

**Local Revenue
of
Virginia's Counties and Cities
FY 2007**



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

December 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 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$5,511,486,645	\$2,288,063,556	\$7,799,550,201
Public Service Corporation Property Taxes	\$171,521,736	\$66,755,891	\$238,277,627
General Personal Property Tax	\$1,024,049,226	\$394,006,582	\$1,418,055,808
Mobile Homes Property Tax	\$6,784,598	\$990,257	\$7,774,855
Machinery and Tools Tax	\$120,015,697	\$81,611,213	\$201,626,910
Merchants' Capital Tax	\$11,655,991	--	\$11,655,991
Property Tax Penalties	\$38,246,180	\$19,630,956	\$57,877,136
Property Tax Interest	\$15,975,755	\$11,414,693	\$27,390,448
Sub-Total	\$6,899,735,828	\$2,862,473,148	\$9,762,208,976
All Other Tax Revenue			
Local Sales and Use Taxes	\$624,461,910	\$393,007,862	\$1,017,469,772
Consumers' Utility Taxes	\$212,850,925	\$212,203,141	\$425,054,066
Business License Taxes	\$346,872,667	\$279,338,518	\$626,211,185
Franchise License Taxes	\$28,135,761	\$19,246,661	\$47,382,422
Motor Vehicle License Taxes	\$74,278,432	\$45,456,503	\$119,734,935
Bank Stock Tax	\$21,521,630	\$18,512,929	\$40,034,559
Taxes on Recordation and Wills	\$134,155,452	\$30,084,982	\$164,240,434
Tobacco Taxes	\$12,516,083	\$49,209,965	\$61,726,048
Admission and Amusement Taxes	\$282,054	\$15,600,392	\$15,882,446
Transient Occupancy Tax	\$89,111,237	\$78,015,549	\$167,126,786
Restaurant Food Tax	\$81,188,074	\$260,602,063	\$341,790,137
Coal, Oil, and Gas Taxes	\$43,991,324	\$188,529	\$44,179,853
E-911 Service Tax	\$39,318,778	\$26,070,247	\$65,389,025
Communication Sales and Use Taxes	\$98,785,899	\$67,533,912	\$166,319,811
Other Non-Property Taxes	\$52,498,193	\$8,468,087	\$60,966,280
Sub-Total	\$1,859,968,419	\$1,503,539,340	\$3,363,507,759
Non-Tax Revenue			
Permits, Fees, and Licenses	\$151,974,865	\$43,076,166	\$195,051,031
Fines and Forfeitures	\$49,674,217	\$42,348,399	\$92,022,616
Charges for Services	\$960,286,346	\$525,455,501	\$1,485,741,847
Investment of Funds	\$278,393,244	\$84,381,747	\$362,774,991
Rental of Property	\$56,408,310	\$59,079,579	\$115,487,889
Payments in Lieu of Taxes from Enterprise Activities	\$3,030,520	\$27,125,390	\$30,155,910
Interlocal Revenue-Sharing Payments	\$987,618	\$13,632,427	\$14,620,045
Miscellaneous Non-Tax Sources	\$156,741,878	\$105,556,356	\$262,298,234
Sub-Total	\$1,657,496,998	\$900,655,565	\$2,558,152,563
Grand Total	\$10,417,201,245	\$5,266,668,053	\$15,683,869,298

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
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Revenue Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
Property Tax Revenue					
Real Property Tax	\$11,160,539	\$97,802,987	\$5,314,637	\$3,825,161	\$9,340,907
Public Service Corporation Property Taxes	\$598,620	\$1,485,718	\$528,418	\$139,014	\$450,666
General Personal Property Tax	\$5,081,947	\$17,207,444	\$1,818,265	\$1,520,596	\$3,925,212
Mobile Homes Property Tax	--	\$74,627	\$33,795	\$18,637	\$82,607
Machinery and Tools Tax	\$569,780	\$660,942	\$6,201,993	\$38,606	\$1,608,970
Merchants' Capital Tax	--	--	--	--	\$277,505
Property Tax Penalties	\$265,850	\$568,583	\$75,200	\$91,003	\$137,547
Property Tax Interest	\$277,305	\$272,718	\$33,320	\$14,591	\$79,882
Sub-Total	\$17,954,041	\$118,073,019	\$14,005,628	\$5,647,608	\$15,903,296
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,036,498	\$13,425,924	\$666,198	\$683,619	\$2,454,931
Consumers' Utility Taxes	\$1,087,724	\$6,117,754	\$381,416	\$318,239	\$1,753,870
Business License Taxes	\$71,497	\$9,821,591	\$343,911	\$210,542	\$352,042
Franchise License Taxes	\$176,384	\$250,092	\$27,003	\$7,528	\$35,000
Motor Vehicle License Taxes	\$555,965	\$2,293,001	\$286,292	\$330,487	\$649,802
Bank Stock Tax	\$48,852	\$522,370	--	\$35,272	\$67,200
Taxes on Recordation and Wills	\$500,394	\$2,337,177	\$63,999	\$175,166	\$273,452
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$101,515	--	--	--
Transient Occupancy Tax	\$407,267	\$1,819,068	\$77,616	--	\$28,837
Restaurant Food Tax	--	\$5,438,399	\$256,359	--	\$822,516
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$185,802	\$795,377	\$127,998	\$32,091	\$234,580
Communication Sales and Use Taxes	\$389,331	\$2,278,921	\$203,788	\$124,946	\$104,817
Other Non-Property Taxes	\$239,651	\$672,890	\$305,961	--	--
Sub-Total	\$6,699,365	\$45,874,079	\$2,740,541	\$1,917,890	\$6,777,047
Non-Tax Revenue					
Permits, Fees, and Licenses	\$479,797	\$1,348,609	\$49,435	\$278,753	\$225,398
Fines and Forfeitures	\$58,090	\$494,194	\$91,907	\$135,033	\$199,559
Charges for Services	\$8,575,362	\$15,176,919	\$4,220,622	\$4,698,472	\$5,232,636
Investment of Funds	\$675,157	\$2,380,020	\$1,029,343	\$508,469	\$952,575
Rental of Property	\$358,503	\$708,525	\$158,154	\$115,394	\$280,641
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$701,907	\$1,542,970	\$696,089	\$624,964	\$899,723
Sub-Total	\$10,848,816	\$21,651,237	\$6,245,550	\$6,361,085	\$7,790,532
Grand Total	\$35,502,222	\$185,598,335	\$22,991,719	\$13,926,583	\$30,470,875

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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 FY 2007
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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$5,226,270	\$423,249,409	\$29,666,726	\$3,047,372	\$33,660,766
Public Service Corporation Property Taxes	\$357,886	\$5,479,976	\$965,863	\$5,838,013	\$1,050,884
General Personal Property Tax	\$1,932,041	\$62,596,535	\$6,060,601	\$77,447	\$8,870,597
Mobile Homes Property Tax	\$58,579	--	\$251,967	\$100	\$207,896
Machinery and Tools Tax	\$276,983	\$150,803	\$3,475,094	--	\$2,147,000
Merchants' Capital Tax	\$78,178	--	--	--	\$192,164
Property Tax Penalties	\$96,084	\$2,028,913	\$303,661	\$21,215	\$373,518
Property Tax Interest	\$47,091	\$81,851	\$221,250	\$4,681	\$180,032
Sub-Total	\$8,073,112	\$493,587,487	\$40,945,162	\$8,988,828	\$46,682,857
All Other Tax Revenue					
Local Sales and Use Taxes	\$878,201	\$34,448,601	\$4,846,918	\$872,074	\$3,381,802
Consumers' Utility Taxes	\$557,815	\$11,324,385	\$2,190,340	--	\$1,658,650
Business License Taxes	--	\$54,762,179	\$3,009,798	--	\$501
Franchise License Taxes	\$8,111	\$1,958,379	\$267,953	--	\$90,562
Motor Vehicle License Taxes	\$242,666	\$3,441,490	\$1,823,630	--	\$1,823,310
Bank Stock Tax	--	\$1,670,817	\$174,421	\$28,777	\$141,285
Taxes on Recordation and Wills	\$118,704	\$9,086,824	\$1,040,067	\$123,304	\$1,404,776
Tobacco Taxes	--	\$2,697,319	--	--	--
Admission and Amusement Taxes	\$125	--	--	--	--
Transient Occupancy Tax	--	\$19,951,433	\$467,135	\$511,717	\$312,901
Restaurant Food Tax	--	\$28,776,029	\$2,255,343	--	\$1,223,545
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$22,066	\$3,246,717	\$357,306	--	\$559,079
Communication Sales and Use Taxes	\$277,222	\$2,391,969	\$1,230,044	--	\$942,364
Other Non-Property Taxes	--	\$20,352,065	\$553,830	\$21,395	--
Sub-Total	\$2,104,910	\$194,108,207	\$18,216,785	\$1,557,267	\$11,538,775
Non-Tax Revenue					
Permits, Fees, and Licenses	\$145,986	\$8,333,171	\$702,238	\$134,976	\$911,748
Fines and Forfeitures	\$27,627	\$8,338,582	\$224,266	\$50	\$156,098
Charges for Services	\$1,713,099	\$47,647,527	\$11,006,140	\$912,503	\$10,540,780
Investment of Funds	\$403,271	\$10,096,758	\$3,166,958	\$366,364	\$4,167,346
Rental of Property	\$48,550	\$2,512,586	\$471,339	\$82,375	\$124,206
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$375,850	\$3,504,215	\$1,445,330	\$81,458	\$2,116,840
Sub-Total	\$2,714,383	\$80,432,839	\$17,016,271	\$1,577,726	\$18,017,018
Grand Total	\$12,892,405	\$768,128,533	\$76,178,218	\$12,123,821	\$76,238,650

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	\$1,806,436	\$17,971,069	\$4,681,020	\$7,680,226	\$4,278,388
Public Service Corporation Property Taxes	\$247,241	\$1,105,397	\$202,423	\$383,565	\$317,131
General Personal Property Tax	\$901,247	\$4,577,131	\$2,182,603	\$2,156,244	\$1,954,103
Mobile Homes Property Tax	\$31,772	\$45,495	\$42,169	\$88,088	\$79,871
Machinery and Tools Tax	\$222,786	\$2,741,514	\$424,270	\$3,366,259	\$185,512
Merchants' Capital Tax	\$109,254	--	\$100,002	\$71,256	\$68,762
Property Tax Penalties	\$19,634	\$149,511	\$97,059	\$63,541	\$153,680
Property Tax Interest	\$22,091	\$68,912	\$51,305	\$216,131	\$128,738
Sub-Total	\$3,360,461	\$26,659,029	\$7,780,851	\$14,025,310	\$7,166,185
All Other Tax Revenue					
Local Sales and Use Taxes	\$275,872	\$2,120,627	\$705,612	\$1,595,541	\$511,913
Consumers' Utility Taxes	\$160,132	\$787,430	\$384,738	\$593,405	\$422,000
Business License Taxes	--	\$780,498	--	--	--
Franchise License Taxes	\$15,469	\$93,263	\$24,872	\$83,597	\$85,596
Motor Vehicle License Taxes	\$109,795	\$718,797	\$353,313	--	\$364,815
Bank Stock Tax	--	\$105,414	\$12,016	\$107,458	\$22,618
Taxes on Recordation and Wills	\$40,304	\$453,586	\$128,544	\$146,605	\$141,213
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$3,754	\$279,668	--	\$26,723	--
Restaurant Food Tax	\$99,591	\$1,074,307	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$17,977,332	--
E-911 Service Tax	\$52,449	\$229,003	\$136,567	\$493,851	\$113,232
Communication Sales and Use Taxes	\$46,475	\$352,049	\$206,029	\$146,760	\$208,370
Other Non-Property Taxes	\$22,781	\$158,742	--	\$1,903,370	--
Sub-Total	\$826,622	\$7,153,384	\$1,951,691	\$23,074,642	\$1,869,757
Non-Tax Revenue					
Permits, Fees, and Licenses	\$28,040	\$410,932	\$99,410	\$55,104	\$79,173
Fines and Forfeitures	\$296,394	\$132,611	\$268,598	\$864	\$33,535
Charges for Services	\$2,124,944	\$3,946,345	\$4,075,952	\$4,249,801	\$2,758,625
Investment of Funds	\$281,610	\$2,074,595	\$523,948	\$1,044,756	\$345,977
Rental of Property	\$14,857	\$352,148	\$23,562	\$16,667	\$55,354
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$75,000	\$155,091	--	--	--
Miscellaneous Non-Tax Sources	\$96,098	\$491,375	\$709,416	\$839,038	\$730,113
Sub-Total	\$2,916,943	\$7,563,097	\$5,700,886	\$6,206,230	\$4,002,777
Grand Total	\$7,104,026	\$41,375,510	\$15,433,428	\$43,306,182	\$13,038,719

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	\$13,083,985	\$13,077,365	\$12,137,267	\$4,224,093	\$3,747,094
Public Service Corporation Property Taxes	\$957,123	\$1,296,349	\$581,908	\$223,865	\$267,191
General Personal Property Tax	\$6,432,660	\$4,576,062	\$1,925,314	\$1,066,728	\$1,669,048
Mobile Homes Property Tax	\$197,857	\$56,276	\$131,635	\$7,956	\$45,706
Machinery and Tools Tax	\$5,394,630	\$282,531	\$1,048,233	\$156,411	\$243,372
Merchants' Capital Tax	\$166	--	\$201,601	\$21,657	\$24,773
Property Tax Penalties	\$208,120	\$349,194	\$96,502	\$68,341	\$73,866
Property Tax Interest	\$121,729	\$276,701	\$148,395	\$38,777	\$39,711
Sub-Total	\$26,396,270	\$19,914,478	\$16,270,855	\$5,807,828	\$6,110,761
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,802,633	\$1,257,370	\$1,489,394	\$446,057	\$534,883
Consumers' Utility Taxes	\$1,503,906	\$900,305	\$1,036,609	\$187,478	\$193,360
Business License Taxes	\$1,678,945	\$1,088,352	--	--	--
Franchise License Taxes	\$44,246	\$1,292	\$94,292	\$6,723	--
Motor Vehicle License Taxes	\$1,409,911	\$602,579	\$621,528	\$4,663	\$262,578
Bank Stock Tax	\$115,833	\$49,563	\$15,508	\$5,697	--
Taxes on Recordation and Wills	\$433,324	\$607,854	\$235,506	\$65,282	\$69,184
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$233,454	\$351,643	--	--
Restaurant Food Tax	--	\$798,898	\$444,688	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$222,771	\$85,258	\$157,635	\$29,178	\$68,514
Communication Sales and Use Taxes	\$685,154	\$386,086	\$497,714	\$76,104	\$63,215
Other Non-Property Taxes	--	--	\$107,783	\$25,269	\$27,073
Sub-Total	\$9,896,723	\$6,011,011	\$5,052,300	\$846,451	\$1,218,807
Non-Tax Revenue					
Permits, Fees, and Licenses	\$397,580	\$804,556	\$201,149	\$146,737	\$32,659
Fines and Forfeitures	\$137,224	\$512,551	\$11,396	\$36,323	\$141,962
Charges for Services	\$9,634,087	\$3,658,463	\$8,344,988	\$3,307,135	\$2,870,284
Investment of Funds	\$1,510,491	\$344,045	\$763,116	\$297,639	\$343,417
Rental of Property	\$108,875	\$127,023	\$41,096	\$80,491	\$236,639
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$562,845	\$442,371	\$1,037,570	\$238,614	\$1,007,104
Sub-Total	\$12,351,102	\$5,889,009	\$10,399,315	\$4,106,939	\$4,632,065
Grand Total	\$48,644,095	\$31,814,498	\$31,722,470	\$10,761,218	\$11,961,633

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$268,037,721	\$11,235,874	\$2,173,037	\$29,952,570	\$4,010,117
Public Service Corporation Property Taxes	\$9,357,842	\$201,209	\$79,762	\$652,368	\$390,635
General Personal Property Tax	\$48,936,172	\$3,266,674	\$511,000	\$11,746,974	\$1,572,344
Mobile Homes Property Tax	\$167,116	\$880	\$13,606	\$48,386	\$48,795
Machinery and Tools Tax	\$5,629,855	\$293,363	\$23,075	\$1,442,547	\$76,578
Merchants' Capital Tax	--	--	\$8,796	--	--
Property Tax Penalties	\$1,854,905	\$120,238	\$22,439	\$404,011	\$123,064
Property Tax Interest	\$1,055,920	\$54,033	\$15,196	\$216,227	\$101,625
Sub-Total	\$335,039,531	\$15,172,271	\$2,846,911	\$44,463,083	\$6,323,158
All Other Tax Revenue					
Local Sales and Use Taxes	\$39,708,387	\$868,282	\$144,590	\$5,071,523	\$471,587
Consumers' Utility Taxes	\$11,731,193	\$462,559	\$156,542	\$1,373,144	\$313,312
Business License Taxes	\$16,612,402	\$26,710	\$57,960	--	\$135,908
Franchise License Taxes	\$3,773,163	\$35,398	\$593	\$97,302	\$13,026
Motor Vehicle License Taxes	\$6,626,608	\$282,210	\$123,335	\$522,458	\$7,780
Bank Stock Tax	\$1,075,713	--	--	--	\$26,400
Taxes on Recordation and Wills	\$6,229,902	\$363,867	\$10,396	\$1,246,208	\$99,380
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,183,839	\$17,802	\$7,634	\$18,244	--
Restaurant Food Tax	--	--	\$54,662	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,748,921	\$154,293	\$35,215	\$804,259	\$41,266
Communication Sales and Use Taxes	\$5,361,010	\$211,310	\$61,461	\$647,578	\$188,301
Other Non-Property Taxes	\$269,994	\$35,176	\$40,720	--	\$8,362
Sub-Total	\$97,321,132	\$2,457,607	\$693,108	\$9,780,716	\$1,305,322
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,279,086	\$409,494	\$49,151	\$1,488,884	\$102,542
Fines and Forfeitures	\$1,584,802	\$306,494	\$3,106	\$96,752	\$50,642
Charges for Services	\$46,409,453	\$1,639,854	\$598,339	\$8,047,348	\$2,526,428
Investment of Funds	\$10,245,814	\$488,748	\$38,266	\$2,240,873	\$236,704
Rental of Property	\$1,990,201	\$76,760	\$63,717	\$280,661	\$8,393
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,919,908	\$425,952	\$132,075	\$819,712	\$574,525
Sub-Total	\$74,429,264	\$3,347,302	\$884,654	\$12,974,230	\$3,499,234
Grand Total	\$506,789,927	\$20,977,180	\$4,424,673	\$67,218,029	\$11,127,714

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 Counties and Cities in Virginia
 FY 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$5,260,914	\$13,525,410	\$6,677,192	\$1,952,604,244	\$74,806,982
Public Service Corporation Property Taxes	\$384,659	\$670,515	\$181,021	\$29,746,291	\$6,085,833
General Personal Property Tax	\$914,819	\$5,071,280	\$1,743,264	\$281,705,567	\$20,875,055
Mobile Homes Property Tax	\$90,625	\$68,805	--	\$190,336	--
Machinery and Tools Tax	\$659,296	\$623,754	\$40,228	\$3,769,625	\$608,993
Merchants' Capital Tax	\$89,320	--	\$58,772	--	--
Property Tax Penalties	\$65,650	\$206,746	\$189,277	\$8,795,939	\$829,857
Property Tax Interest	\$105,815	\$192,642	\$76,151	\$852,277	\$375,472
Sub-Total	\$7,571,098	\$20,359,152	\$8,965,905	\$2,277,664,279	\$103,582,192
All Other Tax Revenue					
Local Sales and Use Taxes	\$650,747	\$1,180,546	\$1,894,255	\$161,822,131	\$7,565,111
Consumers' Utility Taxes	\$366,232	\$886,235	\$371,008	\$73,170,766	\$2,379,435
Business License Taxes	--	\$704,284	--	\$134,828,013	\$1,286,470
Franchise License Taxes	--	\$28,829	--	\$1,645,462	\$223,912
Motor Vehicle License Taxes	--	\$476,817	\$237,540	--	\$69,473
Bank Stock Tax	--	\$156,081	--	\$7,186,507	\$180,371
Taxes on Recordation and Wills	\$36,344	\$269,394	\$85,898	\$37,867,224	\$2,082,839
Tobacco Taxes	--	--	--	\$9,818,764	--
Admission and Amusement Taxes	--	\$75,564	--	--	--
Transient Occupancy Tax	\$14,277	\$29,741	--	\$25,110,144	\$113,426
Restaurant Food Tax	--	\$521,422	--	--	--
Coal, Oil, and Gas Taxes	\$9,694,650	--	--	--	--
E-911 Service Tax	\$167,953	\$149,290	\$87,577	\$9,792,197	\$623,798
Communication Sales and Use Taxes	\$157,046	\$453,688	\$173,272	\$28,099,987	\$1,424,568
Other Non-Property Taxes	\$176,806	\$1,206,489	\$16,140	\$4,335,521	\$3,730
Sub-Total	\$11,264,055	\$6,138,380	\$2,865,690	\$493,676,716	\$15,953,133
Non-Tax Revenue					
Permits, Fees, and Licenses	\$108,403	\$638,110	\$149,147	\$44,581,985	\$2,287,326
Fines and Forfeitures	\$21,576	\$409,938	\$22,451	\$14,989,173	\$526,235
Charges for Services	\$2,180,375	\$2,391,249	\$2,145,337	\$257,678,634	\$14,714,402
Investment of Funds	\$214,444	\$1,202,101	\$161,352	\$95,581,484	\$1,791,466
Rental of Property	\$38,886	\$65,364	\$45,581	\$32,858,369	\$425,307
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$507,139	\$174,426	\$307,065	\$16,952,554	\$2,835,408
Sub-Total	\$3,070,823	\$4,881,188	\$2,830,933	\$462,642,199	\$22,580,144
Grand Total	\$21,905,976	\$31,378,720	\$14,662,528	\$3,233,983,194	\$142,115,469

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
 of
 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2007
 [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	\$6,428,972	\$11,565,521	\$25,672,203	\$38,512,457	\$5,183,153
Public Service Corporation Property Taxes	\$214,845	\$2,477,719	\$545,991	\$665,049	\$787,540
General Personal Property Tax	\$1,445,062	\$3,265,837	\$4,870,621	\$19,027,094	\$1,564,592
Mobile Homes Property Tax	\$52,080	\$15,296	\$242,864	\$197,588	\$49,592
Machinery and Tools Tax	\$169,489	\$35,741	\$381,737	\$5,121,787	\$2,339,587
Merchants' Capital Tax	\$44,941	--	\$675,520	--	\$150,557
Property Tax Penalties	\$63,813	\$225,014	\$267,296	\$547,523	\$87,728
Property Tax Interest	\$39,402	\$61,560	\$131,719	\$331,610	\$71,531
Sub-Total	\$8,458,604	\$17,646,688	\$32,787,951	\$64,403,108	\$10,234,280
All Other Tax Revenue					
Local Sales and Use Taxes	\$634,664	\$944,465	\$4,242,805	\$9,723,091	\$1,021,130
Consumers' Utility Taxes	\$660,526	\$857,699	\$1,715,239	\$3,378,208	\$237,651
Business License Taxes	--	--	\$4,998	\$5,307,237	--
Franchise License Taxes	\$10,015	--	\$346,140	\$489,239	\$40,489
Motor Vehicle License Taxes	\$408,139	\$376,200	\$1,279,225	\$1,895,034	\$122,363
Bank Stock Tax	--	\$42,122	\$105,091	\$201,649	--
Taxes on Recordation and Wills	\$126,934	\$571,102	\$842,747	\$2,188,564	\$84,095
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$109,353	\$370,954	\$43,392
Restaurant Food Tax	--	--	\$814,071	\$2,929,461	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$170,194	\$135,710	\$508,746	\$299,372	\$110,527
Communication Sales and Use Taxes	\$194,288	\$412,290	\$1,092,401	\$664,439	\$124,509
Other Non-Property Taxes	--	--	--	\$29,267	\$63,873
Sub-Total	\$2,204,760	\$3,339,588	\$11,060,816	\$27,476,515	\$1,848,029
Non-Tax Revenue					
Permits, Fees, and Licenses	\$175,963	\$476,668	\$691,500	\$2,801,015	\$54,433
Fines and Forfeitures	\$14,983	\$21,594	\$16,378	\$227,693	\$28,553
Charges for Services	\$2,381,654	\$3,723,047	\$5,566,840	\$15,605,192	\$3,240,693
Investment of Funds	\$82,231	\$800,633	\$2,241,218	\$4,708,053	\$280,827
Rental of Property	\$58,337	\$27,744	\$105,473	\$60,591	\$45,889
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$99,235	\$608,280	\$555,833	\$3,274,130	\$376,686
Sub-Total	\$2,812,403	\$5,657,966	\$9,177,242	\$26,676,674	\$4,027,081
Grand Total	\$13,475,767	\$26,644,242	\$53,026,009	\$118,556,297	\$16,109,390

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$21,366,826	\$22,044,324	\$4,597,042	\$10,444,493	\$2,629,093
Public Service Corporation Property Taxes	\$543,155	\$563,937	\$111,827	\$264,362	\$185,428
General Personal Property Tax	\$5,113,201	\$5,761,988	\$1,058,362	\$2,280,131	\$1,138,650
Mobile Homes Property Tax	\$107,502	\$10,861	\$23,345	--	\$45,049
Machinery and Tools Tax	\$84,530	\$340,276	\$170,476	\$34,554	\$789,423
Merchants' Capital Tax	--	--	\$48,379	--	--
Property Tax Penalties	\$236,043	\$196,965	\$47,937	\$156,538	\$79,216
Property Tax Interest	\$121,156	\$122,562	\$59,315	\$83,483	\$63,428
Sub-Total	\$27,572,413	\$29,040,913	\$6,116,683	\$13,263,561	\$4,930,287
All Other Tax Revenue					
Local Sales and Use Taxes	\$3,913,265	\$2,205,379	\$417,038	\$927,754	\$332,697
Consumers' Utility Taxes	\$1,341,383	\$740,236	\$519,297	\$501,747	\$337,508
Business License Taxes	\$1,518,015	\$678,876	--	\$340,965	\$290,906
Franchise License Taxes	\$287,582	\$77,900	\$18,531	\$44,631	\$21,713
Motor Vehicle License Taxes	--	\$643,695	\$277,310	\$375,421	\$153,806
Bank Stock Tax	\$180,334	\$79,353	\$10,620	\$33,495	--
Taxes on Recordation and Wills	\$695,673	\$672,279	\$146,254	\$394,610	\$50,505
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$102,064	--	\$7,108	\$22,977	\$37,352
Restaurant Food Tax	\$1,576,236	--	--	\$432,439	\$112,011
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$133,838	\$67,736	\$109,839	\$127,405	\$95,820
Communication Sales and Use Taxes	\$607,676	\$420,790	\$121,155	\$242,436	\$87,211
Other Non-Property Taxes	\$3,153	\$90,679	\$41,810	--	\$58,352
Sub-Total	\$10,359,219	\$5,676,923	\$1,668,962	\$3,443,880	\$1,577,881
Non-Tax Revenue					
Permits, Fees, and Licenses	\$561,291	\$1,339,121	\$102,810	\$441,954	\$51,626
Fines and Forfeitures	\$90,068	\$93,782	\$1,921	\$169,241	\$1,479,925
Charges for Services	\$5,090,853	\$1,919,885	\$4,211,690	\$4,870,746	\$2,920,797
Investment of Funds	\$957,008	\$1,070,352	\$422,864	\$514,595	\$615,742
Rental of Property	\$180,717	\$86,993	\$43,219	\$47,462	\$33,235
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$732,529	\$702,433	\$761,686	\$679,732	\$662,389
Sub-Total	\$7,612,466	\$5,212,566	\$5,544,190	\$6,723,730	\$5,763,714
Grand Total	\$45,544,098	\$39,930,402	\$13,329,835	\$23,431,171	\$12,271,882

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	\$8,722,081	\$85,671,986	\$272,315,792	\$13,094,532	\$2,297,861
Public Service Corporation Property Taxes	\$4,565,601	\$3,691,691	\$7,322,091	\$687,890	\$85,854
General Personal Property Tax	\$5,171,948	\$23,294,896	\$59,142,199	\$3,505,166	\$233,538
Mobile Homes Property Tax	\$85,589	\$52,072	\$18,459	\$198,305	\$2,195
Machinery and Tools Tax	\$1,664,136	\$1,592,493	\$6,913,941	\$3,922,074	\$424
Merchants' Capital Tax	--	\$889,777	--	--	\$2,923
Property Tax Penalties	\$223,967	\$667,917	\$418,477	\$244,587	\$15,712
Property Tax Interest	\$117,038	\$277,482	\$271,706	\$195,322	\$5,995
Sub-Total	\$20,550,360	\$116,138,314	\$346,402,665	\$21,847,876	\$2,644,502
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,794,189	\$17,352,664	\$57,794,101	\$4,215,254	\$99,550
Consumers' Utility Taxes	\$1,314,698	\$3,318,747	\$4,033,837	\$3,579,001	\$87,620
Business License Taxes	\$239,698	\$496,576	\$31,844,799	\$1,517,579	--
Franchise License Taxes	\$85,647	\$1,266,809	\$3,019,721	\$138,602	--
Motor Vehicle License Taxes	\$646,317	\$137,533	\$6,155,519	\$1,009,183	\$1,783
Bank Stock Tax	--	\$424,346	\$5,120,138	\$132,817	\$13,162
Taxes on Recordation and Wills	\$271,495	\$2,846,179	\$5,828,897	\$303,529	\$28,401
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$84,021	\$710,725	\$10,304,986	\$115,144	--
Restaurant Food Tax	--	--	--	\$1,815,577	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$299,130	\$1,085,087	\$1,180,297	\$765,009	\$30,280
Communication Sales and Use Taxes	\$571,777	\$2,039,841	\$5,792,983	\$739,035	\$37,135
Other Non-Property Taxes	--	--	\$5,138,815	--	\$6,146
Sub-Total	\$6,306,972	\$29,678,507	\$136,214,093	\$14,330,730	\$304,077
Non-Tax Revenue					
Permits, Fees, and Licenses	\$127,543	\$2,182,770	\$4,969,852	\$116,515	\$12,318
Fines and Forfeitures	\$16,663	\$979,510	\$2,639,646	\$203,468	\$1,059
Charges for Services	\$5,083,402	\$14,155,780	\$32,044,590	\$5,563,337	\$558,136
Investment of Funds	\$1,157,181	\$2,105,917	\$16,565,030	\$1,439,832	\$145,254
Rental of Property	\$287,625	\$398,613	\$491,659	\$169,698	\$8,576
Payments in Lieu of Taxes from Enterprise Activities	--	\$315,000	\$2,638,000	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,947,168	\$1,366,433	\$6,499,516	\$2,311,098	\$202,597
Sub-Total	\$8,619,582	\$21,504,023	\$65,848,293	\$9,803,948	\$927,940
Grand Total	\$35,476,914	\$167,320,844	\$548,465,051	\$45,982,554	\$3,876,519

