

**REPORT OF THE
JOINT SUBCOMMITTEE STUDYING
THE REVENUE NEEDS AND RESOURCES OF VIRGINIA'S LOCALITIES
TO
THE GOVERNOR
AND
THE GENERAL ASSEMBLY OF VIRGINIA**



HOUSE DOCUMENT NO. 41

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Report of the
Joint Subcommittee Studying
the Revenue Needs and Resources of Virginia's Localities

To

The Governor and the General Assembly of Virginia

Richmond, Virginia

November, 1978

To: Honorable John N. Dalton, Governor of Virginia

and

The General Assembly of Virginia

I. INTRODUCTION

The study of the revenue needs and resources of the localities of the Commonwealth and this report are the result of the following resolution passed at the 1978 Session of the General Assembly:

HOUSE JOINT RESOLUTION NO. 163

WHEREAS, in nineteen sixty-six the General Assembly adopted a Statewide general retail sales and use tax, repealed the State's gross receipts license taxes and limited the power of localities to levy a sales tax, but did not limit the power of localities to impose gross receipts license taxes, except for limiting new local taxes on wholesalers; and

WHEREAS, in nineteen hundred seventy-two, the General Assembly imposed a ceiling on local consumer utility tax rates and on the tax that could be charged to residential customers; and

WHEREAS, in nineteen hundred seventy-five the General Assembly imposed a moratorium on any increases in local business, professional and occupational license taxes; and

WHEREAS, in nineteen hundred seventy-five the Mathews Commission studied utility taxation in Virginia and recommended, among other recommendations, that the local consumer utility tax be eliminated; and

WHEREAS, the Revenue Resources and Economic Commission has studied and expressed concern over the local business, professional and occupational license taxes, the local consumer utility taxes, the local tax on merchants' capital, the State tax on capital, and the need of localities for additional revenue; and

WHEREAS, in nineteen hundred seventy-seven, the House Finance Committee, in response to concern expressed by Virginia localities for additional revenue needs and resources, studied the accountability and revenue needs and resources of Virginia localities; and

WHEREAS, the General Assembly continued the ceiling on local consumer utility tax rates and the moratorium on local business, professional and occupational license taxes, and

WHEREAS, these various studies have not resolved the criticism which has been directed to these various local taxes nor have they resolved the needs expressed by Virginia localities for additional revenues, and

WHEREAS, the equity of local taxation and the need of Virginia localities for additional revenue are serious concerns which deserve the attention of the General Assembly and its best efforts in resolving problems associated with these subjects; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That a Joint Subcommittee be established to study the various revenue needs and resources of the localities of the Commonwealth, particularly the local business, professional and occupational license taxes and the local consumer utility taxes, and to recommend measures that will eliminate inequities in local taxation and provide Virginia localities with suitable and sufficient revenue resources.

The Joint Subcommittee shall be composed of twelve members who shall be appointed in the following manner: three members appointed by the chairman of the House Finance Committee from the membership of that Committee, three members appointed by the chairman of the House Appropriations Committee from the membership of that Committee, three members appointed by the chairman of the Senate Local Government Committee from the membership of that Committee, and three members appointed by the chairman of the Senate Finance Committee from the membership of that Committee.

The Joint Subcommittee shall report its findings and recommendations to the Governor and the General Assembly not later than November one, nineteen hundred seventy-eight.

Pursuant to this directive, the following members were appointed to serve on the Joint Subcommittee: Delegate Bernard G. Barrow, Chairman; Senator Edward E. Willey, Vice-Chairman; Delegate Claude W. Anderson; Senator Hunter B. Andrews; Delegate David G. Brickley; Senator Charles J. Colgan; Senator William B. Hopkins; Delegate Willard L. Lemmon; Delegate L. Cleaves Manning; Senator Wiley F. Mitchell, Jr.; Delegate Owen B. Pickett; and Senator Russell I. Townsend, Jr.

The Joint Subcommittee was assisted in its study by the staff of the Virginia Division of Legislative Services. Specific staff assigned to the joint subcommittee were: E. M. Miller, Jr., Staff Attorney; John A. Garka, Economist; Jill M. Pope, Legislative Research Associate; and William L. Higgs, Student Research Associate. Clerical and administrative support was provided by the House Clerk's Office.

