.96	\$7.43
Motor Vehicle License Taxes	\$20.18	\$18.92	\$19.34	\$17.57	\$15.16
Bank Stock Tax	\$4.40	\$9.58	\$27.12	\$16.67	\$20.31
Taxes on Recordation and Wills	\$25.50	\$0.26	\$6.24	\$7.44	\$5.79
Tobacco Taxes	\$22.44	--	\$16.90	--	--
Admission and Amusement Taxes	\$2.49	--	--	--	--
Transient Occupancy Tax	\$18.35	\$19.65	\$0.43	\$7.67	\$86.70
Restaurant Food Tax	\$83.45	\$226.76	\$90.82	\$89.30	\$189.27
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.44	\$17.06	\$17.71	\$19.07	\$23.03
Other Non-Property Taxes	\$6.22	--	\$9.68	\$2.64	--
Sub-Total	\$558.98	\$935.21	\$597.53	\$499.07	\$800.47
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.48	\$9.08	\$1.76	\$4.77	\$7.41
Fines and Forfeitures	\$16.75	\$21.60	\$6.66	\$10.98	\$169.63
Charges for Services	\$115.62	\$215.23	\$367.27	\$198.10	\$468.23
Investment of Funds	\$20.38	\$24.23	\$18.30	\$29.74	\$17.88
Rental of Property	\$10.53	\$18.84	\$2.66	\$8.57	\$1.55
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$19.75	\$38.20	\$52.92	\$45.48	\$387.48
Sub-Total	\$197.51	\$327.17	\$449.57	\$297.64	\$1,052.18
Grand Total	\$1,967.82	\$2,262.11	\$2,192.09	\$1,269.08	\$2,547.18

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,643.52	\$2,697.88	\$475.49	\$900.25	\$360.75
Public Service Corporation Property Taxes	\$41.22	\$25.82	\$9.88	\$14.46	\$12.94
General Personal Property Tax	\$242.26	\$294.37	\$132.48	\$196.69	\$68.36
Mobile Homes Property Tax	--	--	--	\$0.08	--
Machinery and Tools Tax	\$2.26	--	\$1.69	\$4.57	\$129.72
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.93	\$13.51	\$9.63	\$7.50	\$6.62
Property Tax Interest	\$2.69	\$7.04	\$4.29	\$1.45	\$5.97
Sub-Total	\$1,941.88	\$3,038.62	\$633.48	\$1,124.99	\$584.36
All Other Tax Revenue					
Local Sales and Use Taxes	\$594.63	\$389.68	\$170.96	\$598.70	\$262.70
Consumers' Utility Taxes	\$156.59	\$155.45	\$88.91	\$135.52	\$47.89
Business License Taxes	\$355.84	\$268.38	\$96.43	\$274.45	\$115.10
Franchise License Taxes	\$10.14	\$20.33	\$8.56	\$13.57	\$4.63
Motor Vehicle License Taxes	\$19.83	\$18.48	\$18.43	\$13.89	\$12.79
Bank Stock Tax	\$53.95	\$13.84	\$8.28	\$25.47	\$19.22
Taxes on Recordation and Wills	\$23.74	\$19.94	\$10.60	\$45.89	\$10.63
Tobacco Taxes	\$38.90	\$47.49	\$28.39	\$28.57	--
Admission and Amusement Taxes	--	\$1.79	--	\$8.18	\$3.05
Transient Occupancy Tax	\$25.98	\$22.74	\$24.18	\$37.63	\$1.47
Restaurant Food Tax	\$96.88	\$161.31	\$124.59	\$298.13	\$124.96
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$13.19	\$16.48	\$21.79	\$10.05	\$0.23
Other Non-Property Taxes	--	\$1.71	\$25.69	--	\$7.35
Sub-Total	\$1,389.67	\$1,137.62	\$626.83	\$1,490.04	\$610.02
Non-Tax Revenue					
Permits, Fees, and Licenses	\$59.67	\$40.45	\$13.30	\$52.02	\$3.66
Fines and Forfeitures	\$41.36	\$59.36	\$5.12	\$15.80	\$9.10
Charges for Services	\$50.98	\$256.27	\$407.41	\$281.59	\$482.32
Investment of Funds	\$155.29	\$59.38	\$6.08	\$29.12	\$61.22
Rental of Property	\$127.89	\$16.79	\$68.11	\$5.18	\$2.46
Payments in Lieu of Taxes from Enterprise Activities	--	\$13.71	\$8.65	--	--
Interlocal Revenue-Sharing Payments	--	--	\$135.78	--	--
Miscellaneous Non-Tax Sources	\$49.34	\$13.04	\$126.98	\$47.61	\$76.13
Sub-Total	\$484.52	\$458.98	\$771.43	\$431.31	\$634.88
Grand Total	\$3,816.07	\$4,635.22	\$2,031.74	\$3,046.34	\$1,829.27

1

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$695.54	\$322.30	\$491.63	\$373.67	\$584.75
Public Service Corporation Property Taxes	\$17.45	\$6.60	\$197.98	\$13.43	\$31.33
General Personal Property Tax	\$153.96	\$90.80	\$83.57	\$77.42	\$199.36
Mobile Homes Property Tax	\$0.30	\$0.16	--	--	--
Machinery and Tools Tax	\$12.39	\$37.40	\$180.02	--	\$73.86
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$8.96	\$2.94	\$20.48	\$4.39	\$7.45
Property Tax Interest	\$5.62	\$0.99	\$17.39	\$2.44	\$3.32
Sub-Total	\$894.22	\$461.19	\$991.06	\$471.36	\$900.07
All Other Tax Revenue					
Local Sales and Use Taxes	\$92.35	\$261.40	\$85.14	\$100.06	\$196.58
Consumers' Utility Taxes	\$80.11	\$42.99	\$58.65	\$70.98	\$100.96
Business License Taxes	\$80.90	\$131.49	\$69.40	\$74.34	\$112.47
Franchise License Taxes	\$9.05	\$6.96	\$10.03	\$5.94	\$8.62
Motor Vehicle License Taxes	\$20.35	\$11.49	\$17.54	\$9.14	\$12.64
Bank Stock Tax	\$2.46	\$11.48	\$4.79	\$10.83	\$8.84
Taxes on Recordation and Wills	\$7.87	\$17.07	\$7.80	\$9.91	\$11.61
Tobacco Taxes	\$26.77	\$20.20	--	--	\$14.35
Admission and Amusement Taxes	\$7.96	\$3.88	--	--	\$5.46
Transient Occupancy Tax	\$20.40	\$32.71	\$21.16	\$26.46	\$22.18
Restaurant Food Tax	\$92.43	\$162.49	\$51.98	\$77.69	\$139.08
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$14.00	\$15.31	\$15.30	\$6.72	\$13.97
Other Non-Property Taxes	\$1.65	\$3.29	--	\$3.89	--
Sub-Total	\$456.30	\$720.76	\$341.79	\$395.95	\$646.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.61	\$11.52	\$8.08	\$7.90	\$15.14
Fines and Forfeitures	\$14.38	\$11.85	\$3.35	\$13.20	\$8.76
Charges for Services	\$307.58	\$148.48	\$206.50	\$244.23	\$439.76
Investment of Funds	\$26.44	\$34.39	\$34.00	\$85.42	\$37.81
Rental of Property	\$19.86	\$25.54	\$4.63	\$4.42	\$19.04
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$173.51	\$1.48
Miscellaneous Non-Tax Sources	\$90.65	\$18.30	\$29.54	\$82.76	\$53.77
Sub-Total	\$470.50	\$250.08	\$286.10	\$611.43	\$575.75
Grand Total	\$1,821.02	\$1,432.03	\$1,618.95	\$1,478.74	\$2,122.59

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	\$1,207.73	\$1,263.29	\$394.83	\$707.50	\$698.60
Public Service Corporation Property Taxes	\$19.18	\$23.20	\$16.66	\$20.89	\$29.14
General Personal Property Tax	\$157.97	\$208.63	\$98.19	\$183.72	\$145.19
Mobile Homes Property Tax	\$0.24	--	--	\$0.88	\$0.09
Machinery and Tools Tax	\$123.92	\$2.45	\$16.80	\$65.59	\$35.95
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$10.26	\$17.62	\$4.97	\$3.16	\$4.02
Property Tax Interest	\$0.90	\$8.66	\$3.42	\$1.91	\$7.81
Sub-Total	\$1,520.22	\$1,523.85	\$534.87	\$983.65	\$920.80
All Other Tax Revenue					
Local Sales and Use Taxes	\$213.06	\$152.70	\$149.35	\$123.77	\$130.40
Consumers' Utility Taxes	\$49.43	\$95.26	\$92.48	\$70.83	\$166.43
Business License Taxes	\$82.96	\$62.13	\$119.28	\$81.12	\$103.59
Franchise License Taxes	\$8.61	\$8.99	\$11.26	\$21.19	\$15.07
Motor Vehicle License Taxes	\$20.29	\$21.53	\$15.63	\$19.78	\$15.56
Bank Stock Tax	\$13.80	\$2.14	\$20.61	\$3.31	\$9.38
Taxes on Recordation and Wills	\$33.88	\$41.64	\$7.04	\$13.99	\$15.85
Tobacco Taxes	\$26.90	\$31.24	\$10.43	\$25.51	\$29.01
Admission and Amusement Taxes	--	--	--	\$3.14	\$19.56
Transient Occupancy Tax	\$4.64	--	\$1.00	\$15.46	\$30.74
Restaurant Food Tax	\$71.12	\$22.46	\$80.41	\$91.87	\$116.04
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$18.37	\$11.00	\$18.97	\$12.61	\$17.93
Other Non-Property Taxes	\$29.91	--	\$0.22	\$4.27	\$0.96
Sub-Total	\$572.96	\$449.08	\$526.67	\$486.86	\$670.50
Non-Tax Revenue					
Permits, Fees, and Licenses	\$27.73	\$20.15	\$29.11	\$19.24	\$17.39
Fines and Forfeitures	\$19.68	\$13.36	\$16.42	\$11.47	\$6.22
Charges for Services	\$190.92	\$87.52	\$361.07	\$251.38	\$178.66
Investment of Funds	\$72.50	\$13.98	\$34.71	\$24.59	\$27.99
Rental of Property	\$1.38	\$2.34	\$38.46	\$65.37	\$27.37
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$9.88	\$9.10	\$12.85
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$28.46	\$58.65	\$24.39	\$78.97	\$56.57
Sub-Total	\$340.66	\$196.00	\$514.02	\$460.11	\$327.04
Grand Total	\$2,433.84	\$2,168.93	\$1,575.56	\$1,930.62	\$1,918.34

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 2.2
 Per Capita Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$309.73	\$548.78	\$929.74	\$639.24	\$302.84
Public Service Corporation Property Taxes	\$52.94	\$38.33	\$11.68	\$30.58	\$8.69
General Personal Property Tax	\$50.25	\$117.49	\$159.22	\$187.69	\$46.28