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
 Absolute Distribution
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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	\$20,212,259	\$75,796,913	\$3,596,816	\$10,440,114	\$9,052,801
Public Service Corporation Property Taxes	\$962,676	\$1,201,614	\$105,455	\$1,124,491	\$232,189
General Personal Property Tax	\$6,486,550	\$14,570,346	\$1,241,228	\$3,202,886	\$1,734,122
Mobile Homes Property Tax	\$110,560	--	\$53,229	\$20,646	--
Machinery and Tools Tax	\$6,547,435	\$4,930,693	\$157,830	\$105,281	\$1,184,661
Merchants' Capital Tax	--	--	\$18,535	--	--
Property Tax Penalties	\$295,804	\$423,030	\$87,361	\$191,206	\$106,162
Property Tax Interest	\$123,525	\$125,106	\$79,990	\$105,182	\$75,931
Sub-Total	\$34,738,809	\$97,047,702	\$5,340,444	\$15,189,806	\$12,385,866
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,969,722	\$8,825,935	\$199,468	\$1,253,579	\$644,635
Consumers' Utility Taxes	\$625,912	--	\$206,058	\$301,276	\$316,991
Business License Taxes	\$480,499	\$6,260,807	\$8,401	\$1,209,143	\$307,841
Franchise License Taxes	\$117,587	\$252,034	\$1,710	\$37,722	\$4,539
Motor Vehicle License Taxes	\$514,680	\$122,310	\$162,319	\$446,312	\$268,331
Bank Stock Tax	\$3,990	--	\$14,358	\$72,333	\$65,568
Taxes on Recordation and Wills	\$804,809	\$2,038,006	\$70,809	\$607,113	\$368,069
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$25,692	\$3,405,699	--	\$113,475	--
Restaurant Food Tax	\$213,881	\$5,597,494	--	\$674,535	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$264,208	\$166,369	\$37,914	\$200,141	\$94,613
Communication Sales and Use Taxes	\$655,620	\$1,069,064	\$86,411	\$105,436	\$176,376
Other Non-Property Taxes	\$324,495	\$987,482	--	\$193,930	--
Sub-Total	\$6,001,095	\$28,725,200	\$787,448	\$5,214,995	\$2,246,963
Non-Tax Revenue					
Permits, Fees, and Licenses	\$705,194	\$2,872,068	\$134,266	\$7,301,776	\$308,665
Fines and Forfeitures	\$47,800	\$321,443	\$101,128	\$300,583	\$61,357
Charges for Services	\$5,718,098	\$8,291,835	\$4,812,595	\$2,154,618	\$3,095,120
Investment of Funds	\$1,827,623	\$2,323,480	\$625,974	\$1,074,822	\$165,261
Rental of Property	\$202,179	\$238,670	\$89,892	\$71,682	\$80,328
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$79,492	--	--	--	--
Miscellaneous Non-Tax Sources	\$213,004	\$2,389,656	\$528,891	\$763,070	\$666,077
Sub-Total	\$8,793,390	\$16,437,152	\$6,292,746	\$11,666,551	\$4,376,808
Grand Total	\$49,533,294	\$142,210,054	\$12,420,638	\$32,071,352	\$19,009,637

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	\$8,962,154	\$4,630,961	\$560,046,589	\$24,499,977	\$2,700,954
Public Service Corporation Property Taxes	\$151,007	\$411,471	\$13,823,124	\$14,239,265	\$116,720
General Personal Property Tax	\$1,925,414	\$1,239,153	\$80,289,359	\$3,601,733	\$1,766,383
Mobile Homes Property Tax	\$39,952	\$78,623	\$11,034	\$23,533	--
Machinery and Tools Tax	\$2,892	\$531,184	\$1,217,756	\$275,613	\$151,815
Merchants' Capital Tax	\$99,579	\$62,213	--	\$385,153	\$65,728
Property Tax Penalties	\$116,470	\$62,776	\$2,751,850	\$251,866	--
Property Tax Interest	\$27,167	\$134,304	\$1,284,102	\$112,948	\$842
Sub-Total	\$11,324,635	\$7,150,685	\$659,423,814	\$43,390,088	\$4,802,442
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,421,987	\$1,239,692	\$46,045,953	\$1,443,201	\$381,704
Consumers' Utility Taxes	--	\$460,963	\$11,537,416	\$553,813	\$241,283
Business License Taxes	--	--	\$26,724,382	\$236,651	--
Franchise License Taxes	\$4,893	\$359	\$857,820	\$19,779	\$29,512
Motor Vehicle License Taxes	\$194,396	\$182,961	\$5,064,223	\$604,244	\$194,722
Bank Stock Tax	\$10,697	\$52,336	\$465,944	--	--
Taxes on Recordation and Wills	\$276,871	\$79,616	\$12,858,495	\$874,653	\$91,387
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$646	--	--	--
Transient Occupancy Tax	--	\$2,023	\$5,664,725	\$33,216	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$521,140	--	--	--
E-911 Service Tax	\$38,450	\$148,401	\$2,002,554	\$179,715	--
Communication Sales and Use Taxes	\$39,851	\$207,147	\$5,723,222	\$171,054	\$101,547
Other Non-Property Taxes	\$42,022	\$52,975	\$8,053,997	--	--
Sub-Total	\$2,029,167	\$2,948,259	\$124,998,731	\$4,116,326	\$1,040,155
Non-Tax Revenue					
Permits, Fees, and Licenses	\$164,660	\$35,299	\$15,301,258	\$1,443,061	\$43,599
Fines and Forfeitures	\$18,184	\$16,003	\$1,938,316	\$66,784	\$10,135
Charges for Services	\$1,401,023	\$2,519,072	\$32,655,795	\$5,124,048	\$3,644,458
Investment of Funds	\$91,941	\$414,917	\$21,314,643	\$1,645,948	\$322,905
Rental of Property	\$58,015	\$52,884	\$1,689,625	\$38,259	\$67,425
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$256,470	\$343,423	\$16,234,503	\$267,149	\$253,865
Sub-Total	\$1,990,293	\$3,381,598	\$89,134,140	\$8,585,249	\$4,342,387
Grand Total	\$15,344,095	\$13,480,542	\$873,556,685	\$56,091,663	\$10,184,984

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$7,439,368	\$6,729,724	\$9,904,572	\$6,711,819	\$37,603,047
Public Service Corporation Property Taxes	\$195,620	\$121,764	\$649,222	\$96,632	\$740,896
General Personal Property Tax	\$2,354,235	\$1,803,182	\$5,777,706	\$2,359,946	\$6,421,968
Mobile Homes Property Tax	\$7,769	\$346,074	\$67,335	\$77,231	\$260,459
Machinery and Tools Tax	\$67,158	\$124,203	\$535,926	\$3,941	\$2,370,388
Merchants' Capital Tax	\$199,643	--	\$305,531	--	\$1,009,912
Property Tax Penalties	\$162,516	\$91,182	\$194,284	\$71,485	\$322,223
Property Tax Interest	\$53,151	\$25,870	\$121,305	\$42,071	\$93,060
Sub-Total	\$10,479,460	\$9,241,999	\$17,555,881	\$9,363,125	\$48,821,953
All Other Tax Revenue					
Local Sales and Use Taxes	\$945,452	\$435,535	\$2,942,521	\$928,781	\$7,183,512
Consumers' Utility Taxes	\$574,013	\$287,614	\$561,888	\$349,087	\$661,869
Business License Taxes	--	\$167,980	--	\$184,385	--
Franchise License Taxes	\$24,445	\$41,092	\$31,654	\$32,457	\$19,941
Motor Vehicle License Taxes	\$352,763	\$191,163	\$723,247	\$260,009	\$560,350
Bank Stock Tax	\$56,052	\$57,122	\$3,650	\$55,757	\$54,242
Taxes on Recordation and Wills	\$183,231	\$169,487	\$420,326	\$279,161	\$927,469
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$10,966	--	\$36,505
Restaurant Food Tax	\$329,270	--	--	--	\$209,522
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$136,138	\$95,207	\$302,636	\$77,887	\$71,177
Communication Sales and Use Taxes	\$285,814	\$220,712	\$183,596	\$216,038	\$911,446
Other Non-Property Taxes	--	\$32,450	--	\$43,398	\$102,721
Sub-Total	\$2,887,178	\$1,698,362	\$5,180,484	\$2,426,960	\$10,738,754
Non-Tax Revenue					
Permits, Fees, and Licenses	\$243,660	\$87,324	\$245,446	\$183,879	\$527,087
Fines and Forfeitures	\$159,163	\$11,380	\$84,185	\$34,854	\$120,036
Charges for Services	\$2,260,846	\$1,894,286	\$4,011,879	\$1,939,726	\$10,217,376
Investment of Funds	\$443,248	\$204,049	\$902,958	\$297,859	\$1,182,295
Rental of Property	\$80,822	\$66,633	\$141,450	\$71,846	\$201,876
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$489,651	\$159,835	\$1,201,585	\$359,248	\$356,752
Sub-Total	\$3,677,390	\$2,423,507	\$6,587,503	\$2,887,412	\$12,605,422
Grand Total	\$17,044,028	\$13,363,868	\$29,323,868	\$14,677,497	\$72,166,129

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [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	\$10,774,116	\$13,652,016	\$8,799,275	\$10,187,676	\$3,423,512
Public Service Corporation Property Taxes	\$456,968	\$485,495	\$174,952	\$140,313	\$300,430
General Personal Property Tax	\$1,835,791	\$3,144,111	\$2,246,010	\$2,440,775	\$1,241,724
Mobile Homes Property Tax	\$37,725	\$19,928	\$28,922	\$28,566	\$15,461
Machinery and Tools Tax	\$13,592	\$648	\$99,380	\$118,632	\$224,244
Merchants' Capital Tax	--	--	\$79,095	\$43,803	--
Property Tax Penalties	\$128,881	\$165,692	\$162,650	\$105,336	\$95,520
Property Tax Interest	\$113,662	\$83,755	\$208,470	\$45,571	\$43,487
Sub-Total	\$13,360,735	\$17,551,645	\$11,798,754	\$13,110,672	\$5,344,378
All Other Tax Revenue					
Local Sales and Use Taxes	\$939,891	\$952,290	\$1,346,943	\$754,398	\$983,341
Consumers' Utility Taxes	\$626,395	\$413,656	\$471,610	\$464,774	\$316,548
Business License Taxes	\$29,610	\$860,843	\$13,725	--	\$141,776
Franchise License Taxes	\$92,446	\$30,179	\$12,037	\$31,716	--
Motor Vehicle License Taxes	\$290,710	\$461,125	\$225,189	\$256,935	\$172,304
Bank Stock Tax	\$52,752	\$25,153	--	\$147,824	--
Taxes on Recordation and Wills	\$356,799	\$458,147	\$267,193	\$284,971	\$87,972
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$6,999	--	--	--
Transient Occupancy Tax	\$292,671	\$12,108	\$77,148	--	\$17,707
Restaurant Food Tax	\$523,898	\$419,287	\$281,684	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$113,142	\$159,298	--	\$54,495	\$112,154
Communication Sales and Use Taxes	\$233,134	\$244,253	\$239,287	\$188,169	\$128,187
Other Non-Property Taxes	--	\$52,420	--	\$53,408	\$36,441
Sub-Total	\$3,551,448	\$4,095,758	\$2,934,816	\$2,236,690	\$1,996,430
Non-Tax Revenue					
Permits, Fees, and Licenses	\$322,328	\$669,615	\$322,274	\$218,274	\$61,140
Fines and Forfeitures	\$75,834	\$221,938	\$107,828	\$12,185	\$6,832
Charges for Services	\$2,334,486	\$954,914	\$2,344,681	\$2,609,073	\$3,348,465
Investment of Funds	\$373,302	\$724,605	\$300,400	\$433,175	\$598,717
Rental of Property	\$56,043	\$43,077	\$40,968	\$2,889	\$626,401
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$448,932	\$999,449	\$869,075	\$528,625	\$538,366
Sub-Total	\$3,610,925	\$3,613,598	\$3,985,226	\$3,804,221	\$5,179,921
Grand Total	\$20,523,108	\$25,261,001	\$18,718,796	\$19,151,583	\$12,520,729

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$19,705,611	\$9,097,250	\$4,792,384	\$16,565,653	\$22,453,066
Public Service Corporation Property Taxes	\$356,317	\$273,394	\$242,589	\$1,564,930	\$595,029
General Personal Property Tax	\$3,897,652	\$4,288,947	\$1,634,991	\$5,311,909	\$4,366,232
Mobile Homes Property Tax	\$57,175	\$95,084	\$79,256	\$355,635	\$5,819
Machinery and Tools Tax	\$1,052,369	\$449,083	\$626,888	\$1,894,071	\$246,004
Merchants' Capital Tax	\$150,233	--	--	\$522,902	--
Property Tax Penalties	\$247,375	\$162,608	\$79,531	\$298,737	\$208,327
Property Tax Interest	\$98,779	\$118,185	\$37,574	\$206,735	\$133,658
Sub-Total	\$25,565,511	\$14,484,551	\$7,493,213	\$26,720,572	\$28,008,135
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,102,596	\$1,351,034	\$922,152	\$2,120,114	\$1,594,788
Consumers' Utility Taxes	\$1,087,064	\$269,904	\$552,885	\$1,590,475	\$699,554
Business License Taxes	--	\$179,932	--	\$2,480	\$114,870
Franchise License Taxes	\$71,315	--	\$72,392	\$159,409	\$265,944
Motor Vehicle License Taxes	\$35,106	\$267,265	\$443,998	\$921,108	\$671,840
Bank Stock Tax	\$40,324	--	\$14,211	\$32,696	\$111,784
Taxes on Recordation and Wills	\$794,539	\$273,960	\$89,247	\$426,463	\$447,457
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$44,073	\$402,471	\$36,657	--	--
Restaurant Food Tax	\$541,263	\$275,584	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$188,853	\$178,749	\$175,845	\$473,373	\$198,596
Communication Sales and Use Taxes	\$193,332	\$240,831	\$240,463	\$1,117,354	\$423,746
Other Non-Property Taxes	\$87,131	--	--	\$206,359	\$82,863
Sub-Total	\$5,185,596	\$3,439,730	\$2,547,850	\$7,049,831	\$4,611,442
Non-Tax Revenue					
Permits, Fees, and Licenses	\$550,158	\$409,010	\$144,680	\$190,647	\$1,349,708
Fines and Forfeitures	\$1,956	\$54,251	\$16,744	\$59,261	\$109,296
Charges for Services	\$5,808,408	\$3,267,229	\$3,003,204	\$5,556,484	\$1,863,536
Investment of Funds	\$1,347,679	\$562,269	\$292,457	\$1,411,801	\$349,604
Rental of Property	\$124,393	\$47,035	\$41,227	\$175,820	\$249,396
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$11,178	--
Miscellaneous Non-Tax Sources	\$610,473	\$175,568	\$1,751,264	\$1,232,635	\$626,965
Sub-Total	\$8,443,067	\$4,515,362	\$5,249,576	\$8,637,826	\$4,548,505
Grand Total	\$39,194,174	\$22,439,643	\$15,290,639	\$42,408,229	\$37,168,082

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$5,117,451	\$17,250,136	\$455,483,000	\$11,658,066	\$8,801,845
Public Service Corporation Property Taxes	\$242,689	\$838,405	\$10,929,000	\$589,653	\$142,107
General Personal Property Tax	\$2,738,632	\$4,818,469	\$69,671,000	\$3,535,132	\$1,700,743
Mobile Homes Property Tax	\$52,940	\$77,483	\$76,000	\$47,150	\$217
Machinery and Tools Tax	\$72,001	\$337,676	\$390,000	\$2,462,911	--
Merchants' Capital Tax	\$378,652	--	--	\$229,446	--
Property Tax Penalties	\$122,330	\$169,210	\$3,640,000	\$173,285	\$77,750
Property Tax Interest	\$58,214	\$106,374	\$1,253,000	\$151,934	\$46,671
Sub-Total	\$8,782,909	\$23,597,753	\$541,442,000	\$18,847,577	\$10,769,333
All Other Tax Revenue					
Local Sales and Use Taxes	\$2,555,696	\$1,333,959	\$47,921,000	\$2,731,010	\$436,540
Consumers' Utility Taxes	\$382,290	\$1,299,391	\$18,522,000	\$1,004,210	\$292,012
Business License Taxes	--	\$733,948	\$22,809,000	--	--
Franchise License Taxes	\$62,048	\$56,974	\$3,205,000	\$114,564	\$39,943
Motor Vehicle License Taxes	\$223,727	\$728,165	\$6,534,000	\$547,340	\$166,381
Bank Stock Tax	--	\$84,412	\$670,000	\$9,610	\$31,461
Taxes on Recordation and Wills	\$276,472	\$487,000	\$12,525,000	\$346,091	\$181,384
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$555,486	\$3,294,000	\$315,437	--
Restaurant Food Tax	--	\$598,481	--	\$932,953	\$164,872
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$19,542	\$222,863	\$1,536,000	\$68,510	\$60,415
Communication Sales and Use Taxes	\$153,199	\$522,138	\$9,533,000	\$405,348	\$170,682
Other Non-Property Taxes	--	\$3,404	\$190,000	\$105,510	--
Sub-Total	\$3,672,974	\$6,626,221	\$126,739,000	\$6,580,583	\$1,543,690
Non-Tax Revenue					
Permits, Fees, and Licenses	\$107,344	\$733,173	\$14,596,000	\$125,564	\$109,037
Fines and Forfeitures	\$46,112	\$295,893	\$2,767,000	\$46,158	\$51,786
Charges for Services	\$4,561,190	\$3,982,278	\$64,797,000	\$4,518,513	\$852,798
Investment of Funds	\$387,193	\$1,252,227	\$29,360,000	\$1,358,939	\$318,396
Rental of Property	\$271,506	\$157,331	\$1,685,000	\$24,617	\$27,631
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$1,865,763	\$219,620	\$24,634,000	\$1,092,860	\$753,358
Sub-Total	\$7,239,108	\$6,640,522	\$137,839,000	\$7,166,651	\$2,113,006
Grand Total	\$19,694,991	\$36,864,496	\$806,020,000	\$32,594,811	\$14,426,029

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [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	\$3,444,373	\$75,088,932	\$12,502,166	\$35,501,200	\$6,099,300
Public Service Corporation Property Taxes	\$187,330	\$2,282,594	\$574,672	\$1,157,311	\$1,162,576
General Personal Property Tax	\$1,145,966	\$13,939,333	\$3,451,838	\$9,209,297	\$2,333,244
Mobile Homes Property Tax	\$23,639	\$68,799	\$44,764	--	\$111,541
Machinery and Tools Tax	\$17,353	\$1,206,730	\$245,401	\$6,358,747	\$1,609,127
Merchants' Capital Tax	\$50,727	--	--	\$803,769	\$30,755
Property Tax Penalties	\$52,472	\$416,340	\$271,240	\$401,764	\$81,028
Property Tax Interest	\$34,865	\$185,047	\$77,614	\$268,707	\$139,303
Sub-Total	\$4,956,725	\$93,187,775	\$17,167,695	\$53,700,795	\$11,566,874
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,389,079	\$7,129,473	\$2,486,192	\$4,528,481	\$1,743,932
Consumers' Utility Taxes	\$224,328	\$4,068,365	\$867,227	\$1,286,561	--
Business License Taxes	--	\$5,854,406	\$740,306	--	--
Franchise License Taxes	\$4,560	\$3,683,238	\$33,896	\$322,451	\$20,523
Motor Vehicle License Taxes	\$6,425	\$1,834,258	\$567,994	\$1,194,912	\$297,142
Bank Stock Tax	--	\$391,539	\$141,598	\$12,958	--
Taxes on Recordation and Wills	\$90,296	\$1,435,201	\$335,290	\$1,229,289	\$142,318
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$97,205	--	--	--
Transient Occupancy Tax	--	\$732,428	\$1,146,823	\$161,809	--
Restaurant Food Tax	--	\$3,412,208	\$1,232,407	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$3,239,563
E-911 Service Tax	\$75,181	\$721,658	\$167,007	\$526,430	\$285,707
Communication Sales and Use Taxes	\$151,314	\$1,441,345	\$458,912	\$783,941	\$1,139,875
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$1,941,183	\$30,801,324	\$8,177,652	\$10,046,832	\$6,869,060
Non-Tax Revenue					
Permits, Fees, and Licenses	\$62,798	\$827,706	\$377,199	\$957,006	\$144,452
Fines and Forfeitures	\$39,383	\$754,895	\$80,978	\$207,283	\$7,547
Charges for Services	\$2,211,645	\$13,364,059	\$6,063,209	\$12,428,983	\$5,621,967
Investment of Funds	\$295,865	\$4,537,069	\$800,814	\$1,882,431	\$487,192
Rental of Property	\$20,715	\$544,215	\$240,985	\$241,667	\$227,078
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$14,536	\$8,868	--	--
Miscellaneous Non-Tax Sources	\$540,557	\$426,848	\$964,447	\$813,377	\$1,056,234
Sub-Total	\$3,170,963	\$20,469,328	\$8,536,500	\$16,530,747	\$7,544,470
Grand Total	\$10,068,871	\$144,458,427	\$33,881,847	\$80,278,374	\$25,980,404

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 1.2
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 Local Revenue by Category and Jurisdiction
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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$6,042,259	\$18,925,566	\$7,296,698	\$8,164,546	\$82,087,731
Public Service Corporation Property Taxes	\$534,114	\$734,280	\$538,178	\$733,101	\$1,697,712
General Personal Property Tax	\$840,702	\$6,508,902	\$2,388,340	\$2,256,088	\$23,669,735
Mobile Homes Property Tax	\$91,684	\$27,849	\$131,831	\$58,432	\$82,790
Machinery and Tools Tax	\$260,672	\$2,238,925	\$1,378,358	\$894,901	\$1,125,678
Merchants' Capital Tax	\$131,394	\$228,283	\$184,273	\$177,866	--
Property Tax Penalties	\$113,982	\$255,271	\$136,477	\$159,059	\$988,721
Property Tax Interest	\$119,653	\$240,730	\$127,339	\$85,267	\$562,825
Sub-Total	\$8,134,460	\$29,159,806	\$12,181,494	\$12,529,260	\$110,215,192
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,195,410	\$3,113,379	\$1,675,747	\$500,847	\$14,679,664
Consumers' Utility Taxes	\$648,580	\$1,131,468	\$615,192	\$725,433	\$3,069,208
Business License Taxes	--	--	--	\$186,805	\$4,733,681
Franchise License Taxes	\$182,989	\$18,459	\$165,766	\$27,071	\$1,839,117
Motor Vehicle License Taxes	\$460,182	\$891,116	\$288,498	\$348,096	\$2,536,054
Bank Stock Tax	--	--	--	--	\$307,707
Taxes on Recordation and Wills	\$97,534	\$801,128	\$204,200	\$229,628	\$3,900,756
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$4,753	\$62,106	--	--	\$1,046,869
Restaurant Food Tax	--	--	--	--	\$5,685,166
Coal, Oil, and Gas Taxes	\$10,690	--	--	--	--
E-911 Service Tax	\$217,703	\$316,013	\$131,492	\$71,750	\$642,720
Communication Sales and Use Taxes	\$246,766	\$586,970	\$465,193	\$228,288	\$1,930,837
Other Non-Property Taxes	\$29,308	--	\$1,191	\$51,895	\$49,450
Sub-Total	\$3,093,915	\$6,920,639	\$3,547,279	\$2,369,813	\$40,421,229
Non-Tax Revenue					
Permits, Fees, and Licenses	\$54,294	\$509,206	\$82,670	\$178,369	\$3,944,784
Fines and Forfeitures	\$38,346	\$40,655	\$210,993	\$584,227	\$948,944
Charges for Services	\$5,179,502	\$5,373,543	\$8,834,336	\$2,863,263	\$16,587,623
Investment of Funds	\$383,803	\$927,421	\$836,048	\$383,339	\$3,674,256
Rental of Property	\$306,506	\$54,411	\$62,903	--	\$501,527
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$77,520	--	--
Interlocal Revenue-Sharing Payments	--	--	\$876	\$577,500	--
Miscellaneous Non-Tax Sources	\$1,296,020	\$1,830,665	\$473,280	\$599,198	\$4,088,544
Sub-Total	\$7,258,471	\$8,735,901	\$10,578,626	\$5,185,896	\$29,745,678
Grand Total	\$18,486,846	\$44,816,346	\$26,307,399	\$20,084,969	\$180,382,099

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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

Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$110,041,270	\$4,794,803	\$3,638,344	\$12,438,773	\$20,055,051
Public Service Corporation Property Taxes	\$1,632,676	\$9,321,219	\$375,141	\$691,416	\$300,955
General Personal Property Tax	\$21,606,993	\$880,258	\$1,884,405	\$4,417,117	\$7,244,736
Mobile Homes Property Tax	\$133,440	--	\$30,075	\$177,089	\$15,148
Machinery and Tools Tax	\$113,751	--	\$936,736	\$854,944	\$445,669
Merchants' Capital Tax	\$830,792	--	\$70,341	\$1,044,618	--
Property Tax Penalties	\$1,006,600	\$44,811	\$99,442	\$313,828	\$296,617
Property Tax Interest	\$494,330	\$113,433	\$16,367	\$226,372	\$179,450
Sub-Total	\$135,859,852	\$15,154,524	\$7,050,851	\$20,164,157	\$28,537,626
All Other Tax Revenue					
Local Sales and Use Taxes	\$9,776,827	\$275,162	\$510,285	\$4,596,852	\$2,364,724
Consumers' Utility Taxes	\$3,989,103	--	\$120,106	\$930,806	\$854,830
Business License Taxes	--	\$69,190	\$26	--	\$1,354,944
Franchise License Taxes	\$300,586	--	\$969	\$65,430	--
Motor Vehicle License Taxes	\$2,038,837	\$85,943	\$199,762	\$272,070	\$618,123
Bank Stock Tax	\$206,658	--	\$3,774	\$36,376	--
Taxes on Recordation and Wills	\$3,167,916	\$86,211	\$106,547	\$275,199	\$897,902
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1,085,420	--	--	\$192,028	\$6,487
Restaurant Food Tax	\$4,944,214	--	--	--	\$129,530
Coal, Oil, and Gas Taxes	--	--	--	\$1,734,963	--
E-911 Service Tax	\$1,294,847	\$27,510	\$60,184	\$336,429	\$218,368
Communication Sales and Use Taxes	\$3,689,013	\$25,284	\$86,251	\$128,148	\$438,269
Other Non-Property Taxes	\$4,997,052	\$18,551	\$56,640	--	--
Sub-Total	\$35,490,473	\$587,851	\$1,144,544	\$8,568,301	\$6,883,177
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6,277,427	\$69,502	\$119,255	\$132,000	\$917,128
Fines and Forfeitures	\$905,693	\$27,554	\$760,953	\$89,050	\$93,529
Charges for Services	\$18,370,977	\$1,280,292	\$10,525,838	\$7,497,619	\$10,008,855
Investment of Funds	\$4,456,242	\$891,731	\$433,082	\$1,555,565	\$1,723,393
Rental of Property	\$198,400	\$129,626	\$71,931	\$962,330	\$203,648
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6,178,959	\$121,599	\$502,456	\$1,966,186	\$1,348,564
Sub-Total	\$36,387,698	\$2,520,304	\$12,413,515	\$12,202,750	\$14,295,117
Grand Total	\$207,738,023	\$18,262,679	\$20,608,910	\$40,935,208	\$49,715,920

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$18,008,919	\$8,466,945	\$8,408,099	\$8,007,944	\$52,572,487
Public Service Corporation Property Taxes	\$1,165,132	\$190,041	\$438,562	\$650,992	\$2,708,951
General Personal Property Tax	\$3,773,880	\$2,808,936	\$3,495,590	\$2,871,441	\$11,927,837
Mobile Homes Property Tax	\$103,833	\$24,114	\$233,635	\$142,447	\$25,303
Machinery and Tools Tax	\$3,625,919	\$178,043	\$3,303,222	\$1,153,279	\$1,950,296
Merchants' Capital Tax	--	\$51,364	\$799,338	\$376,670	\$211,073
Property Tax Penalties	\$262,010	\$187,796	\$241,176	\$71,560	\$548,658
Property Tax Interest	\$180,169	\$87,659	\$84,737	\$92,303	\$225,084
Sub-Total	\$27,119,862	\$11,994,898	\$17,004,359	\$13,366,636	\$70,169,689
All Other Tax Revenue					
Local Sales and Use Taxes	\$5,475,727	\$768,608	\$2,572,217	\$3,413,926	\$8,928,076
Consumers' Utility Taxes	\$1,581,887	\$544,526	\$1,007,628	\$865,982	\$255,365
Business License Taxes	--	--	--	--	\$5,455,784
Franchise License Taxes	\$244,888	\$22,132	\$209,462	\$5,131	\$364,516
Motor Vehicle License Taxes	\$770,553	\$451,752	\$111,066	\$369,572	\$1,426,483
Bank Stock Tax	\$29,391	\$8,118	--	\$24,132	\$135,803
Taxes on Recordation and Wills	\$552,929	\$381,088	\$126,811	\$304,916	\$1,650,115
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$42,482	--	\$56,114	\$162,823	\$4,196,637
Restaurant Food Tax	--	--	--	\$665,825	\$4,910,446
Coal, Oil, and Gas Taxes	--	--	\$10,812,986	--	--
E-911 Service Tax	\$162,850	\$141,871	\$158,812	\$159,425	\$352,343
Communication Sales and Use Taxes	\$514,446	\$313,281	\$411,385	\$375,259	\$647,120
Other Non-Property Taxes	\$614,040	--	--	\$85,904	\$27,313
Sub-Total	\$9,989,193	\$2,631,376	\$15,466,481	\$6,432,895	\$28,350,001
Non-Tax Revenue					
Permits, Fees, and Licenses	\$205,520	\$260,445	\$51,681	\$185,507	\$1,046,764
Fines and Forfeitures	\$641,383	\$60,325	\$69,353	\$1,329,058	\$327,126
Charges for Services	\$7,466,335	\$4,359,931	\$4,276,165	\$7,479,300	\$10,987,125
Investment of Funds	\$1,217,502	\$534,870	\$1,578,960	\$1,321,450	\$1,979,680
Rental of Property	\$264,028	\$77,571	\$95,276	\$35,314	\$1,629,204
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$54,066	--	--	\$11,011	--
Miscellaneous Non-Tax Sources	\$2,077,943	\$555,348	\$958,184	\$525,403	\$1,015,535
Sub-Total	\$11,926,777	\$5,848,490	\$7,029,619	\$10,887,043	\$16,985,434
Grand Total	\$49,035,832	\$20,474,764	\$39,500,459	\$30,686,574	\$115,505,124