II. RECOMMENDATIONS

The area assigned to the Joint Subcommittee covered the entire spectrum of local revenue sources and needs. A thorough study of the topic would have taken years rather than months. Because of the time factor, as well as realizing that other legislative committees are studying other local taxes, the Joint Subcommittee has concentrated its study to the following areas:

sources of local revenue,

Business, Professional, and Occupational License tax,

consumer utility tax.

The Joint Subcommittee recommends the following:

1. That serious consideration be given to eliminating the disparity between sources of revenues for the counties and cities. The past distinction between services provided by counties and cities has virtually disappeared. The Joint Subcommittee strongly believes that counties should be entitled to utilize the same revenue sources as the cities. At the same time, various state aid formulas should be examined to ensure that cities and counties are treated equitably.

2. The 1978 Session of the Virginia General Assembly enacted major and extensive reforms in

the local Business, Professional, and Occupational License Tax. This legislation made major strides to reduce its inequity and high rates of taxation.

The Joint Subcommittee agrees with these changes and believes that substantial reforms have been accomplished. However, there are numerous amendments that, in the Joint Subcommittee's view, are necessary to fully accomplish the intent of the bill. (The amendments are contained in Appendix A.) The Joint Subcommittee recommends these amendments to accomplish the intended reforms of the 1978 Session.

3. The local consumer utility tax has often been criticized for its high tax rates and regressive nature. The Joint Subcommittee has thoroughly studied the various tax rates of the localities and the tax. Although the Joint Subcommittee would prefer to recommend a reduction in the tax rates, the Joint Subcommittee is unable to find sufficient replacement revenues. Moreover, the localities are voluntarily reducing the tax rates, as available local revenues permit. Finally, the Joint Subcommittee believes that this tax source has been segregated for local taxation and that the localities are best suited to decide what role this tax should play in their revenue structure. Therefore, the Joint Subcommittee believes that no action should be taken in this area.

III. SCOPE OF STUDY

The Joint Subcommittee's charge in House Joint Resolution No. 163 was "...to study the various revenue needs and resources of the localities of the Commonwealth, particularly the local business, professional and occupational license taxes and the local consumer utility tax, and to recommend measures that will eliminate inequities in local taxation and provide Virginia localities with suitable and sufficient revenue resources."

Before beginning its charge of examining specific local taxes the Joint Subcommittee realized that any examination of taxes and why localities rely on certain tax sources must begin by examining the sources of local revenue. The Joint Subcommittee has gathered detailed statistical data regarding total local revenue and the sources of this revenue.

Although the Joint Subcommittee was also concerned with the question of sufficiency of revenues, the Joint Subcommittee felt the sufficiency question should more properly be addressed by the Commission on Local Fiscal Impact, the House Appropriations Subcommittee on House Bill No. 599 (the Michie Annexation Bill) and this Joint Subcommittee.

The Joint Subcommittee was specifically directed to examine the local consumer utility tax and the local Business, Professional, Occupation License Tax. The Joint Subcommittee also discussed other major taxes that may have some inequities. The real property tax was discussed but the Joint Subcommittee decided not to study this tax since there were no less than four committees studying some aspect of the real property tax.

IV. REVENUE RESOURCES OF VIRGINIA'S LOCALITIES

Before undertaking the study of specific taxes, the Joint Subcommittee gathered and analyzed a voluminous amount of statistical data relating to the revenue sources of Virginia's counties and cities. The Joint Subcommittee felt that before undertaking a study of specific taxes a study of the resources of the localities was in order.

The Joint Subcommittee wishes to stress that the revenue needs and resources of localities cannot be easily compared and evaluated. Differences in state aid for counties and cities as well as their varying responsibilities and levels of services make it almost impossible to accurately study the revenue needs and sources of localities without also studying local expenditures, components of state aid, federal aid as well as variations in the levels of services desired by residents of different localities. Such a study was clearly beyond the time limit as well as the charge of the Joint Subcommittee.

The Joint Subcommittee, however, did thoroughly study the revenue resources of the localities

and has compiled a wealth of information. Although this data will not answer all questions in the local area it does address a number of important concerns which heretofore have not been examined.

Before turning to a detailed examination of local sources of revenue, Table A summarizes the major sources of total local revenues for all Virginia's counties and cities in fiscal year 1976-77. The table clearly shows the major components of revenue. General property taxes, the largest source of tax revenue, comprise 33.7 percent of total local revenue for counties and 30.1 percent for cities. A large portion of local revenue comes from non-local sources, that is from state and federal sources. Counties received 31.1 percent of local revenue from state sources while cities received 28.2 percent. Revenues from federal sources also provided large amounts of revenue. The counties received 11.2 percent and the cities 15.5 percent. The remaining revenue sources in the table are the other major sources of tax revenue for the localities.