Mobile Homes Property Tax	--	\$0.55	\$1.29	--	\$0.22
Machinery and Tools Tax	\$15.94	\$81.56	--	\$23.13	\$44.14
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$4.48	\$10.52	\$8.69	\$14.64	\$3.64
Property Tax Interest	\$2.23	\$7.83	\$4.05	\$4.24	\$3.64
Sub-Total	\$435.58	\$805.06	\$1,114.66	\$899.52	\$409.45
All Other Tax Revenue					
Local Sales and Use Taxes	\$448.32	\$124.34	\$38.95	\$62.03	\$62.91
Consumers' Utility Taxes	\$69.31	\$101.70	\$37.41	\$136.31	\$61.56
Business License Taxes	\$180.14	\$87.93	\$33.04	\$61.60	\$24.37
Franchise License Taxes	\$13.52	\$7.14	\$10.83	\$8.14	\$14.27
Motor Vehicle License Taxes	\$7.55	\$19.45	\$26.07	\$17.55	\$11.41
Bank Stock Tax	\$32.78	\$4.63	\$3.34	\$4.03	\$7.96
Taxes on Recordation and Wills	\$5.38	\$10.34	\$26.84	\$16.46	\$7.90
Tobacco Taxes	\$12.80	\$4.46	\$6.25	\$27.26	\$8.28
Admission and Amusement Taxes	--	\$0.37	--	\$5.00	--
Transient Occupancy Tax	\$30.50	\$9.79	--	\$11.38	\$7.94
Restaurant Food Tax	\$205.19	\$39.04	\$41.77	\$59.71	\$51.70
Coal, Oil, and Gas Taxes	\$54.29	--	--	--	--
E-911 Service Tax	\$9.22	\$10.28	\$12.88	\$16.28	\$15.53
Other Non-Property Taxes	--	--	--	\$0.94	--
Sub-Total	\$1,068.99	\$419.47	\$237.38	\$426.69	\$273.83
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.21	\$5.51	\$14.74	\$11.81	\$2.32
Fines and Forfeitures	\$27.60	\$19.39	\$3.17	\$3.40	\$14.00
Charges for Services	\$218.01	\$174.38	\$203.91	\$255.17	\$196.85
Investment of Funds	\$23.55	\$14.13	\$9.31	\$13.70	\$19.46
Rental of Property	\$114.31	\$9.64	\$7.48	\$37.12	\$9.45
Payments in Lieu of Taxes from Enterprise Activities	--	\$2.67	--	\$9.46	\$90.82
Interlocal Revenue-Sharing Payments	--	--	--	--	\$11.25
Miscellaneous Non-Tax Sources	\$10.99	\$29.22	\$36.74	\$43.13	\$25.83
Sub-Total	\$395.68	\$254.94	\$275.35	\$373.78	\$369.98
Grand Total	\$1,900.25	\$1,479.47	\$1,627.40	\$1,699.99	\$1,053.26

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$1,012.75	\$710.02	\$747.33	\$553.33	\$816.09
Public Service Corporation Property Taxes	\$57.44	\$21.39	\$16.63	\$28.21	\$24.46
General Personal Property Tax	\$148.31	\$156.16	\$224.52	\$79.26	\$117.12
Mobile Homes Property Tax	\$0.11	\$0.20	\$0.88	\$0.05	\$1.16
Machinery and Tools Tax	\$76.82	\$28.06	\$112.73	\$2.87	\$20.66
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$16.09	\$7.78	\$4.97	\$6.45	\$8.48
Property Tax Interest	\$11.56	\$5.19	\$2.51	\$1.74	\$3.65
Sub-Total	\$1,323.09	\$928.80	\$1,109.56	\$671.91	\$991.61
All Other Tax Revenue					
Local Sales and Use Taxes	\$141.42	\$222.70	\$226.87	\$168.27	\$89.72
Consumers' Utility Taxes	\$158.62	\$142.81	\$55.25	\$82.32	\$81.78
Business License Taxes	\$156.33	\$139.13	\$155.68	\$80.83	\$65.94
Franchise License Taxes	\$10.36	\$15.71	\$27.95	\$12.27	\$3.20
Motor Vehicle License Taxes	\$13.53	\$19.25	\$20.51	\$17.52	\$17.32
Bank Stock Tax	\$15.08	\$14.10	\$11.66	\$12.39	\$4.62
Taxes on Recordation and Wills	\$0.34	\$11.50	\$14.99	\$14.94	\$33.53
Tobacco Taxes	--	\$23.02	\$16.57	\$14.40	\$17.88
Admission and Amusement Taxes	\$6.35	\$4.92	\$7.81	--	\$4.54
Transient Occupancy Tax	\$25.99	\$27.30	\$28.22	\$11.54	\$2.99
Restaurant Food Tax	\$90.77	\$114.77	\$94.66	\$80.56	\$49.51
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$34.31	\$15.45	\$9.78	\$18.57	\$13.17
Other Non-Property Taxes	\$3.99	\$4.04	\$13.85	\$0.81	\$5.80
Sub-Total	\$657.10	\$754.69	\$683.81	\$514.43	\$390.00
Non-Tax Revenue					
Permits, Fees, and Licenses	\$23.59	\$15.85	\$11.85	\$11.62	\$23.08
Fines and Forfeitures	\$56.88	\$15.59	\$6.07	\$1.66	\$8.86
Charges for Services	\$251.49	\$210.78	\$247.28	\$354.19	\$190.46
Investment of Funds	\$2.10	\$18.56	\$22.67	\$43.99	\$24.22
Rental of Property	\$0.60	\$10.22	\$33.96	\$1.77	\$9.46
Payments in Lieu of Taxes from Enterprise Activities	\$98.81	--	--	\$27.97	\$0.28
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$66.84	\$13.74	\$12.43	\$27.46	\$33.56
Sub-Total	\$500.30	\$284.73	\$334.26	\$468.66	\$289.92
Grand Total	\$2,480.49	\$1,968.22	\$2,127.64	\$1,655.00	\$1,671.53

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 2006
[The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$901.22	\$469.67	\$553.83	\$646.59
Public Service Corporation Property Taxes	\$12.67	\$30.81	\$21.22	\$15.77
General Personal Property Tax	\$144.12	\$105.74	\$30.12	\$239.07
Mobile Homes Property Tax	\$0.28	\$0.41	\$0.24	\$0.05
Machinery and Tools Tax	\$2.52	\$113.21	\$86.37	\$61.17
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$6.79	\$8.07	\$2.59	\$6.77
Property Tax Interest	\$3.38	\$5.00	\$1.03	\$1.91
Sub-Total	\$1,070.98	\$732.91	\$695.41	\$971.34
All Other Tax Revenue				
Local Sales and Use Taxes	\$118.56	\$203.70	\$324.97	\$422.60
Consumers' Utility Taxes	\$94.30	\$100.11	\$48.38	\$133.19
Business License Taxes	\$93.69	\$92.94	\$135.13	\$233.61
Franchise License Taxes	\$11.22	\$8.10	\$18.94	\$21.10
Motor Vehicle License Taxes	\$20.61	\$19.98	--	\$19.26
Bank Stock Tax	\$3.74	\$4.96	\$12.74	\$25.43
Taxes on Recordation and Wills	\$0.13	\$16.78	\$29.30	\$23.27
Tobacco Taxes	\$25.43	\$21.74	\$13.90	\$10.94
Admission and Amusement Taxes	\$10.72	--	--	\$4.23
Transient Occupancy Tax	\$48.40	\$14.75	\$406.53	\$23.44
Restaurant Food Tax	\$103.87	\$100.44	\$422.91	\$193.72
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$15.92	\$13.97	\$18.56	\$22.47
Other Non-Property Taxes	\$1.42	\$1.61	\$2.39	--
Sub-Total	\$548.04	\$599.10	\$1,433.74	\$1,133.26
Non-Tax Revenue				
Permits, Fees, and Licenses	\$13.46	\$9.93	\$20.82	\$24.04
Fines and Forfeitures	\$11.83	\$10.58	\$17.35	\$8.58
Charges for Services	\$130.70	\$271.02	\$93.50	\$136.51
Investment of Funds	\$27.99	\$24.94	\$74.06	\$31.13
Rental of Property	\$25.92	\$8.53	\$34.08	\$4.69
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$27.53	\$27.33	\$64.20	\$26.59
Sub-Total	\$237.66	\$352.33	\$304.02	\$231.52
Grand Total	\$1,856.68	\$1,684.34	\$2,433.17	\$2,336.12

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, Year Ended June 30, 2006 Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	52.03%	41.45%	48.46%
Public Service Corporation Property Taxes	1.82%	1.43%	1.69%
General Personal Property Tax	9.26%	7.66%	8.72%
Mobile Homes Property Tax	0.07%	0.02%	0.05%
Machinery and Tools Tax	1.16%	1.70%	1.34%
Merchants' Capital Tax	0.12%	--	0.08%
Property Tax Penalties	0.44%	0.40%	0.43%
Property Tax Interest	0.16%	0.23%	0.18%
Sub-Total	65.07%	52.88%	60.96%
All Other Tax Revenue			
Local Sales and Use Taxes	6.24%	7.70%	6.73%
Consumers' Utility Taxes	2.89%	5.14%	3.65%
Business License Taxes	3.41%	5.54%	4.13%
Franchise License Taxes	0.33%	0.58%	0.42%
Motor Vehicle License Taxes	1.02%	0.88%	0.97%
Bank Stock Tax	0.23%	0.43%	0.30%
Taxes on Recordation and Wills	1.67%	0.70%	1.35%
Tobacco Taxes	0.14%	0.99%	0.43%
Admission and Amusement Taxes	0.002%	0.33%	0.11%
Transient Occupancy Tax	0.80%	1.46%	1.02%
Restaurant Food Tax	0.77%	4.93%	2.18%
Coal, Oil, and Gas Taxes	0.43%	0.004%	0.28%
E-911 Service Tax	0.74%	0.78%	0.75%
Other Non-Property Taxes	0.59%	0.21%	0.46%
Sub-Total	19.27%	29.67%	22.78%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.75%	0.89%	1.46%
Fines and Forfeitures	0.51%	0.82%	0.61%
Charges for Services	9.32%	10.22%	9.62%
Investment of Funds	1.92%	1.32%	1.72%
Rental of Property	0.54%	1.10%	0.73%
Payments in Lieu of Taxes from Enterprise Activities	0.06%	0.55%	0.22%
Interlocal Revenue-Sharing Payments	0.01%	0.27%	0.10%
Miscellaneous Non-Tax Sources	1.55%	2.28%	1.80%
Sub-Total	15.66%	17.44%	16.26%
Grand Total	100.00%	100.00%	100.00%

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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
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 FY 2006
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Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	35.24%	51.46%	23.38%	28.44%	30.67%