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
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 [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	\$270,602,617	\$3,210,855	\$13,265,622	\$3,167,824	\$43,610,928
Public Service Corporation Property Taxes	\$7,322,627	\$65,338	\$167,344	\$94,569	\$1,246,613
General Personal Property Tax	\$33,891,076	\$607,723	\$1,515,298	\$1,660,135	\$6,194,170
Mobile Homes Property Tax	--	--	--	\$4,900	\$244,726
Machinery and Tools Tax	\$596,030	\$315,868	\$684,701	\$475,418	\$8,059
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,515,470	\$45,969	\$71,982	\$50,589	\$290,383
Property Tax Interest	\$341,457	\$10,119	\$83,410	\$14,621	\$84,878
Sub-Total	\$314,269,277	\$4,255,872	\$15,788,357	\$5,468,056	\$51,679,757
All Other Tax Revenue					
Local Sales and Use Taxes	\$25,440,638	\$996,512	\$4,003,013	\$391,387	\$10,298,470
Consumers' Utility Taxes	\$13,562,612	--	\$309,200	\$465,778	\$5,865,275
Business License Taxes	\$30,947,412	\$504,240	\$1,174,680	\$181,281	\$5,514,900
Franchise License Taxes	\$720,926	\$27,078	\$77,018	\$41,681	\$238,551
Motor Vehicle License Taxes	\$2,429,078	\$124,166	\$13,426	\$131,757	\$831,844
Bank Stock Tax	\$1,540,550	\$140,004	\$278,170	\$34,030	\$569,324
Taxes on Recordation and Wills	\$5,204,096	\$82,127	\$221,739	\$63,641	\$718,396
Tobacco Taxes	\$2,932,386	\$148,843	\$134,976	--	\$579,317
Admission and Amusement Taxes	\$1,058,226	--	--	--	--
Transient Occupancy Tax	\$7,415,060	\$58,834	\$815,264	\$14,820	\$2,356,436
Restaurant Food Tax	\$10,657,839	\$650,068	\$4,241,370	\$169,072	\$6,441,521
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$273,558	\$98,733	\$74,225	\$58,332	\$242,584
Communication Sales and Use Taxes	\$5,318,253	\$24,497	\$298,325	\$100,322	\$1,575,698
Other Non-Property Taxes	\$2,121,499	\$84	--	\$77,597	--
Sub-Total	\$109,622,133	\$2,855,186	\$11,641,406	\$1,729,698	\$35,232,316
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7,173,326	\$33,833	\$88,032	\$49,651	\$1,006,134
Fines and Forfeitures	\$3,628,938	\$91,148	\$146,528	\$65,062	\$530,007
Charges for Services	\$19,034,658	\$1,752,046	\$8,219,916	\$2,551,996	\$16,543,531
Investment of Funds	\$7,351,220	\$585,754	\$294,403	\$85,665	\$1,466,743
Rental of Property	\$3,145,333	--	\$333,936	\$157,902	\$10,200
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$350,000	--	--
Interlocal Revenue-Sharing Payments	--	\$663,645	--	\$10,033	\$10,134,816
Miscellaneous Non-Tax Sources	\$6,894,414	\$27,913	\$1,482,472	\$505,495	\$3,199,393
Sub-Total	\$47,227,889	\$3,154,339	\$10,915,287	\$3,425,804	\$32,890,824
Grand Total	\$471,119,299	\$10,265,397	\$38,345,050	\$10,623,558	\$119,802,897

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

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

Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$234,979,578	\$16,158,646	\$1,619,924	\$15,541,696	\$2,613,410
Public Service Corporation Property Taxes	\$9,766,639	\$260,463	\$137,994	\$375,229	\$166,675
General Personal Property Tax	\$42,257,156	\$2,210,096	\$660,213	\$4,891,714	\$1,120,560
Mobile Homes Property Tax	\$173,849	--	\$6,570	\$30,902	--
Machinery and Tools Tax	\$3,006,118	\$78,116	\$4,227,254	\$1,143,880	\$24,510
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$1,939,690	\$52,247	\$45,465	\$415,742	\$34,394
Property Tax Interest	\$1,097,956	\$145,504	\$23,208	\$122,516	\$15,788
Sub-Total	\$293,220,986	\$18,905,072	\$6,720,628	\$22,521,679	\$3,975,337
All Other Tax Revenue					
Local Sales and Use Taxes	\$35,952,042	\$7,350,271	\$1,230,082	\$7,595,496	\$1,488,947
Consumers' Utility Taxes	\$9,763,647	\$1,213,087	\$580,826	\$1,027,692	\$350,145
Business License Taxes	\$24,170,737	\$2,690,223	\$498,381	\$4,572,218	\$664,480
Franchise License Taxes	\$1,096,474	\$105,187	\$104,590	\$1,235,380	\$37,351
Motor Vehicle License Taxes	\$5,357,415	\$320,846	\$109,856	\$1,034,967	\$33,086
Bank Stock Tax	\$1,031,468	\$163,463	\$55,517	\$604,045	\$92,162
Taxes on Recordation and Wills	\$4,556,947	\$5,979	\$39,705	\$342,352	\$52,460
Tobacco Taxes	\$4,790,633	--	\$97,713	--	--
Admission and Amusement Taxes	\$583,914	--	--	--	--
Transient Occupancy Tax	\$4,396,752	\$442,023	\$1,945	\$375,729	\$686,727
Restaurant Food Tax	\$18,760,704	\$3,893,499	\$602,130	\$4,764,923	\$1,464,976
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1,503,880	\$131,099	\$114,954	\$394,479	\$162,901
Communication Sales and Use Taxes	\$9,898,620	\$221,486	\$152,798	\$1,319,066	\$84,939
Other Non-Property Taxes	\$1,306,063	--	--	\$24,714	--
Sub-Total	\$123,169,296	\$16,537,163	\$3,588,497	\$23,291,061	\$5,118,174
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,910,153	\$290,401	\$11,610	\$235,358	\$42,654
Fines and Forfeitures	\$3,284,658	\$490,709	\$31,006	\$541,399	\$847,865
Charges for Services	\$24,907,344	\$4,274,929	\$2,138,847	\$9,449,948	\$2,027,218
Investment of Funds	\$8,907,661	\$596,166	\$80,816	\$1,764,203	\$210,868
Rental of Property	\$96,516	\$443,541	\$15,682	\$804,922	\$10,880
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$3,713	--
Miscellaneous Non-Tax Sources	\$3,882,238	\$732,057	\$626,801	\$2,360,653	\$651,814
Sub-Total	\$43,988,570	\$6,827,803	\$2,904,762	\$15,160,196	\$3,791,299
Grand Total	\$460,378,852	\$42,270,038	\$13,213,887	\$60,972,936	\$12,884,810

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$40,106,093	\$32,143,988	\$4,669,285	\$21,474,293	\$2,474,976
Public Service Corporation Property Taxes	\$852,594	\$293,782	\$57,079	\$361,034	\$85,874
General Personal Property Tax	\$5,798,682	\$3,120,528	\$1,141,735	\$5,566,989	\$512,052
Mobile Homes Property Tax	--	--	--	\$1,550	--
Machinery and Tools Tax	\$52,874	--	\$14,073	\$80,241	\$874,354
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$180,652	\$114,412	\$82,639	\$198,034	\$39,076
Property Tax Interest	\$68,633	\$48,757	\$31,274	\$52,045	\$34,863
Sub-Total	\$47,059,528	\$35,721,467	\$5,996,085	\$27,734,186	\$4,021,195
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,587,593	\$4,222,823	\$1,693,082	\$12,317,839	\$2,020,876
Consumers' Utility Taxes	\$2,478,220	\$1,521,139	\$772,740	\$2,036,988	\$268,355
Business License Taxes	\$8,446,906	\$3,053,349	\$834,529	\$5,777,346	\$900,974
Franchise License Taxes	\$215,960	\$73,985	\$75,120	\$146,362	\$13,047
Motor Vehicle License Taxes	\$448,852	\$216,892	\$155,555	\$310,039	\$89,281
Bank Stock Tax	\$1,109,279	\$162,057	\$52,328	\$567,273	\$87,448
Taxes on Recordation and Wills	\$303,438	\$305,261	\$81,484	\$818,353	\$4,746
Tobacco Taxes	\$811,123	\$463,808	\$254,217	\$612,462	--
Admission and Amusement Taxes	--	\$12,927	--	\$269,517	\$21,033
Transient Occupancy Tax	\$625,326	\$250,125	\$208,315	\$860,935	\$11,422
Restaurant Food Tax	\$2,301,359	\$1,735,556	\$1,088,750	\$6,418,546	\$924,658
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$154,229	\$84,687	\$77,444	\$98,521	\$53,516
Communication Sales and Use Taxes	\$723,414	\$423,090	\$273,343	\$729,233	\$114,958
Other Non-Property Taxes	--	\$5,508	\$31,137	--	\$56,502
Sub-Total	\$31,205,699	\$12,531,207	\$5,598,044	\$30,963,414	\$4,566,816
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1,257,885	\$757,587	\$84,958	\$753,661	\$31,418
Fines and Forfeitures	\$879,235	\$344,113	\$67,106	\$283,035	\$123,191
Charges for Services	\$1,276,798	\$3,371,733	\$4,179,525	\$6,483,437	\$3,432,834
Investment of Funds	\$3,551,860	\$921,685	\$115,629	\$1,369,915	\$656,631
Rental of Property	\$2,804,138	\$241,531	\$379,799	\$77,164	\$3,644
Payments in Lieu of Taxes from Enterprise Activities	--	\$150,000	\$96,717	--	--
Interlocal Revenue-Sharing Payments	--	--	\$1,175,880	--	--
Miscellaneous Non-Tax Sources	\$1,275,461	\$672,364	\$937,165	\$787,822	\$175,519
Sub-Total	\$11,045,377	\$6,459,013	\$7,036,779	\$9,755,034	\$4,423,237
Grand Total	\$89,310,604	\$54,711,687	\$18,630,908	\$68,452,634	\$13,011,248

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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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 [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	\$108,921,790	\$14,614,206	\$12,031,606	\$3,196,762	\$40,941,826
Public Service Corporation Property Taxes	\$2,412,805	\$257,361	\$3,760,085	\$74,896	\$2,084,337
General Personal Property Tax	\$19,585,941	\$6,903,578	\$2,228,136	\$645,053	\$10,018,827
Mobile Homes Property Tax	\$47,351	\$7,958	--	--	--
Machinery and Tools Tax	\$2,007,798	\$1,713,458	\$3,501,383	--	\$3,583,159
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$987,283	\$138,037	\$292,854	\$21,930	\$410,320
Property Tax Interest	\$731,640	\$81,826	\$448,234	\$7,927	\$167,704
Sub-Total	\$134,694,608	\$23,716,424	\$22,262,298	\$3,946,568	\$57,206,173
All Other Tax Revenue					
Local Sales and Use Taxes	\$13,804,658	\$11,695,874	\$1,992,012	\$749,153	\$14,507,932
Consumers' Utility Taxes	\$8,550,035	\$1,489,300	\$1,085,126	\$398,743	\$5,835,367
Business License Taxes	\$12,392,739	\$6,044,898	\$1,537,086	\$552,145	\$7,966,969
Franchise License Taxes	\$1,340,855	\$167,399	\$82,746	\$34,656	\$316,824
Motor Vehicle License Taxes	\$3,246,739	\$736,579	\$325,426	\$63,592	\$1,491,186
Bank Stock Tax	\$308,625	\$481,402	\$87,538	\$50,363	\$503,322
Taxes on Recordation and Wills	\$1,116,845	\$595,283	\$226,122	\$74,877	\$809,424
Tobacco Taxes	\$3,941,825	\$878,952	--	--	\$1,002,131
Admission and Amusement Taxes	\$1,132,339	\$172,964	--	--	\$412,763
Transient Occupancy Tax	\$3,045,339	\$1,533,589	\$519,700	\$202,549	\$1,580,194
Restaurant Food Tax	\$13,684,782	\$7,671,308	\$1,240,794	\$580,080	\$9,973,958
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$955,566	\$401,181	\$115,975	\$22,654	\$464,583
Communication Sales and Use Taxes	\$3,188,586	\$796,224	\$415,013	\$158,198	\$1,669,968
Other Non-Property Taxes	\$248,500	\$107,545	--	\$27,371	--
Sub-Total	\$66,957,433	\$32,772,498	\$7,627,538	\$2,914,381	\$46,534,621
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2,030,481	\$552,074	\$204,618	\$180,066	\$887,272
Fines and Forfeitures	\$2,142,191	\$504,628	\$69,921	\$103,998	\$581,986
Charges for Services	\$42,837,509	\$7,068,885	\$4,889,133	\$1,936,419	\$31,764,518
Investment of Funds	\$6,391,781	\$2,389,103	\$1,023,681	\$1,022,774	\$4,230,985
Rental of Property	\$2,667,465	\$431,353	\$161,373	\$23,186	\$1,371,897
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$1,468,488	\$961
Miscellaneous Non-Tax Sources	\$11,156,847	\$837,060	\$394,221	\$636,710	\$1,707,908
Sub-Total	\$67,226,274	\$11,783,103	\$6,742,947	\$5,371,641	\$40,545,527
Grand Total	\$268,878,315	\$68,272,025	\$36,632,783	\$12,232,590	\$144,286,321

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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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 [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	\$46,656,740	\$19,631,223	\$6,438,889	\$146,878,881	\$190,252,747
Public Service Corporation Property Taxes	\$651,886	\$266,174	\$232,903	\$3,625,676	\$5,741,260
General Personal Property Tax	\$6,602,755	\$3,399,150	\$1,474,064	\$36,675,993	\$35,675,810
Mobile Homes Property Tax	\$8,106	--	--	\$164,295	\$8,676
Machinery and Tools Tax	\$4,465,637	\$40,508	\$250,766	\$12,172,619	\$8,516,642
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$409,836	\$223,617	\$93,396	\$548,752	\$816,196
Property Tax Interest	\$1,886	\$103,727	\$73,690	\$389,707	\$1,584,380
Sub-Total	\$58,796,846	\$23,664,399	\$8,563,708	\$200,455,923	\$242,595,711
All Other Tax Revenue					
Local Sales and Use Taxes	\$8,129,713	\$1,814,552	\$2,279,517	\$23,276,742	\$32,401,913
Consumers' Utility Taxes	\$1,203,113	\$950,344	\$1,025,834	\$11,381,416	\$29,878,406
Business License Taxes	\$3,490,912	\$908,429	\$1,757,733	\$14,770,199	\$25,225,938
Franchise License Taxes	\$180,100	\$121,074	\$133,426	\$890,920	\$2,227,516
Motor Vehicle License Taxes	\$714,666	\$276,725	\$290,247	\$3,578,087	\$3,605,206
Bank Stock Tax	\$384,805	\$33,117	\$215,299	\$584,773	\$1,602,270
Taxes on Recordation and Wills	\$865,432	\$414,066	\$100,090	\$2,120,046	\$3,244,005
Tobacco Taxes	\$921,175	\$411,512	\$144,396	\$4,406,514	\$6,956,889
Admission and Amusement Taxes	--	--	--	\$560,836	\$3,986,393
Transient Occupancy Tax	\$42,823	--	\$15,206	\$3,386,331	\$8,410,202
Restaurant Food Tax	\$2,682,545	\$296,515	\$1,368,860	\$17,943,384	\$28,577,946
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$374,976	\$89,934	\$154,338	\$1,078,375	\$4,007,735
Communication Sales and Use Taxes	\$1,420,444	\$359,869	\$372,426	\$4,772,796	\$8,699,473
Other Non-Property Taxes	\$669,943	--	\$2,949	\$695,383	\$295,306
Sub-Total	\$21,080,647	\$5,676,137	\$7,860,321	\$89,445,802	\$159,119,198
Non-Tax Revenue					
Permits, Fees, and Licenses	\$885,919	\$105,881	\$436,393	\$3,315,025	\$4,071,084
Fines and Forfeitures	\$633,223	\$173,357	\$207,286	\$1,825,870	\$1,604,821
Charges for Services	\$5,893,024	\$1,206,524	\$4,034,695	\$44,127,908	\$46,131,076
Investment of Funds	\$2,679,611	\$340,926	\$670,623	\$6,894,340	\$6,026,357
Rental of Property	\$48,913	\$28,330	\$601,392	\$14,869,250	\$5,921,883
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$136,271	\$1,649,968	\$2,705,477
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$3,194,134	\$536,039	\$1,044,835	\$16,055,694	\$5,252,314
Sub-Total	\$13,334,824	\$2,391,057	\$7,131,495	\$88,738,055	\$71,713,012
Grand Total	\$93,212,317	\$31,731,593	\$23,555,524	\$378,639,780	\$473,427,921

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [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	\$1,261,403	\$18,940,690	\$13,306,264	\$73,625,380	\$4,760,534
Public Service Corporation Property Taxes	\$189,074	\$1,044,173	\$82,225	\$2,595,143	\$127,241
General Personal Property Tax	\$215,099	\$3,610,241	\$2,199,895	\$19,087,692	\$791,475
Mobile Homes Property Tax	--	\$15,684	\$11,080	\$4,908	\$5,787
Machinery and Tools Tax	\$70,099	\$2,352,900	--	\$2,467,435	\$563,403
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$19,051	\$350,027	\$111,785	\$1,339,223	\$49,940
Property Tax Interest	\$9,422	\$299,763	\$31,104	\$465,501	\$49,939
Sub-Total	\$1,764,148	\$26,613,478	\$15,742,353	\$99,585,282	\$6,348,319
All Other Tax Revenue					
Local Sales and Use Taxes	\$1,889,055	\$3,815,937	\$484,159	\$6,514,057	\$975,485
Consumers' Utility Taxes	\$213,873	\$2,493,943	\$354,783	\$10,396,484	\$774,046
Business License Taxes	\$813,906	\$2,911,580	\$447,514	\$6,381,131	\$381,208
Franchise License Taxes	\$38,342	\$117,677	\$67,505	\$412,497	\$133,363
Motor Vehicle License Taxes	\$28,995	\$593,977	\$12,067	\$2,064,668	\$175,935
Bank Stock Tax	\$81,000	\$129,661	\$28,830	\$312,369	\$109,509
Taxes on Recordation and Wills	\$40,602	\$365,098	\$316,074	\$1,670,987	\$89,823
Tobacco Taxes	\$41,205	\$134,841	\$70,141	\$2,935,861	\$113,643
Admission and Amusement Taxes	--	\$18,312	--	\$252,161	--
Transient Occupancy Tax	\$104,176	\$428,595	--	\$1,289,235	\$144,742
Restaurant Food Tax	\$848,702	\$1,286,205	\$516,752	\$6,058,099	\$817,395
Coal, Oil, and Gas Taxes	\$188,529	--	--	--	--
E-911 Service Tax	\$17,009	\$499,427	\$74,410	\$702,157	\$135,895
Communication Sales and Use Taxes	\$67,190	\$904,852	\$168,953	\$3,696,274	\$367,169
Other Non-Property Taxes	--	--	--	\$38,039	--
Sub-Total	\$4,372,584	\$13,700,105	\$2,541,188	\$42,724,019	\$4,218,213
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5,026	\$547,715	\$162,218	\$1,341,290	\$52,901
Fines and Forfeitures	\$113,581	\$756,124	\$73,942	\$2,264,672	\$255,274
Charges for Services	\$916,891	\$5,921,218	\$1,856,247	\$24,110,965	\$3,118,994
Investment of Funds	\$129,539	\$390,998	\$242,099	\$2,394,291	\$473,239
Rental of Property	\$472,062	\$325,211	\$86,434	\$2,675,826	\$133,624
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	\$950,672	\$1,727,333
Interlocal Revenue-Sharing Payments	--	--	--	--	\$174,891
Miscellaneous Non-Tax Sources	\$84,566	\$1,244,618	\$506,634	\$3,920,739	\$329,695
Sub-Total	\$1,721,665	\$9,185,884	\$2,927,574	\$37,658,455	\$6,265,951
Grand Total	\$7,858,397	\$49,499,467	\$21,211,115	\$179,967,756	\$16,832,483

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [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	\$207,011,467	\$69,920,334	\$18,897,422	\$14,858,982	\$73,596,646
Public Service Corporation Property Taxes	\$9,681,830	\$3,528,178	\$384,471	\$515,210	\$1,478,329
General Personal Property Tax	\$27,163,860	\$13,961,808	\$5,563,793	\$2,208,098	\$12,282,114
Mobile Homes Property Tax	\$10,230	\$16,676	\$19,414	\$367	\$71,115
Machinery and Tools Tax	\$13,165,608	\$4,815,041	\$2,778,637	\$222,944	\$1,554,336
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$2,863,061	\$681,721	\$153,823	\$114,782	\$754,852
Property Tax Interest	\$2,456,831	\$454,480	\$77,732	\$58,247	\$260,844
Sub-Total	\$262,352,887	\$93,378,238	\$27,875,292	\$17,978,630	\$89,998,236
All Other Tax Revenue					
Local Sales and Use Taxes	\$31,019,396	\$21,987,443	\$5,711,941	\$3,975,959	\$7,177,386
Consumers' Utility Taxes	\$31,586,945	\$11,409,106	\$1,228,975	\$1,494,382	\$5,348,947
Business License Taxes	\$29,913,023	\$12,690,668	\$4,258,059	\$1,956,690	\$5,674,968
Franchise License Taxes	\$980,767	\$1,000,718	\$473,419	\$156,845	\$138,635
Motor Vehicle License Taxes	\$2,655,009	\$1,795,365	\$542,297	\$412,146	\$1,532,277
Bank Stock Tax	\$3,085,172	\$772,818	\$265,089	\$303,135	\$350,564
Taxes on Recordation and Wills	\$66,802	\$1,170,378	\$356,492	\$321,498	\$2,122,575
Tobacco Taxes	--	\$2,401,764	\$392,771	\$328,924	\$1,378,724
Admission and Amusement Taxes	\$1,073,673	\$457,454	\$206,024	--	\$382,592
Transient Occupancy Tax	\$5,272,618	\$2,666,253	\$731,183	\$348,115	\$226,867
Restaurant Food Tax	\$23,154,114	\$11,061,948	\$2,397,412	\$2,004,839	\$4,306,494
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$4,767,677	\$705,967	\$115,758	\$206,311	\$502,503
Communication Sales and Use Taxes	\$8,237,320	\$3,421,394	\$525,855	\$688,019	\$1,723,627
Other Non-Property Taxes	\$755,204	\$440,472	\$336,213	\$14,464	\$395,398
Sub-Total	\$142,567,720	\$71,981,748	\$17,541,488	\$12,211,327	\$31,261,557
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3,994,734	\$1,142,724	\$293,005	\$218,835	\$1,532,729
Fines and Forfeitures	\$11,023,780	\$1,540,598	\$159,363	\$39,741	\$552,063
Charges for Services	\$54,047,044	\$21,391,078	\$7,588,023	\$9,616,089	\$18,713,008
Investment of Funds	\$626,895	\$2,673,258	\$815,652	\$1,148,960	\$3,355,035
Rental of Property	\$590,009	\$920,390	\$658,597	\$45,476	\$872,428
Payments in Lieu of Taxes from Enterprise Activities	\$18,635,494	--	--	\$601,848	\$21,610
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10,404,372	\$1,130,226	\$296,130	\$697,548	\$1,734,243
Sub-Total	\$99,322,328	\$28,798,274	\$9,810,770	\$12,368,497	\$26,781,116
Grand Total	\$504,242,935	\$194,158,260	\$55,227,550	\$42,558,454	\$148,040,909

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [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	\$458,592,740	\$9,586,971	\$8,476,536	\$20,023,782
Public Service Corporation Property Taxes	\$5,594,883	\$533,012	\$277,952	\$362,933
General Personal Property Tax	\$62,092,239	\$2,417,756	\$516,105	\$7,538,973
Mobile Homes Property Tax	\$124,593	\$6,950	\$3,148	\$1,422
Machinery and Tools Tax	\$1,221,328	\$1,921,997	\$1,130,964	\$1,513,055
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$3,836,768	\$100,848	\$32,017	\$204,093
Property Tax Interest	\$1,350,684	\$56,732	\$20,274	\$57,390
Sub-Total	\$532,813,235	\$14,624,266	\$10,456,996	\$29,701,648
All Other Tax Revenue				
Local Sales and Use Taxes	\$50,954,461	\$4,112,598	\$4,867,792	\$10,281,056
Consumers' Utility Taxes	\$39,741,626	\$1,613,339	\$700,691	\$2,832,613
Business License Taxes	\$39,931,411	\$1,865,555	\$1,593,478	\$5,940,623
Franchise License Taxes	\$5,178,485	\$115,208	\$171,746	\$557,228
Motor Vehicle License Taxes	\$8,815,226	\$398,606	--	\$494,422
Bank Stock Tax	\$1,520,710	\$98,474	\$172,298	\$544,668
Taxes on Recordation and Wills	\$159,186	\$261,926	\$342,137	\$434,490
Tobacco Taxes	\$11,040,079	\$427,431	\$172,872	\$282,837
Admission and Amusement Taxes	\$4,881,693	--	--	\$117,571
Transient Occupancy Tax	\$22,616,459	\$322,138	\$6,023,591	\$585,931
Restaurant Food Tax	\$46,743,465	\$2,160,638	\$5,851,680	\$5,259,177
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$6,616,328	\$151,266	\$112,628	\$274,452
Communication Sales and Use Taxes	\$3,007,742	\$638,517	\$89,231	\$886,730
Other Non-Property Taxes	\$748,209	\$34,281	\$35,706	--
Sub-Total	\$241,955,080	\$12,199,977	\$20,133,850	\$28,491,798
Non-Tax Revenue				
Permits, Fees, and Licenses	\$5,400,602	\$227,255	\$200,897	\$560,761
Fines and Forfeitures	\$5,712,654	\$170,508	\$281,612	\$203,206
Charges for Services	\$65,160,557	\$7,146,481	\$1,262,359	\$5,072,096
Investment of Funds	\$8,641,667	\$830,255	\$1,674,006	\$1,356,453
Rental of Property	\$16,841,869	\$189,391	\$555,378	\$62,654
Payments in Lieu of Taxes from Enterprise Activities	\$100,000	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$17,851,792	\$546,459	\$676,025	\$1,105,966
Sub-Total	\$119,709,141	\$9,110,349	\$4,650,277	\$8,361,136
Grand Total	\$894,477,456	\$35,934,592	\$35,241,123	\$66,554,582

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

Table 2.1
 Per Capita Distribution/¹
 of
 Local Revenue by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	\$1,051.85	\$953.19	\$1,020.85
Public Service Corporation Property Taxes	\$32.73	\$27.81	\$31.19
General Personal Property Tax	\$195.44	\$164.14	\$185.60
Mobile Homes Property Tax	\$1.29	\$0.41	\$1.02
Machinery and Tools Tax	\$22.90	\$34.00	\$26.39
Merchants' Capital Tax	\$2.22	--	\$1.53
Property Tax Penalties	\$7.30	\$8.18	\$7.58
Property Tax Interest	\$3.05	\$4.76	\$3.59
Sub-Total	\$1,316.79	\$1,192.48	\$1,277.73
All Other Tax Revenue			
Local Sales and Use Taxes	\$119.18	\$163.72	\$133.17
Consumers' Utility Taxes	\$40.62	\$88.40	\$55.63
Business License Taxes	\$66.20	\$116.37	\$81.96
Franchise License Taxes	\$5.37	\$8.02	\$6.20
Motor Vehicle License Taxes	\$14.18	\$18.94	\$15.67
Bank Stock Tax	\$4.11	\$7.71	\$5.24
Taxes on Recordation and Wills	\$25.60	\$12.53	\$21.50
Tobacco Taxes	\$2.39	\$20.50	\$8.08
Admission and Amusement Taxes	\$0.05	\$6.50	\$2.08
Transient Occupancy Tax	\$17.01	\$32.50	\$21.87
Restaurant Food Tax	\$15.49	\$108.56	\$44.74
Coal, Oil, and Gas Taxes	\$8.40	\$0.08	\$5.78
E-911 Service Tax	\$7.50	\$10.86	\$8.56
Communication Sales and Use Taxes	\$18.85	\$28.13	\$21.77
Other Non-Property Taxes	\$10.02	\$3.53	\$7.98
Sub-Total	\$354.97	\$626.36	\$440.24
Non-Tax Revenue			
Permits, Fees, and Licenses	\$29.00	\$17.95	\$25.53
Fines and Forfeitures	\$9.48	\$17.64	\$12.04
Charges for Services	\$183.27	\$218.90	\$194.46
Investment of Funds	\$53.13	\$35.15	\$47.48
Rental of Property	\$10.77	\$24.61	\$15.12
Payments in Lieu of Taxes from Enterprise Activities	\$0.58	\$11.30	\$3.95
Interlocal Revenue-Sharing Payments	\$0.19	\$5.68	\$1.91
Miscellaneous Non-Tax Sources	\$29.91	\$43.97	\$34.33
Sub-Total	\$316.33	\$375.21	\$334.83
Grand Total	\$1,988.09	\$2,194.05	\$2,052.80