The Joint Subcommittee began its study by examining the revenues which localities received from their own local sources for the latest available year, fiscal year 1976-77. (Please see Table 1 for county data and Table 3 for city data. Tables 2 and 4 present the percentage distribution of these local source revenues.) These tables present the major local tax sources (columns 1-5), license fees, service charge revenues, miscellaneous revenues, and finally, a total. The miscellaneous component includes other local taxes (i.e., severance, cigarette, admissions, lodgings, and meal's taxes which are a relatively small part of local taxes), revenues from use of money or property, fines, and reimbursements for services performed for other localities. All of these revenues from local sources are under the control of the localities.

An examination of Tables 2 and 4 shows the relative importance to localities of each revenue component. The Joint Subcommittee wishes to emphasize the importance of the local consumer utility tax and the BPOL tax in the structure of localities, especially the cities.

In an effort to place these revenue statistics in perspective Tables 5 and 6 present the components of local source revenue on a per capita basis. Table 5 contains the data for counties and Table 6 contains the data for cities. As one would expect, the localities show a great deal of variability based on the large number of factors that affect local revenue sources (e.g., wealth, level of income, tax rates, extent of retail activity, concentration of industry, etc.) The county average for local source revenue per capita was \$321 with a range of \$66 (Bland) to \$696 (Arlington). The city average was \$357 with a range of \$178 (Bedford) to \$662 (Falls Church).

To further examine the variability of each locality's local source revenue each local source revenue component was divided by school age population. Since education expenditures are one of the main components of each locality's budget, the Joint Subcommittee felt this measure was an important indication of a locality's ability to finance education as well as other local government functions. (Table 7 contains the data for counties while Table 8 contains the data for cities.) The county average per school age child was \$1,149 with a range of \$282 (Bland) to \$4,512 (Arlington). The city average was \$1,410 with a range of \$581 (Poquoson) to \$6,408 (Williamsburg).

Of course, an analysis of local source revenues does not present a complete picture of local revenue. Localities receive significant and substantial amounts of revenue from state sources as well as from federal sources. Tables 9 and 10 attempt to present a more complete picture of the localities' revenue sources by examining each county and city's total local revenue. Total local revenue is comprised of total local source revenue, total revenue from state sources, and total revenue from the federal government. These tables present both amounts and percentages of the total. (Table 9 contains the information for counties while Table 10 presents the information for cities.)

An examination of Table 9 shows that the 57.7 percent of total local revenue of the counties was derived from local sources while 31.1 percent came from the state and the remaining 11.2 percent from the federal government. It should be noted that approximately 85 percent of the revenues from the state were for school purposes. An examination of the table clearly shows that less affluent counties received a greater percentage of their revenues from state sources while the more affluent counties had to rely more heavily on their own local source of revenue.

Table 10 presents similar data for the cities. The cities of the Commonwealth receive 55.2 percent of their total local revenues from their own sources. Revenues from state sources comprise

28.2 percent of total local revenues while 15.5 percent is received from federal sources. As was the case for the counties, most of the revenue received from the state was for education, approximately 56 percent. As was the case for the counties, there exists a great deal of disparity in where certain localities receive their revenues. Some of these factors include state and federal aid formulas, wealth, income, economic activity, etc.

To place a better perspective on these sources of local revenue. Tables 11 and 12 present the sources of revenue for each county and city divided by population. An examination of Table 11 shows that the average county received \$555 per person in total local revenue with a range of \$236 (King George) to \$925 (Arlington). The \$555 was derived from \$321 of local source revenue, \$173 from state sources, and \$62 from federal sources. Table 12 presents identical information for the cities. The average city received \$647 of local revenue per capita with a range of \$248 (Bedford) to \$934 (Richmond). The \$647 average resulted from \$357 of local source revenue, \$182 of state source revenue, and \$101 of federal source revenue.