Public Service Corporation Property Taxes	2.79%	1.18%	2.48%	1.05%	1.74%
General Personal Property Tax	11.58%	9.03%	7.59%	10.48%	12.52%
Mobile Homes Property Tax	--	0.05%	0.16%	0.22%	0.31%
Machinery and Tools Tax	1.76%	0.40%	28.03%	0.23%	5.30%
Merchants' Capital Tax	--	--	--	--	0.92%
Property Tax Penalties	0.90%	0.42%	0.39%	0.83%	0.76%
Property Tax Interest	0.83%	0.15%	0.18%	0.11%	0.29%
Sub-Total	53.11%	62.69%	62.20%	41.36%	52.51%
All Other Tax Revenue					
Local Sales and Use Taxes	7.78%	7.78%	2.95%	5.28%	8.23%
Consumers' Utility Taxes	4.63%	4.26%	1.89%	3.53%	5.42%
Business License Taxes	0.20%	5.53%	1.62%	1.56%	1.27%
Franchise License Taxes	0.20%	0.16%	0.12%	0.06%	0.12%
Motor Vehicle License Taxes	1.57%	1.23%	1.33%	2.26%	2.39%
Bank Stock Tax	0.14%	0.25%	0.02%	0.31%	0.31%
Taxes on Recordation and Wills	1.81%	1.23%	0.57%	1.49%	1.03%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.02%	--	--	--
Transient Occupancy Tax	1.01%	0.93%	0.32%	--	0.09%
Restaurant Food Tax	--	2.95%	1.14%	--	2.75%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.90%	0.85%	0.92%	0.54%	1.69%
Other Non-Property Taxes	0.15%	0.42%	1.22%	--	--
Sub-Total	18.40%	25.62%	12.10%	15.05%	23.30%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.54%	0.86%	0.22%	2.68%	0.71%
Fines and Forfeitures	0.11%	0.18%	0.56%	0.77%	0.72%
Charges for Services	22.44%	8.09%	16.83%	33.62%	16.07%
Investment of Funds	1.32%	0.94%	3.16%	2.74%	2.21%
Rental of Property	0.83%	0.52%	0.73%	0.32%	1.04%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.25%	1.10%	4.21%	3.47%	3.45%
Sub-Total	28.50%	11.69%	25.71%	43.60%	24.20%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/¹
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 Local Revenue by Category and Jurisdiction
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 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	40.18%	56.25%	41.12%	22.90%	43.66%
Public Service Corporation Property Taxes	3.16%	0.79%	1.84%	53.81%	1.82%
General Personal Property Tax	9.66%	6.19%	7.65%	0.55%	11.78%
Mobile Homes Property Tax	0.53%	--	0.36%	0.002%	0.31%
Machinery and Tools Tax	1.97%	0.02%	2.29%	--	3.12%
Merchants' Capital Tax	0.69%	--	--	--	0.24%
Property Tax Penalties	0.61%	0.30%	0.56%	0.14%	0.66%
Property Tax Interest	0.37%	0.02%	0.31%	0.11%	0.26%
Sub-Total	57.18%	63.58%	54.13%	77.52%	61.85%
All Other Tax Revenue					
Local Sales and Use Taxes	8.72%	4.73%	6.78%	6.16%	4.66%
Consumers' Utility Taxes	6.12%	1.42%	3.89%	--	3.07%
Business License Taxes	--	7.52%	4.12%	--	0.0007%
Franchise License Taxes	0.14%	0.33%	0.38%	--	0.23%
Motor Vehicle License Taxes	2.60%	0.50%	2.61%	0.01%	2.57%
Bank Stock Tax	--	0.25%	0.22%	0.28%	0.35%
Taxes on Recordation and Wills	1.04%	1.12%	1.67%	0.84%	2.17%
Tobacco Taxes	--	0.42%	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	2.65%	0.65%	3.13%	0.40%
Restaurant Food Tax	--	3.68%	3.04%	--	1.61%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.99%	0.76%	0.99%	--	1.54%
Other Non-Property Taxes	0.31%	2.73%	1.33%	0.15%	--
Sub-Total	20.91%	26.10%	25.68%	10.59%	16.61%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.80%	1.28%	1.09%	1.04%	1.43%
Fines and Forfeitures	0.18%	1.27%	0.27%	0.0003%	0.24%
Charges for Services	14.27%	6.47%	14.10%	6.84%	14.87%
Investment of Funds	2.77%	0.76%	2.62%	2.02%	2.58%
Rental of Property	0.39%	0.29%	0.63%	0.49%	0.18%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	0.002%
Miscellaneous Non-Tax Sources	3.49%	0.25%	1.48%	1.49%	2.24%
Sub-Total	21.91%	10.33%	20.20%	11.89%	21.55%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	25.94%	42.43%	27.86%	18.81%	35.39%
Public Service Corporation Property Taxes	3.12%	2.62%	1.51%	1.09%	2.83%
General Personal Property Tax	12.44%	10.04%	13.55%	4.62%	13.95%
Mobile Homes Property Tax	0.53%	0.15%	0.39%	0.23%	0.73%
Machinery and Tools Tax	3.24%	7.61%	2.82%	7.35%	1.35%
Merchants' Capital Tax	2.27%	--	0.67%	0.18%	0.55%
Property Tax Penalties	0.35%	0.46%	0.81%	0.28%	1.35%
Property Tax Interest	0.32%	0.17%	0.31%	0.75%	0.92%
Sub-Total	48.21%	63.48%	47.92%	33.33%	57.06%
All Other Tax Revenue					
Local Sales and Use Taxes	3.82%	5.62%	4.65%	3.47%	3.98%
Consumers' Utility Taxes	2.30%	2.64%	3.26%	2.12%	4.54%
Business License Taxes	--	2.10%	--	--	--
Franchise License Taxes	0.07%	0.44%	0.26%	0.22%	0.65%
Motor Vehicle License Taxes	1.60%	1.97%	2.49%	--	3.15%
Bank Stock Tax	0.30%	0.28%	--	0.27%	0.23%
Taxes on Recordation and Wills	0.73%	1.68%	0.76%	0.69%	1.45%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	0.79%	--	0.07%	--
Restaurant Food Tax	1.05%	2.74%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	40.08%	--
E-911 Service Tax	1.62%	0.79%	1.89%	1.07%	2.02%
Other Non-Property Taxes	0.32%	0.43%	--	4.97%	--
Sub-Total	11.87%	19.48%	13.31%	52.97%	16.02%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.43%	1.48%	0.81%	0.15%	0.91%
Fines and Forfeitures	4.86%	0.32%	2.01%	0.004%	0.25%
Charges for Services	29.92%	9.11%	28.43%	9.59%	18.92%
Investment of Funds	2.66%	2.54%	2.90%	2.05%	2.32%
Rental of Property	0.18%	0.87%	0.22%	0.04%	0.62%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.88%	0.36%	--	--	--
Miscellaneous Non-Tax Sources	0.99%	2.36%	4.41%	1.86%	3.89%
Sub-Total	39.92%	17.05%	38.77%	13.71%	26.91%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	27.10%	37.65%	35.33%	37.16%	32.79%
Public Service Corporation Property Taxes	2.24%	2.21%	2.36%	1.15%	2.45%
General Personal Property Tax	12.64%	11.62%	5.95%	7.77%	13.89%
Mobile Homes Property Tax	0.42%	0.20%	0.44%	0.07%	0.42%
Machinery and Tools Tax	11.38%	0.85%	4.54%	1.47%	3.73%
Merchants' Capital Tax	0.01%	--	0.70%	0.20%	0.22%
Property Tax Penalties	0.62%	1.16%	0.28%	0.70%	0.71%
Property Tax Interest	0.29%	0.80%	0.50%	0.37%	0.38%
Sub-Total	54.69%	54.48%	50.11%	48.89%	54.61%
All Other Tax Revenue					
Local Sales and Use Taxes	7.16%	3.73%	4.93%	3.94%	4.82%
Consumers' Utility Taxes	4.17%	3.69%	5.08%	2.04%	1.73%
Business License Taxes	3.09%	3.41%	--	--	--
Franchise License Taxes	0.19%	0.01%	0.22%	0.12%	--
Motor Vehicle License Taxes	1.95%	1.92%	2.23%	1.59%	0.08%
Bank Stock Tax	0.30%	0.16%	0.06%	0.09%	--
Taxes on Recordation and Wills	1.05%	2.88%	0.92%	0.78%	0.76%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.77%	1.12%	--	--
Restaurant Food Tax	--	2.42%	1.45%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.96%	0.54%	1.01%	0.55%	1.64%
Other Non-Property Taxes	--	--	0.39%	0.22%	0.24%
Sub-Total	18.87%	19.51%	17.41%	9.34%	9.27%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.81%	3.82%	0.90%	0.68%	0.29%
Fines and Forfeitures	0.26%	1.71%	0.04%	0.15%	2.11%
Charges for Services	18.10%	9.91%	28.83%	31.44%	23.06%
Investment of Funds	2.65%	0.42%	1.30%	2.50%	2.08%
Rental of Property	0.23%	0.42%	0.28%	4.22%	2.23%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.39%	9.72%	1.14%	2.78%	6.36%
Sub-Total	26.44%	26.00%	32.49%	41.77%	36.12%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	51.52%	52.88%	47.81%	45.31%	39.18%
Public Service Corporation Property Taxes	2.20%	1.21%	1.77%	1.25%	3.10%
General Personal Property Tax	10.45%	14.49%	10.33%	10.91%	13.02%
Mobile Homes Property Tax	0.03%	0.004%	0.54%	0.07%	0.59%
Machinery and Tools Tax	0.95%	1.53%	0.41%	2.06%	0.67%
Merchants' Capital Tax	--	--	0.11%	--	--
Property Tax Penalties	0.48%	0.67%	0.68%	0.64%	0.93%
Property Tax Interest	0.08%	0.21%	0.31%	0.28%	0.70%
Sub-Total	65.73%	71.01%	61.96%	60.52%	58.19%
All Other Tax Revenue					
Local Sales and Use Taxes	7.98%	4.19%	2.94%	9.17%	4.39%
Consumers' Utility Taxes	3.36%	2.90%	4.40%	3.33%	4.11%
Business License Taxes	3.71%	0.15%	1.17%	--	0.64%
Franchise License Taxes	0.73%	0.16%	0.10%	0.18%	0.28%
Motor Vehicle License Taxes	1.37%	1.54%	2.87%	1.22%	1.74%
Bank Stock Tax	0.24%	--	--	--	0.31%