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, 2007](#), Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Staff, Commission on Local Government

Table 2.2
Per Capita Distribution/
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2007
[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	\$286.25	\$1,055.13	\$310.89	\$299.21	\$286.87
Public Service Corporation Property Taxes	\$15.35	\$16.03	\$30.91	\$10.87	\$13.84
General Personal Property Tax	\$130.34	\$185.64	\$106.36	\$118.95	\$120.55
Mobile Homes Property Tax	--	\$0.81	\$1.98	\$1.46	\$2.54
Machinery and Tools Tax	\$14.61	\$7.13	\$362.80	\$3.02	\$49.41
Merchants' Capital Tax	--	--	--	--	\$8.52
Property Tax Penalties	\$6.82	\$6.13	\$4.40	\$7.12	\$4.22
Property Tax Interest	\$7.11	\$2.94	\$1.95	\$1.14	\$2.45
Sub-Total	\$460.49	\$1,273.81	\$819.28	\$441.77	\$488.42
All Other Tax Revenue					
Local Sales and Use Taxes	\$77.88	\$144.84	\$38.97	\$53.47	\$75.39
Consumers' Utility Taxes	\$27.90	\$66.00	\$22.31	\$24.89	\$53.86
Business License Taxes	\$1.83	\$105.96	\$20.12	\$16.47	\$10.81
Franchise License Taxes	\$4.52	\$2.70	\$1.58	\$0.59	\$1.07
Motor Vehicle License Taxes	\$14.26	\$24.74	\$16.75	\$25.85	\$19.96
Bank Stock Tax	\$1.25	\$5.64	--	\$2.76	\$2.06
Taxes on Recordation and Wills	\$12.83	\$25.21	\$3.74	\$13.70	\$8.40
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.10	--	--	--
Transient Occupancy Tax	\$10.45	\$19.62	\$4.54	--	\$0.89
Restaurant Food Tax	--	\$58.67	\$15.00	--	\$25.26
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$4.77	\$8.58	\$7.49	\$2.51	\$7.20
Communication Sales and Use Taxes	\$9.99	\$24.59	\$11.92	\$9.77	\$3.22
Other Non-Property Taxes	\$6.15	\$7.26	\$17.90	--	--
Sub-Total	\$171.83	\$494.90	\$160.31	\$150.02	\$208.13
Non-Tax Revenue					
Permits, Fees, and Licenses	\$12.31	\$14.55	\$2.89	\$21.80	\$6.92
Fines and Forfeitures	\$1.49	\$5.33	\$5.38	\$10.56	\$6.13
Charges for Services	\$219.94	\$163.73	\$246.89	\$367.53	\$160.70
Investment of Funds	\$17.32	\$25.68	\$60.21	\$39.77	\$29.26
Rental of Property	\$9.19	\$7.64	\$9.25	\$9.03	\$8.62
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$18.00	\$16.65	\$40.72	\$48.89	\$27.63
Sub-Total	\$278.25	\$233.58	\$365.34	\$497.58	\$239.26
Grand Total	\$910.57	\$2,002.29	\$1,344.94	\$1,089.38	\$935.81

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, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

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Table 2.2
 Per Capita Distribution/
 of
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Revenue Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
Property Tax Revenue					
Real Property Tax	\$361.08	\$2,131.63	\$422.77	\$610.70	\$511.69
Public Service Corporation Property Taxes	\$24.73	\$27.60	\$13.76	\$1,169.94	\$15.97
General Personal Property Tax	\$133.48	\$315.26	\$86.37	\$15.52	\$134.84
Mobile Homes Property Tax	\$4.05	--	\$3.59	\$0.02	\$3.16
Machinery and Tools Tax	\$19.14	\$0.76	\$49.52	--	\$32.64
Merchants' Capital Tax	\$5.40	--	--	--	\$2.92
Property Tax Penalties	\$6.64	\$10.22	\$4.33	\$4.25	\$5.68
Property Tax Interest	\$3.25	\$0.41	\$3.15	\$0.94	\$2.74
Sub-Total	\$557.77	\$2,485.87	\$583.49	\$1,801.37	\$709.64
All Other Tax Revenue					
Local Sales and Use Taxes	\$60.67	\$173.49	\$69.07	\$174.76	\$51.41
Consumers' Utility Taxes	\$38.54	\$57.03	\$31.21	--	\$25.21
Business License Taxes	--	\$275.80	\$42.89	--	\$0.01
Franchise License Taxes	\$0.56	\$9.86	\$3.82	--	\$1.38
Motor Vehicle License Taxes	\$16.77	\$17.33	\$25.99	--	\$27.72
Bank Stock Tax	--	\$8.41	\$2.49	\$5.77	\$2.15
Taxes on Recordation and Wills	\$8.20	\$45.76	\$14.82	\$24.71	\$21.35
Tobacco Taxes	--	\$13.58	--	--	--
Admission and Amusement Taxes	\$0.01	--	--	--	--
Transient Occupancy Tax	--	\$100.48	\$6.66	\$102.55	\$4.76
Restaurant Food Tax	--	\$144.93	\$32.14	--	\$18.60
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$1.52	\$16.35	\$5.09	--	\$8.50
Communication Sales and Use Taxes	\$19.15	\$12.05	\$17.53	--	\$14.33
Other Non-Property Taxes	--	\$102.50	\$7.89	\$4.29	--
Sub-Total	\$145.43	\$977.59	\$259.60	\$312.08	\$175.40
Non-Tax Revenue					
Permits, Fees, and Licenses	\$10.09	\$41.97	\$10.01	\$27.05	\$13.86
Fines and Forfeitures	\$1.91	\$42.00	\$3.20	\$0.01	\$2.37
Charges for Services	\$118.36	\$239.97	\$156.84	\$182.87	\$160.23
Investment of Funds	\$27.86	\$50.85	\$45.13	\$73.42	\$63.35
Rental of Property	\$3.35	\$12.65	\$6.72	\$16.51	\$1.89
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$25.97	\$17.65	\$20.60	\$16.32	\$32.18
Sub-Total	\$187.54	\$405.09	\$242.49	\$316.18	\$273.88
Grand Total	\$890.73	\$3,868.55	\$1,085.58	\$2,429.62	\$1,158.92

1

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

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 2007
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Revenue Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
Property Tax Revenue					
Real Property Tax	\$253.57	\$550.08	\$251.18	\$319.30	\$261.82
Public Service Corporation Property Taxes	\$34.71	\$33.84	\$10.86	\$15.95	\$19.41
General Personal Property Tax	\$126.51	\$140.10	\$117.12	\$89.65	\$119.58
Mobile Homes Property Tax	\$4.46	\$1.39	\$2.26	\$3.66	\$4.89
Machinery and Tools Tax	\$31.27	\$83.92	\$22.77	\$139.95	\$11.35
Merchants' Capital Tax	\$15.34	--	\$5.37	\$2.96	\$4.21
Property Tax Penalties	\$2.76	\$4.58	\$5.21	\$2.64	\$9.40
Property Tax Interest	\$3.10	\$2.11	\$2.75	\$8.99	\$7.88
Sub-Total	\$471.71	\$816.01	\$417.52	\$583.10	\$438.54
All Other Tax Revenue					
Local Sales and Use Taxes	\$38.72	\$64.91	\$37.86	\$66.33	\$31.33
Consumers' Utility Taxes	\$22.48	\$24.10	\$20.64	\$24.67	\$25.82
Business License Taxes	--	\$23.89	--	--	--
Franchise License Taxes	\$2.17	\$2.85	\$1.33	\$3.48	\$5.24
Motor Vehicle License Taxes	\$15.41	\$22.00	\$18.96	--	\$22.33
Bank Stock Tax	--	\$3.23	\$0.64	\$4.47	\$1.38
Taxes on Recordation and Wills	\$5.66	\$13.88	\$6.90	\$6.10	\$8.64
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.53	\$8.56	--	\$1.11	--
Restaurant Food Tax	\$13.98	\$32.88	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	\$747.40	--
E-911 Service Tax	\$7.36	\$7.01	\$7.33	\$20.53	\$6.93
Communication Sales and Use Taxes	\$6.52	\$10.78	\$11.06	\$6.10	\$12.75
Other Non-Property Taxes	\$3.20	\$4.86	--	\$79.13	--
Sub-Total	\$116.03	\$218.96	\$104.73	\$959.32	\$114.42
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.94	\$12.58	\$5.33	\$2.29	\$4.85
Fines and Forfeitures	\$41.60	\$4.06	\$14.41	\$0.04	\$2.05
Charges for Services	\$298.28	\$120.79	\$218.71	\$176.68	\$168.82
Investment of Funds	\$39.53	\$63.50	\$28.11	\$43.44	\$21.17
Rental of Property	\$2.09	\$10.78	\$1.26	\$0.69	\$3.39
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$10.53	\$4.75	--	--	--
Miscellaneous Non-Tax Sources	\$13.49	\$15.04	\$38.07	\$34.88	\$44.68
Sub-Total	\$409.45	\$231.50	\$305.91	\$258.02	\$244.95
Grand Total	\$997.20	\$1,266.47	\$828.15	\$1,800.45	\$797.91

1

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Staff, Commission on Local Government

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Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	\$251.44	\$502.76	\$402.52	\$599.42	\$293.25
Public Service Corporation Property Taxes	\$18.39	\$49.84	\$19.30	\$31.77	\$20.91
General Personal Property Tax	\$123.62	\$175.93	\$63.85	\$151.37	\$130.62
Mobile Homes Property Tax	\$3.80	\$2.16	\$4.37	\$1.13	\$3.58
Machinery and Tools Tax	\$103.67	\$10.86	\$34.76	\$22.20	\$19.05
Merchants' Capital Tax	\$0.003	--	\$6.69	\$3.07	\$1.94
Property Tax Penalties	\$4.00	\$13.42	\$3.20	\$9.70	\$5.78
Property Tax Interest	\$2.34	\$10.64	\$4.92	\$5.50	\$3.11
Sub-Total	\$507.27	\$765.62	\$539.61	\$824.16	\$478.23
All Other Tax Revenue					
Local Sales and Use Taxes	\$73.08	\$48.34	\$49.39	\$63.30	\$41.86
Consumers' Utility Taxes	\$28.90	\$34.61	\$34.38	\$26.60	\$15.13
Business License Taxes	\$32.27	\$41.84	--	--	--
Franchise License Taxes	\$0.85	\$0.05	\$3.13	\$0.95	--
Motor Vehicle License Taxes	\$27.09	\$23.17	\$20.61	\$0.66	\$20.55
Bank Stock Tax	\$2.23	\$1.91	\$0.51	\$0.81	--
Taxes on Recordation and Wills	\$8.33	\$23.37	\$7.81	\$9.26	\$5.41
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$8.98	\$11.66	--	--
Restaurant Food Tax	--	\$30.71	\$14.75	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$4.28	\$3.28	\$5.23	\$4.14	\$5.36
Communication Sales and Use Taxes	\$13.17	\$14.84	\$16.51	\$10.80	\$4.95
Other Non-Property Taxes	--	--	\$3.57	\$3.59	\$2.12
Sub-Total	\$190.19	\$231.09	\$167.56	\$120.12	\$95.38
Non-Tax Revenue					
Permits, Fees, and Licenses	\$7.64	\$30.93	\$6.67	\$20.82	\$2.56
Fines and Forfeitures	\$2.64	\$19.71	\$0.38	\$5.15	\$11.11
Charges for Services	\$185.14	\$140.65	\$276.75	\$469.30	\$224.63
Investment of Funds	\$29.03	\$13.23	\$25.31	\$42.24	\$26.88
Rental of Property	\$2.09	\$4.88	\$1.36	\$11.42	\$18.52
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$10.82	\$17.01	\$34.41	\$33.86	\$78.82
Sub-Total	\$237.36	\$226.40	\$344.88	\$582.79	\$362.50
Grand Total	\$934.82	\$1,223.12	\$1,052.05	\$1,527.06	\$936.11

1

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Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	\$910.29	\$800.73	\$418.05	\$672.23	\$411.21
Public Service Corporation Property Taxes	\$31.78	\$14.34	\$15.34	\$14.64	\$40.06
General Personal Property Tax	\$166.19	\$232.80	\$98.31	\$263.64	\$161.23
Mobile Homes Property Tax	\$0.57	\$0.06	\$2.62	\$1.09	\$5.00
Machinery and Tools Tax	\$19.12	\$20.91	\$4.44	\$32.38	\$7.85
Merchants' Capital Tax	--	--	\$1.69	--	--
Property Tax Penalties	\$6.30	\$8.57	\$4.32	\$9.07	\$12.62
Property Tax Interest	\$3.59	\$3.85	\$2.92	\$4.85	\$10.42
Sub-Total	\$1,137.84	\$1,081.26	\$547.69	\$997.89	\$648.40
All Other Tax Revenue					
Local Sales and Use Taxes	\$134.85	\$61.88	\$27.82	\$113.82	\$48.36
Consumers' Utility Taxes	\$39.84	\$32.96	\$30.12	\$30.82	\$32.13
Business License Taxes	\$56.42	\$1.90	\$11.15	--	\$13.94
Franchise License Taxes	\$12.81	\$2.52	\$0.11	\$2.18	\$1.34
Motor Vehicle License Taxes	\$22.50	\$20.11	\$23.73	\$11.73	\$0.80
Bank Stock Tax	\$3.65	--	--	--	\$2.71
Taxes on Recordation and Wills	\$21.16	\$25.93	\$2.00	\$27.97	\$10.19
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$14.21	\$1.27	\$1.47	\$0.41	--
Restaurant Food Tax	--	--	\$10.52	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.94	\$11.00	\$6.77	\$18.05	\$4.23
Communication Sales and Use Taxes	\$18.21	\$15.06	\$11.82	\$14.53	\$19.31
Other Non-Property Taxes	\$0.92	\$2.51	\$7.83	--	\$0.86
Sub-Total	\$330.51	\$175.14	\$133.34	\$219.51	\$133.85
Non-Tax Revenue					
Permits, Fees, and Licenses	\$24.72	\$29.18	\$9.46	\$33.42	\$10.51
Fines and Forfeitures	\$5.38	\$21.84	\$0.60	\$2.17	\$5.19
Charges for Services	\$157.61	\$116.87	\$115.11	\$180.61	\$259.07
Investment of Funds	\$34.80	\$34.83	\$7.36	\$50.29	\$24.27
Rental of Property	\$6.76	\$5.47	\$12.26	\$6.30	\$0.86
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$23.50	\$30.36	\$25.41	\$18.40	\$58.91
Sub-Total	\$252.77	\$238.55	\$170.19	\$291.18	\$358.82
Grand Total	\$1,721.12	\$1,494.95	\$851.23	\$1,508.59	\$1,141.07

1

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Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	\$332.11	\$522.40	\$626.38	\$1,934.86	\$1,164.11
Public Service Corporation Property Taxes	\$24.28	\$25.90	\$16.98	\$29.48	\$94.70
General Personal Property Tax	\$57.75	\$195.87	\$163.53	\$279.15	\$324.85
Mobile Homes Property Tax	\$5.72	\$2.66	--	\$0.19	--
Machinery and Tools Tax	\$41.62	\$24.09	\$3.77	\$3.74	\$9.48
Merchants' Capital Tax	\$5.64	--	\$5.51	--	--
Property Tax Penalties	\$4.14	\$7.99	\$17.76	\$8.72	\$12.91
Property Tax Interest	\$6.68	\$7.44	\$7.14	\$0.84	\$5.84
Sub-Total	\$477.94	\$786.34	\$841.08	\$2,256.97	\$1,611.90
All Other Tax Revenue					
Local Sales and Use Taxes	\$41.08	\$45.60	\$177.70	\$160.35	\$117.72
Consumers' Utility Taxes	\$23.12	\$34.23	\$34.80	\$72.51	\$37.03
Business License Taxes	--	\$27.20	--	\$133.60	\$20.02
Franchise License Taxes	--	\$1.11	--	\$1.63	\$3.48
Motor Vehicle License Taxes	--	\$18.42	\$22.28	--	\$1.08
Bank Stock Tax	--	\$6.03	--	\$7.12	\$2.81
Taxes on Recordation and Wills	\$2.29	\$10.40	\$8.06	\$37.52	\$32.41
Tobacco Taxes	--	--	--	\$9.73	--
Admission and Amusement Taxes	--	\$2.92	--	--	--
Transient Occupancy Tax	\$0.90	\$1.15	--	\$24.88	\$1.77
Restaurant Food Tax	--	\$20.14	--	--	--
Coal, Oil, and Gas Taxes	\$612.00	--	--	--	--
E-911 Service Tax	\$10.60	\$5.77	\$8.22	\$9.70	\$9.71
Communication Sales and Use Taxes	\$9.91	\$17.52	\$16.25	\$27.84	\$22.17
Other Non-Property Taxes	\$11.16	\$46.60	\$1.51	\$4.30	\$0.06
Sub-Total	\$711.07	\$237.09	\$268.83	\$489.19	\$248.26
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.84	\$24.65	\$13.99	\$44.18	\$35.59
Fines and Forfeitures	\$1.36	\$15.83	\$2.11	\$14.85	\$8.19
Charges for Services	\$137.64	\$92.36	\$201.25	\$255.34	\$228.98
Investment of Funds	\$13.54	\$46.43	\$15.14	\$94.71	\$27.88
Rental of Property	\$2.45	\$2.52	\$4.28	\$32.56	\$6.62
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$32.01	\$6.74	\$28.81	\$16.80	\$44.12
Sub-Total	\$193.85	\$188.53	\$265.57	\$458.44	\$351.38
Grand Total	\$1,382.87	\$1,211.95	\$1,375.47	\$3,204.59	\$2,211.54

1

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Revenue Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
Property Tax Revenue					
Real Property Tax	\$428.46	\$463.83	\$496.66	\$541.79	\$313.16
Public Service Corporation Property Taxes	\$14.32	\$99.37	\$10.56	\$9.36	\$47.58
General Personal Property Tax	\$96.31	\$130.97	\$94.23	\$267.67	\$94.53
Mobile Homes Property Tax	\$3.47	\$0.61	\$4.70	\$2.78	\$3.00
Machinery and Tools Tax	\$11.30	\$1.43	\$7.39	\$72.05	\$141.36
Merchants' Capital Tax	\$3.00	--	\$13.07	--	\$9.10
Property Tax Penalties	\$4.25	\$9.02	\$5.17	\$7.70	\$5.30
Property Tax Interest	\$2.63	\$2.47	\$2.55	\$4.67	\$4.32
Sub-Total	\$563.72	\$707.71	\$634.32	\$906.01	\$618.35
All Other Tax Revenue					
Local Sales and Use Taxes	\$42.30	\$37.88	\$82.08	\$136.78	\$61.70
Consumers' Utility Taxes	\$44.02	\$34.40	\$33.18	\$47.52	\$14.36
Business License Taxes	--	--	\$0.10	\$74.66	--
Franchise License Taxes	\$0.67	--	\$6.70	\$6.88	\$2.45
Motor Vehicle License Taxes	\$27.20	\$15.09	\$24.75	\$26.66	\$7.39
Bank Stock Tax	--	\$1.69	\$2.03	\$2.84	--
Taxes on Recordation and Wills	\$8.46	\$22.90	\$16.30	\$30.79	\$5.08
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$2.12	\$5.22	\$2.62
Restaurant Food Tax	--	--	\$15.75	\$41.21	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$11.34	\$5.44	\$9.84	\$4.21	\$6.68
Communication Sales and Use Taxes	\$12.95	\$16.53	\$21.13	\$9.35	\$7.52
Other Non-Property Taxes	--	--	--	\$0.41	\$3.86
Sub-Total	\$146.94	\$133.93	\$213.98	\$386.54	\$111.66
Non-Tax Revenue					
Permits, Fees, and Licenses	\$11.73	\$19.12	\$13.38	\$39.40	\$3.29
Fines and Forfeitures	\$1.00	\$0.87	\$0.32	\$3.20	\$1.73
Charges for Services	\$158.72	\$149.31	\$107.70	\$219.53	\$195.80
Investment of Funds	\$5.48	\$32.11	\$43.36	\$66.23	\$16.97
Rental of Property	\$3.89	\$1.11	\$2.04	\$0.85	\$2.77
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$6.61	\$24.39	\$10.75	\$46.06	\$22.76
Sub-Total	\$187.43	\$226.91	\$177.54	\$375.28	\$243.31
Grand Total	\$898.09	\$1,068.55	\$1,025.85	\$1,667.83	\$973.32

1

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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
Property Tax Revenue					
Real Property Tax	\$591.01	\$1,099.58	\$283.14	\$607.84	\$220.32
Public Service Corporation Property Taxes	\$15.02	\$28.13	\$6.89	\$15.39	\$15.54
General Personal Property Tax	\$141.43	\$287.41	\$65.19	\$132.70	\$95.42
Mobile Homes Property Tax	\$2.97	\$0.54	\$1.44	--	\$3.78
Machinery and Tools Tax	\$2.34	\$16.97	\$10.50	\$2.01	\$66.15
Merchants' Capital Tax	--	--	\$2.98	--	--
Property Tax Penalties	\$6.53	\$9.82	\$2.95	\$9.11	\$6.64
Property Tax Interest	\$3.35	\$6.11	\$3.65	\$4.86	\$5.32
Sub-Total	\$762.66	\$1,448.57	\$376.74	\$771.90	\$413.16
All Other Tax Revenue					
Local Sales and Use Taxes	\$108.24	\$110.00	\$25.69	\$53.99	\$27.88
Consumers' Utility Taxes	\$37.10	\$36.92	\$31.98	\$29.20	\$28.28
Business License Taxes	\$41.99	\$33.86	--	\$19.84	\$24.38
Franchise License Taxes	\$7.95	\$3.89	\$1.14	\$2.60	\$1.82
Motor Vehicle License Taxes	--	\$32.11	\$17.08	\$21.85	\$12.89
Bank Stock Tax	\$4.99	\$3.96	\$0.65	\$1.95	--
Taxes on Recordation and Wills	\$19.24	\$33.53	\$9.01	\$22.97	\$4.23
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.82	--	\$0.44	\$1.34	\$3.13
Restaurant Food Tax	\$43.60	--	--	\$25.17	\$9.39
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$3.70	\$3.38	\$6.77	\$7.41	\$8.03
Communication Sales and Use Taxes	\$16.81	\$20.99	\$7.46	\$14.11	\$7.31
Other Non-Property Taxes	\$0.09	\$4.52	\$2.58	--	\$4.89
Sub-Total	\$286.54	\$283.17	\$102.79	\$200.42	\$132.23
Non-Tax Revenue					
Permits, Fees, and Licenses	\$15.53	\$66.80	\$6.33	\$25.72	\$4.33
Fines and Forfeitures	\$2.49	\$4.68	\$0.12	\$9.85	\$124.02
Charges for Services	\$140.81	\$95.76	\$259.40	\$283.46	\$244.77
Investment of Funds	\$26.47	\$53.39	\$26.04	\$29.95	\$51.60
Rental of Property	\$5.00	\$4.34	\$2.66	\$2.76	\$2.79
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$20.26	\$35.04	\$46.91	\$39.56	\$55.51
Sub-Total	\$210.56	\$260.00	\$341.48	\$391.30	\$483.01
Grand Total	\$1,259.76	\$1,991.74	\$821.00	\$1,363.63	\$1,028.40

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, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

Staff, Commission on Local Government

Table 2.2
Per Capita Distribution/
of
Local Revenue by Category and Jurisdiction
for
Counties and Cities in Virginia
FY 2007
[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	\$238.35	\$888.95	\$951.84	\$238.02	\$963.06
Public Service Corporation Property Taxes	\$124.77	\$38.31	\$25.59	\$12.50	\$35.98
General Personal Property Tax	\$141.34	\$241.71	\$206.72	\$63.71	\$97.88
Mobile Homes Property Tax	\$2.34	\$0.54	\$0.06	\$3.60	\$0.92
Machinery and Tools Tax	\$45.48	\$16.52	\$24.17	\$71.29	\$0.18
Merchants' Capital Tax	--	\$9.23	--	--	\$1.23
Property Tax Penalties	\$6.12	\$6.93	\$1.46	\$4.45	\$6.59
Property Tax Interest	\$3.20	\$2.88	\$0.95	\$3.55	\$2.51
Sub-Total	\$561.59	\$1,205.08	\$1,210.80	\$397.13	\$1,108.34
All Other Tax Revenue					
Local Sales and Use Taxes	\$76.36	\$180.06	\$202.01	\$76.62	\$41.72
Consumers' Utility Taxes	\$35.93	\$34.44	\$14.10	\$65.06	\$36.72
Business License Taxes	\$6.55	\$5.15	\$111.31	\$27.58	--
Franchise License Taxes	\$2.34	\$13.14	\$10.55	\$2.52	--
Motor Vehicle License Taxes	\$17.66	\$1.43	\$21.52	\$18.34	\$0.75
Bank Stock Tax	--	\$4.40	\$17.90	\$2.41	\$5.52
Taxes on Recordation and Wills	\$7.42	\$29.53	\$20.37	\$5.52	\$11.90
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$2.30	\$7.37	\$36.02	\$2.09	--
Restaurant Food Tax	--	--	--	\$33.00	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$8.17	\$11.26	\$4.13	\$13.91	\$12.69
Communication Sales and Use Taxes	\$15.63	\$21.17	\$20.25	\$13.43	\$15.56
Other Non-Property Taxes	--	--	\$17.96	--	\$2.58
Sub-Total	\$172.35	\$307.95	\$476.11	\$260.49	\$127.44
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.49	\$22.65	\$17.37	\$2.12	\$5.16
Fines and Forfeitures	\$0.46	\$10.16	\$9.23	\$3.70	\$0.44
Charges for Services	\$138.92	\$146.88	\$112.01	\$101.12	\$233.92
Investment of Funds	\$31.62	\$21.85	\$57.90	\$26.17	\$60.88
Rental of Property	\$7.86	\$4.14	\$1.72	\$3.08	\$3.59
Payments in Lieu of Taxes from Enterprise Activities	--	\$3.27	\$9.22	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$53.21	\$14.18	\$22.72	\$42.01	\$84.91
Sub-Total	\$235.55	\$223.13	\$230.16	\$178.20	\$388.91
Grand Total	\$969.50	\$1,736.16	\$1,917.07	\$835.82	\$1,624.69

1

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Staff, Commission on Local Government

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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	\$610.83	\$1,271.01	\$519.17	\$492.88	\$620.35
Public Service Corporation Property Taxes	\$29.09	\$20.15	\$15.22	\$53.09	\$15.91
General Personal Property Tax	\$196.03	\$244.33	\$179.16	\$151.21	\$118.83
Mobile Homes Property Tax	\$3.34	--	\$7.68	\$0.97	--
Machinery and Tools Tax	\$197.87	\$82.68	\$22.78	\$4.97	\$81.18
Merchants' Capital Tax	--	--	\$2.68	--	--
Property Tax Penalties	\$8.94	\$7.09	\$12.61	\$9.03	\$7.27
Property Tax Interest	\$3.73	\$2.10	\$11.55	\$4.97	\$5.20
Sub-Total	\$1,049.83	\$1,627.36	\$770.85	\$717.11	\$848.75
All Other Tax Revenue					
Local Sales and Use Taxes	\$59.53	\$148.00	\$28.79	\$59.18	\$44.17
Consumers' Utility Taxes	\$18.92	--	\$29.74	\$14.22	\$21.72
Business License Taxes	\$14.52	\$104.99	\$1.21	\$57.08	\$21.10
Franchise License Taxes	\$3.55	\$4.23	\$0.25	\$1.78	\$0.31
Motor Vehicle License Taxes	\$15.55	\$2.05	\$23.43	\$21.07	\$18.39
Bank Stock Tax	\$0.12	--	\$2.07	\$3.41	\$4.49
Taxes on Recordation and Wills	\$24.32	\$34.17	\$10.22	\$28.66	\$25.22
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.78	\$57.11	--	\$5.36	--
Restaurant Food Tax	\$6.46	\$93.86	--	\$31.84	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.98	\$2.79	\$5.47	\$9.45	\$6.48
Communication Sales and Use Taxes	\$19.81	\$17.93	\$12.47	\$4.98	\$12.09
Other Non-Property Taxes	\$9.81	\$16.56	--	\$9.16	--
Sub-Total	\$181.36	\$481.68	\$113.66	\$246.20	\$153.98
Non-Tax Revenue					
Permits, Fees, and Licenses	\$21.31	\$48.16	\$19.38	\$344.72	\$21.15
Fines and Forfeitures	\$1.44	\$5.39	\$14.60	\$14.19	\$4.20
Charges for Services	\$172.80	\$139.04	\$694.66	\$101.72	\$212.10
Investment of Funds	\$55.23	\$38.96	\$90.35	\$50.74	\$11.32
Rental of Property	\$6.11	\$4.00	\$12.98	\$3.38	\$5.50
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$2.40	--	--	--	--
Miscellaneous Non-Tax Sources	\$6.44	\$40.07	\$76.34	\$36.02	\$45.64
Sub-Total	\$265.74	\$275.63	\$908.31	\$550.78	\$299.93
Grand Total	\$1,496.93	\$2,384.67	\$1,792.82	\$1,514.09	\$1,302.65

1

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Staff, Commission on Local Government

