

**ESTIMATED REVENUES FROM
A STATEWIDE 1% LOCAL
INDIVIDUAL INCOME TAX**

**Virginia Department of Taxation
July 29, 2002**

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LOCAL INDIVIDUAL INCOME TAX

- ◆ If a statewide 1% local income tax had been imposed on individuals based on their taxable year 1999 Virginia taxable income, the following shows the revenue raised by such a tax on locality by locality basis.

Locality	Total TY 1999 Net Taxable Income	1.00%
Accomack	269,457,677	2,694,577
Albemarle	1,732,767,885	17,327,679
Alleghany	170,980,037	1,709,800
Amelia	121,673,306	1,216,733
Amherst	311,260,897	3,112,609
Appomattox	136,212,572	1,362,126
Arlington	5,521,450,151	55,214,502
Augusta	818,395,311	8,183,953
Bath	66,962,248	669,622
Bedford	856,920,394	8,569,204
Bland	71,680,808	716,808
Botetourt	450,703,993	4,507,040
Brunswick	129,122,487	1,291,225
Buchanan	178,771,024	1,787,710
Buckingham	120,179,366	1,201,794
Campbell	567,798,536	5,677,985
Caroline	237,002,263	2,370,023
Carroll	238,034,893	2,380,349
Charles City	100,483,386	1,004,834
Charlotte	94,671,881	946,719
Chesterfield	4,563,827,121	45,638,271
Clarke	226,301,801	2,263,018
Craig	52,582,042	525,820
Culpeper	423,538,236	4,235,382
Cumberland	74,900,941	749,009
Dickenson	101,735,813	1,017,358
Dinwiddie	262,474,953	2,624,750
Essex	108,464,637	1,084,646
Fairfax	31,006,463,316	310,064,633
Fauquier	1,182,631,858	11,826,319
Floyd	131,598,896	1,315,989

Alvanna	227,927,318	2,279,273
Franklin	555,021,799	5,550,218
Frederick	829,905,405	8,299,054
Giles	174,454,737	1,744,547
Gloucester	397,720,419	3,977,204
Goochland	508,079,845	5,080,798
Locality	Total TY 1999 Net Taxable Income	1.00%
Grayson	143,465,020	1,434,650
Greene	179,708,139	1,797,081
Greensville	87,070,687	870,707
Halifax	333,459,829	3,334,598
Hanover	1,726,469,984	17,264,700
Henrico	4,934,841,427	49,348,414
Henry	599,380,272	5,993,803
Highland	24,230,344	242,303
Isle of Wight	395,759,419	3,957,594
James City	995,595,555	9,955,956
King and Queen	66,572,201	665,722
King George	238,322,809	2,383,228
King William	178,083,457	1,780,835
Lancaster	168,246,431	1,682,464
Lee	143,310,216	1,433,102
Loudoun	4,983,042,335	49,830,423
Louisa	283,672,569	2,836,726
Lunenburg	99,684,032	996,840
Madison	157,522,926	1,575,229
Mathews	116,981,922	1,169,819
Mecklenburg	299,563,262	2,995,633
Middlesex	116,562,081	1,165,621
Montgomery	853,505,567	8,535,056
Nelson	174,181,034	1,741,810
New Kent	207,199,990	2,072,000
Northampton	108,262,050	1,082,621
Northumberland	145,423,038	1,454,230
Nottoway	123,880,785	1,238,808
Orange	350,145,479	3,501,455
Page	220,458,400	2,204,584
Patrick	160,890,297	1,608,903
Pittsylvania	656,198,714	6,561,987
Powhatan	329,707,049	3,297,070

Prince Edward	150,182,806	1,501,828
Prince George	368,640,902	3,686,409
Prince William	4,467,449,104	44,674,491
Pulaski	377,676,052	3,776,761
Locality	Total TY 1999 Net Taxable Income	1.00%
Rappahannock	127,480,995	1,274,810
Richmond	77,985,731	779,857
Roanoke	1,468,405,724	14,684,057
Rockbridge	226,386,552	2,263,866
Rockingham	845,119,657	8,451,197
Russell	220,653,867	2,206,539
Scott	189,244,229	1,892,442
Shenandoah	399,580,448	3,995,804
Smyth	292,973,519	2,929,735
Southampton	175,428,053	1,754,281
Spotsylvania	1,280,656,837	12,806,568
Stafford	1,386,368,438	13,863,684
Surry	60,630,650	606,307
Sussex	92,295,491	922,955
Tazewell	419,247,674	4,192,477
Warren	384,888,683	3,848,887
Washington	607,181,347	6,071,813
Westmoreland	167,376,775	1,673,768
Wise	323,311,181	3,233,112
Wythe	269,193,080	2,691,931
York	824,474,441	8,244,744
Alexandria	3,568,028,168	35,680,282
Bedford	56,820,839	568,208
Bristol	273,582,778	2,735,828
Buena Vista	58,698,797	586,988
Charlottesville	616,829,368	6,168,294
Chesapeake	2,383,795,824	23,837,958
Clifton Forge	39,297,322	392,973
Colonial Heights	218,524,193	2,185,242
Covington	56,808,296	568,083
Danville	499,899,066	4,998,991
Emporia	66,621,798	666,218
Fairfax	437,627,881	4,376,279
Falls Church	373,066,262	3,730,663

Locality	Total TY 1999 Net Taxable Income	1.00%
Franklin	103,612,598	1,036,126
Fredericksburg	276,532,836	2,765,328
Galax	70,684,896	706,849
Hampton	1,225,763,871	12,257,639
Harrisonburg	343,401,783	3,434,018
Hopewell	191,143,010	1,911,430
Lexington	69,178,439	691,784
Lynchburg	779,823,604	7,798,236
Manassas	554,396,553	5,543,966
Manassas Park	118,464,960	1,184,650
Martinsville	188,428,024	1,884,280
Newport News	1,684,959,901	16,849,599
Norfolk	1,844,420,757	18,444,208
Norton	38,862,487	388,625
Petersburg	262,023,922	2,620,239
Poquoson	192,229,871	1,922,299
Portsmouth	798,635,882	7,986,359
Radford	132,006,737	1,320,067
Richmond	2,929,827,924	29,298,279
Roanoke	1,038,365,910	10,383,659
Salem	332,314,248	3,323,142
Staunton	243,686,731	2,436,867
Suffolk	758,557,896	7,585,579
Virginia Beach	5,465,029,677	54,650,297
Waynesboro	210,594,312	2,105,943
Williamsburg	149,225,681	1,492,257
Winchester	327,252,130	3,272,521
Total Counties	87,826,387,808	878,263,878
Total Cities	28,979,025,232	289,790,252
Unassigned	2,295,925,237	NA
Aggregate	116,805,413,040	1,168,054,130

ASSUMPTIONS

- ◆ The estimates do not incorporate any actual or forecasted growth in the years past TY1999.
- ◆ Estimated revenues are allocated based on actual Net Taxable Income for TY1999.
- ◆ No assumptions were incorporated to account for distribution mechanism and timing.

- ◆ There may be significant issues related to the timing and availability of data used in determining local shares.
- ◆ The distribution mechanism chosen would greatly affect the timing of receipts and therefore would significantly impact the estimated local revenue.
- ◆ Administrative issues are not addressed in estimates.