Taxes on Recordation and Wills	1.44%	2.99%	0.93%	3.10%	0.72%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.85%	0.05%	0.12%	0.03%	--
Restaurant Food Tax	--	--	1.09%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.77%	1.40%	1.08%	1.40%	0.64%
Other Non-Property Taxes	0.05%	0.18%	0.28%	--	0.06%
Sub-Total	20.49%	13.56%	14.98%	18.42%	12.89%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.67%	3.05%	1.30%	3.59%	0.87%
Fines and Forfeitures	0.36%	0.75%	0.11%	0.10%	0.55%
Charges for Services	8.86%	8.35%	14.58%	12.94%	22.47%
Investment of Funds	1.19%	1.62%	0.58%	2.61%	1.79%
Rental of Property	0.43%	0.42%	1.08%	0.36%	0.15%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.28%	1.23%	5.41%	1.47%	3.10%
Sub-Total	13.78%	15.43%	23.06%	21.07%	28.92%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	24.54%	44.18%	47.99%	59.23%	51.61%
Public Service Corporation Property Taxes	1.59%	3.60%	1.39%	0.98%	3.07%
General Personal Property Tax	4.15%	14.73%	11.02%	8.61%	13.02%
Mobile Homes Property Tax	0.45%	0.22%	0.44%	0.01%	--
Machinery and Tools Tax	2.31%	2.15%	0.80%	0.12%	0.42%
Merchants' Capital Tax	0.40%	--	0.38%	--	--
Property Tax Penalties	0.33%	0.94%	0.86%	0.35%	0.81%
Property Tax Interest	0.49%	0.38%	0.43%	0.02%	0.28%
Sub-Total	34.26%	66.21%	63.31%	69.31%	69.22%
All Other Tax Revenue					
Local Sales and Use Taxes	3.04%	3.57%	14.10%	5.14%	5.75%
Consumers' Utility Taxes	3.16%	4.35%	3.66%	3.42%	2.54%
Business License Taxes	--	1.85%	--	4.16%	1.12%
Franchise License Taxes	--	0.22%	0.07%	0.05%	0.14%
Motor Vehicle License Taxes	--	1.70%	1.76%	0.65%	1.12%
Bank Stock Tax	--	0.52%	--	0.25%	0.16%
Taxes on Recordation and Wills	0.39%	0.94%	1.48%	1.54%	2.32%
Tobacco Taxes	--	--	--	0.34%	--
Admission and Amusement Taxes	--	0.12%	--	--	--
Transient Occupancy Tax	0.06%	0.10%	--	0.62%	0.08%
Restaurant Food Tax	--	1.67%	--	--	--
Coal, Oil, and Gas Taxes	43.48%	--	--	--	--
E-911 Service Tax	1.39%	0.87%	0.88%	0.66%	0.99%
Other Non-Property Taxes	0.23%	4.11%	0.28%	0.15%	0.06%
Sub-Total	51.75%	20.02%	22.24%	16.98%	14.29%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.32%	1.32%	1.06%	1.50%	1.50%
Fines and Forfeitures	0.01%	0.98%	0.25%	0.50%	0.41%
Charges for Services	8.79%	7.64%	10.26%	7.86%	11.18%
Investment of Funds	0.65%	3.10%	0.87%	2.41%	1.65%
Rental of Property	0.12%	0.27%	0.35%	0.91%	0.33%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	4.11%	0.46%	1.65%	0.53%	1.42%
Sub-Total	13.99%	13.77%	14.45%	13.71%	16.49%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	47.74%	42.55%	47.82%	32.88%	31.43%
Public Service Corporation Property Taxes	1.87%	10.21%	1.21%	0.85%	5.49%
General Personal Property Tax	10.92%	11.61%	8.43%	15.08%	8.91%
Mobile Homes Property Tax	0.40%	0.08%	0.49%	0.17%	0.33%
Machinery and Tools Tax	1.25%	0.24%	0.71%	4.62%	15.01%
Merchants' Capital Tax	0.37%	--	1.30%	--	0.91%
Property Tax Penalties	0.69%	1.25%	0.53%	0.66%	0.68%
Property Tax Interest	0.37%	0.43%	0.26%	0.73%	0.37%
Sub-Total	63.62%	66.38%	60.76%	54.98%	63.13%
All Other Tax Revenue					
Local Sales and Use Taxes	4.43%	3.78%	8.19%	8.66%	6.43%
Consumers' Utility Taxes	5.99%	4.56%	3.70%	3.10%	1.52%
Business License Taxes	--	--	0.01%	4.36%	--
Franchise License Taxes	0.09%	0.52%	1.28%	0.38%	0.38%
Motor Vehicle License Taxes	3.21%	1.84%	2.49%	1.74%	0.96%
Bank Stock Tax	--	0.24%	0.28%	0.19%	--
Taxes on Recordation and Wills	0.05%	2.68%	1.95%	2.11%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.22%	0.33%	0.27%
Restaurant Food Tax	--	--	1.49%	2.32%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.89%	1.28%	1.66%	0.52%	1.38%
Other Non-Property Taxes	0.58%	--	0.31%	0.03%	0.40%
Sub-Total	16.24%	14.90%	21.58%	23.72%	12.01%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.31%	1.89%	1.50%	2.47%	0.33%
Fines and Forfeitures	0.15%	0.35%	0.03%	0.19%	0.20%
Charges for Services	15.06%	13.93%	9.92%	12.95%	20.35%
Investment of Funds	0.31%	1.31%	2.56%	2.90%	1.26%
Rental of Property	0.38%	0.08%	0.06%	0.03%	0.59%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.93%	1.17%	3.59%	2.77%	2.14%
Sub-Total	20.15%	18.73%	17.67%	21.29%	24.87%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	47.02%	55.74%	34.53%	43.87%	21.80%
Public Service Corporation Property Taxes	1.44%	1.74%	1.09%	1.59%	1.61%
General Personal Property Tax	10.69%	12.77%	7.40%	10.00%	8.47%
Mobile Homes Property Tax	0.37%	0.04%	0.38%	--	0.40%
Machinery and Tools Tax	0.17%	0.73%	1.50%	0.15%	7.33%
Merchants' Capital Tax	--	--	0.27%	--	--
Property Tax Penalties	0.66%	0.62%	0.45%	0.62%	0.87%
Property Tax Interest	0.25%	0.45%	0.51%	0.25%	0.50%
Sub-Total	60.60%	72.09%	46.13%	56.47%	40.98%
All Other Tax Revenue					
Local Sales and Use Taxes	8.60%	5.84%	2.90%	3.85%	2.99%
Consumers' Utility Taxes	4.25%	3.46%	4.35%	2.79%	3.53%
Business License Taxes	3.18%	1.88%	--	1.26%	2.81%
Franchise License Taxes	0.67%	0.18%	0.06%	0.24%	0.18%
Motor Vehicle License Taxes	0.04%	1.83%	2.09%	1.78%	1.44%
Bank Stock Tax	0.50%	0.07%	0.08%	0.14%	--
Taxes on Recordation and Wills	1.75%	2.08%	0.86%	2.41%	0.50%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.23%	--	0.05%	0.04%	0.33%
Restaurant Food Tax	3.48%	--	--	1.97%	1.00%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.62%	0.39%	1.21%	1.22%	0.39%
Other Non-Property Taxes	--	--	0.37%	--	0.53%
Sub-Total	23.32%	15.73%	11.97%	15.70%	13.70%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.01%	3.22%	0.63%	2.34%	0.36%
Fines and Forfeitures	0.23%	0.27%	0.005%	0.65%	9.74%
Charges for Services	12.12%	5.52%	31.83%	19.79%	28.56%
Investment of Funds	1.44%	1.85%	2.39%	2.69%	2.47%
Rental of Property	0.08%	0.19%	0.76%	0.22%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.20%	1.14%	6.28%	2.14%	3.92%
Sub-Total	16.08%	12.18%	41.89%	27.82%	45.32%
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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 FY 2006
 [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	24.38%	50.54%	49.38%	28.90%	59.35%
Public Service Corporation Property Taxes	9.65%	2.37%	1.48%	3.38%	2.64%
General Personal Property Tax	16.46%	12.36%	10.38%	6.72%	5.77%
Mobile Homes Property Tax	0.27%	0.04%	0.004%	0.42%	0.13%
Machinery and Tools Tax	4.74%	1.00%	1.41%	8.28%	0.01%
Merchants' Capital Tax	--	0.54%	--	--	0.07%
Property Tax Penalties	0.77%	0.54%	0.08%	0.69%	0.28%
Property Tax Interest	0.35%	0.19%	0.06%	0.52%	0.26%
Sub-Total	56.63%	67.58%	62.79%	48.91%	68.50%
All Other Tax Revenue					
Local Sales and Use Taxes	8.33%	10.46%	11.12%	9.13%	2.57%
Consumers' Utility Taxes	4.73%	2.84%	0.97%	10.28%	3.10%
Business License Taxes	0.69%	0.36%	5.78%	3.40%	--
Franchise License Taxes	0.32%	0.85%	0.71%	0.56%	0.02%
Motor Vehicle License Taxes	2.06%	1.57%	1.16%	2.41%	1.22%
Bank Stock Tax	--	0.35%	0.97%	0.49%	0.61%
Taxes on Recordation and Wills	0.77%	1.50%	1.25%	0.75%	0.92%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.21%	0.45%	1.81%	0.25%	--
Restaurant Food Tax	--	--	--	4.09%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.93%	1.21%	0.41%	1.80%	0.84%
Other Non-Property Taxes	0.35%	--	1.65%	--	0.19%
Sub-Total	19.38%	19.59%	25.83%	33.17%	9.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.48%	1.28%	0.93%	0.26%	0.54%
Fines and Forfeitures	0.10%	0.59%	0.48%	0.47%	0.01%
Charges for Services	14.85%	8.69%	6.20%	12.18%	16.17%
Investment of Funds	2.13%	0.71%	1.78%	1.78%	2.51%
Rental of Property	0.90%	0.27%	0.08%	0.92%	0.24%
Payments in Lieu of Taxes from Enterprise Activities	--	0.20%	1.01%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.52%	1.08%	0.89%	2.32%	2.56%
Sub-Total	23.99%	12.83%	11.38%	17.92%	22.03%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	37.69%	51.12%	26.36%	31.17%	48.79%
Public Service Corporation Property Taxes	2.93%	1.07%	0.94%	5.44%	1.68%
General Personal Property Tax	11.23%	9.98%	9.55%	8.36%	8.63%
Mobile Homes Property Tax	0.35%	--	0.40%	0.11%	--
Machinery and Tools Tax	13.44%	3.81%	2.00%	0.50%	7.26%