Table 2.2
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FY 2007
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Revenue Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
Property Tax Revenue					
Real Property Tax	\$763.13	\$186.21	\$2,082.55	\$804.70	\$204.28
Public Service Corporation Property Taxes	\$12.86	\$16.55	\$51.40	\$467.69	\$8.83
General Personal Property Tax	\$163.95	\$49.83	\$298.56	\$118.30	\$133.59
Mobile Homes Property Tax	\$3.40	\$3.16	\$0.04	\$0.77	--
Machinery and Tools Tax	\$0.25	\$21.36	\$4.53	\$9.05	\$11.48
Merchants' Capital Tax	\$8.48	\$2.50	--	\$12.65	\$4.97
Property Tax Penalties	\$9.92	\$2.52	\$10.23	\$8.27	--
Property Tax Interest	\$2.31	\$5.40	\$4.77	\$3.71	\$0.06
Sub-Total	\$964.29	\$287.53	\$2,452.08	\$1,425.15	\$363.22
All Other Tax Revenue					
Local Sales and Use Taxes	\$121.08	\$49.85	\$171.22	\$47.40	\$28.87
Consumers' Utility Taxes	--	\$18.54	\$42.90	\$18.19	\$18.25
Business License Taxes	--	--	\$99.38	\$7.77	--
Franchise License Taxes	\$0.42	\$0.01	\$3.19	\$0.65	\$2.23
Motor Vehicle License Taxes	\$16.55	\$7.36	\$18.83	\$19.85	\$14.73
Bank Stock Tax	\$0.91	\$2.10	\$1.73	--	--
Taxes on Recordation and Wills	\$23.58	\$3.20	\$47.81	\$28.73	\$6.91
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.03	--	--	--
Transient Occupancy Tax	--	\$0.08	\$21.06	\$1.09	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	\$20.96	--	--	--
E-911 Service Tax	\$3.27	\$5.97	\$7.45	\$5.90	--
Communication Sales and Use Taxes	\$3.39	\$8.33	\$21.28	\$5.62	\$7.68
Other Non-Property Taxes	\$3.58	\$2.13	\$29.95	--	--
Sub-Total	\$172.78	\$118.55	\$464.81	\$135.20	\$78.67
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.02	\$1.42	\$56.90	\$47.40	\$3.30
Fines and Forfeitures	\$1.55	\$0.64	\$7.21	\$2.19	\$0.77
Charges for Services	\$119.30	\$101.29	\$121.43	\$168.30	\$275.64
Investment of Funds	\$7.83	\$16.68	\$79.26	\$54.06	\$24.42
Rental of Property	\$4.94	\$2.13	\$6.28	\$1.26	\$5.10
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$21.84	\$13.81	\$60.37	\$8.77	\$19.20
Sub-Total	\$169.47	\$135.98	\$331.45	\$281.98	\$328.42
Grand Total	\$1,306.55	\$542.06	\$3,248.34	\$1,842.33	\$770.31

1

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Staff, Commission on Local Government

Table 2.2
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FY 2007
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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	\$542.70	\$714.10	\$300.96	\$652.90	\$426.94
Public Service Corporation Property Taxes	\$14.27	\$12.92	\$19.73	\$9.40	\$8.41
General Personal Property Tax	\$171.74	\$191.34	\$175.56	\$229.57	\$72.91
Mobile Homes Property Tax	\$0.57	\$36.72	\$2.05	\$7.51	\$2.96
Machinery and Tools Tax	\$4.90	\$13.18	\$16.28	\$0.38	\$26.91
Merchants' Capital Tax	\$14.56	--	\$9.28	--	\$11.47
Property Tax Penalties	\$11.86	\$9.68	\$5.90	\$6.95	\$3.66
Property Tax Interest	\$3.88	\$2.75	\$3.69	\$4.09	\$1.06
Sub-Total	\$764.48	\$980.69	\$533.45	\$910.81	\$554.32
All Other Tax Revenue					
Local Sales and Use Taxes	\$68.97	\$46.22	\$89.41	\$90.35	\$81.56
Consumers' Utility Taxes	\$41.87	\$30.52	\$17.07	\$33.96	\$7.51
Business License Taxes	--	\$17.82	--	\$17.94	--
Franchise License Taxes	\$1.78	\$4.36	\$0.96	\$3.16	\$0.23
Motor Vehicle License Taxes	\$25.73	\$20.28	\$21.98	\$25.29	\$6.36
Bank Stock Tax	\$4.09	\$6.06	\$0.11	\$5.42	\$0.62
Taxes on Recordation and Wills	\$13.37	\$17.98	\$12.77	\$27.16	\$10.53
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	\$0.33	--	\$0.41
Restaurant Food Tax	\$24.02	--	--	--	\$2.38
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$9.93	\$10.10	\$9.20	\$7.58	\$0.81
Communication Sales and Use Taxes	\$20.85	\$23.42	\$5.58	\$21.02	\$10.35
Other Non-Property Taxes	--	\$3.44	--	\$4.22	\$1.17
Sub-Total	\$210.62	\$180.22	\$157.41	\$236.09	\$121.93
Non-Tax Revenue					
Permits, Fees, and Licenses	\$17.78	\$9.27	\$7.46	\$17.89	\$5.98
Fines and Forfeitures	\$11.61	\$1.21	\$2.56	\$3.39	\$1.36
Charges for Services	\$164.93	\$201.01	\$121.90	\$188.69	\$116.01
Investment of Funds	\$32.33	\$21.65	\$27.44	\$28.97	\$13.42
Rental of Property	\$5.90	\$7.07	\$4.30	\$6.99	\$2.29
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$35.72	\$16.96	\$36.51	\$34.95	\$4.05
Sub-Total	\$268.27	\$257.16	\$200.17	\$280.88	\$143.12
Grand Total	\$1,243.36	\$1,418.07	\$891.03	\$1,427.77	\$819.37

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	\$723.97	\$812.14	\$670.68	\$782.10	\$218.50
Public Service Corporation Property Taxes	\$30.71	\$28.88	\$13.33	\$10.77	\$19.17
General Personal Property Tax	\$123.36	\$187.04	\$171.19	\$187.38	\$79.25
Mobile Homes Property Tax	\$2.53	\$1.19	\$2.20	\$2.19	\$0.99
Machinery and Tools Tax	\$0.91	\$0.04	\$7.57	\$9.11	\$14.31
Merchants' Capital Tax	--	--	\$6.03	\$3.36	--
Property Tax Penalties	\$8.66	\$9.86	\$12.40	\$8.09	\$6.10
Property Tax Interest	\$7.64	\$4.98	\$15.89	\$3.50	\$2.78
Sub-Total	\$897.78	\$1,044.12	\$899.30	\$1,006.50	\$341.10
All Other Tax Revenue					
Local Sales and Use Taxes	\$63.16	\$56.65	\$102.66	\$57.91	\$62.76
Consumers' Utility Taxes	\$42.09	\$24.61	\$35.95	\$35.68	\$20.20
Business License Taxes	\$1.99	\$51.21	\$1.05	--	\$9.05
Franchise License Taxes	\$6.21	\$1.80	\$0.92	\$2.43	--
Motor Vehicle License Taxes	\$19.53	\$27.43	\$17.16	\$19.72	\$11.00
Bank Stock Tax	\$3.54	\$1.50	--	\$11.35	--
Taxes on Recordation and Wills	\$23.98	\$27.25	\$20.37	\$21.88	\$5.61
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$0.42	--	--	--
Transient Occupancy Tax	\$19.67	\$0.72	\$5.88	--	\$1.13
Restaurant Food Tax	\$35.20	\$24.94	\$21.47	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$7.60	\$9.48	--	\$4.18	\$7.16
Communication Sales and Use Taxes	\$15.67	\$14.53	\$18.24	\$14.45	\$8.18
Other Non-Property Taxes	--	\$3.12	--	\$4.10	\$2.33
Sub-Total	\$238.64	\$243.65	\$223.69	\$171.71	\$127.42
Non-Tax Revenue					
Permits, Fees, and Licenses	\$21.66	\$39.83	\$24.56	\$16.76	\$3.90
Fines and Forfeitures	\$5.10	\$13.20	\$8.22	\$0.94	\$0.44
Charges for Services	\$156.87	\$56.81	\$178.71	\$200.30	\$213.71
Investment of Funds	\$25.08	\$43.11	\$22.90	\$33.25	\$38.21
Rental of Property	\$3.77	\$2.56	\$3.12	\$0.22	\$39.98
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$30.17	\$59.46	\$66.24	\$40.58	\$34.36
Sub-Total	\$242.64	\$214.97	\$303.75	\$292.05	\$330.61
Grand Total	\$1,379.06	\$1,502.74	\$1,426.74	\$1,470.26	\$799.13

1

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Revenue Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
Property Tax Revenue					
Real Property Tax	\$621.18	\$376.11	\$248.30	\$268.44	\$846.23
Public Service Corporation Property Taxes	\$11.23	\$11.30	\$12.57	\$25.36	\$22.43
General Personal Property Tax	\$122.87	\$177.32	\$84.71	\$86.08	\$164.56
Mobile Homes Property Tax	\$1.80	\$3.93	\$4.11	\$5.76	\$0.22
Machinery and Tools Tax	\$33.17	\$18.57	\$32.48	\$30.69	\$9.27
Merchants' Capital Tax	\$4.74	--	--	\$8.47	--
Property Tax Penalties	\$7.80	\$6.72	\$4.12	\$4.84	\$7.85
Property Tax Interest	\$3.11	\$4.89	\$1.95	\$3.35	\$5.04
Sub-Total	\$805.90	\$598.83	\$388.23	\$433.00	\$1,055.60
All Other Tax Revenue					
Local Sales and Use Taxes	\$66.28	\$55.86	\$47.78	\$34.36	\$60.11
Consumers' Utility Taxes	\$34.27	\$11.16	\$28.65	\$25.77	\$26.37
Business License Taxes	--	\$7.44	--	\$0.04	\$4.33
Franchise License Taxes	\$2.25	--	\$3.75	\$2.58	\$10.02
Motor Vehicle License Taxes	\$1.11	\$11.05	\$23.00	\$14.93	\$25.32
Bank Stock Tax	\$1.27	--	\$0.74	\$0.53	\$4.21
Taxes on Recordation and Wills	\$25.05	\$11.33	\$4.62	\$6.91	\$16.86
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$1.39	\$16.64	\$1.90	--	--
Restaurant Food Tax	\$17.06	\$11.39	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$5.95	\$7.39	\$9.11	\$7.67	\$7.48
Communication Sales and Use Taxes	\$6.09	\$9.96	\$12.46	\$18.11	\$15.97
Other Non-Property Taxes	\$2.75	--	--	\$3.34	\$3.12
Sub-Total	\$163.46	\$142.21	\$132.01	\$114.24	\$173.80
Non-Tax Revenue					
Permits, Fees, and Licenses	\$17.34	\$16.91	\$7.50	\$3.09	\$50.87
Fines and Forfeitures	\$0.06	\$2.24	\$0.87	\$0.96	\$4.12
Charges for Services	\$183.10	\$135.08	\$155.60	\$90.04	\$70.23
Investment of Funds	\$42.48	\$23.25	\$15.15	\$22.88	\$13.18
Rental of Property	\$3.92	\$1.94	\$2.14	\$2.85	\$9.40
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.18	--
Miscellaneous Non-Tax Sources	\$19.24	\$7.26	\$90.73	\$19.97	\$23.63
Sub-Total	\$266.15	\$186.68	\$271.98	\$139.97	\$171.43
Grand Total	\$1,235.51	\$927.72	\$792.22	\$687.21	\$1,400.82

1

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Staff, Commission on Local Government

Table 2.2
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Revenue Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
Property Tax Revenue					
Real Property Tax	\$244.14	\$474.50	\$1,244.95	\$335.94	\$1,239.17
Public Service Corporation Property Taxes	\$11.58	\$23.06	\$29.87	\$16.99	\$20.01
General Personal Property Tax	\$130.65	\$132.54	\$190.43	\$101.87	\$239.44
Mobile Homes Property Tax	\$2.53	\$2.13	\$0.21	\$1.36	\$0.03
Machinery and Tools Tax	\$3.43	\$9.29	\$1.07	\$70.97	--
Merchants' Capital Tax	\$18.06	--	--	\$6.61	--
Property Tax Penalties	\$5.84	\$4.65	\$9.95	\$4.99	\$10.95
Property Tax Interest	\$2.78	\$2.93	\$3.42	\$4.38	\$6.57
Sub-Total	\$419.01	\$649.11	\$1,479.90	\$543.11	\$1,516.17
All Other Tax Revenue					
Local Sales and Use Taxes	\$121.93	\$36.69	\$130.98	\$78.70	\$61.46
Consumers' Utility Taxes	\$18.24	\$35.74	\$50.63	\$28.94	\$41.11
Business License Taxes	--	\$20.19	\$62.34	--	--
Franchise License Taxes	\$2.96	\$1.57	\$8.76	\$3.30	\$5.62
Motor Vehicle License Taxes	\$10.67	\$20.03	\$17.86	\$15.77	\$23.42
Bank Stock Tax	--	\$2.32	\$1.83	\$0.28	\$4.43
Taxes on Recordation and Wills	\$13.19	\$13.40	\$34.23	\$9.97	\$25.54
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	\$15.28	\$9.00	\$9.09	--
Restaurant Food Tax	--	\$16.46	--	\$26.88	\$23.21
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$0.93	\$6.13	\$4.20	\$1.97	\$8.51
Communication Sales and Use Taxes	\$7.31	\$14.36	\$26.06	\$11.68	\$24.03
Other Non-Property Taxes	--	\$0.09	\$0.52	\$3.04	--
Sub-Total	\$175.23	\$182.27	\$346.41	\$189.63	\$217.33
Non-Tax Revenue					
Permits, Fees, and Licenses	\$5.12	\$20.17	\$39.89	\$3.62	\$15.35
Fines and Forfeitures	\$2.20	\$8.14	\$7.56	\$1.33	\$7.29
Charges for Services	\$217.60	\$109.54	\$177.11	\$130.21	\$120.06
Investment of Funds	\$18.47	\$34.45	\$80.25	\$39.16	\$44.83
Rental of Property	\$12.95	\$4.33	\$4.61	\$0.71	\$3.89
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$89.01	\$6.04	\$67.33	\$31.49	\$106.06
Sub-Total	\$345.36	\$182.66	\$376.75	\$206.51	\$297.48
Grand Total	\$939.60	\$1,014.04	\$2,203.05	\$939.25	\$2,030.98

1

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Staff, Commission on Local Government

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FY 2007
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Revenue Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	\$368.82	\$834.41	\$571.19	\$486.94	\$213.21
Public Service Corporation Property Taxes	\$20.06	\$25.36	\$26.26	\$15.87	\$40.64
General Personal Property Tax	\$122.71	\$154.90	\$157.70	\$126.32	\$81.56
Mobile Homes Property Tax	\$2.53	\$0.76	\$2.05	--	\$3.90
Machinery and Tools Tax	\$1.86	\$13.41	\$11.21	\$87.22	\$56.25
Merchants' Capital Tax	\$5.43	--	--	\$11.02	\$1.08
Property Tax Penalties	\$5.62	\$4.63	\$12.39	\$5.51	\$2.83
Property Tax Interest	\$3.73	\$2.06	\$3.55	\$3.69	\$4.87
Sub-Total	\$530.76	\$1,035.53	\$784.34	\$736.57	\$404.34
All Other Tax Revenue					
Local Sales and Use Taxes	\$148.74	\$79.23	\$113.59	\$62.11	\$60.96
Consumers' Utility Taxes	\$24.02	\$45.21	\$39.62	\$17.65	--
Business License Taxes	--	\$65.06	\$33.82	--	--
Franchise License Taxes	\$0.49	\$40.93	\$1.55	\$4.42	\$0.72
Motor Vehicle License Taxes	\$0.69	\$20.38	\$25.95	\$16.39	\$10.39
Bank Stock Tax	--	\$4.35	\$6.47	\$0.18	--
Taxes on Recordation and Wills	\$9.67	\$15.95	\$15.32	\$16.86	\$4.97
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	\$1.08	--	--	--
Transient Occupancy Tax	--	\$8.14	\$52.40	\$2.22	--
Restaurant Food Tax	--	\$37.92	\$56.31	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	\$113.24
E-911 Service Tax	\$8.05	\$8.02	\$7.63	\$7.22	\$9.99
Communication Sales and Use Taxes	\$16.20	\$16.02	\$20.97	\$10.75	\$39.85
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	\$207.86	\$342.27	\$373.61	\$137.80	\$240.12
Non-Tax Revenue					
Permits, Fees, and Licenses	\$6.72	\$9.20	\$17.23	\$13.13	\$5.05
Fines and Forfeitures	\$4.22	\$8.39	\$3.70	\$2.84	\$0.26
Charges for Services	\$236.82	\$148.51	\$277.01	\$170.48	\$196.52
Investment of Funds	\$31.68	\$50.42	\$36.59	\$25.82	\$17.03
Rental of Property	\$2.22	\$6.05	\$11.01	\$3.31	\$7.94
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	\$0.16	\$0.41	--	--
Miscellaneous Non-Tax Sources	\$57.88	\$4.74	\$44.06	\$11.16	\$36.92
Sub-Total	\$339.54	\$227.46	\$390.01	\$226.74	\$263.73
Grand Total	\$1,078.15	\$1,605.27	\$1,547.96	\$1,101.11	\$908.18

1

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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	\$256.28	\$470.42	\$227.46	\$455.28	\$692.88
Public Service Corporation Property Taxes	\$22.65	\$18.25	\$16.78	\$40.88	\$14.33
General Personal Property Tax	\$35.66	\$161.79	\$74.45	\$125.81	\$199.79
Mobile Homes Property Tax	\$3.89	\$0.69	\$4.11	\$3.26	\$0.70
Machinery and Tools Tax	\$11.06	\$55.65	\$42.97	\$49.90	\$9.50
Merchants' Capital Tax	\$5.57	\$5.67	\$5.74	\$9.92	--
Property Tax Penalties	\$4.83	\$6.35	\$4.25	\$8.87	\$8.35
Property Tax Interest	\$5.07	\$5.98	\$3.97	\$4.75	\$4.75
Sub-Total	\$345.02	\$724.81	\$379.73	\$698.67	\$930.29
All Other Tax Revenue					
Local Sales and Use Taxes	\$50.70	\$77.39	\$52.24	\$27.93	\$123.91
Consumers' Utility Taxes	\$27.51	\$28.12	\$19.18	\$40.45	\$25.91
Business License Taxes	--	--	--	\$10.42	\$39.96
Franchise License Taxes	\$7.76	\$0.46	\$5.17	\$1.51	\$15.52
Motor Vehicle License Taxes	\$19.52	\$22.15	\$8.99	\$19.41	\$21.41
Bank Stock Tax	--	--	--	--	\$2.60
Taxes on Recordation and Wills	\$4.14	\$19.91	\$6.37	\$12.80	\$32.92
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.20	\$1.54	--	--	\$8.84
Restaurant Food Tax	--	--	--	--	\$47.99
Coal, Oil, and Gas Taxes	\$0.45	--	--	--	--
E-911 Service Tax	\$9.23	\$7.85	\$4.10	\$4.00	\$5.42
Communication Sales and Use Taxes	\$10.47	\$14.59	\$14.50	\$12.73	\$16.30
Other Non-Property Taxes	\$1.24	--	\$0.04	\$2.89	\$0.42
Sub-Total	\$131.23	\$172.02	\$110.58	\$132.15	\$341.18
Non-Tax Revenue					
Permits, Fees, and Licenses	\$2.30	\$12.66	\$2.58	\$9.95	\$33.30
Fines and Forfeitures	\$1.63	\$1.01	\$6.58	\$32.58	\$8.01
Charges for Services	\$219.68	\$133.57	\$275.39	\$159.66	\$140.01
Investment of Funds	\$16.28	\$23.05	\$26.06	\$21.38	\$31.01
Rental of Property	\$13.00	\$1.35	\$1.96	--	\$4.23
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$2.42	--	--
Interlocal Revenue-Sharing Payments	--	--	\$0.03	\$32.20	--
Miscellaneous Non-Tax Sources	\$54.97	\$45.50	\$14.75	\$33.41	\$34.51
Sub-Total	\$307.86	\$217.14	\$329.77	\$289.18	\$251.07
Grand Total	\$784.11	\$1,113.98	\$820.08	\$1,120.00	\$1,522.55

1

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Staff, Commission on Local Government

Table 2.2
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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	\$925.11	\$674.28	\$300.12	\$284.96	\$568.12
Public Service Corporation Property Taxes	\$13.73	\$1,310.82	\$30.94	\$15.84	\$8.53
General Personal Property Tax	\$181.65	\$123.79	\$155.44	\$101.19	\$205.23
Mobile Homes Property Tax	\$1.12	--	\$2.48	\$4.06	\$0.43
Machinery and Tools Tax	\$0.96	--	\$77.27	\$19.59	\$12.62
Merchants' Capital Tax	\$6.98	--	\$5.80	\$23.93	--
Property Tax Penalties	\$8.46	\$6.30	\$8.20	\$7.19	\$8.40
Property Tax Interest	\$4.16	\$15.95	\$1.35	\$5.19	\$5.08
Sub-Total	\$1,142.17	\$2,131.14	\$581.61	\$461.94	\$808.41
All Other Tax Revenue					
Local Sales and Use Taxes	\$82.19	\$38.70	\$42.09	\$105.31	\$66.99
Consumers' Utility Taxes	\$33.54	--	\$9.91	\$21.32	\$24.22
Business License Taxes	--	\$9.73	\$0.002	--	\$38.38
Franchise License Taxes	\$2.53	--	\$0.08	\$1.50	--
Motor Vehicle License Taxes	\$17.14	\$12.09	\$16.48	\$6.23	\$17.51
Bank Stock Tax	\$1.74	--	\$0.31	\$0.83	--
Taxes on Recordation and Wills	\$26.63	\$12.12	\$8.79	\$6.30	\$25.44
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$9.13	--	--	\$4.40	\$0.18
Restaurant Food Tax	\$41.57	--	--	--	\$3.67
Coal, Oil, and Gas Taxes	--	--	--	\$39.75	--
E-911 Service Tax	\$10.89	\$3.87	\$4.96	\$7.71	\$6.19
Communication Sales and Use Taxes	\$31.01	\$3.56	\$7.11	\$2.94	\$12.42
Other Non-Property Taxes	\$42.01	\$2.61	\$4.67	--	--
Sub-Total	\$298.37	\$82.67	\$94.41	\$196.29	\$194.99
Non-Tax Revenue					
Permits, Fees, and Licenses	\$52.77	\$9.77	\$9.84	\$3.02	\$25.98
Fines and Forfeitures	\$7.61	\$3.87	\$62.77	\$2.04	\$2.65
Charges for Services	\$154.44	\$180.04	\$868.25	\$171.76	\$283.53
Investment of Funds	\$37.46	\$125.40	\$35.72	\$35.64	\$48.82
Rental of Property	\$1.67	\$18.23	\$5.93	\$22.05	\$5.77
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$51.95	\$17.10	\$41.45	\$45.04	\$38.20
Sub-Total	\$305.91	\$354.42	\$1,023.96	\$279.55	\$404.95
Grand Total	\$1,746.45	\$2,568.23	\$1,699.98	\$937.78	\$1,408.34

1

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Staff, Commission on Local Government

Table 2.2
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FY 2007
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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	\$343.13	\$505.58	\$205.21	\$289.16	\$838.09
Public Service Corporation Property Taxes	\$22.20	\$11.35	\$10.70	\$23.51	\$43.18
General Personal Property Tax	\$71.91	\$167.73	\$85.31	\$103.68	\$190.15
Mobile Homes Property Tax	\$1.98	\$1.44	\$5.70	\$5.14	\$0.40
Machinery and Tools Tax	\$69.09	\$10.63	\$80.62	\$41.64	\$31.09
Merchants' Capital Tax	--	\$3.07	\$19.51	\$13.60	\$3.36
Property Tax Penalties	\$4.99	\$11.21	\$5.89	\$2.58	\$8.75
Property Tax Interest	\$3.43	\$5.23	\$2.07	\$3.33	\$3.59
Sub-Total	\$516.73	\$716.24	\$415.00	\$482.65	\$1,118.62
All Other Tax Revenue					
Local Sales and Use Taxes	\$104.33	\$45.90	\$62.78	\$123.27	\$142.33
Consumers' Utility Taxes	\$30.14	\$32.51	\$24.59	\$31.27	\$4.07
Business License Taxes	--	--	--	--	\$86.97
Franchise License Taxes	\$4.67	\$1.32	\$5.11	\$0.19	\$5.81
Motor Vehicle License Taxes	\$14.68	\$26.98	\$2.71	\$13.34	\$22.74
Bank Stock Tax	\$0.56	\$0.48	--	\$0.87	\$2.16
Taxes on Recordation and Wills	\$10.54	\$22.76	\$3.09	\$11.01	\$26.31
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	\$0.81	--	\$1.37	\$5.88	\$66.90
Restaurant Food Tax	--	--	--	\$24.04	\$78.28
Coal, Oil, and Gas Taxes	--	--	\$263.90	--	--
E-911 Service Tax	\$3.10	\$8.47	\$3.88	\$5.76	\$5.62
Communication Sales and Use Taxes	\$9.80	\$18.71	\$10.04	\$13.55	\$10.32
Other Non-Property Taxes	\$11.70	--	--	\$3.10	\$0.44
Sub-Total	\$190.33	\$157.13	\$377.47	\$232.28	\$451.94
Non-Tax Revenue					
Permits, Fees, and Licenses	\$3.92	\$15.55	\$1.26	\$6.70	\$16.69
Fines and Forfeitures	\$12.22	\$3.60	\$1.69	\$47.99	\$5.21
Charges for Services	\$142.26	\$260.34	\$104.36	\$270.07	\$175.15
Investment of Funds	\$23.20	\$31.94	\$38.54	\$47.72	\$31.56
Rental of Property	\$5.03	\$4.63	\$2.33	\$1.28	\$25.97
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	\$1.03	--	--	\$0.40	--
Miscellaneous Non-Tax Sources	\$39.59	\$33.16	\$23.39	\$18.97	\$16.19
Sub-Total	\$227.25	\$349.23	\$171.56	\$393.12	\$270.77
Grand Total	\$934.30	\$1,222.59	\$964.04	\$1,108.06	\$1,841.34

1

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Revenue Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
Property Tax Revenue					
Real Property Tax	\$1,998.76	\$526.89	\$770.32	\$488.79	\$1,068.71
Public Service Corporation Property Taxes	\$54.09	\$10.72	\$9.72	\$14.59	\$30.55
General Personal Property Tax	\$250.33	\$99.72	\$87.99	\$256.15	\$151.79
Mobile Homes Property Tax	--	--	--	\$0.76	\$6.00
Machinery and Tools Tax	\$4.40	\$51.83	\$39.76	\$73.36	\$0.20
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.19	\$7.54	\$4.18	\$7.81	\$7.12
Property Tax Interest	\$2.52	\$1.66	\$4.84	\$2.26	\$2.08
Sub-Total	\$2,321.30	\$698.37	\$916.81	\$843.71	\$1,266.44
All Other Tax Revenue					
Local Sales and Use Taxes	\$187.91	\$163.52	\$232.45	\$60.39	\$252.37
Consumers' Utility Taxes	\$100.18	--	\$17.95	\$71.87	\$143.73
Business License Taxes	\$228.59	\$82.74	\$68.21	\$27.97	\$135.15
Franchise License Taxes	\$5.33	\$4.44	\$4.47	\$6.43	\$5.85
Motor Vehicle License Taxes	\$17.94	\$20.38	\$0.78	\$20.33	\$20.38
Bank Stock Tax	\$11.38	\$22.97	\$16.15	\$5.25	\$13.95
Taxes on Recordation and Wills	\$38.44	\$13.48	\$12.88	\$9.82	\$17.60
Tobacco Taxes	\$21.66	\$24.42	\$7.84	--	\$14.20
Admission and Amusement Taxes	\$7.82	--	--	--	--
Transient Occupancy Tax	\$54.77	\$9.65	\$47.34	\$2.29	\$57.75
Restaurant Food Tax	\$78.72	\$106.67	\$246.29	\$26.09	\$157.85
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$2.02	\$16.20	\$4.31	\$9.00	\$5.94
Communication Sales and Use Taxes	\$39.28	\$4.02	\$17.32	\$15.48	\$38.61
Other Non-Property Taxes	\$15.67	\$0.01	--	\$11.97	--
Sub-Total	\$809.71	\$468.52	\$676.00	\$266.89	\$863.39
Non-Tax Revenue					
Permits, Fees, and Licenses	\$52.98	\$5.55	\$5.11	\$7.66	\$24.66
Fines and Forfeitures	\$26.80	\$14.96	\$8.51	\$10.04	\$12.99
Charges for Services	\$140.60	\$287.50	\$477.32	\$393.77	\$405.41
Investment of Funds	\$54.30	\$96.12	\$17.10	\$13.22	\$35.94
Rental of Property	\$23.23	--	\$19.39	\$24.36	\$0.25
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$20.32	--	--
Interlocal Revenue-Sharing Payments	--	\$108.90	--	\$1.55	\$248.36
Miscellaneous Non-Tax Sources	\$50.92	\$4.58	\$86.09	\$78.00	\$78.40
Sub-Total	\$348.84	\$517.61	\$633.84	\$528.59	\$806.01
Grand Total	\$3,479.85	\$1,684.51	\$2,226.64	\$1,639.19	\$2,935.84