Tables 13 and 14 contain a breakdown of local source, state source, and federal source revenue, for each county and city, per school age child. Table 13 presents the data for the counties. The average county received \$2,371 of total local revenue per school age child with a range of \$994 (Rappahannock) to \$5,997 (Arlington). The average local revenue per school age child resulted from \$1,368 of local sources revenue, \$737 of state revenue, and \$266 of federal sources revenue. Table 14 presents identical data for the cities. The average city received \$3,402 of total local revenue with a range of \$1,333 (Bedford) to \$9,388 (Williamsburg). The average local revenue per school age child for the cities was derived from \$1,879 of local source revenue, \$959 of state source revenue, and \$529 of federal source revenue.

The Joint Subcommittee, in addition to examining the various sources of revenue to Virginia's localities, also examined the burden of taxes among the cities and counties of Virginia. Table 15 and 16 present total local source revenue as a percentage total personal income as well as property tax revenue as a percentage of personal income for each county and city. Table 15 shows that the average county's local source revenue comprised 5.1 percent of personal income. The highest counties (excluding Surry because of its large public service component) were Prince William with 7.9 percent and Fairfax with 7.8 percent. The lowest county was Bland with 1.7 percent. In terms of property taxes, the average county collected 3.0 percent of personal income in property taxes. Excluding Surry, James City County was highest with 4.5 percent while Buchanan and Bland were lowest with 1.0 percent.

Table 16 presents similar data for the cities. Local source revenue comprised 5.6 percent of the average city's personal income. The highest cities were Richmond with 6.8 percent and Fairfax with 6.7 percent. The lowest city was Bedford with 2.9 percent. In terms of property taxes as a percentage of personal income, the average was 3.1 percent with Fairfax as the highest with 4.5 percent while Bedford, South Boston and Staunton were the lowest with 1.6 percent.

Needless to say, the numerous variations are caused by many factors. At the same time, there are many similarities in local finances such as the heavy dependence on property taxes, the sales tax, the local BPOL tax, and utility tax. In the case of the last two taxes this is especially true for the cities of the Commonwealth.

V. THE LOCAL BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE TAX

In Virginia certain businesses, professions and occupations are subject to a local license tax. This BPOL tax is generally a fixed fee or a flat percentage of gross receipts or a combination of the two. Although local tax rates have been subject to a moratorium for the previous four years, the BPOL tax remains a significant source of revenue to the localities, especially the cities. Only this year has the BPOL moratorium been lifted and replaced with a classified gross receipts tax structure with certain tax limits.

In fiscal year 1976-77, 23 counties collected \$22.7 million or 2.3% of total local source revenues from this tax source. The largest amounts were collected by Arlington County, \$8.6 million, Fairfax County \$5.8 million and Henrico, \$4.8 million.

Cities collected \$51.8 million or 7.2% of total local source revenues. The largest amounts were collected by Richmond, \$13.3 million or 10.9% of local source revenue, Norfolk, \$6.6 million or 7.2% of local source revenue, Roanoke \$4.6 million or 10.4% of local source revenue and Virginia Beach \$3.3 million or 5.3%. (These four cities collected \$27.7 million or 54% of all the BPOL revenue collected.)

There are a number of localities which although they do not collect large dollar amounts, are dependent on this tax source. For example, a number of cities receive over 10% of their local source revenues from the BPOL tax. These include Emporia, Fredericksburg, Harrisonburg, Norton, Richmond, Roanoke, South Boston and Williamsburg.

The Joint Subcommittee has thoroughly examined the numerous previous studies in the local BPOL area over the past few years. The Joint Subcommittee has also studied the new BPOL legislation which will become effective for tax years beginning on and after January 1, 1979. (Chapter 817, 1978 Acts of Assembly.) It should be noted that this legislation did much to alleviate the inequities in the tax. It provided for a classified gross receipts tax where the four different classes and their tax rates were based on profit ratios of the different types of businesses in each class. It eliminated the moratorium while imposing tax ceilings on the different classes. Moreover, it requires that localities which have tax rates over the tax ceilings not increase those taxes. In 1983 and thereafter, these localities will be required to use 2/3's of the increased revenues over the previous year to reduce these tax rates until they do not exceed the ceiling.

The Joint Subcommittee has examined this legislation thoroughly and notes that a number of technical amendments need to be adopted to clarify the language and also to ensure that the legislative intent is clearly stated. To this end the Joint Subcommittee suggests that the attached legislation (see Appendix A) be introduced in 1979 Session of the General Assembly to implement these recommendations.

VI. THE LOCAL CONSUMER UTILITY TAX

The local consumer utility tax is a local option tax on the consumers of utility service. The Code of Virginia specifies a maximum monthly tax of 20% of the first \$15 of service (\$3/month). Any locality that had a higher rate in effect on July 1, 1972, however, is grandfathered into the higher rate. These limits apply only to residential consumers.