Merchants' Capital Tax	--	--	0.15%	--	--
Property Tax Penalties	0.47%	0.39%	0.58%	0.62%	0.78%
Property Tax Interest	0.22%	0.11%	0.49%	0.36%	0.38%
Sub-Total	66.34%	66.48%	40.48%	46.58%	67.52%
All Other Tax Revenue					
Local Sales and Use Taxes	3.89%	6.49%	1.45%	3.82%	3.91%
Consumers' Utility Taxes	1.79%	--	2.40%	1.20%	2.39%
Business License Taxes	0.99%	4.30%	0.07%	3.78%	2.09%
Franchise License Taxes	0.21%	0.20%	0.03%	0.11%	0.03%
Motor Vehicle License Taxes	0.99%	0.10%	1.67%	1.56%	1.67%
Bank Stock Tax	--	--	0.13%	0.30%	0.37%
Taxes on Recordation and Wills	1.83%	1.67%	0.66%	2.39%	2.03%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.06%	2.29%	--	0.34%	--
Restaurant Food Tax	0.42%	3.96%	--	2.05%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.12%	0.22%	0.75%	0.74%	1.16%
Other Non-Property Taxes	1.04%	1.05%	0.21%	0.71%	--
Sub-Total	12.34%	20.28%	7.38%	17.00%	13.66%
Non-Tax Revenue					
Permits, Fees, and Licenses	3.31%	2.52%	1.15%	24.39%	1.68%
Fines and Forfeitures	0.14%	0.23%	1.02%	1.07%	0.42%
Charges for Services	13.64%	7.22%	42.43%	6.52%	13.72%
Investment of Funds	2.53%	1.18%	3.73%	2.34%	0.44%
Rental of Property	0.25%	0.05%	0.81%	0.23%	0.40%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.16%	--	--	--	--
Miscellaneous Non-Tax Sources	1.30%	2.04%	3.01%	1.86%	2.17%
Sub-Total	21.32%	13.23%	52.14%	36.42%	18.82%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	57.11%	37.93%	61.80%	38.12%	26.65%
Public Service Corporation Property Taxes	1.08%	3.62%	1.63%	29.28%	1.37%
General Personal Property Tax	11.75%	7.99%	8.97%	5.92%	15.43%
Mobile Homes Property Tax	0.27%	0.64%	0.002%	0.02%	0.30%
Machinery and Tools Tax	0.02%	4.22%	0.14%	0.55%	1.60%
Merchants' Capital Tax	0.66%	0.52%	--	0.75%	0.54%
Property Tax Penalties	0.70%	0.73%	0.32%	0.50%	0.60%
Property Tax Interest	0.20%	1.13%	0.17%	0.17%	0.03%
Sub-Total	71.78%	56.77%	73.04%	75.31%	46.51%
All Other Tax Revenue					
Local Sales and Use Taxes	9.72%	8.23%	5.55%	3.28%	3.68%
Consumers' Utility Taxes	--	4.15%	1.70%	1.10%	3.24%
Business License Taxes	--	--	3.24%	0.35%	--
Franchise License Taxes	0.09%	0.08%	0.19%	0.04%	0.02%
Motor Vehicle License Taxes	1.43%	1.48%	0.61%	1.27%	1.40%
Bank Stock Tax	0.17%	0.40%	0.07%	--	--
Taxes on Recordation and Wills	2.25%	0.61%	2.24%	1.68%	0.75%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.02%	0.66%	--	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.30%	--	--	--
E-911 Service Tax	0.57%	2.26%	0.43%	0.74%	1.06%
Other Non-Property Taxes	0.30%	0.78%	1.12%	--	0.28%
Sub-Total	14.53%	21.30%	15.81%	8.46%	10.43%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.25%	0.36%	2.60%	2.96%	0.49%
Fines and Forfeitures	0.14%	0.11%	0.26%	0.15%	0.12%
Charges for Services	9.96%	17.73%	3.91%	9.30%	37.16%
Investment of Funds	0.67%	1.78%	1.81%	1.93%	2.43%
Rental of Property	0.36%	0.54%	0.19%	0.08%	0.72%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.31%	1.41%	2.39%	1.81%	2.14%
Sub-Total	13.70%	21.93%	11.15%	16.23%	43.06%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2
 Percentage Distribution/¹
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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	44.77%	55.03%	26.40%	47.43%	49.46%
Public Service Corporation Property Taxes	1.38%	1.05%	2.96%	1.02%	2.45%
General Personal Property Tax	13.45%	9.63%	24.35%	16.26%	8.61%
Mobile Homes Property Tax	0.05%	3.08%	0.27%	0.54%	0.35%
Machinery and Tools Tax	0.38%	2.15%	1.71%	0.06%	3.38%
Merchants' Capital Tax	1.37%	--	1.02%	-0.01%	1.58%
Property Tax Penalties	0.58%	0.67%	0.69%	0.62%	0.39%
Property Tax Interest	0.27%	0.20%	0.32%	0.32%	0.19%
Sub-Total	62.25%	71.79%	57.73%	66.24%	66.41%
All Other Tax Revenue					
Local Sales and Use Taxes	5.52%	3.54%	10.16%	6.47%	10.06%
Consumers' Utility Taxes	4.05%	3.53%	2.04%	3.72%	2.38%
Business License Taxes	--	1.42%	--	1.32%	--
Franchise License Taxes	0.37%	0.34%	0.13%	0.23%	0.03%
Motor Vehicle License Taxes	2.21%	1.86%	2.35%	1.99%	0.85%
Bank Stock Tax	0.30%	0.51%	--	0.50%	0.08%
Taxes on Recordation and Wills	1.73%	1.55%	1.64%	2.01%	1.45%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.04%	--	0.04%
Restaurant Food Tax	1.96%	--	--	--	0.32%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.54%	1.49%	2.14%	1.21%	0.21%
Other Non-Property Taxes	--	0.29%	--	0.32%	0.16%
Sub-Total	17.68%	14.52%	18.50%	17.77%	15.59%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.09%	0.78%	0.76%	1.91%	0.47%
Fines and Forfeitures	1.87%	0.13%	0.25%	0.34%	0.48%
Charges for Services	12.19%	9.55%	13.08%	8.55%	15.24%
Investment of Funds	1.76%	1.24%	2.45%	1.13%	1.27%
Rental of Property	0.51%	0.66%	3.42%	1.29%	0.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.64%	1.32%	3.80%	2.76%	0.25%
Sub-Total	20.07%	13.68%	23.76%	15.99%	18.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	53.39%	50.27%	47.34%	48.40%	26.65%
Public Service Corporation Property Taxes	2.49%	2.37%	2.23%	0.75%	2.29%
General Personal Property Tax	8.70%	11.78%	11.09%	13.35%	10.19%
Mobile Homes Property Tax	0.20%	0.08%	0.18%	0.31%	0.22%
Machinery and Tools Tax	0.10%	0.003%	0.53%	0.73%	1.70%
Merchants' Capital Tax	--	--	0.41%	0.25%	--
Property Tax Penalties	0.57%	0.73%	0.74%	0.61%	0.80%
Property Tax Interest	0.77%	0.35%	0.83%	0.28%	0.41%
Sub-Total	66.22%	65.59%	63.35%	64.68%	42.26%
All Other Tax Revenue					
Local Sales and Use Taxes	4.51%	3.97%	7.53%	4.45%	8.24%
Consumers' Utility Taxes	3.30%	2.70%	3.67%	3.59%	3.79%
Business License Taxes	0.16%	3.66%	0.09%	--	1.28%
Franchise License Taxes	0.49%	0.24%	0.03%	0.19%	--
Motor Vehicle License Taxes	1.56%	2.11%	1.25%	2.13%	1.57%
Bank Stock Tax	0.37%	0.14%	--	1.08%	--
Taxes on Recordation and Wills	2.45%	2.66%	2.13%	1.91%	0.67%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.00%	0.05%	0.69%	--	0.15%
Restaurant Food Tax	2.53%	1.74%	1.82%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.16%	1.10%	0.90%	0.68%	0.82%
Other Non-Property Taxes	--	--	--	0.32%	0.22%
Sub-Total	17.54%	18.42%	18.12%	14.36%	16.74%
Non-Tax Revenue					
Permits, Fees, and Licenses	2.25%	3.19%	1.93%	1.83%	0.61%
Fines and Forfeitures	0.52%	1.11%	0.35%	0.10%	0.06%
Charges for Services	9.11%	4.08%	10.57%	14.56%	27.25%
Investment of Funds	1.77%	2.20%	1.50%	1.97%	2.94%
Rental of Property	0.09%	0.16%	0.10%	0.01%	5.88%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.49%	5.24%	4.07%	2.48%	4.26%
Sub-Total	16.24%	15.99%	18.53%	20.96%	41.00%
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	48.32%	40.10%	35.52%	38.96%	58.46%
Public Service Corporation Property Taxes	1.55%	1.85%	1.90%	4.14%	1.61%
General Personal Property Tax	8.31%	17.03%	9.36%	12.22%	10.25%
Mobile Homes Property Tax	0.16%	--	0.63%	0.79%	0.02%
Machinery and Tools Tax	2.92%	1.14%	3.89%	3.28%	0.69%
Merchants' Capital Tax	0.37%	--	--	0.76%	--
Property Tax Penalties	0.67%	1.12%	0.65%	1.14%	0.69%
Property Tax Interest	0.23%	0.73%	0.31%	0.53%	0.46%
Sub-Total	62.54%	61.97%	52.25%	61.83%	72.18%
All Other Tax Revenue					
Local Sales and Use Taxes	5.49%	5.80%	5.38%	4.93%	4.74%
Consumers' Utility Taxes	2.66%	2.21%	5.26%	5.92%	2.79%
Business License Taxes	--	0.77%	--	0.09%	0.35%
Franchise License Taxes	0.24%	--	0.17%	0.51%	0.71%
Motor Vehicle License Taxes	1.72%	1.86%	3.47%	4.08%	2.07%
Bank Stock Tax	0.10%	--	0.19%	0.08%	0.46%
Taxes on Recordation and Wills	3.13%	1.70%	0.77%	1.16%	1.47%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.07%	1.83%	0.28%	--	--
Restaurant Food Tax	1.14%	1.50%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.94%	2.18%	1.73%	2.46%	1.20%
Other Non-Property Taxes	1.15%	--	0.48%	0.52%	0.27%
Sub-Total	16.64%	17.86%	17.72%	19.75%	14.06%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.65%	1.41%	0.92%	0.50%	5.45%
Fines and Forfeitures	0.004%	0.11%	0.12%	0.09%	0.38%
Charges for Services	14.31%	15.73%	21.32%	12.91%	5.41%
Investment of Funds	2.28%	1.06%	1.47%	2.56%	0.51%