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Revenue Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	\$1,091.55	\$936.73	\$280.07	\$343.29	\$470.46
Public Service Corporation Property Taxes	\$45.37	\$15.10	\$23.86	\$8.29	\$30.00
General Personal Property Tax	\$196.30	\$128.12	\$114.14	\$108.05	\$201.72
Mobile Homes Property Tax	\$0.81	--	\$1.14	\$0.68	--
Machinery and Tools Tax	\$13.96	\$4.53	\$730.85	\$25.27	\$4.41
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$9.01	\$3.03	\$7.86	\$9.18	\$6.19
Property Tax Interest	\$5.10	\$8.44	\$4.01	\$2.71	\$2.84
Sub-Total	\$1,362.10	\$1,095.95	\$1,161.93	\$497.46	\$715.63
All Other Tax Revenue					
Local Sales and Use Taxes	\$167.01	\$426.10	\$212.67	\$167.77	\$268.04
Consumers' Utility Taxes	\$45.36	\$70.32	\$100.42	\$22.70	\$63.03
Business License Taxes	\$112.28	\$155.95	\$86.17	\$100.99	\$119.62
Franchise License Taxes	\$5.09	\$6.10	\$18.08	\$27.29	\$6.72
Motor Vehicle License Taxes	\$24.89	\$18.60	\$18.99	\$22.86	\$5.96
Bank Stock Tax	\$4.79	\$9.48	\$9.60	\$13.34	\$16.59
Taxes on Recordation and Wills	\$21.17	\$0.35	\$6.86	\$7.56	\$9.44
Tobacco Taxes	\$22.25	--	\$16.89	--	--
Admission and Amusement Taxes	\$2.71	--	--	--	--
Transient Occupancy Tax	\$20.42	\$25.62	\$0.34	\$8.30	\$123.62
Restaurant Food Tax	\$87.15	\$225.71	\$104.10	\$105.25	\$263.72
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.99	\$7.60	\$19.87	\$8.71	\$29.33
Communication Sales and Use Taxes	\$45.98	\$12.84	\$26.42	\$29.14	\$15.29
Other Non-Property Taxes	\$6.07	--	--	\$0.55	--
Sub-Total	\$572.16	\$958.68	\$620.42	\$514.46	\$921.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$13.52	\$16.83	\$2.01	\$5.20	\$7.68
Fines and Forfeitures	\$15.26	\$28.45	\$5.36	\$11.96	\$152.63
Charges for Services	\$115.70	\$247.82	\$369.79	\$208.73	\$364.94
Investment of Funds	\$41.38	\$34.56	\$13.97	\$38.97	\$37.96
Rental of Property	\$0.45	\$25.71	\$2.71	\$17.78	\$1.96
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$0.08	--
Miscellaneous Non-Tax Sources	\$18.03	\$42.44	\$108.37	\$52.14	\$117.34
Sub-Total	\$204.34	\$395.81	\$502.21	\$334.86	\$682.50
Grand Total	\$2,138.60	\$2,450.44	\$2,284.56	\$1,346.78	\$2,319.50

1

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Staff, Commission on Local Government

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FY 2007
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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	\$1,747.47	\$2,930.17	\$555.14	\$987.64	\$365.36
Public Service Corporation Property Taxes	\$37.15	\$26.78	\$6.79	\$16.60	\$12.68
General Personal Property Tax	\$252.65	\$284.46	\$135.74	\$256.04	\$75.59
Mobile Homes Property Tax	--	--	--	\$0.07	--
Machinery and Tools Tax	\$2.30	--	\$1.67	\$3.69	\$129.07
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$7.87	\$10.43	\$9.83	\$9.11	\$5.77
Property Tax Interest	\$2.99	\$4.44	\$3.72	\$2.39	\$5.15
Sub-Total	\$2,050.43	\$3,256.29	\$712.89	\$1,275.55	\$593.62
All Other Tax Revenue					
Local Sales and Use Taxes	\$592.03	\$384.94	\$201.29	\$566.52	\$298.33
Consumers' Utility Taxes	\$107.98	\$138.66	\$91.87	\$93.68	\$39.62
Business License Taxes	\$368.04	\$278.34	\$99.22	\$265.71	\$133.00
Franchise License Taxes	\$9.41	\$6.74	\$8.93	\$6.73	\$1.93
Motor Vehicle License Taxes	\$19.56	\$19.77	\$18.49	\$14.26	\$13.18
Bank Stock Tax	\$48.33	\$14.77	\$6.22	\$26.09	\$12.91
Taxes on Recordation and Wills	\$13.22	\$27.83	\$9.69	\$37.64	\$0.70
Tobacco Taxes	\$35.34	\$42.28	\$30.22	\$28.17	--
Admission and Amusement Taxes	--	\$1.18	--	\$12.40	\$3.10
Transient Occupancy Tax	\$27.25	\$22.80	\$24.77	\$39.60	\$1.69
Restaurant Food Tax	\$100.27	\$158.21	\$129.44	\$295.20	\$136.50
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.72	\$7.72	\$9.21	\$4.53	\$7.90
Communication Sales and Use Taxes	\$31.52	\$38.57	\$32.50	\$33.54	\$16.97
Other Non-Property Taxes	--	\$0.50	\$3.70	--	\$8.34
Sub-Total	\$1,359.67	\$1,142.32	\$665.56	\$1,424.06	\$674.17
Non-Tax Revenue					
Permits, Fees, and Licenses	\$54.81	\$69.06	\$10.10	\$34.66	\$4.64
Fines and Forfeitures	\$38.31	\$31.37	\$7.98	\$13.02	\$18.19
Charges for Services	\$55.63	\$307.36	\$496.91	\$298.19	\$506.77
Investment of Funds	\$154.76	\$84.02	\$13.75	\$63.00	\$96.93
Rental of Property	\$122.18	\$22.02	\$45.16	\$3.55	\$0.54
Payments in Lieu of Taxes from Enterprise Activities	--	\$13.67	\$11.50	--	--
Interlocal Revenue-Sharing Payments	--	--	\$139.80	--	--
Miscellaneous Non-Tax Sources	\$55.57	\$61.29	\$111.42	\$36.23	\$25.91
Sub-Total	\$481.26	\$588.79	\$836.62	\$448.65	\$652.97
Grand Total	\$3,891.36	\$4,987.39	\$2,215.06	\$3,148.26	\$1,920.76

1

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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	\$750.98	\$329.59	\$536.81	\$443.63	\$597.00
Public Service Corporation Property Taxes	\$16.64	\$5.80	\$167.76	\$10.39	\$30.39
General Personal Property Tax	\$135.04	\$155.70	\$99.41	\$89.52	\$146.09
Mobile Homes Property Tax	\$0.33	\$0.18	--	--	--
Machinery and Tools Tax	\$13.84	\$38.64	\$156.22	--	\$52.25
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$6.81	\$3.11	\$13.07	\$3.04	\$5.98
Property Tax Interest	\$5.04	\$1.85	\$20.00	\$1.10	\$2.45
Sub-Total	\$928.67	\$534.88	\$993.28	\$547.68	\$834.16
All Other Tax Revenue					
Local Sales and Use Taxes	\$95.18	\$263.78	\$88.88	\$103.96	\$211.55
Consumers' Utility Taxes	\$58.95	\$33.59	\$48.42	\$55.33	\$85.09
Business License Taxes	\$85.44	\$136.33	\$68.58	\$76.62	\$116.17
Franchise License Taxes	\$9.24	\$3.78	\$3.69	\$4.81	\$4.62
Motor Vehicle License Taxes	\$22.39	\$16.61	\$14.52	\$8.82	\$21.74
Bank Stock Tax	\$2.13	\$10.86	\$3.91	\$6.99	\$7.34
Taxes on Recordation and Wills	\$7.70	\$13.43	\$10.09	\$10.39	\$11.80
Tobacco Taxes	\$27.18	\$19.82	--	--	\$14.61
Admission and Amusement Taxes	\$7.81	\$3.90	--	--	\$6.02
Transient Occupancy Tax	\$21.00	\$34.59	\$23.19	\$28.11	\$23.04
Restaurant Food Tax	\$94.35	\$173.01	\$55.36	\$80.50	\$145.44
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$6.59	\$9.05	\$5.17	\$3.14	\$6.77
Communication Sales and Use Taxes	\$21.98	\$17.96	\$18.52	\$21.95	\$24.35
Other Non-Property Taxes	\$1.71	\$2.43	--	\$3.80	--
Sub-Total	\$461.65	\$739.12	\$340.32	\$404.44	\$678.55
Non-Tax Revenue					
Permits, Fees, and Licenses	\$14.00	\$12.45	\$9.13	\$24.99	\$12.94
Fines and Forfeitures	\$14.77	\$11.38	\$3.12	\$14.43	\$8.49
Charges for Services	\$295.35	\$159.42	\$218.14	\$268.72	\$463.18
Investment of Funds	\$44.07	\$53.88	\$45.67	\$141.93	\$61.70
Rental of Property	\$18.39	\$9.73	\$7.20	\$3.22	\$20.00
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	\$203.79	\$0.01
Miscellaneous Non-Tax Sources	\$76.92	\$18.88	\$17.59	\$88.36	\$24.90
Sub-Total	\$463.50	\$265.74	\$300.85	\$745.44	\$591.22
Grand Total	\$1,853.82	\$1,539.74	\$1,634.44	\$1,697.56	\$2,103.94

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	\$1,285.73	\$1,417.93	\$441.78	\$807.74	\$812.29
Public Service Corporation Property Taxes	\$17.96	\$19.23	\$15.98	\$19.94	\$24.51
General Personal Property Tax	\$181.95	\$245.51	\$101.14	\$201.69	\$152.32
Mobile Homes Property Tax	\$0.22	--	--	\$0.90	\$0.04
Machinery and Tools Tax	\$123.06	\$2.93	\$17.21	\$66.94	\$36.36
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$11.29	\$16.15	\$6.41	\$3.02	\$3.48
Property Tax Interest	\$0.05	\$7.49	\$5.06	\$2.14	\$6.76
Sub-Total	\$1,620.28	\$1,709.24	\$587.56	\$1,102.38	\$1,035.76
All Other Tax Revenue					
Local Sales and Use Taxes	\$224.03	\$131.06	\$156.40	\$128.01	\$138.34
Consumers' Utility Taxes	\$33.15	\$68.64	\$70.38	\$62.59	\$127.57
Business License Taxes	\$96.20	\$65.61	\$120.60	\$81.23	\$107.70
Franchise License Taxes	\$4.96	\$8.74	\$9.15	\$4.90	\$9.51
Motor Vehicle License Taxes	\$19.69	\$19.99	\$19.91	\$19.68	\$15.39
Bank Stock Tax	\$10.60	\$2.39	\$14.77	\$3.22	\$6.84
Taxes on Recordation and Wills	\$23.85	\$29.91	\$6.87	\$11.66	\$13.85
Tobacco Taxes	\$25.39	\$29.72	\$9.91	\$24.23	\$29.70
Admission and Amusement Taxes	--	--	--	\$3.08	\$17.02
Transient Occupancy Tax	\$1.18	--	\$1.04	\$18.62	\$35.91
Restaurant Food Tax	\$73.92	\$21.42	\$93.92	\$98.68	\$122.01
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$10.33	\$6.50	\$10.59	\$5.93	\$17.11
Communication Sales and Use Taxes	\$39.14	\$25.99	\$25.55	\$26.25	\$37.14
Other Non-Property Taxes	\$18.46	--	\$0.20	\$3.82	\$1.26
Sub-Total	\$580.93	\$409.98	\$539.30	\$491.89	\$679.36
Non-Tax Revenue					
Permits, Fees, and Licenses	\$24.41	\$7.65	\$29.94	\$18.23	\$17.38
Fines and Forfeitures	\$17.45	\$12.52	\$14.22	\$10.04	\$6.85
Charges for Services	\$162.40	\$87.15	\$276.82	\$242.67	\$196.96
Investment of Funds	\$73.84	\$24.62	\$46.01	\$37.91	\$25.73
Rental of Property	\$1.35	\$2.05	\$41.26	\$81.77	\$25.28
Payments in Lieu of Taxes from Enterprise Activities	--	--	\$9.35	\$9.07	\$11.55
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$88.02	\$38.72	\$71.69	\$88.30	\$22.42
Sub-Total	\$367.47	\$172.70	\$489.30	\$488.00	\$306.18
Grand Total	\$2,568.68	\$2,291.92	\$1,616.16	\$2,082.27	\$2,021.30

1

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	\$334.32	\$604.98	\$1,121.47	\$748.85	\$307.57
Public Service Corporation Property Taxes	\$50.11	\$33.35	\$6.93	\$26.40	\$8.22
General Personal Property Tax	\$57.01	\$115.31	\$185.41	\$194.14	\$51.14
Mobile Homes Property Tax	--	\$0.50	\$0.93	\$0.05	\$0.37
Machinery and Tools Tax	\$18.58	\$75.15	--	\$25.10	\$36.40
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$5.05	\$11.18	\$9.42	\$13.62	\$3.23
Property Tax Interest	\$2.50	\$9.57	\$2.62	\$4.73	\$3.23
Sub-Total	\$467.57	\$850.05	\$1,326.79	\$1,012.89	\$410.15
All Other Tax Revenue					
Local Sales and Use Taxes	\$500.68	\$121.88	\$40.81	\$66.25	\$63.02
Consumers' Utility Taxes	\$56.69	\$79.66	\$29.90	\$105.74	\$50.01
Business License Taxes	\$215.72	\$93.00	\$37.72	\$64.90	\$24.63
Franchise License Taxes	\$10.16	\$3.76	\$5.69	\$4.20	\$8.62
Motor Vehicle License Taxes	\$7.68	\$18.97	\$1.02	\$21.00	\$11.37
Bank Stock Tax	\$21.47	\$4.14	\$2.43	\$3.18	\$7.08
Taxes on Recordation and Wills	\$10.76	\$11.66	\$26.64	\$17.00	\$5.80
Tobacco Taxes	\$10.92	\$4.31	\$5.91	\$29.86	\$7.34
Admission and Amusement Taxes	--	\$0.58	--	\$2.56	--
Transient Occupancy Tax	\$27.61	\$13.69	--	\$13.11	\$9.35
Restaurant Food Tax	\$224.94	\$41.08	\$43.55	\$61.62	\$52.81
Coal, Oil, and Gas Taxes	\$49.97	--	--	--	--
E-911 Service Tax	\$4.51	\$15.95	\$6.27	\$7.14	\$8.78
Communication Sales and Use Taxes	\$17.81	\$28.90	\$14.24	\$37.60	\$23.72
Other Non-Property Taxes	--	--	--	\$0.39	--
Sub-Total	\$1,158.91	\$437.59	\$214.18	\$434.55	\$272.53
Non-Tax Revenue					
Permits, Fees, and Licenses	\$1.33	\$17.49	\$13.67	\$13.64	\$3.42
Fines and Forfeitures	\$30.10	\$24.15	\$6.23	\$23.03	\$16.49
Charges for Services	\$243.01	\$189.13	\$156.45	\$245.23	\$201.51
Investment of Funds	\$34.33	\$12.49	\$20.40	\$24.35	\$30.57
Rental of Property	\$125.12	\$10.39	\$7.28	\$27.22	\$8.63
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	\$9.67	\$111.60
Interlocal Revenue-Sharing Payments	--	--	--	--	\$11.30
Miscellaneous Non-Tax Sources	\$22.41	\$39.75	\$42.70	\$39.88	\$21.30
Sub-Total	\$456.31	\$293.40	\$246.74	\$383.03	\$404.83
Grand Total	\$2,082.80	\$1,581.05	\$1,787.70	\$1,830.47	\$1,087.51

1

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Revenue Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
Property Tax Revenue					
Real Property Tax	\$1,067.72	\$751.88	\$761.35	\$654.67	\$922.32
Public Service Corporation Property Taxes	\$49.94	\$37.94	\$15.49	\$22.70	\$18.53
General Personal Property Tax	\$140.11	\$150.14	\$224.16	\$97.29	\$153.92
Mobile Homes Property Tax	\$0.05	\$0.18	\$0.78	\$0.02	\$0.89
Machinery and Tools Tax	\$67.91	\$51.78	\$111.95	\$9.82	\$19.48
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	\$14.77	\$7.33	\$6.20	\$5.06	\$9.46
Property Tax Interest	\$12.67	\$4.89	\$3.13	\$2.57	\$3.27
Sub-Total	\$1,353.16	\$1,004.13	\$1,123.05	\$792.11	\$1,127.87
All Other Tax Revenue					
Local Sales and Use Taxes	\$159.99	\$236.44	\$230.13	\$175.18	\$89.95
Consumers' Utility Taxes	\$162.92	\$122.69	\$49.51	\$65.84	\$67.03
Business License Taxes	\$154.28	\$136.47	\$171.55	\$86.21	\$71.12
Franchise License Taxes	\$5.06	\$10.76	\$19.07	\$6.91	\$1.74
Motor Vehicle License Taxes	\$13.69	\$19.31	\$21.85	\$18.16	\$19.20
Bank Stock Tax	\$15.91	\$8.31	\$10.68	\$13.36	\$4.39
Taxes on Recordation and Wills	\$0.34	\$12.59	\$14.36	\$14.16	\$26.60
Tobacco Taxes	--	\$25.83	\$15.82	\$14.49	\$17.28
Admission and Amusement Taxes	\$5.54	\$4.92	\$8.30	--	\$4.79
Transient Occupancy Tax	\$27.19	\$28.67	\$29.46	\$15.34	\$2.84
Restaurant Food Tax	\$119.42	\$118.95	\$96.59	\$88.33	\$53.97
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	\$24.59	\$7.59	\$4.66	\$9.09	\$6.30
Communication Sales and Use Taxes	\$42.49	\$36.79	\$21.19	\$30.31	\$21.60
Other Non-Property Taxes	\$3.90	\$4.74	\$13.55	\$0.64	\$4.96
Sub-Total	\$735.33	\$774.05	\$706.72	\$538.02	\$391.77
Non-Tax Revenue					
Permits, Fees, and Licenses	\$20.60	\$12.29	\$11.80	\$9.64	\$19.21
Fines and Forfeitures	\$56.86	\$16.57	\$6.42	\$1.75	\$6.92
Charges for Services	\$278.76	\$230.03	\$305.71	\$423.67	\$234.51
Investment of Funds	\$3.23	\$28.75	\$32.86	\$50.62	\$42.05
Rental of Property	\$3.04	\$9.90	\$26.53	\$2.00	\$10.93
Payments in Lieu of Taxes from Enterprise Activities	\$96.12	--	--	\$26.52	\$0.27
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	\$53.66	\$12.15	\$11.93	\$30.73	\$21.73
Sub-Total	\$512.28	\$309.68	\$395.26	\$544.94	\$335.62
Grand Total	\$2,600.77	\$2,087.86	\$2,225.03	\$1,875.07	\$1,855.27

1

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Revenue Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
Property Tax Revenue				
Real Property Tax	\$1,062.00	\$474.58	\$637.86	\$773.78
Public Service Corporation Property Taxes	\$12.96	\$26.39	\$20.92	\$14.02
General Personal Property Tax	\$143.79	\$119.68	\$38.84	\$291.33
Mobile Homes Property Tax	\$0.29	\$0.34	\$0.24	\$0.05
Machinery and Tools Tax	\$2.83	\$95.14	\$85.11	\$58.47
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	\$8.89	\$4.99	\$2.41	\$7.89
Property Tax Interest	\$3.13	\$2.81	\$1.53	\$2.22
Sub-Total	\$1,233.88	\$723.94	\$786.89	\$1,147.76
All Other Tax Revenue				
Local Sales and Use Taxes	\$118.00	\$203.58	\$366.30	\$397.29
Consumers' Utility Taxes	\$92.03	\$79.86	\$52.73	\$109.46
Business License Taxes	\$92.47	\$92.35	\$119.91	\$229.56
Franchise License Taxes	\$11.99	\$5.70	\$12.92	\$21.53
Motor Vehicle License Taxes	\$20.41	\$19.73	--	\$19.11
Bank Stock Tax	\$3.52	\$4.87	\$12.97	\$21.05
Taxes on Recordation and Wills	\$0.37	\$12.97	\$25.75	\$16.79
Tobacco Taxes	\$25.57	\$21.16	\$13.01	\$10.93
Admission and Amusement Taxes	\$11.30	--	--	\$4.54
Transient Occupancy Tax	\$52.37	\$15.95	\$453.28	\$22.64
Restaurant Food Tax	\$108.25	\$106.96	\$440.34	\$203.23
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	\$15.32	\$7.49	\$8.48	\$10.61
Communication Sales and Use Taxes	\$6.97	\$31.61	\$6.71	\$34.27
Other Non-Property Taxes	\$1.73	\$1.70	\$2.69	--
Sub-Total	\$560.31	\$603.93	\$1,515.08	\$1,101.00
Non-Tax Revenue				
Permits, Fees, and Licenses	\$12.51	\$11.25	\$15.12	\$21.67
Fines and Forfeitures	\$13.23	\$8.44	\$21.19	\$7.85
Charges for Services	\$150.90	\$353.77	\$94.99	\$196.00
Investment of Funds	\$20.01	\$41.10	\$125.97	\$52.42
Rental of Property	\$39.00	\$9.38	\$41.79	\$2.42
Payments in Lieu of Taxes from Enterprise Activities	\$0.23	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	\$41.34	\$27.05	\$50.87	\$42.74
Sub-Total	\$277.22	\$450.99	\$349.93	\$323.10
Grand Total	\$2,071.41	\$1,778.85	\$2,651.90	\$2,571.86

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, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports); and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2006 & Provisional 2007" (electronic dataset), January 28, 2008.

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 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Counties	Cities	All Jurisdictions
Property Tax Revenue			
Real Property Tax	52.91%	43.44%	49.73%
Public Service Corporation Property Taxes	1.65%	1.27%	1.52%
General Personal Property Tax	9.83%	7.48%	9.04%
Mobile Homes Property Tax	0.07%	0.02%	0.05%
Machinery and Tools Tax	1.15%	1.55%	1.29%
Merchants' Capital Tax	0.11%	--	0.07%
Property Tax Penalties	0.37%	0.37%	0.37%
Property Tax Interest	0.15%	0.22%	0.17%
Sub-Total	66.23%	54.35%	62.24%
All Other Tax Revenue			
Local Sales and Use Taxes	5.99%	7.46%	6.49%
Consumers' Utility Taxes	2.04%	4.03%	2.71%
Business License Taxes	3.33%	5.30%	3.99%
Franchise License Taxes	0.27%	0.37%	0.30%
Motor Vehicle License Taxes	0.71%	0.86%	0.76%
Bank Stock Tax	0.21%	0.35%	0.26%
Taxes on Recordation and Wills	1.29%	0.57%	1.05%
Tobacco Taxes	0.12%	0.93%	0.39%
Admission and Amusement Taxes	0.003%	0.30%	0.10%
Transient Occupancy Tax	0.86%	1.48%	1.07%
Restaurant Food Tax	0.78%	4.95%	2.18%
Coal, Oil, and Gas Taxes	0.42%	0.004%	0.28%
E-911 Service Tax	0.38%	0.50%	0.42%
Communication Sales and Use Taxes	0.95%	1.28%	1.06%
Other Non-Property Taxes	0.50%	0.16%	0.39%
Sub-Total	17.85%	28.55%	21.45%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.46%	0.82%	1.24%
Fines and Forfeitures	0.48%	0.80%	0.59%
Charges for Services	9.22%	9.98%	9.47%
Investment of Funds	2.67%	1.60%	2.31%
Rental of Property	0.54%	1.12%	0.74%
Payments in Lieu of Taxes from Enterprise Activities	0.03%	0.52%	0.19%
Interlocal Revenue-Sharing Payments	0.01%	0.26%	0.09%
Miscellaneous Non-Tax Sources	1.50%	2.00%	1.67%
Sub-Total	15.91%	17.10%	16.31%
Grand Total	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, 2007, 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 2007
 [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	31.44%	52.70%	23.12%	27.47%	30.66%
Public Service Corporation Property Taxes	1.69%	0.80%	2.30%	1.00%	1.48%
General Personal Property Tax	14.31%	9.27%	7.91%	10.92%	12.88%
Mobile Homes Property Tax	--	0.04%	0.15%	0.13%	0.27%
Machinery and Tools Tax	1.60%	0.36%	26.97%	0.28%	5.28%
Merchants' Capital Tax	--	--	--	--	0.91%
Property Tax Penalties	0.75%	0.31%	0.33%	0.65%	0.45%
Property Tax Interest	0.78%	0.15%	0.14%	0.10%	0.26%
Sub-Total	50.57%	63.62%	60.92%	40.55%	52.19%
All Other Tax Revenue					
Local Sales and Use Taxes	8.55%	7.23%	2.90%	4.91%	8.06%
Consumers' Utility Taxes	3.06%	3.30%	1.66%	2.29%	5.76%
Business License Taxes	0.20%	5.29%	1.50%	1.51%	1.16%
Franchise License Taxes	0.50%	0.13%	0.12%	0.05%	0.11%
Motor Vehicle License Taxes	1.57%	1.24%	1.25%	2.37%	2.13%
Bank Stock Tax	0.14%	0.28%	--	0.25%	0.22%
Taxes on Recordation and Wills	1.41%	1.26%	0.28%	1.26%	0.90%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.05%	--	--	--
Transient Occupancy Tax	1.15%	0.98%	0.34%	--	0.09%
Restaurant Food Tax	--	2.93%	1.12%	--	2.70%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.52%	0.43%	0.56%	0.23%	0.77%
Communication Sales and Use Taxes	1.10%	1.23%	0.89%	0.90%	0.34%
Other Non-Property Taxes	0.68%	0.36%	1.33%	--	--
Sub-Total	18.87%	24.72%	11.92%	13.77%	22.24%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.35%	0.73%	0.22%	2.00%	0.74%
Fines and Forfeitures	0.16%	0.27%	0.40%	0.97%	0.65%
Charges for Services	24.15%	8.18%	18.36%	33.74%	17.17%
Investment of Funds	1.90%	1.28%	4.48%	3.65%	3.13%
Rental of Property	1.01%	0.38%	0.69%	0.83%	0.92%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.98%	0.83%	3.03%	4.49%	2.95%
Sub-Total	30.56%	11.67%	27.16%	45.68%	25.57%
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, 2007, 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 2007
 [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	40.54%	55.10%	38.94%	25.14%	44.15%
Public Service Corporation Property Taxes	2.78%	0.71%	1.27%	48.15%	1.38%
General Personal Property Tax	14.99%	8.15%	7.96%	0.64%	11.64%
Mobile Homes Property Tax	0.45%	--	0.33%	0.001%	0.27%
Machinery and Tools Tax	2.15%	0.02%	4.56%	--	2.82%
Merchants' Capital Tax	0.61%	--	--	--	0.25%
Property Tax Penalties	0.75%	0.26%	0.40%	0.17%	0.49%
Property Tax Interest	0.37%	0.01%	0.29%	0.04%	0.24%
Sub-Total	62.62%	64.26%	53.75%	74.14%	61.23%
All Other Tax Revenue					
Local Sales and Use Taxes	6.81%	4.48%	6.36%	7.19%	4.44%
Consumers' Utility Taxes	4.33%	1.47%	2.88%	--	2.18%
Business License Taxes	--	7.13%	3.95%	--	0.001%
Franchise License Taxes	0.06%	0.25%	0.35%	--	0.12%
Motor Vehicle License Taxes	1.88%	0.45%	2.39%	--	2.39%
Bank Stock Tax	--	0.22%	0.23%	0.24%	0.19%
Taxes on Recordation and Wills	0.92%	1.18%	1.37%	1.02%	1.84%
Tobacco Taxes	--	0.35%	--	--	--
Admission and Amusement Taxes	0.001%	--	--	--	--
Transient Occupancy Tax	--	2.60%	0.61%	4.22%	0.41%
Restaurant Food Tax	--	3.75%	2.96%	--	1.60%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.17%	0.42%	0.47%	--	0.73%
Communication Sales and Use Taxes	2.15%	0.31%	1.61%	--	1.24%
Other Non-Property Taxes	--	2.65%	0.73%	0.18%	--
Sub-Total	16.33%	25.27%	23.91%	12.84%	15.14%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.13%	1.08%	0.92%	1.11%	1.20%
Fines and Forfeitures	0.21%	1.09%	0.29%	0.0004%	0.20%
Charges for Services	13.29%	6.20%	14.45%	7.53%	13.83%
Investment of Funds	3.13%	1.31%	4.16%	3.02%	5.47%
Rental of Property	0.38%	0.33%	0.62%	0.68%	0.16%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.92%	0.46%	1.90%	0.67%	2.78%
Sub-Total	21.05%	10.47%	22.34%	13.01%	23.63%
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, 2007, 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 2007
 [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	25.43%	43.43%	30.33%	17.73%	32.81%
Public Service Corporation Property Taxes	3.48%	2.67%	1.31%	0.89%	2.43%
General Personal Property Tax	12.69%	11.06%	14.14%	4.98%	14.99%
Mobile Homes Property Tax	0.45%	0.11%	0.27%	0.20%	0.61%
Machinery and Tools Tax	3.14%	6.63%	2.75%	7.77%	1.42%
Merchants' Capital Tax	1.54%	--	0.65%	0.16%	0.53%
Property Tax Penalties	0.28%	0.36%	0.63%	0.15%	1.18%
Property Tax Interest	0.31%	0.17%	0.33%	0.50%	0.99%
Sub-Total	47.30%	64.43%	50.42%	32.39%	54.96%
All Other Tax Revenue					
Local Sales and Use Taxes	3.88%	5.13%	4.57%	3.68%	3.93%
Consumers' Utility Taxes	2.25%	1.90%	2.49%	1.37%	3.24%
Business License Taxes	--	1.89%	--	--	--
Franchise License Taxes	0.22%	0.23%	0.16%	0.19%	0.66%
Motor Vehicle License Taxes	1.55%	1.74%	2.29%	--	2.80%
Bank Stock Tax	--	0.25%	0.08%	0.25%	0.17%
Taxes on Recordation and Wills	0.57%	1.10%	0.83%	0.34%	1.08%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.05%	0.68%	--	0.06%	--
Restaurant Food Tax	1.40%	2.60%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	41.51%	--
E-911 Service Tax	0.74%	0.55%	0.88%	1.14%	0.87%
Communication Sales and Use Taxes	0.65%	0.85%	1.33%	0.34%	1.60%
Other Non-Property Taxes	0.32%	0.38%	--	4.40%	--
Sub-Total	11.64%	17.29%	12.65%	53.28%	14.34%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.39%	0.99%	0.64%	0.13%	0.61%
Fines and Forfeitures	4.17%	0.32%	1.74%	0.002%	0.26%
Charges for Services	29.91%	9.54%	26.41%	9.81%	21.16%
Investment of Funds	3.96%	5.01%	3.39%	2.41%	2.65%
Rental of Property	0.21%	0.85%	0.15%	0.04%	0.42%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	1.06%	0.37%	--	--	--
Miscellaneous Non-Tax Sources	1.35%	1.19%	4.60%	1.94%	5.60%
Sub-Total	41.06%	18.28%	36.94%	14.33%	30.70%
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, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
Property Tax Revenue					
Real Property Tax	26.90%	41.11%	38.26%	39.25%	31.33%
Public Service Corporation Property Taxes	1.97%	4.07%	1.83%	2.08%	2.23%
General Personal Property Tax	13.22%	14.38%	6.07%	9.91%	13.95%
Mobile Homes Property Tax	0.41%	0.18%	0.41%	0.07%	0.38%
Machinery and Tools Tax	11.09%	0.89%	3.30%	1.45%	2.03%
Merchants' Capital Tax	0.0003%	--	0.64%	0.20%	0.21%
Property Tax Penalties	0.43%	1.10%	0.30%	0.64%	0.62%
Property Tax Interest	0.25%	0.87%	0.47%	0.36%	0.33%
Sub-Total	54.26%	62.60%	51.29%	53.97%	51.09%
All Other Tax Revenue					
Local Sales and Use Taxes	7.82%	3.95%	4.70%	4.15%	4.47%
Consumers' Utility Taxes	3.09%	2.83%	3.27%	1.74%	1.62%
Business License Taxes	3.45%	3.42%	--	--	--
Franchise License Taxes	0.09%	0.004%	0.30%	0.06%	--
Motor Vehicle License Taxes	2.90%	1.89%	1.96%	0.04%	2.20%
Bank Stock Tax	0.24%	0.16%	0.05%	0.05%	--
Taxes on Recordation and Wills	0.89%	1.91%	0.74%	0.61%	0.58%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	0.73%	1.11%	--	--
Restaurant Food Tax	--	2.51%	1.40%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.46%	0.27%	0.50%	0.27%	0.57%
Communication Sales and Use Taxes	1.41%	1.21%	1.57%	0.71%	0.53%
Other Non-Property Taxes	--	--	0.34%	0.23%	0.23%
Sub-Total	20.35%	18.89%	15.93%	7.87%	10.19%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.82%	2.53%	0.63%	1.36%	0.27%
Fines and Forfeitures	0.28%	1.61%	0.04%	0.34%	1.19%
Charges for Services	19.81%	11.50%	26.31%	30.73%	24.00%
Investment of Funds	3.11%	1.08%	2.41%	2.77%	2.87%
Rental of Property	0.22%	0.40%	0.13%	0.75%	1.98%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.16%	1.39%	3.27%	2.22%	8.42%
Sub-Total	25.39%	18.51%	32.78%	38.16%	38.72%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, 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 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
Property Tax Revenue					
Real Property Tax	52.89%	53.56%	49.11%	44.56%	36.04%
Public Service Corporation Property Taxes	1.85%	0.96%	1.80%	0.97%	3.51%
General Personal Property Tax	9.66%	15.57%	11.55%	17.48%	14.13%
Mobile Homes Property Tax	0.03%	0.004%	0.31%	0.07%	0.44%
Machinery and Tools Tax	1.11%	1.40%	0.52%	2.15%	0.69%
Merchants' Capital Tax	--	--	0.20%	--	--
Property Tax Penalties	0.37%	0.57%	0.51%	0.60%	1.11%
Property Tax Interest	0.21%	0.26%	0.34%	0.32%	0.91%
Sub-Total	66.11%	72.33%	64.34%	66.15%	56.82%
All Other Tax Revenue					
Local Sales and Use Taxes	7.84%	4.14%	3.27%	7.54%	4.24%
Consumers' Utility Taxes	2.31%	2.21%	3.54%	2.04%	2.82%
Business License Taxes	3.28%	0.13%	1.31%	--	1.22%
Franchise License Taxes	0.74%	0.17%	0.01%	0.14%	0.12%
Motor Vehicle License Taxes	1.31%	1.35%	2.79%	0.78%	0.07%
Bank Stock Tax	0.21%	--	--	--	0.24%
Taxes on Recordation and Wills	1.23%	1.73%	0.23%	1.85%	0.89%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.83%	0.08%	0.17%	0.03%	--
Restaurant Food Tax	--	--	1.24%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.35%	0.74%	0.80%	1.20%	0.37%
Communication Sales and Use Taxes	1.06%	1.01%	1.39%	0.96%	1.69%
Other Non-Property Taxes	0.05%	0.17%	0.92%	--	0.08%
Sub-Total	19.20%	11.72%	15.66%	14.55%	11.73%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.44%	1.95%	1.11%	2.22%	0.92%
Fines and Forfeitures	0.31%	1.46%	0.07%	0.14%	0.46%
Charges for Services	9.16%	7.82%	13.52%	11.97%	22.70%
Investment of Funds	2.02%	2.33%	0.86%	3.33%	2.13%
Rental of Property	0.39%	0.37%	1.44%	0.42%	0.08%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.37%	2.03%	2.98%	1.22%	5.16%
Sub-Total	14.69%	15.96%	19.99%	19.30%	31.45%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2007
 [The symbol '--' denotes the complete absence of jurisdictional revenue.]