An examination of the present utility tax rates show that a number of localities have rates above the ceilings specified in the Code. These localities include Richmond City, Roanoke City, Norfolk, Allbermale County and Fairfax County, just to name a few.

In fiscal year 1976-77, twenty-nine counties collected \$30.1 million of local consumer utility taxes out of total local sources revenue of \$967.6 million. The local consumer utility tax comprised 3.1 percent of all county revenue. It should be noted that a number of smaller counties collect substantially smaller amounts of utility tax revenue, but rely more heavily on a percentage basis for this source of revenue. The examples of this would be Halifax County which collected 16 percent of its local source revenue from this tax source and Scott County which collected 16.3 percent.

Cities rely even more heavily on this tax, 35 of the 41 cities collected approximately \$72.5 million. The largest dollar amounts were collected by the larger central cities. Richmond collected \$15.6 million, Norfolk collected \$14.3 million and Roanoke collected \$6.5 million. The significance of this tax source is especially significant to a number of localities. Richmond collected 12.9 percent of this local source revenues from this tax source, Norfolk 15.5 percent and Roanoke 14.8 percent.

It seems clear why this tax is often discussed but with little result. That is, a relatively small number of cities and urban counties rely on these taxes very heavily, while the vast majority of localities either do not use them or use them modestly.

The importance of the local consumer utility tax in the structure of local revenue sources is made even clearer by noting that a number of localities receive greater revenues from the utility tax than from the local sales and use tax. This is the case in eleven counties and ten cities. Finally, the five largest localities in terms of collections brought in \$58.5 million, or 57 percent of all

collections.

The Joint Subcommittee thoroughly examined the numerous previous studies in the local consumer utility tax area. Based primarily on the Joint Subcommittee's review of previous studies, the following findings are evident:

1. The final incidence of the consumer utility tax is on the consumer.
2. The local consumer utility tax is regressive. The maximum residential utility tax of \$3/month represents a much larger portion of the monthly income of a low income family than that of a high income family. This is at direct variance with the ability to pay theory of taxation.
3. Virginia State and local taxes on public utility services are higher than on most other goods and services.
4. Total State and local taxes on public utility services are higher in Virginia than in neighboring states, primarily due to the high level of local consumer utility taxes.
5. Certain localities in Virginia have the highest local utility tax in the country. Moreover, there are no limits imposed on the utility taxes extended to commercial or industrial users.

As a result of some of the above reasons, the local consumer utility tax is often mentioned as a candidate for reform.

The Joint Subcommittee has thoroughly explored the implications of a wide range of alternatives. The Joint Subcommittee feels, however, that this tax has been segregated exclusively for localities and that the utilization of this tax is the prerogative of localities. The Joint Subcommittee further notes that if the local consumer utility ceilings were reduced to alleviate some of the apparent problems, the localities would have to turn the other sources for additional revenue, probably the property tax.

The Joint Subcommittee wishes to stress that many localities have responded to the complaints about the tax by gradually lowering their utility tax rates. The subcommittee feels that as localities are able to reduce their reliance on this tax they will. In the interim, the subcommittee believes it inappropriate to arbitrarily reduce the tax without providing an alternative source of revenue. At the present, the subcommittee is unable to come up with an acceptable alternative source of revenue.

VII. SOURCES OF STATE AND LOCAL REVENUE

As previously mentioned, the Joint Subcommittee has studied the revenue sources of Virginia's counties and cities. The study reemphasizes the disparity of certain revenue sources for Virginia's counties and cities. This disparity of revenue sources may have been necessary and appropriate in the past when cities and counties and the services they provided were different. These differences, however, have disappeared. Today, there are numerous counties that are more urban than the majority of the cities (e.g. Arlington, Fairfax, Henrico, and Prince William, etc.). The citizens of these counties require the same services as the citizens that live in the cities yet they do not have the same sources of revenue. The Joint Subcommittee believes that the time has arrived for cities and counties to have the same tax sources.

The Joint Subcommittee suggests that the attached legislation (see Appendix A) be introduced in the 1979 Session of the General Assembly to implement their recommendations.