Rental of Property	0.38%	0.21%	0.31%	0.73%	0.76%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.02%	--
Miscellaneous Non-Tax Sources	2.20%	1.65%	5.89%	1.62%	1.25%
Sub-Total	20.82%	20.17%	30.03%	18.42%	13.76%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	29.51%	49.02%	55.09%	31.75%	59.90%
Public Service Corporation Property Taxes	1.77%	1.94%	1.62%	1.78%	1.24%
General Personal Property Tax	13.68%	12.56%	7.58%	9.78%	12.29%
Mobile Homes Property Tax	0.36%	0.24%	0.01%	0.13%	0.003%
Machinery and Tools Tax	0.42%	0.61%	0.04%	6.42%	--
Merchants' Capital Tax	2.30%	--	--	0.70%	--
Property Tax Penalties	0.75%	0.49%	0.52%	0.53%	0.71%
Property Tax Interest	0.32%	0.25%	0.16%	0.32%	0.53%
Sub-Total	49.11%	65.10%	65.02%	51.41%	74.67%
All Other Tax Revenue					
Local Sales and Use Taxes	14.38%	3.27%	6.22%	6.57%	3.34%
Consumers' Utility Taxes	2.85%	4.40%	3.50%	3.58%	3.58%
Business License Taxes	--	1.93%	3.07%	--	--
Franchise License Taxes	0.31%	0.12%	0.61%	0.23%	0.44%
Motor Vehicle License Taxes	1.39%	2.03%	0.88%	1.53%	1.47%
Bank Stock Tax	--	0.24%	0.09%	0.03%	0.31%
Taxes on Recordation and Wills	1.24%	1.50%	2.48%	0.74%	1.74%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.37%	0.40%	0.84%	--
Restaurant Food Tax	--	1.47%	--	2.33%	1.36%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.20%	1.34%	0.39%	0.40%	0.80%
Other Non-Property Taxes	--	0.02%	0.04%	0.58%	--
Sub-Total	20.39%	17.72%	17.70%	16.82%	13.04%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.56%	2.03%	2.50%	0.37%	0.88%
Fines and Forfeitures	0.36%	0.85%	0.33%	0.12%	0.29%
Charges for Services	24.77%	11.04%	8.53%	21.95%	6.78%
Investment of Funds	1.95%	2.43%	2.32%	1.44%	1.17%
Rental of Property	1.63%	0.40%	0.21%	0.14%	0.12%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.24%	0.43%	3.39%	7.75%	3.05%
Sub-Total	30.50%	17.18%	17.29%	31.77%	12.29%
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
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 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	33.59%	52.28%	37.48%	42.41%	21.25%
Public Service Corporation Property Taxes	2.18%	1.77%	1.74%	1.07%	4.74%
General Personal Property Tax	10.98%	10.11%	8.40%	10.48%	7.36%
Mobile Homes Property Tax	0.25%	0.05%	0.21%	--	0.47%
Machinery and Tools Tax	0.21%	0.84%	0.66%	8.81%	5.62%
Merchants' Capital Tax	0.51%	--	--	1.02%	0.11%
Property Tax Penalties	0.50%	0.30%	0.94%	0.65%	0.40%
Property Tax Interest	0.32%	0.13%	0.36%	0.33%	0.62%
Sub-Total	48.54%	65.48%	49.79%	64.76%	40.57%
All Other Tax Revenue					
Local Sales and Use Taxes	13.06%	6.02%	7.51%	5.87%	5.98%
Consumers' Utility Taxes	3.09%	3.46%	3.54%	2.09%	4.16%
Business License Taxes	--	3.88%	2.29%	--	--
Franchise License Taxes	0.07%	2.16%	0.10%	0.45%	0.09%
Motor Vehicle License Taxes	1.79%	1.42%	1.74%	1.59%	1.11%
Bank Stock Tax	--	0.33%	0.33%	0.02%	--
Taxes on Recordation and Wills	1.19%	1.18%	1.12%	1.80%	0.64%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.07%	--	--	--
Transient Occupancy Tax	--	0.52%	3.23%	0.14%	--
Restaurant Food Tax	--	2.34%	3.70%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	11.24%
E-911 Service Tax	1.68%	0.72%	1.23%	1.45%	1.98%
Other Non-Property Taxes	0.23%	--	--	--	--
Sub-Total	21.11%	22.11%	24.79%	13.42%	25.20%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.71%	0.62%	1.37%	1.33%	0.20%
Fines and Forfeitures	0.38%	0.56%	0.22%	0.47%	0.03%
Charges for Services	23.42%	8.76%	18.49%	16.61%	18.48%
Investment of Funds	3.30%	1.96%	1.48%	2.07%	1.99%
Rental of Property	0.22%	0.36%	0.68%	0.32%	1.54%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.01%	0.10%	--	--
Miscellaneous Non-Tax Sources	2.32%	0.15%	3.08%	1.03%	12.00%
Sub-Total	30.35%	12.42%	25.42%	21.82%	34.24%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	39.63%	42.83%	28.72%	36.28%	45.68%
Public Service Corporation Property Taxes	3.85%	1.06%	2.43%	3.91%	0.98%
General Personal Property Tax	5.05%	12.94%	8.72%	12.51%	11.42%
Mobile Homes Property Tax	0.67%	0.06%	0.28%	0.44%	0.06%
Machinery and Tools Tax	1.86%	4.83%	3.82%	3.12%	0.65%
Merchants' Capital Tax	0.89%	0.53%	0.69%	2.48%	--
Property Tax Penalties	0.73%	0.68%	0.71%	1.37%	0.66%
Property Tax Interest	0.54%	0.41%	0.45%	0.40%	0.25%
Sub-Total	53.21%	63.34%	45.83%	60.49%	59.68%
All Other Tax Revenue					
Local Sales and Use Taxes	7.86%	7.86%	6.25%	2.54%	8.75%
Consumers' Utility Taxes	4.59%	3.37%	3.25%	4.99%	1.93%
Business License Taxes	--	--	--	0.67%	2.53%
Franchise License Taxes	1.80%	0.04%	1.26%	0.13%	1.80%
Motor Vehicle License Taxes	3.09%	1.63%	1.14%	1.87%	1.55%
Bank Stock Tax	--	--	0.09%	--	0.18%
Taxes on Recordation and Wills	0.84%	2.41%	0.62%	1.13%	3.05%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.04%	0.19%	--	--	0.54%
Restaurant Food Tax	--	--	--	--	2.94%
Coal, Oil, and Gas Taxes	0.09%	--	--	--	--
E-911 Service Tax	2.53%	1.55%	1.03%	0.80%	0.71%
Other Non-Property Taxes	0.08%	--	0.10%	0.28%	0.04%
Sub-Total	20.93%	17.05%	13.75%	12.42%	24.03%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.35%	1.54%	0.33%	1.08%	3.61%
Fines and Forfeitures	0.26%	0.07%	0.57%	3.89%	0.52%
Charges for Services	13.00%	14.45%	33.83%	13.91%	9.64%
Investment of Funds	1.93%	1.54%	3.66%	1.10%	1.16%
Rental of Property	2.06%	0.11%	0.17%	0.76%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.31%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	3.02%	--
Miscellaneous Non-Tax Sources	8.26%	1.91%	1.55%	3.34%	1.07%
Sub-Total	25.86%	19.61%	40.43%	27.09%	16.29%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	51.68%	22.94%	15.69%	27.58%	46.01%
Public Service Corporation Property Taxes	0.76%	59.16%	1.65%	1.73%	0.86%
General Personal Property Tax	9.82%	3.86%	8.52%	11.43%	14.04%
Mobile Homes Property Tax	0.09%	--	0.41%	0.51%	0.04%
Machinery and Tools Tax	0.05%	--	4.95%	2.27%	1.18%
Merchants' Capital Tax	0.40%	--	0.35%	2.63%	--
Property Tax Penalties	0.64%	0.26%	0.64%	0.79%	0.71%
Property Tax Interest	0.27%	0.44%	0.08%	0.51%	0.59%
Sub-Total	63.71%	86.66%	32.28%	47.46%	63.43%
All Other Tax Revenue					
Local Sales and Use Taxes	5.34%	1.87%	2.61%	12.37%	5.63%
Consumers' Utility Taxes	3.86%	--	0.83%	2.64%	2.66%
Business License Taxes	--	0.30%	0.001%	--	3.16%
Franchise License Taxes	0.12%	--	0.01%	0.21%	--
Motor Vehicle License Taxes	1.18%	0.34%	1.08%	0.79%	1.49%
Bank Stock Tax	0.14%	--	0.03%	0.14%	--
Taxes on Recordation and Wills	2.64%	0.40%	0.004%	0.71%	2.80%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.54%	--	--	0.42%	0.02%
Restaurant Food Tax	2.51%	--	--	--	0.36%
Coal, Oil, and Gas Taxes	--	--	--	4.26%	--
E-911 Service Tax	0.72%	0.30%	0.65%	1.31%	0.92%
Other Non-Property Taxes	2.37%	0.05%	0.27%	--	--
Sub-Total	19.42%	3.27%	5.48%	22.85%	17.03%
Non-Tax Revenue					
Permits, Fees, and Licenses	3.74%	0.22%	0.54%	0.40%	2.72%
Fines and Forfeitures	0.45%	0.14%	4.09%	0.08%	0.25%
Charges for Services	9.41%	5.30%	53.36%	19.97%	11.68%
Investment of Funds	1.12%	2.39%	1.62%	3.29%	2.25%
Rental of Property	0.09%	0.89%	0.66%	2.82%	0.59%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.06%	1.13%	1.96%	3.13%	2.04%
Sub-Total	16.87%	10.08%	62.24%	29.69%	19.54%
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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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	35.82%	39.51%	22.68%	25.80%	45.42%
Public Service Corporation Property Taxes	2.52%	0.99%	1.23%	2.51%	1.92%
General Personal Property Tax	6.89%	9.91%	8.55%	8.06%	9.77%
Mobile Homes Property Tax	0.22%	0.28%	0.57%	0.47%	0.03%
Machinery and Tools Tax	7.12%	0.89%	7.02%	4.63%	1.29%
Merchants' Capital Tax	--	0.29%	1.95%	1.29%	0.15%
Property Tax Penalties	0.54%	0.66%	0.98%	0.25%	0.49%
Property Tax Interest	0.38%	0.31%	0.34%	0.30%	0.21%
Sub-Total	53.49%	52.84%	43.32%	43.31%	59.27%
All Other Tax Revenue					
Local Sales and Use Taxes	10.94%	4.05%	6.39%	10.90%	7.81%