Revenue Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
Property Tax Revenue					
Real Property Tax	24.02%	43.10%	45.54%	60.38%	52.64%
Public Service Corporation Property Taxes	1.76%	2.14%	1.23%	0.92%	4.28%
General Personal Property Tax	4.18%	16.16%	11.89%	8.71%	14.69%
Mobile Homes Property Tax	0.41%	0.22%	--	0.01%	--
Machinery and Tools Tax	3.01%	1.99%	0.27%	0.12%	0.43%
Merchants' Capital Tax	0.41%	--	0.40%	--	--
Property Tax Penalties	0.30%	0.66%	1.29%	0.27%	0.58%
Property Tax Interest	0.48%	0.61%	0.52%	0.03%	0.26%
Sub-Total	34.56%	64.88%	61.15%	70.43%	72.89%
All Other Tax Revenue					
Local Sales and Use Taxes	2.97%	3.76%	12.92%	5.00%	5.32%
Consumers' Utility Taxes	1.67%	2.82%	2.53%	2.26%	1.67%
Business License Taxes	--	2.24%	--	4.17%	0.91%
Franchise License Taxes	--	0.09%	--	0.05%	0.16%
Motor Vehicle License Taxes	--	1.52%	1.62%	--	0.05%
Bank Stock Tax	--	0.50%	--	0.22%	0.13%
Taxes on Recordation and Wills	0.17%	0.86%	0.59%	1.17%	1.47%
Tobacco Taxes	--	--	--	0.30%	--
Admission and Amusement Taxes	--	0.24%	--	--	--
Transient Occupancy Tax	0.07%	0.09%	--	0.78%	0.08%
Restaurant Food Tax	--	1.66%	--	--	--
Coal, Oil, and Gas Taxes	44.26%	--	--	--	--
E-911 Service Tax	0.77%	0.48%	0.60%	0.30%	0.44%
Communication Sales and Use Taxes	0.72%	1.45%	1.18%	0.87%	1.00%
Other Non-Property Taxes	0.81%	3.84%	0.11%	0.13%	0.003%
Sub-Total	51.42%	19.56%	19.54%	15.27%	11.23%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.49%	2.03%	1.02%	1.38%	1.61%
Fines and Forfeitures	0.10%	1.31%	0.15%	0.46%	0.37%
Charges for Services	9.95%	7.62%	14.63%	7.97%	10.35%
Investment of Funds	0.98%	3.83%	1.10%	2.96%	1.26%
Rental of Property	0.18%	0.21%	0.31%	1.02%	0.30%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.32%	0.56%	2.09%	0.52%	2.00%
Sub-Total	14.02%	15.56%	19.31%	14.31%	15.89%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/¹
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 Local Revenue by Category and Jurisdiction
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 Counties and Cities in Virginia
 FY 2007
 [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	47.71%	43.41%	48.41%	32.48%	32.17%
Public Service Corporation Property Taxes	1.59%	9.30%	1.03%	0.56%	4.89%
General Personal Property Tax	10.72%	12.26%	9.19%	16.05%	9.71%
Mobile Homes Property Tax	0.39%	0.06%	0.46%	0.17%	0.31%
Machinery and Tools Tax	1.26%	0.13%	0.72%	4.32%	14.52%
Merchants' Capital Tax	0.33%	--	1.27%	--	0.93%
Property Tax Penalties	0.47%	0.84%	0.50%	0.46%	0.54%
Property Tax Interest	0.29%	0.23%	0.25%	0.28%	0.44%
Sub-Total	62.77%	66.23%	61.83%	54.32%	63.53%
All Other Tax Revenue					
Local Sales and Use Taxes	4.71%	3.54%	8.00%	8.20%	6.34%
Consumers' Utility Taxes	4.90%	3.22%	3.23%	2.85%	1.48%
Business License Taxes	--	--	0.01%	4.48%	--
Franchise License Taxes	0.07%	--	0.65%	0.41%	0.25%
Motor Vehicle License Taxes	3.03%	1.41%	2.41%	1.60%	0.76%
Bank Stock Tax	--	0.16%	0.20%	0.17%	--
Taxes on Recordation and Wills	0.94%	2.14%	1.59%	1.85%	0.52%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.21%	0.31%	0.27%
Restaurant Food Tax	--	--	1.54%	2.47%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	1.26%	0.51%	0.96%	0.25%	0.69%
Communication Sales and Use Taxes	1.44%	1.55%	2.06%	0.56%	0.77%
Other Non-Property Taxes	--	--	--	0.02%	0.40%
Sub-Total	16.36%	12.53%	20.86%	23.18%	11.47%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.31%	1.79%	1.30%	2.36%	0.34%
Fines and Forfeitures	0.11%	0.08%	0.03%	0.19%	0.18%
Charges for Services	17.67%	13.97%	10.50%	13.16%	20.12%
Investment of Funds	0.61%	3.00%	4.23%	3.97%	1.74%
Rental of Property	0.43%	0.10%	0.20%	0.05%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	0.74%	2.28%	1.05%	2.76%	2.34%
Sub-Total	20.87%	21.24%	17.31%	22.50%	25.00%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Table 3.2
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Revenue Category	Gloucester County	Goochland County	Grayson County	Greene County	Greenville County
Property Tax Revenue					
Real Property Tax	46.91%	55.21%	34.49%	44.58%	21.42%
Public Service Corporation Property Taxes	1.19%	1.41%	0.84%	1.13%	1.51%
General Personal Property Tax	11.23%	14.43%	7.94%	9.73%	9.28%
Mobile Homes Property Tax	0.24%	0.03%	0.18%	--	0.37%
Machinery and Tools Tax	0.19%	0.85%	1.28%	0.15%	6.43%
Merchants' Capital Tax	--	--	0.36%	--	--
Property Tax Penalties	0.52%	0.49%	0.36%	0.67%	0.65%
Property Tax Interest	0.27%	0.31%	0.44%	0.36%	0.52%
Sub-Total	60.54%	72.73%	45.89%	56.61%	40.18%
All Other Tax Revenue					
Local Sales and Use Taxes	8.59%	5.52%	3.13%	3.96%	2.71%
Consumers' Utility Taxes	2.95%	1.85%	3.90%	2.14%	2.75%
Business License Taxes	3.33%	1.70%	--	1.46%	2.37%
Franchise License Taxes	0.63%	0.20%	0.14%	0.19%	0.18%
Motor Vehicle License Taxes	--	1.61%	2.08%	1.60%	1.25%
Bank Stock Tax	0.40%	0.20%	0.08%	0.14%	--
Taxes on Recordation and Wills	1.53%	1.68%	1.10%	1.68%	0.41%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.22%	--	0.05%	0.10%	0.30%
Restaurant Food Tax	3.46%	--	--	1.85%	0.91%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.29%	0.17%	0.82%	0.54%	0.78%
Communication Sales and Use Taxes	1.33%	1.05%	0.91%	1.03%	0.71%
Other Non-Property Taxes	0.01%	0.23%	0.31%	--	0.48%
Sub-Total	22.75%	14.22%	12.52%	14.70%	12.86%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.23%	3.35%	0.77%	1.89%	0.42%
Fines and Forfeitures	0.20%	0.23%	0.01%	0.72%	12.06%
Charges for Services	11.18%	4.81%	31.60%	20.79%	23.80%
Investment of Funds	2.10%	2.68%	3.17%	2.20%	5.02%
Rental of Property	0.40%	0.22%	0.32%	0.20%	0.27%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.61%	1.76%	5.71%	2.90%	5.40%
Sub-Total	16.71%	13.05%	41.59%	28.70%	46.97%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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 Percentage Distribution/¹
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Revenue Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
Property Tax Revenue					
Real Property Tax	24.59%	51.20%	49.65%	28.48%	59.28%
Public Service Corporation Property Taxes	12.87%	2.21%	1.34%	1.50%	2.21%
General Personal Property Tax	14.58%	13.92%	10.78%	7.62%	6.02%
Mobile Homes Property Tax	0.24%	0.03%	0.003%	0.43%	0.06%
Machinery and Tools Tax	4.69%	0.95%	1.26%	8.53%	0.01%
Merchants' Capital Tax	--	0.53%	--	--	0.08%
Property Tax Penalties	0.63%	0.40%	0.08%	0.53%	0.41%
Property Tax Interest	0.33%	0.17%	0.05%	0.42%	0.15%
Sub-Total	57.93%	69.41%	63.16%	47.51%	68.22%
All Other Tax Revenue					
Local Sales and Use Taxes	7.88%	10.37%	10.54%	9.17%	2.57%
Consumers' Utility Taxes	3.71%	1.98%	0.74%	7.78%	2.26%
Business License Taxes	0.68%	0.30%	5.81%	3.30%	--
Franchise License Taxes	0.24%	0.76%	0.55%	0.30%	--
Motor Vehicle License Taxes	1.82%	0.08%	1.12%	2.19%	0.05%
Bank Stock Tax	--	0.25%	0.93%	0.29%	0.34%
Taxes on Recordation and Wills	0.77%	1.70%	1.06%	0.66%	0.73%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.24%	0.42%	1.88%	0.25%	--
Restaurant Food Tax	--	--	--	3.95%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.84%	0.65%	0.22%	1.66%	0.78%
Communication Sales and Use Taxes	1.61%	1.22%	1.06%	1.61%	0.96%
Other Non-Property Taxes	--	--	0.94%	--	0.16%
Sub-Total	17.78%	17.74%	24.84%	31.17%	7.84%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.36%	1.30%	0.91%	0.25%	0.32%
Fines and Forfeitures	0.05%	0.59%	0.48%	0.44%	0.03%
Charges for Services	14.33%	8.46%	5.84%	12.10%	14.40%
Investment of Funds	3.26%	1.26%	3.02%	3.13%	3.75%
Rental of Property	0.81%	0.24%	0.09%	0.37%	0.22%
Payments in Lieu of Taxes from Enterprise Activities	--	0.19%	0.48%	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	5.49%	0.82%	1.19%	5.03%	5.23%
Sub-Total	24.30%	12.85%	12.01%	21.32%	23.94%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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 Percentage Distribution/¹
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Revenue Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
Property Tax Revenue					
Real Property Tax	40.81%	53.30%	28.96%	32.55%	47.62%
Public Service Corporation Property Taxes	1.94%	0.84%	0.85%	3.51%	1.22%
General Personal Property Tax	13.10%	10.25%	9.99%	9.99%	9.12%
Mobile Homes Property Tax	0.22%	--	0.43%	0.06%	--
Machinery and Tools Tax	13.22%	3.47%	1.27%	0.33%	6.23%
Merchants' Capital Tax	--	--	0.15%	--	--
Property Tax Penalties	0.60%	0.30%	0.70%	0.60%	0.56%
Property Tax Interest	0.25%	0.09%	0.64%	0.33%	0.40%
Sub-Total	70.13%	68.24%	43.00%	47.36%	65.16%
All Other Tax Revenue					
Local Sales and Use Taxes	3.98%	6.21%	1.61%	3.91%	3.39%
Consumers' Utility Taxes	1.26%	--	1.66%	0.94%	1.67%
Business License Taxes	0.97%	4.40%	0.07%	3.77%	1.62%
Franchise License Taxes	0.24%	0.18%	0.01%	0.12%	0.02%
Motor Vehicle License Taxes	1.04%	0.09%	1.31%	1.39%	1.41%
Bank Stock Tax	0.01%	--	0.12%	0.23%	0.34%
Taxes on Recordation and Wills	1.62%	1.43%	0.57%	1.89%	1.94%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.05%	2.39%	--	0.35%	--
Restaurant Food Tax	0.43%	3.94%	--	2.10%	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.53%	0.12%	0.31%	0.62%	0.50%
Communication Sales and Use Taxes	1.32%	0.75%	0.70%	0.33%	0.93%
Other Non-Property Taxes	0.66%	0.69%	--	0.60%	--
Sub-Total	12.12%	20.20%	6.34%	16.26%	11.82%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.42%	2.02%	1.08%	22.77%	1.62%
Fines and Forfeitures	0.10%	0.23%	0.81%	0.94%	0.32%
Charges for Services	11.54%	5.83%	38.75%	6.72%	16.28%
Investment of Funds	3.69%	1.63%	5.04%	3.35%	0.87%
Rental of Property	0.41%	0.17%	0.72%	0.22%	0.42%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.16%	--	--	--	--
Miscellaneous Non-Tax Sources	0.43%	1.68%	4.26%	2.38%	3.50%
Sub-Total	17.75%	11.56%	50.66%	36.38%	23.02%
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	58.41%	34.35%	64.11%	43.68%	26.52%
Public Service Corporation Property Taxes	0.98%	3.05%	1.58%	25.39%	1.15%
General Personal Property Tax	12.55%	9.19%	9.19%	6.42%	17.34%
Mobile Homes Property Tax	0.26%	0.58%	0.001%	0.04%	--
Machinery and Tools Tax	0.02%	3.94%	0.14%	0.49%	1.49%
Merchants' Capital Tax	0.65%	0.46%	--	0.69%	0.65%
Property Tax Penalties	0.76%	0.47%	0.32%	0.45%	--
Property Tax Interest	0.18%	1.00%	0.15%	0.20%	0.01%
Sub-Total	73.80%	53.04%	75.49%	77.36%	47.15%
All Other Tax Revenue					
Local Sales and Use Taxes	9.27%	9.20%	5.27%	2.57%	3.75%
Consumers' Utility Taxes	--	3.42%	1.32%	0.99%	2.37%
Business License Taxes	--	--	3.06%	0.42%	--
Franchise License Taxes	0.03%	0.003%	0.10%	0.04%	0.29%
Motor Vehicle License Taxes	1.27%	1.36%	0.58%	1.08%	1.91%
Bank Stock Tax	0.07%	0.39%	0.05%	--	--
Taxes on Recordation and Wills	1.80%	0.59%	1.47%	1.56%	0.90%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.005%	--	--	--
Transient Occupancy Tax	--	0.02%	0.65%	0.06%	--
Restaurant Food Tax	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	3.87%	--	--	--
E-911 Service Tax	0.25%	1.10%	0.23%	0.32%	--
Communication Sales and Use Taxes	0.26%	1.54%	0.66%	0.30%	1.00%
Other Non-Property Taxes	0.27%	0.39%	0.92%	--	--
Sub-Total	13.22%	21.87%	14.31%	7.34%	10.21%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.07%	0.26%	1.75%	2.57%	0.43%
Fines and Forfeitures	0.12%	0.12%	0.22%	0.12%	0.10%
Charges for Services	9.13%	18.69%	3.74%	9.14%	35.78%
Investment of Funds	0.60%	3.08%	2.44%	2.93%	3.17%
Rental of Property	0.38%	0.39%	0.19%	0.07%	0.66%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	1.67%	2.55%	1.86%	0.48%	2.49%
Sub-Total	12.97%	25.09%	10.20%	15.31%	42.64%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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Revenue Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
Property Tax Revenue					
Real Property Tax	43.65%	50.36%	33.78%	45.73%	52.11%
Public Service Corporation Property Taxes	1.15%	0.91%	2.21%	0.66%	1.03%
General Personal Property Tax	13.81%	13.49%	19.70%	16.08%	8.90%
Mobile Homes Property Tax	0.05%	2.59%	0.23%	0.53%	0.36%
Machinery and Tools Tax	0.39%	0.93%	1.83%	0.03%	3.28%
Merchants' Capital Tax	1.17%	--	1.04%	--	1.40%
Property Tax Penalties	0.95%	0.68%	0.66%	0.49%	0.45%
Property Tax Interest	0.31%	0.19%	0.41%	0.29%	0.13%
Sub-Total	61.48%	69.16%	59.87%	63.79%	67.65%
All Other Tax Revenue					
Local Sales and Use Taxes	5.55%	3.26%	10.03%	6.33%	9.95%
Consumers' Utility Taxes	3.37%	2.15%	1.92%	2.38%	0.92%
Business License Taxes	--	1.26%	--	1.26%	--
Franchise License Taxes	0.14%	0.31%	0.11%	0.22%	0.03%
Motor Vehicle License Taxes	2.07%	1.43%	2.47%	1.77%	0.78%
Bank Stock Tax	0.33%	0.43%	0.01%	0.38%	0.08%
Taxes on Recordation and Wills	1.08%	1.27%	1.43%	1.90%	1.29%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	--	0.04%	--	0.05%
Restaurant Food Tax	1.93%	--	--	--	0.29%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.80%	0.71%	1.03%	0.53%	0.10%
Communication Sales and Use Taxes	1.68%	1.65%	0.63%	1.47%	1.26%
Other Non-Property Taxes	--	0.24%	--	0.30%	0.14%
Sub-Total	16.94%	12.71%	17.67%	16.54%	14.88%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.43%	0.65%	0.84%	1.25%	0.73%
Fines and Forfeitures	0.93%	0.09%	0.29%	0.24%	0.17%
Charges for Services	13.26%	14.17%	13.68%	13.22%	14.16%
Investment of Funds	2.60%	1.53%	3.08%	2.03%	1.64%
Rental of Property	0.47%	0.50%	0.48%	0.49%	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.87%	1.20%	4.10%	2.45%	0.49%
Sub-Total	21.58%	18.13%	22.46%	19.67%	17.47%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
Property Tax Revenue					
Real Property Tax	52.50%	54.04%	47.01%	53.19%	27.34%
Public Service Corporation Property Taxes	2.23%	1.92%	0.93%	0.73%	2.40%
General Personal Property Tax	8.94%	12.45%	12.00%	12.74%	9.92%
Mobile Homes Property Tax	0.18%	0.08%	0.15%	0.15%	0.12%
Machinery and Tools Tax	0.07%	0.003%	0.53%	0.62%	1.79%
Merchants' Capital Tax	--	--	0.42%	0.23%	--
Property Tax Penalties	0.63%	0.66%	0.87%	0.55%	0.76%
Property Tax Interest	0.55%	0.33%	1.11%	0.24%	0.35%
Sub-Total	65.10%	69.48%	63.03%	68.46%	42.68%
All Other Tax Revenue					
Local Sales and Use Taxes	4.58%	3.77%	7.20%	3.94%	7.85%
Consumers' Utility Taxes	3.05%	1.64%	2.52%	2.43%	2.53%
Business License Taxes	0.14%	3.41%	0.07%	--	1.13%
Franchise License Taxes	0.45%	0.12%	0.06%	0.17%	--
Motor Vehicle License Taxes	1.42%	1.83%	1.20%	1.34%	1.38%
Bank Stock Tax	0.26%	0.10%	--	0.77%	--
Taxes on Recordation and Wills	1.74%	1.81%	1.43%	1.49%	0.70%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.03%	--	--	--
Transient Occupancy Tax	1.43%	0.05%	0.41%	--	0.14%
Restaurant Food Tax	2.55%	1.66%	1.50%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.55%	0.63%	--	0.28%	0.90%
Communication Sales and Use Taxes	1.14%	0.97%	1.28%	0.98%	1.02%
Other Non-Property Taxes	--	0.21%	--	0.28%	0.29%
Sub-Total	17.30%	16.21%	15.68%	11.68%	15.94%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.57%	2.65%	1.72%	1.14%	0.49%
Fines and Forfeitures	0.37%	0.88%	0.58%	0.06%	0.05%
Charges for Services	11.37%	3.78%	12.53%	13.62%	26.74%
Investment of Funds	1.82%	2.87%	1.60%	2.26%	4.78%
Rental of Property	0.27%	0.17%	0.22%	0.02%	5.00%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.19%	3.96%	4.64%	2.76%	4.30%
Sub-Total	17.59%	14.31%	21.29%	19.86%	41.37%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/1
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2007
 [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	50.28%	40.54%	31.34%	39.06%	60.41%
Public Service Corporation Property Taxes	0.91%	1.22%	1.59%	3.69%	1.60%
General Personal Property Tax	9.94%	19.11%	10.69%	12.53%	11.75%
Mobile Homes Property Tax	0.15%	0.42%	0.52%	0.84%	0.02%
Machinery and Tools Tax	2.69%	2.00%	4.10%	4.47%	0.66%
Merchants' Capital Tax	0.38%	--	--	1.23%	--
Property Tax Penalties	0.63%	0.72%	0.52%	0.70%	0.56%
Property Tax Interest	0.25%	0.53%	0.25%	0.49%	0.36%
Sub-Total	65.23%	64.55%	49.01%	63.01%	75.36%
All Other Tax Revenue					
Local Sales and Use Taxes	5.36%	6.02%	6.03%	5.00%	4.29%
Consumers' Utility Taxes	2.77%	1.20%	3.62%	3.75%	1.88%
Business License Taxes	--	0.80%	--	0.01%	0.31%
Franchise License Taxes	0.18%	--	0.47%	0.38%	0.72%
Motor Vehicle License Taxes	0.09%	1.19%	2.90%	2.17%	1.81%
Bank Stock Tax	0.10%	--	0.09%	0.08%	0.30%
Taxes on Recordation and Wills	2.03%	1.22%	0.58%	1.01%	1.20%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.11%	1.79%	0.24%	--	--
Restaurant Food Tax	1.38%	1.23%	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.48%	0.80%	1.15%	1.12%	0.53%
Communication Sales and Use Taxes	0.49%	1.07%	1.57%	2.63%	1.14%
Other Non-Property Taxes	0.22%	--	--	0.49%	0.22%
Sub-Total	13.23%	15.33%	16.66%	16.62%	12.41%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.40%	1.82%	0.95%	0.45%	3.63%
Fines and Forfeitures	0.005%	0.24%	0.11%	0.14%	0.29%
Charges for Services	14.82%	14.56%	19.64%	13.10%	5.01%
Investment of Funds	3.44%	2.51%	1.91%	3.33%	0.94%
Rental of Property	0.32%	0.21%	0.27%	0.41%	0.67%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.03%	--
Miscellaneous Non-Tax Sources	1.56%	0.78%	11.45%	2.91%	1.69%
Sub-Total	21.54%	20.12%	34.33%	20.37%	12.24%
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 2007
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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	25.98%	46.79%	56.51%	35.77%	61.01%
Public Service Corporation Property Taxes	1.23%	2.27%	1.36%	1.81%	0.99%
General Personal Property Tax	13.91%	13.07%	8.64%	10.85%	11.79%
Mobile Homes Property Tax	0.27%	0.21%	0.01%	0.14%	0.002%
Machinery and Tools Tax	0.37%	0.92%	0.05%	7.56%	--
Merchants' Capital Tax	1.92%	--	--	0.70%	--
Property Tax Penalties	0.62%	0.46%	0.45%	0.53%	0.54%
Property Tax Interest	0.30%	0.29%	0.16%	0.47%	0.32%
Sub-Total	44.59%	64.01%	67.17%	57.82%	74.65%
All Other Tax Revenue					
Local Sales and Use Taxes	12.98%	3.62%	5.95%	8.38%	3.03%
Consumers' Utility Taxes	1.94%	3.52%	2.30%	3.08%	2.02%
Business License Taxes	--	1.99%	2.83%	--	--
Franchise License Taxes	0.32%	0.15%	0.40%	0.35%	0.28%
Motor Vehicle License Taxes	1.14%	1.98%	0.81%	1.68%	1.15%
Bank Stock Tax	--	0.23%	0.08%	0.03%	0.22%
Taxes on Recordation and Wills	1.40%	1.32%	1.55%	1.06%	1.26%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	--	1.51%	0.41%	0.97%	--
Restaurant Food Tax	--	1.62%	--	2.86%	1.14%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.10%	0.60%	0.19%	0.21%	0.42%
Communication Sales and Use Taxes	0.78%	1.42%	1.18%	1.24%	1.18%
Other Non-Property Taxes	--	0.01%	0.02%	0.32%	--
Sub-Total	18.65%	17.97%	15.72%	20.19%	10.70%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.55%	1.99%	1.81%	0.39%	0.76%
Fines and Forfeitures	0.23%	0.80%	0.34%	0.14%	0.36%
Charges for Services	23.16%	10.80%	8.04%	13.86%	5.91%
Investment of Funds	1.97%	3.40%	3.64%	4.17%	2.21%
Rental of Property	1.38%	0.43%	0.21%	0.08%	0.19%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	9.47%	0.60%	3.06%	3.35%	5.22%
Sub-Total	36.76%	18.01%	17.10%	21.99%	14.65%
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	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
Property Tax Revenue					
Real Property Tax	34.21%	51.98%	36.90%	44.22%	23.48%
Public Service Corporation Property Taxes	1.86%	1.58%	1.70%	1.44%	4.47%
General Personal Property Tax	11.38%	9.65%	10.19%	11.47%	8.98%
Mobile Homes Property Tax	0.23%	0.05%	0.13%	--	0.43%
Machinery and Tools Tax	0.17%	0.84%	0.72%	7.92%	6.19%
Merchants' Capital Tax	0.50%	--	--	1.00%	0.12%
Property Tax Penalties	0.52%	0.29%	0.80%	0.50%	0.31%
Property Tax Interest	0.35%	0.13%	0.23%	0.33%	0.54%
Sub-Total	49.23%	64.51%	50.67%	66.89%	44.52%
All Other Tax Revenue					
Local Sales and Use Taxes	13.80%	4.94%	7.34%	5.64%	6.71%
Consumers' Utility Taxes	2.23%	2.82%	2.56%	1.60%	--
Business License Taxes	--	4.05%	2.18%	--	--
Franchise License Taxes	0.05%	2.55%	0.10%	0.40%	0.08%
Motor Vehicle License Taxes	0.06%	1.27%	1.68%	1.49%	1.14%
Bank Stock Tax	--	0.27%	0.42%	0.02%	--
Taxes on Recordation and Wills	0.90%	0.99%	0.99%	1.53%	0.55%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	0.07%	--	--	--
Transient Occupancy Tax	--	0.51%	3.38%	0.20%	--
Restaurant Food Tax	--	2.36%	3.64%	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	12.47%
E-911 Service Tax	0.75%	0.50%	0.49%	0.66%	1.10%
Communication Sales and Use Taxes	1.50%	1.00%	1.35%	0.98%	4.39%
Other Non-Property Taxes	--	--	--	--	--
Sub-Total	19.28%	21.32%	24.14%	12.51%	26.44%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.62%	0.57%	1.11%	1.19%	0.56%
Fines and Forfeitures	0.39%	0.52%	0.24%	0.26%	0.03%
Charges for Services	21.97%	9.25%	17.90%	15.48%	21.64%
Investment of Funds	2.94%	3.14%	2.36%	2.34%	1.88%
Rental of Property	0.21%	0.38%	0.71%	0.30%	0.87%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	0.01%	0.03%	--	--
Miscellaneous Non-Tax Sources	5.37%	0.30%	2.85%	1.01%	4.07%
Sub-Total	31.49%	14.17%	25.19%	20.59%	29.04%
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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 FY 2007
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Revenue Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
Property Tax Revenue					
Real Property Tax	32.68%	42.23%	27.74%	40.65%	45.51%
Public Service Corporation Property Taxes	2.89%	1.64%	2.05%	3.65%	0.94%
General Personal Property Tax	4.55%	14.52%	9.08%	11.23%	13.12%
Mobile Homes Property Tax	0.50%	0.06%	0.50%	0.29%	0.05%
Machinery and Tools Tax	1.41%	5.00%	5.24%	4.46%	0.62%
Merchants' Capital Tax	0.71%	0.51%	0.70%	0.89%	--
Property Tax Penalties	0.62%	0.57%	0.52%	0.79%	0.55%
Property Tax Interest	0.65%	0.54%	0.48%	0.42%	0.31%
Sub-Total	44.00%	65.07%	46.30%	62.38%	61.10%
All Other Tax Revenue					
Local Sales and Use Taxes	6.47%	6.95%	6.37%	2.49%	8.14%
Consumers' Utility Taxes	3.51%	2.52%	2.34%	3.61%	1.70%
Business License Taxes	--	--	--	0.93%	2.62%
Franchise License Taxes	0.99%	0.04%	0.63%	0.13%	1.02%
Motor Vehicle License Taxes	2.49%	1.99%	1.10%	1.73%	1.41%
Bank Stock Tax	--	--	--	--	0.17%
Taxes on Recordation and Wills	0.53%	1.79%	0.78%	1.14%	2.16%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.03%	0.14%	--	--	0.58%
Restaurant Food Tax	--	--	--	--	3.15%
Coal, Oil, and Gas Taxes	0.06%	--	--	--	--
E-911 Service Tax	1.18%	0.71%	0.50%	0.36%	0.36%
Communication Sales and Use Taxes	1.33%	1.31%	1.77%	1.14%	1.07%
Other Non-Property Taxes	0.16%	--	0.005%	0.26%	0.03%
Sub-Total	16.74%	15.44%	13.48%	11.80%	22.41%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.29%	1.14%	0.31%	0.89%	2.19%
Fines and Forfeitures	0.21%	0.09%	0.80%	2.91%	0.53%
Charges for Services	28.02%	11.99%	33.58%	14.26%	9.20%
Investment of Funds	2.08%	2.07%	3.18%	1.91%	2.04%
Rental of Property	1.66%	0.12%	0.24%	--	0.28%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.29%	--	--
Interlocal Revenue-Sharing Payments	--	--	0.003%	2.88%	--
Miscellaneous Non-Tax Sources	7.01%	4.08%	1.80%	2.98%	2.27%
Sub-Total	39.26%	19.49%	40.21%	25.82%	16.49%
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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Revenue Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
Property Tax Revenue					
Real Property Tax	52.97%	26.25%	17.65%	30.39%	40.34%
Public Service Corporation Property Taxes	0.79%	51.04%	1.82%	1.69%	0.61%
General Personal Property Tax	10.40%	4.82%	9.14%	10.79%	14.57%
Mobile Homes Property Tax	0.06%	--	0.15%	0.43%	0.03%
Machinery and Tools Tax	0.05%	--	4.55%	2.09%	0.90%
Merchants' Capital Tax	0.40%	--	0.34%	2.55%	--
Property Tax Penalties	0.48%	0.25%	0.48%	0.77%	0.60%
Property Tax Interest	0.24%	0.62%	0.08%	0.55%	0.36%
Sub-Total	65.40%	82.98%	34.21%	49.26%	57.40%
All Other Tax Revenue					
Local Sales and Use Taxes	4.71%	1.51%	2.48%	11.23%	4.76%
Consumers' Utility Taxes	1.92%	--	0.58%	2.27%	1.72%
Business License Taxes	--	0.38%	0.0001%	--	2.73%
Franchise License Taxes	0.14%	--	0.005%	0.16%	--
Motor Vehicle License Taxes	0.98%	0.47%	0.97%	0.66%	1.24%
Bank Stock Tax	0.10%	--	0.02%	0.09%	--
Taxes on Recordation and Wills	1.52%	0.47%	0.52%	0.67%	1.81%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.52%	--	--	0.47%	0.01%
Restaurant Food Tax	2.38%	--	--	--	0.26%
Coal, Oil, and Gas Taxes	--	--	--	4.24%	--
E-911 Service Tax	0.62%	0.15%	0.29%	0.82%	0.44%
Communication Sales and Use Taxes	1.78%	0.14%	0.42%	0.31%	0.88%
Other Non-Property Taxes	2.41%	0.10%	0.27%	--	--
Sub-Total	17.08%	3.22%	5.55%	20.93%	13.85%
Non-Tax Revenue					
Permits, Fees, and Licenses	3.02%	0.38%	0.58%	0.32%	1.84%
Fines and Forfeitures	0.44%	0.15%	3.69%	0.22%	0.19%
Charges for Services	8.84%	7.01%	51.07%	18.32%	20.13%
Investment of Funds	2.15%	4.88%	2.10%	3.80%	3.47%
Rental of Property	0.10%	0.71%	0.35%	2.35%	0.41%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.97%	0.67%	2.44%	4.80%	2.71%
Sub-Total	17.52%	13.80%	60.23%	29.81%	28.75%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Table 3.2
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 FY 2007
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Revenue Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
Property Tax Revenue					
Real Property Tax	36.73%	41.35%	21.29%	26.10%	45.52%
Public Service Corporation Property Taxes	2.38%	0.93%	1.11%	2.12%	2.35%
General Personal Property Tax	7.70%	13.72%	8.85%	9.36%	10.33%
Mobile Homes Property Tax	0.21%	0.12%	0.59%	0.46%	0.02%
Machinery and Tools Tax	7.39%	0.87%	8.36%	3.76%	1.69%
Merchants' Capital Tax	--	0.25%	2.02%	1.23%	0.18%
Property Tax Penalties	0.53%	0.92%	0.61%	0.23%	0.48%
Property Tax Interest	0.37%	0.43%	0.21%	0.30%	0.19%
Sub-Total	55.31%	58.58%	43.05%	43.56%	60.75%
All Other Tax Revenue					
Local Sales and Use Taxes	11.17%	3.75%	6.51%	11.13%	7.73%
Consumers' Utility Taxes	3.23%	2.66%	2.55%	2.82%	0.22%
Business License Taxes	--	--	--	--	4.72%
Franchise License Taxes	0.50%	0.11%	0.53%	0.02%	0.32%
Motor Vehicle License Taxes	1.57%	2.21%	0.28%	1.20%	1.23%
Bank Stock Tax	0.06%	0.04%	--	0.08%	0.12%
Taxes on Recordation and Wills	1.13%	1.86%	0.32%	0.99%	1.43%
Tobacco Taxes	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--
Transient Occupancy Tax	0.09%	--	0.14%	0.53%	3.63%
Restaurant Food Tax	--	--	--	2.17%	4.25%
Coal, Oil, and Gas Taxes	--	--	27.37%	--	--
E-911 Service Tax	0.33%	0.69%	0.40%	0.52%	0.31%
Communication Sales and Use Taxes	1.05%	1.53%	1.04%	1.22%	0.56%
Other Non-Property Taxes	1.25%	--	--	0.28%	0.02%
Sub-Total	20.37%	12.85%	39.16%	20.96%	24.54%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.42%	1.27%	0.13%	0.60%	0.91%
Fines and Forfeitures	1.31%	0.29%	0.18%	4.33%	0.28%
Charges for Services	15.23%	21.29%	10.83%	24.37%	9.51%
Investment of Funds	2.48%	2.61%	4.00%	4.31%	1.71%
Rental of Property	0.54%	0.38%	0.24%	0.12%	1.41%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	0.11%	--	--	0.04%	--
Miscellaneous Non-Tax Sources	4.24%	2.71%	2.43%	1.71%	0.88%
Sub-Total	24.32%	28.56%	17.80%	35.48%	14.71%
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
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2007
 [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	57.44%	31.28%	34.60%	29.82%	36.40%
Public Service Corporation Property Taxes	1.55%	0.64%	0.44%	0.89%	1.04%
General Personal Property Tax	7.19%	5.92%	3.95%	15.63%	5.17%
Mobile Homes Property Tax	--	--	--	0.05%	0.20%
Machinery and Tools Tax	0.13%	3.08%	1.79%	4.48%	0.01%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.32%	0.45%	0.19%	0.48%	0.24%
Property Tax Interest	0.07%	0.10%	0.22%	0.14%	0.07%
Sub-Total	66.71%	41.46%	41.17%	51.47%	43.14%
All Other Tax Revenue					
Local Sales and Use Taxes	5.40%	9.71%	10.44%	3.68%	8.60%
Consumers' Utility Taxes	2.88%	--	0.81%	4.38%	4.90%
Business License Taxes	6.57%	4.91%	3.06%	1.71%	4.60%
Franchise License Taxes	0.15%	0.26%	0.20%	0.39%	0.20%
Motor Vehicle License Taxes	0.52%	1.21%	0.04%	1.24%	0.69%
Bank Stock Tax	0.33%	1.36%	0.73%	0.32%	0.48%
Taxes on Recordation and Wills	1.10%	0.80%	0.58%	0.60%	0.60%
Tobacco Taxes	0.62%	1.45%	0.35%	--	0.48%
Admission and Amusement Taxes	0.22%	--	--	--	--
Transient Occupancy Tax	1.57%	0.57%	2.13%	0.14%	1.97%
Restaurant Food Tax	2.26%	6.33%	11.06%	1.59%	5.38%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.06%	0.96%	0.19%	0.55%	0.20%
Communication Sales and Use Taxes	1.13%	0.24%	0.78%	0.94%	1.32%
Other Non-Property Taxes	0.45%	0.001%	--	0.73%	--
Sub-Total	23.27%	27.81%	30.36%	16.28%	29.41%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.52%	0.33%	0.23%	0.47%	0.84%
Fines and Forfeitures	0.77%	0.89%	0.38%	0.61%	0.44%
Charges for Services	4.04%	17.07%	21.44%	24.02%	13.81%
Investment of Funds	1.56%	5.71%	0.77%	0.81%	1.22%
Rental of Property	0.67%	--	0.87%	1.49%	0.01%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.91%	--	--
Interlocal Revenue-Sharing Payments	--	6.46%	--	0.09%	8.46%
Miscellaneous Non-Tax Sources	1.46%	0.27%	3.87%	4.76%	2.67%
Sub-Total	10.02%	30.73%	28.47%	32.25%	27.45%
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	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
Property Tax Revenue					
Real Property Tax	51.04%	38.23%	12.26%	25.49%	20.28%
Public Service Corporation Property Taxes	2.12%	0.62%	1.04%	0.62%	1.29%
General Personal Property Tax	9.18%	5.23%	5.00%	8.02%	8.70%
Mobile Homes Property Tax	0.04%	--	0.05%	0.05%	--
Machinery and Tools Tax	0.65%	0.18%	31.99%	1.88%	0.19%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.42%	0.12%	0.34%	0.68%	0.27%
Property Tax Interest	0.24%	0.34%	0.18%	0.20%	0.12%
Sub-Total	63.69%	44.72%	50.86%	36.94%	30.85%
All Other Tax Revenue					
Local Sales and Use Taxes	7.81%	17.39%	9.31%	12.46%	11.56%
Consumers' Utility Taxes	2.12%	2.87%	4.40%	1.69%	2.72%
Business License Taxes	5.25%	6.36%	3.77%	7.50%	5.16%
Franchise License Taxes	0.24%	0.25%	0.79%	2.03%	0.29%
Motor Vehicle License Taxes	1.16%	0.76%	0.83%	1.70%	0.26%
Bank Stock Tax	0.22%	0.39%	0.42%	0.99%	0.72%
Taxes on Recordation and Wills	0.99%	0.01%	0.30%	0.56%	0.41%
Tobacco Taxes	1.04%	--	0.74%	--	--
Admission and Amusement Taxes	0.13%	--	--	--	--
Transient Occupancy Tax	0.96%	1.05%	0.01%	0.62%	5.33%
Restaurant Food Tax	4.08%	9.21%	4.56%	7.81%	11.37%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.33%	0.31%	0.87%	0.65%	1.26%
Communication Sales and Use Taxes	2.15%	0.52%	1.16%	2.16%	0.66%
Other Non-Property Taxes	0.28%	--	--	0.04%	--
Sub-Total	26.75%	39.12%	27.16%	38.20%	39.72%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.63%	0.69%	0.09%	0.39%	0.33%
Fines and Forfeitures	0.71%	1.16%	0.23%	0.89%	6.58%
Charges for Services	5.41%	10.11%	16.19%	15.50%	15.73%
Investment of Funds	1.93%	1.41%	0.61%	2.89%	1.64%
Rental of Property	0.02%	1.05%	0.12%	1.32%	0.08%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	0.01%	--
Miscellaneous Non-Tax Sources	0.84%	1.73%	4.74%	3.87%	5.06%
Sub-Total	9.55%	16.15%	21.98%	24.86%	29.42%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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Revenue Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
Property Tax Revenue					
Real Property Tax	44.91%	58.75%	25.06%	31.37%	19.02%
Public Service Corporation Property Taxes	0.95%	0.54%	0.31%	0.53%	0.66%
General Personal Property Tax	6.49%	5.70%	6.13%	8.13%	3.94%
Mobile Homes Property Tax	--	--	--	0.002%	--
Machinery and Tools Tax	0.06%	--	0.08%	0.12%	6.72%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.20%	0.21%	0.44%	0.29%	0.30%
Property Tax Interest	0.08%	0.09%	0.17%	0.08%	0.27%
Sub-Total	52.69%	65.29%	32.18%	40.52%	30.91%
All Other Tax Revenue					
Local Sales and Use Taxes	15.21%	7.72%	9.09%	17.99%	15.53%
Consumers' Utility Taxes	2.77%	2.78%	4.15%	2.98%	2.06%
Business License Taxes	9.46%	5.58%	4.48%	8.44%	6.92%
Franchise License Taxes	0.24%	0.14%	0.40%	0.21%	0.10%
Motor Vehicle License Taxes	0.50%	0.40%	0.83%	0.45%	0.69%
Bank Stock Tax	1.24%	0.30%	0.28%	0.83%	0.67%
Taxes on Recordation and Wills	0.34%	0.56%	0.44%	1.20%	0.04%
Tobacco Taxes	0.91%	0.85%	1.36%	0.89%	--
Admission and Amusement Taxes	--	0.02%	--	0.39%	0.16%
Transient Occupancy Tax	0.70%	0.46%	1.12%	1.26%	0.09%
Restaurant Food Tax	2.58%	3.17%	5.84%	9.38%	7.11%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.17%	0.15%	0.42%	0.14%	0.41%
Communication Sales and Use Taxes	0.81%	0.77%	1.47%	1.07%	0.88%
Other Non-Property Taxes	--	0.01%	0.17%	--	0.43%
Sub-Total	34.94%	22.90%	30.05%	45.23%	35.10%
Non-Tax Revenue					
Permits, Fees, and Licenses	1.41%	1.38%	0.46%	1.10%	0.24%
Fines and Forfeitures	0.98%	0.63%	0.36%	0.41%	0.95%
Charges for Services	1.43%	6.16%	22.43%	9.47%	26.38%
Investment of Funds	3.98%	1.68%	0.62%	2.00%	5.05%
Rental of Property	3.14%	0.44%	2.04%	0.11%	0.03%
Payments in Lieu of Taxes from Enterprise Activities	--	0.27%	0.52%	--	--
Interlocal Revenue-Sharing Payments	--	--	6.31%	--	--
Miscellaneous Non-Tax Sources	1.43%	1.23%	5.03%	1.15%	1.35%
Sub-Total	12.37%	11.81%	37.77%	14.25%	34.00%
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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Revenue Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
Property Tax Revenue					
Real Property Tax	40.51%	21.41%	32.84%	26.13%	28.38%
Public Service Corporation Property Taxes	0.90%	0.38%	10.26%	0.61%	1.44%
General Personal Property Tax	7.28%	10.11%	6.08%	5.27%	6.94%
Mobile Homes Property Tax	0.02%	0.01%	--	--	--
Machinery and Tools Tax	0.75%	2.51%	9.56%	--	2.48%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.37%	0.20%	0.80%	0.18%	0.28%
Property Tax Interest	0.27%	0.12%	1.22%	0.06%	0.12%
Sub-Total	50.10%	34.74%	60.77%	32.26%	39.65%
All Other Tax Revenue					
Local Sales and Use Taxes	5.13%	17.13%	5.44%	6.12%	10.05%
Consumers' Utility Taxes	3.18%	2.18%	2.96%	3.26%	4.04%
Business License Taxes	4.61%	8.85%	4.20%	4.51%	5.52%
Franchise License Taxes	0.50%	0.25%	0.23%	0.28%	0.22%
Motor Vehicle License Taxes	1.21%	1.08%	0.89%	0.52%	1.03%
Bank Stock Tax	0.11%	0.71%	0.24%	0.41%	0.35%
Taxes on Recordation and Wills	0.42%	0.87%	0.62%	0.61%	0.56%
Tobacco Taxes	1.47%	1.29%	--	--	0.69%
Admission and Amusement Taxes	0.42%	0.25%	--	--	0.29%
Transient Occupancy Tax	1.13%	2.25%	1.42%	1.66%	1.10%
Restaurant Food Tax	5.09%	11.24%	3.39%	4.74%	6.91%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.36%	0.59%	0.32%	0.19%	0.32%
Communication Sales and Use Taxes	1.19%	1.17%	1.13%	1.29%	1.16%
Other Non-Property Taxes	0.09%	0.16%	--	0.22%	--
Sub-Total	24.90%	48.00%	20.82%	23.82%	32.25%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.76%	0.81%	0.56%	1.47%	0.61%
Fines and Forfeitures	0.80%	0.74%	0.19%	0.85%	0.40%
Charges for Services	15.93%	10.35%	13.35%	15.83%	22.01%
Investment of Funds	2.38%	3.50%	2.79%	8.36%	2.93%
Rental of Property	0.99%	0.63%	0.44%	0.19%	0.95%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	12.00%	0.001%
Miscellaneous Non-Tax Sources	4.15%	1.23%	1.08%	5.21%	1.18%
Sub-Total	25.00%	17.26%	18.41%	43.91%	28.10%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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	50.05%	61.87%	27.33%	38.79%	40.19%
Public Service Corporation Property Taxes	0.70%	0.84%	0.99%	0.96%	1.21%
General Personal Property Tax	7.08%	10.71%	6.26%	9.69%	7.54%
Mobile Homes Property Tax	0.01%	--	--	0.04%	0.002%
Machinery and Tools Tax	4.79%	0.13%	1.06%	3.21%	1.80%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.44%	0.70%	0.40%	0.14%	0.17%
Property Tax Interest	0.002%	0.33%	0.31%	0.10%	0.33%
Sub-Total	63.08%	74.58%	36.36%	52.94%	51.24%
All Other Tax Revenue					
Local Sales and Use Taxes	8.72%	5.72%	9.68%	6.15%	6.84%
Consumers' Utility Taxes	1.29%	2.99%	4.35%	3.01%	6.31%
Business License Taxes	3.75%	2.86%	7.46%	3.90%	5.33%
Franchise License Taxes	0.19%	0.38%	0.57%	0.24%	0.47%
Motor Vehicle License Taxes	0.77%	0.87%	1.23%	0.94%	0.76%
Bank Stock Tax	0.41%	0.10%	0.91%	0.15%	0.34%
Taxes on Recordation and Wills	0.93%	1.30%	0.42%	0.56%	0.69%
Tobacco Taxes	0.99%	1.30%	0.61%	1.16%	1.47%
Admission and Amusement Taxes	--	--	--	0.15%	0.84%
Transient Occupancy Tax	0.05%	--	0.06%	0.89%	1.78%
Restaurant Food Tax	2.88%	0.93%	5.81%	4.74%	6.04%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.40%	0.28%	0.66%	0.28%	0.85%
Communication Sales and Use Taxes	1.52%	1.13%	1.58%	1.26%	1.84%
Other Non-Property Taxes	0.72%	--	0.01%	0.18%	0.06%
Sub-Total	22.62%	17.89%	33.37%	23.62%	33.61%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.95%	0.33%	1.85%	0.88%	0.86%
Fines and Forfeitures	0.68%	0.55%	0.88%	0.48%	0.34%
Charges for Services	6.32%	3.80%	17.13%	11.65%	9.74%
Investment of Funds	2.87%	1.07%	2.85%	1.82%	1.27%
Rental of Property	0.05%	0.09%	2.55%	3.93%	1.25%
Payments in Lieu of Taxes from Enterprise Activities	--	--	0.58%	0.44%	0.57%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	3.43%	1.69%	4.44%	4.24%	1.11%
Sub-Total	14.31%	7.54%	30.28%	23.44%	15.15%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