Respectfully submitted,

Bernard G. Barrow, Chairman

Edward E. Willey, Vice-Chairman

Claude W. Anderson

Hunter B. Andrews

David G. Brickley

Charles J. Colgan

William B. Hopkins

Willard L. Lemmon

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TABLE A - Summary of Major Sources of Local Revenue for
Virginia's Counties and Cities, Fiscal Year 1976-77

Revenue Source	Total Counties		Total Cities	
	Amount	Percent of Total	Amount	Percent of Total
General Property Taxes	\$564,633,435	33.7%	\$392,520,623	30.1%
Local Sales Tax	67,510,682	4.0	73,809,866	5.7
Consumer Utility Tax	30,136,935	1.8	72,551,716	5.6
BPOL Tax	22,679,001	1.4	51,790,881	4.0
Revenue From State Sources	521,055,446	31.1	367,279,308	28.2
Revenue From Federal Sources	188,075,045	11.2	202,480,380	15.5
Total Local Revenue	\$1,676,779,638		\$1,302,696,776	

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES.

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSING FEES (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Accomack	\$ 1,762,637	\$ 548,588	\$ 395,999	\$	\$ 69,497	\$ 99,045	\$ 24,951	\$ 1,502,916	\$ 4,403,633
Albemarle	8,047,529	953,574	1,496,959	461,315	403,901	528,484		1,243,988	13,135,750
Alleghany	1,681,032	136,767			81,819	28,825	233,575	68,814	2,230,832
Amelia	581,012	110,352			72,464	47,687	28,470	62,727	902,712
Amherst	1,837,937	423,762			213,316	56,565	600,727	656,712	3,789,019
Appomattox	1,144,429	180,148		5,037	59,614	47,363		68,180	1,504,771
Arlington	63,348,931	5,338,094		8,625,737	1,556,873	5,151,359	11,457,825	11,348,181	106,827,000
Augusta	4,405,896	852,265	677,278	331,457	343,432	340,814	53,558	731,480	7,736,180
Bath	757,628	224,055			34,810	35,895		31,471	1,083,859
Bedford	3,010,550	237,977			207,058	90,260		1,515,917	5,061,762
Bland	245,701	27,952			37,159	30,068		35,868	376,748
Botetourt	2,823,212	279,692			134,276	113,615		386,873	3,737,668
Brunswick	1,474,162	210,686	188,895		72,285	29,328		90,273	2,065,629
Buchanan	2,228,024	810,850			158,146	74,166		3,790,703	7,061,889
Buckingham	1,052,539	141,158	114,718		94,286	55,890		114,925	1,573,516
Campbell	3,936,090	646,083			245,648	299,773		1,980,750	7,108,344
Caroline	1,771,697	196,763	304,550		145,741	148,553	29,471	113,085	2,709,860
Carroll	1,824,861	280,133			69,971	34,959	5,593	143,766	2,359,283
Charles City	795,557	20,332	40,383		50,527	15,732		42,680	965,211
Charlotte	786,987	146,943			64,945	24,067		178,446	1,201,388
Chesterfield	25,031,626	2,443,004		1,055,218	1,141,229	1,305,736	8,289,289	6,959,476	46,225,578
Clarke	1,205,243	137,009	95,946	6,373	43,675	48,019		77,063	1,613,328
Craig	358,806	28,551			19,444	24,294		15,837	446,932
Culpeper	3,120,483	511,292			129,208	123,721		239,447	4,124,151
Cumberland	594,382	71,162		1,090	21,873	19,673		77,331	785,511