Consumers' Utility Taxes	3.90%	4.45%	2.85%	3.55%	0.23%
Business License Taxes	--	--	--	--	4.65%
Franchise License Taxes	0.41%	0.24%	0.58%	0.11%	0.66%
Motor Vehicle License Taxes	1.57%	2.56%	0.32%	1.25%	1.27%
Bank Stock Tax	0.04%	0.10%	--	0.08%	0.15%
Taxes on Recordation and Wills	0.90%	2.58%	0.41%	0.79%	1.63%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.08%	--	0.12%	0.50%	3.47%
Restaurant Food Tax	--	--	--	2.17%	4.22%
Coal, Oil, and Gas Taxes	--	--	28.93%	--	--
E-911 Service Tax	0.62%	1.45%	0.70%	1.07%	0.67%
Other Non-Property Taxes	1.31%	--	--	0.30%	0.03%
Sub-Total	19.76%	15.43%	40.29%	20.71%	24.80%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.39%	1.73%	0.20%	0.50%	0.86%
Fines and Forfeitures	1.05%	0.35%	0.20%	3.63%	0.31%
Charges for Services	15.20%	24.80%	11.00%	25.61%	10.84%
Investment of Funds	1.64%	1.54%	2.84%	4.55%	1.20%
Rental of Property	0.52%	0.44%	0.20%	0.02%	1.46%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.08%	--	--	0.03%	--
Miscellaneous Non-Tax Sources	7.87%	2.88%	1.96%	1.64%	1.26%
Sub-Total	26.75%	31.73%	16.40%	35.99%	15.93%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	55.88%	28.52%	25.97%	26.35%	34.20%
Public Service Corporation Property Taxes	1.52%	0.81%	0.58%	1.00%	1.17%
General Personal Property Tax	7.24%	5.40%	4.03%	19.09%	4.55%
Mobile Homes Property Tax	--	--	0.05%	0.02%	0.01%
Machinery and Tools Tax	0.13%	3.75%	3.14%	2.29%	0.20%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.31%	0.41%	0.20%	0.41%	0.27%
Property Tax Interest	0.08%	0.03%	0.27%	0.12%	0.08%
Sub-Total	65.16%	38.92%	34.25%	49.29%	40.47%
All Other Tax Revenue					
Local Sales and Use Taxes	5.62%	10.00%	10.94%	3.72%	8.27%
Consumers' Utility Taxes	3.79%	--	1.20%	4.78%	6.16%
Business License Taxes	6.31%	4.57%	3.51%	1.76%	4.69%
Franchise License Taxes	0.28%	0.23%	0.70%	0.81%	0.36%
Motor Vehicle License Taxes	0.55%	1.33%	0.59%	1.40%	0.64%
Bank Stock Tax	0.40%	1.85%	0.85%	0.40%	0.54%
Taxes on Recordation and Wills	1.38%	0.74%	0.49%	0.70%	0.68%
Tobacco Taxes	0.63%	1.51%	0.36%	--	0.47%
Admission and Amusement Taxes	0.26%	--	--	--	--
Transient Occupancy Tax	1.74%	0.63%	1.72%	0.15%	1.81%
Restaurant Food Tax	2.24%	6.01%	11.01%	1.58%	5.28%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.12%	1.12%	0.47%	0.96%	0.37%
Other Non-Property Taxes	0.68%	0.002%	--	1.01%	--
Sub-Total	23.98%	28.01%	31.85%	17.28%	29.28%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.44%	0.27%	0.26%	0.20%	0.74%
Fines and Forfeitures	0.79%	0.91%	0.57%	0.76%	0.44%
Charges for Services	5.64%	15.93%	25.19%	23.38%	15.30%
Investment of Funds	1.27%	4.94%	0.63%	0.52%	0.75%
Rental of Property	0.62%	0.52%	1.62%	1.18%	0.31%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	8.11%	--	0.21%	8.42%
Miscellaneous Non-Tax Sources	1.10%	2.39%	5.62%	7.17%	4.30%
Sub-Total	10.86%	33.08%	33.90%	33.43%	30.25%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	48.65%	37.90%	12.61%	25.26%	18.25%
Public Service Corporation Property Taxes	2.48%	0.87%	1.04%	0.69%	1.36%
General Personal Property Tax	9.08%	4.61%	4.46%	7.63%	5.95%
Mobile Homes Property Tax	0.04%	--	0.05%	0.05%	--
Machinery and Tools Tax	0.67%	0.26%	33.64%	2.89%	1.36%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.47%	0.11%	0.31%	0.48%	0.22%
Property Tax Interest	0.16%	0.44%	0.12%	0.22%	0.12%
Sub-Total	61.56%	44.19%	52.23%	37.22%	27.27%
All Other Tax Revenue					
Local Sales and Use Taxes	8.15%	18.04%	9.19%	12.55%	9.02%
Consumers' Utility Taxes	4.06%	3.59%	5.20%	3.49%	4.17%
Business License Taxes	5.66%	6.54%	4.07%	8.37%	4.59%
Franchise License Taxes	0.50%	0.25%	0.20%	2.28%	0.29%
Motor Vehicle License Taxes	1.03%	0.84%	0.88%	1.38%	0.60%
Bank Stock Tax	0.22%	0.42%	1.24%	1.31%	0.80%
Taxes on Recordation and Wills	1.30%	0.01%	0.28%	0.59%	0.23%
Tobacco Taxes	1.14%	--	0.77%	--	--
Admission and Amusement Taxes	0.13%	--	--	--	--
Transient Occupancy Tax	0.93%	0.87%	0.02%	0.60%	3.40%
Restaurant Food Tax	4.24%	10.02%	4.14%	7.04%	7.43%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.73%	0.75%	0.81%	1.50%	0.90%
Other Non-Property Taxes	0.32%	--	0.44%	0.21%	--
Sub-Total	28.41%	41.34%	27.26%	39.33%	31.43%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.74%	0.40%	0.08%	0.38%	0.29%
Fines and Forfeitures	0.85%	0.95%	0.30%	0.87%	6.66%
Charges for Services	5.88%	9.51%	16.75%	15.61%	18.38%
Investment of Funds	1.04%	1.07%	0.83%	2.34%	0.70%
Rental of Property	0.54%	0.83%	0.12%	0.68%	0.06%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.00%	1.69%	2.41%	3.58%	15.21%
Sub-Total	10.04%	14.46%	20.51%	23.45%	41.31%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	43.07%	58.20%	23.40%	29.55%	19.72%
Public Service Corporation Property Taxes	1.08%	0.56%	0.49%	0.47%	0.71%
General Personal Property Tax	6.35%	6.35%	6.52%	6.46%	3.74%
Mobile Homes Property Tax	--	--	--	0.003%	--
Machinery and Tools Tax	0.06%	--	0.08%	0.15%	7.09%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.26%	0.29%	0.47%	0.25%	0.36%
Property Tax Interest	0.07%	0.15%	0.21%	0.05%	0.33%
Sub-Total	50.89%	65.56%	31.18%	36.93%	31.95%
All Other Tax Revenue					
Local Sales and Use Taxes	15.58%	8.41%	8.41%	19.65%	14.36%
Consumers' Utility Taxes	4.10%	3.35%	4.38%	4.45%	2.62%
Business License Taxes	9.32%	5.79%	4.75%	9.01%	6.29%
Franchise License Taxes	0.27%	0.44%	0.42%	0.45%	0.25%
Motor Vehicle License Taxes	0.52%	0.40%	0.91%	0.46%	0.70%
Bank Stock Tax	1.41%	0.30%	0.41%	0.84%	1.05%
Taxes on Recordation and Wills	0.62%	0.43%	0.52%	1.51%	0.58%
Tobacco Taxes	1.02%	1.02%	1.40%	0.94%	--
Admission and Amusement Taxes	--	0.04%	--	0.27%	0.17%
Transient Occupancy Tax	0.68%	0.49%	1.19%	1.24%	0.08%
Restaurant Food Tax	2.54%	3.48%	6.13%	9.79%	6.83%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.35%	0.36%	1.07%	0.33%	0.01%
Other Non-Property Taxes	--	0.04%	1.26%	--	0.40%
Sub-Total	36.42%	24.54%	30.85%	48.91%	33.35%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.56%	0.87%	0.65%	1.71%	0.20%
Fines and Forfeitures	1.08%	1.28%	0.25%	0.52%	0.50%
Charges for Services	1.34%	5.53%	20.05%	9.24%	26.37%
Investment of Funds	4.07%	1.28%	0.30%	0.96%	3.35%
Rental of Property	3.35%	0.36%	3.35%	0.17%	0.13%
Payments in Lieu of Taxes from Enterprise Activities	--	0.30%	0.43%	--	--
Interlocal Revenue-Sharing Payments	--	--	6.68%	--	--
Miscellaneous Non-Tax Sources	1.29%	0.28%	6.25%	1.56%	4.16%
Sub-Total	12.70%	9.90%	37.97%	14.16%	34.71%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/¹
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 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	38.20%	22.51%	30.37%	25.27%	27.55%
Public Service Corporation Property Taxes	0.96%	0.46%	12.23%	0.91%	1.48%
General Personal Property Tax	8.45%	6.34%	5.16%	5.24%	9.39%
Mobile Homes Property Tax	0.02%	0.01%	--	--	--
Machinery and Tools Tax	0.68%	2.61%	11.12%	--	3.48%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.49%	0.21%	1.26%	0.30%	0.35%
Property Tax Interest	0.31%	0.07%	1.07%	0.17%	0.16%
Sub-Total	49.11%	32.21%	61.22%	31.88%	42.40%
All Other Tax Revenue					
Local Sales and Use Taxes	5.07%	18.25%	5.26%	6.77%	9.26%
Consumers' Utility Taxes	4.40%	3.00%	3.62%	4.80%	4.76%
Business License Taxes	4.44%	9.18%	4.29%	5.03%	5.30%
Franchise License Taxes	0.50%	0.49%	0.62%	0.40%	0.41%
Motor Vehicle License Taxes	1.12%	0.80%	1.08%	0.62%	0.60%
Bank Stock Tax	0.14%	0.80%	0.30%	0.73%	0.42%
Taxes on Recordation and Wills	0.43%	1.19%	0.48%	0.67%	0.55%
Tobacco Taxes	1.47%	1.41%	--	--	0.68%
Admission and Amusement Taxes	0.44%	0.27%	--	--	0.26%
Transient Occupancy Tax	1.12%	2.28%	1.31%	1.79%	1.04%
Restaurant Food Tax	5.08%	11.35%	3.21%	5.25%	6.55%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.77%	1.07%	0.94%	0.45%	0.66%
Other Non-Property Taxes	0.09%	0.23%	--	0.26%	--
Sub-Total	25.06%	50.33%	21.11%	26.78%	30.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.64%	0.80%	0.50%	0.53%	0.71%