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Revenue Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
Property Tax Revenue					
Real Property Tax	16.05%	38.26%	62.73%	40.91%	28.28%
Public Service Corporation Property Taxes	2.41%	2.11%	0.39%	1.44%	0.76%
General Personal Property Tax	2.74%	7.29%	10.37%	10.61%	4.70%
Mobile Homes Property Tax	--	0.03%	0.05%	0.003%	0.03%
Machinery and Tools Tax	0.89%	4.75%	--	1.37%	3.35%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.24%	0.71%	0.53%	0.74%	0.30%
Property Tax Interest	0.12%	0.61%	0.15%	0.26%	0.30%
Sub-Total	22.45%	53.77%	74.22%	55.34%	37.71%
All Other Tax Revenue					
Local Sales and Use Taxes	24.04%	7.71%	2.28%	3.62%	5.80%
Consumers' Utility Taxes	2.72%	5.04%	1.67%	5.78%	4.60%
Business License Taxes	10.36%	5.88%	2.11%	3.55%	2.26%
Franchise License Taxes	0.49%	0.24%	0.32%	0.23%	0.79%
Motor Vehicle License Taxes	0.37%	1.20%	0.06%	1.15%	1.05%
Bank Stock Tax	1.03%	0.26%	0.14%	0.17%	0.65%
Taxes on Recordation and Wills	0.52%	0.74%	1.49%	0.93%	0.53%
Tobacco Taxes	0.52%	0.27%	0.33%	1.63%	0.68%
Admission and Amusement Taxes	--	0.04%	--	0.14%	--
Transient Occupancy Tax	1.33%	0.87%	--	0.72%	0.86%
Restaurant Food Tax	10.80%	2.60%	2.44%	3.37%	4.86%
Coal, Oil, and Gas Taxes	2.40%	--	--	--	--
E-911 Service Tax	0.22%	1.01%	0.35%	0.39%	0.81%
Communication Sales and Use Taxes	0.86%	1.83%	0.80%	2.05%	2.18%
Other Non-Property Taxes	--	--	--	0.02%	--
Sub-Total	55.64%	27.68%	11.98%	23.74%	25.06%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.06%	1.11%	0.76%	0.75%	0.31%
Fines and Forfeitures	1.45%	1.53%	0.35%	1.26%	1.52%
Charges for Services	11.67%	11.96%	8.75%	13.40%	18.53%
Investment of Funds	1.65%	0.79%	1.14%	1.33%	2.81%
Rental of Property	6.01%	0.66%	0.41%	1.49%	0.79%
Payments in Lieu of Taxes from Enterprise Activities	--	--	--	0.53%	10.26%
Interlocal Revenue-Sharing Payments	--	--	--	--	1.04%
Miscellaneous Non-Tax Sources	1.08%	2.51%	2.39%	2.18%	1.96%
Sub-Total	21.91%	18.56%	13.80%	20.93%	37.23%
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	41.05%	36.01%	34.22%	34.91%	49.71%
Public Service Corporation Property Taxes	1.92%	1.82%	0.70%	1.21%	1.00%
General Personal Property Tax	5.39%	7.19%	10.07%	5.19%	8.30%
Mobile Homes Property Tax	0.002%	0.01%	0.04%	0.001%	0.05%
Machinery and Tools Tax	2.61%	2.48%	5.03%	0.52%	1.05%
Merchants' Capital Tax	--	--	--	--	--
Property Tax Penalties	0.57%	0.35%	0.28%	0.27%	0.51%
Property Tax Interest	0.49%	0.23%	0.14%	0.14%	0.18%
Sub-Total	52.03%	48.09%	50.47%	42.24%	60.79%
All Other Tax Revenue					
Local Sales and Use Taxes	6.15%	11.32%	10.34%	9.34%	4.85%
Consumers' Utility Taxes	6.26%	5.88%	2.23%	3.51%	3.61%
Business License Taxes	5.93%	6.54%	7.71%	4.60%	3.83%
Franchise License Taxes	0.19%	0.52%	0.86%	0.37%	0.09%
Motor Vehicle License Taxes	0.53%	0.92%	0.98%	0.97%	1.04%
Bank Stock Tax	0.61%	0.40%	0.48%	0.71%	0.24%
Taxes on Recordation and Wills	0.01%	0.60%	0.65%	0.76%	1.43%
Tobacco Taxes	--	1.24%	0.71%	0.77%	0.93%
Admission and Amusement Taxes	0.21%	0.24%	0.37%	--	0.26%
Transient Occupancy Tax	1.05%	1.37%	1.32%	0.82%	0.15%
Restaurant Food Tax	4.59%	5.70%	4.34%	4.71%	2.91%
Coal, Oil, and Gas Taxes	--	--	--	--	--
E-911 Service Tax	0.95%	0.36%	0.21%	0.48%	0.34%
Communication Sales and Use Taxes	1.63%	1.76%	0.95%	1.62%	1.16%
Other Non-Property Taxes	0.15%	0.23%	0.61%	0.03%	0.27%
Sub-Total	28.27%	37.07%	31.76%	28.69%	21.12%
Non-Tax Revenue					
Permits, Fees, and Licenses	0.79%	0.59%	0.53%	0.51%	1.04%
Fines and Forfeitures	2.19%	0.79%	0.29%	0.09%	0.37%
Charges for Services	10.72%	11.02%	13.74%	22.60%	12.64%
Investment of Funds	0.12%	1.38%	1.48%	2.70%	2.27%
Rental of Property	0.12%	0.47%	1.19%	0.11%	0.59%
Payments in Lieu of Taxes from Enterprise Activities	3.70%	--	--	1.41%	0.01%
Interlocal Revenue-Sharing Payments	--	--	--	--	--
Miscellaneous Non-Tax Sources	2.06%	0.58%	0.54%	1.64%	1.17%
Sub-Total	19.70%	14.83%	17.76%	29.06%	18.09%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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Table 3.2
 Percentage Distribution/¹
 of
 Local Revenue by Category and Jurisdiction
 for
 Counties and Cities in Virginia
 FY 2007
 [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	51.27%	26.68%	24.05%	30.09%
Public Service Corporation Property Taxes	0.63%	1.48%	0.79%	0.55%
General Personal Property Tax	6.94%	6.73%	1.46%	11.33%
Mobile Homes Property Tax	0.01%	0.02%	0.01%	0.002%
Machinery and Tools Tax	0.14%	5.35%	3.21%	2.27%
Merchants' Capital Tax	--	--	--	--
Property Tax Penalties	0.43%	0.28%	0.09%	0.31%
Property Tax Interest	0.15%	0.16%	0.06%	0.09%
Sub-Total	59.57%	40.70%	29.67%	44.63%
All Other Tax Revenue				
Local Sales and Use Taxes	5.70%	11.44%	13.81%	15.45%
Consumers' Utility Taxes	4.44%	4.49%	1.99%	4.26%
Business License Taxes	4.46%	5.19%	4.52%	8.93%
Franchise License Taxes	0.58%	0.32%	0.49%	0.84%
Motor Vehicle License Taxes	0.99%	1.11%	--	0.74%
Bank Stock Tax	0.17%	0.27%	0.49%	0.82%
Taxes on Recordation and Wills	0.02%	0.73%	0.97%	0.65%
Tobacco Taxes	1.23%	1.19%	0.49%	0.42%
Admission and Amusement Taxes	0.55%	--	--	0.18%
Transient Occupancy Tax	2.53%	0.90%	17.09%	0.88%
Restaurant Food Tax	5.23%	6.01%	16.60%	7.90%
Coal, Oil, and Gas Taxes	--	--	--	--
E-911 Service Tax	0.74%	0.42%	0.32%	0.41%
Communication Sales and Use Taxes	0.34%	1.78%	0.25%	1.33%
Other Non-Property Taxes	0.08%	0.10%	0.10%	--
Sub-Total	27.05%	33.95%	57.13%	42.81%
Non-Tax Revenue				
Permits, Fees, and Licenses	0.60%	0.63%	0.57%	0.84%
Fines and Forfeitures	0.64%	0.47%	0.80%	0.31%
Charges for Services	7.28%	19.89%	3.58%	7.62%
Investment of Funds	0.97%	2.31%	4.75%	2.04%
Rental of Property	1.88%	0.53%	1.58%	0.09%
Payments in Lieu of Taxes from Enterprise Activities	0.01%	--	--	--
Interlocal Revenue-Sharing Payments	--	--	--	--
Miscellaneous Non-Tax Sources	2.00%	1.52%	1.92%	1.66%
Sub-Total	13.38%	25.35%	13.20%	12.56%
Grand Total	100.00%	100.00%	100.00%	100.00%

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2007, Exhibits B and B-2 (as supplemented by county and city audit reports).

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