Fines and Forfeitures	0.79%	0.83%	0.21%	0.89%	0.41%
Charges for Services	16.89%	10.37%	12.75%	16.52%	20.72%
Investment of Funds	1.45%	2.40%	2.10%	5.78%	1.78%
Rental of Property	1.09%	1.78%	0.29%	0.30%	0.90%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	11.73%	0.07%
Miscellaneous Non-Tax Sources	4.98%	1.28%	1.82%	5.60%	2.53%
Sub-Total	25.84%	17.46%	17.67%	41.35%	27.13%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2
 Percentage Distribution/¹
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Revenue Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
Property Tax Revenue					
Real Property Tax	49.62%	58.24%	25.06%	36.65%	36.42%
Public Service Corporation Property Taxes	0.79%	1.07%	1.06%	1.08%	1.52%
General Personal Property Tax	6.49%	9.62%	6.23%	9.52%	7.57%
Mobile Homes Property Tax	0.01%	--	--	0.05%	0.005%
Machinery and Tools Tax	5.09%	0.11%	1.07%	3.40%	1.87%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.42%	0.81%	0.32%	0.16%	0.21%
Property Tax Interest	0.04%	0.40%	0.22%	0.10%	0.41%
Sub-Total	62.46%	70.26%	33.95%	50.95%	48.00%
All Other Tax Revenue					
Local Sales and Use Taxes	8.75%	7.04%	9.48%	6.41%	6.80%
Consumers' Utility Taxes	2.03%	4.39%	5.87%	3.67%	8.68%
Business License Taxes	3.41%	2.86%	7.57%	4.20%	5.40%
Franchise License Taxes	0.35%	0.41%	0.71%	1.10%	0.79%
Motor Vehicle License Taxes	0.83%	0.99%	0.99%	1.02%	0.81%
Bank Stock Tax	0.57%	0.10%	1.31%	0.17%	0.49%
Taxes on Recordation and Wills	1.39%	1.92%	0.45%	0.72%	0.83%
Tobacco Taxes	1.11%	1.44%	0.66%	1.32%	1.51%
Admission and Amusement Taxes	--	--	--	0.16%	1.02%
Transient Occupancy Tax	0.19%	--	0.06%	0.80%	1.60%
Restaurant Food Tax	2.92%	1.04%	5.10%	4.76%	6.05%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.75%	0.51%	1.20%	0.65%	0.93%
Other Non-Property Taxes	1.23%	--	0.01%	0.22%	0.05%
Sub-Total	23.54%	20.71%	33.43%	25.22%	34.95%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.14%	0.93%	1.85%	1.00%	0.91%
Fines and Forfeitures	0.81%	0.62%	1.04%	0.59%	0.32%
Charges for Services	7.84%	4.03%	22.92%	13.02%	9.31%
Investment of Funds	2.98%	0.64%	2.20%	1.27%	1.46%
Rental of Property	0.06%	0.11%	2.44%	3.39%	1.43%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.63%	0.47%	0.67%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.17%	2.70%	1.55%	4.09%	2.95%
Sub-Total	14.00%	9.04%	32.62%	23.83%	17.05%
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 2006
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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	16.30%	37.09%	57.13%	37.60%	28.75%
Public Service Corporation Property Taxes	2.79%	2.59%	0.72%	1.80%	0.83%
General Personal Property Tax	2.64%	7.94%	9.78%	11.04%	4.39%
Mobile Homes Property Tax	--	0.04%	0.08%	--	0.02%
Machinery and Tools Tax	0.84%	5.51%	--	1.36%	4.19%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.24%	0.71%	0.53%	0.86%	0.35%
Property Tax Interest	0.12%	0.53%	0.25%	0.25%	0.35%
Sub-Total	22.92%	54.42%	68.49%	52.91%	38.87%
All Other Tax Revenue					
Local Sales and Use Taxes	23.59%	8.40%	2.39%	3.65%	5.97%
Consumers' Utility Taxes	3.65%	6.87%	2.30%	8.02%	5.84%
Business License Taxes	9.48%	5.94%	2.03%	3.62%	2.31%
Franchise License Taxes	0.71%	0.48%	0.67%	0.48%	1.35%
Motor Vehicle License Taxes	0.40%	1.31%	1.60%	1.03%	1.08%
Bank Stock Tax	1.73%	0.31%	0.21%	0.24%	0.76%
Taxes on Recordation and Wills	0.28%	0.70%	1.65%	0.97%	0.75%
Tobacco Taxes	0.67%	0.30%	0.38%	1.60%	0.79%
Admission and Amusement Taxes	--	0.03%	--	0.29%	--
Transient Occupancy Tax	1.61%	0.66%	--	0.67%	0.75%
Restaurant Food Tax	10.80%	2.64%	2.57%	3.51%	4.91%
Coal, Oil, and Gas Taxes	2.86%	--	--	--	--
E-911 Service Tax	0.49%	0.69%	0.79%	0.96%	1.47%
Other Non-Property Taxes	--	--	--	0.06%	--
Sub-Total	56.26%	28.35%	14.59%	25.10%	26.00%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.06%	0.37%	0.91%	0.69%	0.22%
Fines and Forfeitures	1.45%	1.31%	0.19%	0.20%	1.33%
Charges for Services	11.47%	11.79%	12.53%	15.01%	18.69%
Investment of Funds	1.24%	0.96%	0.57%	0.81%	1.85%
Rental of Property	6.02%	0.65%	0.46%	2.18%	0.90%
Payments in Lieu of Taxes from Enterprise Activities	--	0.18%	--	0.56%	8.62%
Interlocal Revenue-Sharing Payments	--	--	--	--	1.07%
Miscellaneous Non-Tax Sources	0.58%	1.98%	2.26%	2.54%	2.45%
Sub-Total	20.82%	17.23%	16.92%	21.99%	35.13%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	40.83%	36.07%	35.12%	33.43%	48.82%
Public Service Corporation Property Taxes	2.32%	1.09%	0.78%	1.70%	1.46%
General Personal Property Tax	5.98%	7.93%	10.55%	4.79%	7.01%
Mobile Homes Property Tax	0.005%	0.01%	0.04%	0.003%	0.07%
Machinery and Tools Tax	3.10%	1.43%	5.30%	0.17%	1.24%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.65%	0.40%	0.23%	0.39%	0.51%
Property Tax Interest	0.47%	0.26%	0.12%	0.11%	0.22%
Sub-Total	53.34%	47.19%	52.15%	40.60%	59.32%
All Other Tax Revenue					
Local Sales and Use Taxes	5.70%	11.31%	10.66%	10.17%	5.37%
Consumers' Utility Taxes	6.39%	7.26%	2.60%	4.97%	4.89%
Business License Taxes	6.30%	7.07%	7.32%	4.88%	3.95%
Franchise License Taxes	0.42%	0.80%	1.31%	0.74%	0.19%
Motor Vehicle License Taxes	0.55%	0.98%	0.96%	1.06%	1.04%
Bank Stock Tax	0.61%	0.72%	0.55%	0.75%	0.28%
Taxes on Recordation and Wills	0.01%	0.58%	0.70%	0.90%	2.01%
Tobacco Taxes	--	1.17%	0.78%	0.87%	1.07%
Admission and Amusement Taxes	0.26%	0.25%	0.37%	--	0.27%
Transient Occupancy Tax	1.05%	1.39%	1.33%	0.70%	0.18%
Restaurant Food Tax	3.66%	5.83%	4.45%	4.87%	2.96%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.38%	0.78%	0.46%	1.12%	0.79%
Other Non-Property Taxes	0.16%	0.21%	0.65%	0.05%	0.35%
Sub-Total	26.49%	38.34%	32.14%	31.08%	23.33%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.95%	0.81%	0.56%	0.70%	1.38%
Fines and Forfeitures	2.29%	0.79%	0.29%	0.10%	0.53%
Charges for Services	10.14%	10.71%	11.62%	21.40%	11.39%
Investment of Funds	0.08%	0.94%	1.07%	2.66%	1.45%
Rental of Property	0.02%	0.52%	1.60%	0.11%	0.57%
Payments in Lieu of Taxes from Enterprise Activities	3.98%	--	--	1.69%	0.02%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.69%	0.70%	0.58%	1.66%	2.01%
Sub-Total	20.17%	14.47%	15.71%	28.32%	17.34%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	48.54%	27.88%	22.76%	27.68%
Public Service Corporation Property Taxes	0.68%	1.83%	0.87%	0.68%
General Personal Property Tax	7.76%	6.28%	1.24%	10.23%
Mobile Homes Property Tax	0.02%	0.02%	0.01%	0.002%
Machinery and Tools Tax	0.14%	6.72%	3.55%	2.62%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.37%	0.48%	0.11%	0.29%
Property Tax Interest	0.18%	0.30%	0.04%	0.08%
Sub-Total	57.68%	43.51%	28.58%	41.58%
All Other Tax Revenue				
Local Sales and Use Taxes	6.39%	12.09%	13.36%	18.09%
Consumers' Utility Taxes	5.08%	5.94%	1.99%	5.70%
Business License Taxes	5.05%	5.52%	5.55%	10.00%
Franchise License Taxes	0.60%	0.48%	0.78%	0.90%
Motor Vehicle License Taxes	1.11%	1.19%	--	0.82%
Bank Stock Tax	0.20%	0.29%	0.52%	1.09%
Taxes on Recordation and Wills	0.01%	1.00%	1.20%	1.00%
Tobacco Taxes	1.37%	1.29%	0.57%	0.47%
Admission and Amusement Taxes	0.58%	--	--	0.18%
Transient Occupancy Tax	2.61%	0.88%	16.71%	1.00%
Restaurant Food Tax	5.59%	5.96%	17.38%	8.29%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	0.86%	0.83%	0.76%	0.96%
Other Non-Property Taxes	0.08%	0.10%	0.10%	--
Sub-Total	29.52%	35.57%	58.92%	48.51%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.72%	0.59%	0.86%	1.03%
Fines and Forfeitures	0.64%	0.63%	0.71%	0.37%
Charges for Services	7.04%	16.09%	3.84%	5.84%
Investment of Funds	1.51%	1.48%	3.04%	1.33%
Rental of Property	1.40%	0.51%	1.40%	0.20%
Payments in Lieu of Taxes from Enterprise Activities	0.01%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	1.48%	1.62%	2.64%	1.14%
Sub-Total	12.80%	20.92%	12.49%	9.91%
Grand Total	100.00%	100.00%	100.00%	100.00%

1

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