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Dickenson	\$ 1,550,210	\$ 335,857	\$	\$ 4,056	\$ 40,492	\$ 18,463	\$	\$ 1,230,805	\$ 3,179,883
Dinwiddie	1,987,041	222,052	157,502		158,663	60,495	94,428	355,016	3,035,197
Essex	976,638	324,415			41,849	26,871		75,020	1,444,793
Fairfax	200,538,516	15,945,122	16,727,633	5,804,813	6,289,879	8,394,876	35,085,197	65,920,612	354,706,648
Fauquier	5,442,417	669,064	335,913		161,775	120,631		644,747	7,374,547
Floyd	727,971	111,987	150,330		64,090	45,968		132,268	1,232,614
Fluvanna	1,278,201	86,479			51,983	23,936	14,945	185,423	1,640,967
Franklin	2,009,415	531,354			199,819	53,191		783,921	3,577,700
Frederick	3,579,153	601,234	372,100		195,298	399,215	136,112	373,268	5,656,380
Giles	1,880,931	294,354				44,666		341,540	2,561,491
Gloucester	2,122,340	344,777	155,914	73,424	166,534	162,852	129,422	121,385	3,276,648
Goochland	1,765,503	113,628	83,244		103,540	101,390		124,218	2,291,523
Grayson	831,121	110,999	141,220		41,442	62,507		58,481	1,245,770
Greene	574,821	54,974	69,055		39,909	28,427		48,254	815,440
Greensville	732,206	132,473		11,984	62,929	30,381		560,775	1,530,748
Halifax	1,734,564	399,129	538,389		163,027	58,360		454,578	3,348,047
Hanover	5,692,129	1,097,650		102,458	504,159	202,237	499,257	465,469	8,563,359
Henrico	32,851,854	7,421,976	2,082,591	4,779,599	2,070,848	2,340,414	8,977,575	6,144,789	66,669,646
Henry	3,848,486	1,161,499			337,974	106,700	51,431	500,609	6,006,699
Highland	350,389	28,021			16,182	13,728		56,695	465,015
Isle of Wight	3,614,638	343,338	254,187		138,538	102,571		228,122	4,681,394
James City	4,294,164	682,533		219,470	107,897	168,993	201,618	311,726	5,986,401
King & Queen	745,035	24,373			54,302	22,530		33,507	879,747
King George	1,201,438	110,252	85,078	40,394	87,459	40,540	87,154	148,741	1,801,056
King William	1,089,892	130,722			49,931	34,157		189,092	1,486,794

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (EXCLUDING B.P.O.I.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Lancaster	887,390	\$ 281,456	\$	\$	\$ 62,330	\$ 27,501	\$	\$ 98,073	\$ 1,356,750
Lee	1,072,878	354,000				63,120		201,368	1,691,366
Loudoun	13,952,582	1,414,049	702,904	186,716	399,307	430,805		1,601,552	18,687,915
Louisa	1,755,164	273,720			92,093	164,169		150,367	2,435,513
Lunenburg	833,049	154,384			23,760	39,849		46,903	1,097,945
Madison	862,989	133,638	113,534		79,766	38,408		53,447	1,281,782
Mathews	792,267	123,190		27,439	53,499	26,130	38,352	72,028	1,132,905
Mecklenburg	1,669,834	658,128			139,129	111,688		181,106	2,759,885
Middlesex	732,063	140,721			67,143	31,665		62,464	1,034,056
Montgomery	5,619,809	969,421			106,034	116,182		1,024,158	7,835,604
Nelson	1,369,948	110,551	161,597	9,241	66,538	96,935	41,988	90,910	1,947,708
New Kent	1,166,002	90,777			65,224	56,357	2,985	46,691	1,428,036
Northampton	1,368,118	297,478			38,625	30,242		199,071	1,933,534
Northumberland	1,243,433	125,087			72,729	26,462		120,721	1,588,432
Nottoway	1,315,757	250,388				50,021		109,936	1,726,102
Orange	2,251,716	316,245			92,441	42,019		162,862	2,865,283
Page	1,337,872	311,281				24,967	41,972	75,421	1,791,513
Patrick	1,251,926	176,524			107,365	38,682		136,291	1,710,788
Pittsylvania	3,946,090	630,827			184,599	181,625		525,157	5,468,298
Powhatan	1,091,005	86,160	77,642		43,293	109,161		85,460	1,492,721
Prince Edward	1,005,424	402,835	104,599		91,727	40,815		84,644	1,730,044
Prince George	1,582,354	179,607		64,058	133,149	169,456	57,942	1,041,461	3,228,027
Prince William	39,450,909	2,894,234	3,175,516		997,349	1,964,188	6,750,521	15,668,225	70,900,942
Pulaski	2,640,790	475,773				102,413		262,974	3,481,950
Rappahannock	548,509	53,170	52,503		54,995	8,449		50,167	767,793

TABLE 1 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES (EXCLUDING B.P.O.L.) (6)	SERVICE CHARGES COUNTY OWNED ENTERPRISES (7)	MISCELLANEOUS (8)	REVENUE FROM TOTAL LOCAL SOURCES (9)
Richmond	\$ 737,132	\$ 192,782	\$	\$	\$ 37,053	\$ 14,849	\$	\$ 90,307	\$ 1,072,123
Roanoke	11,211,001	1,435,976		570,002	432,426	518,953	1,282,122	10,364,021	25,814,501
Rockbridge	2,149,086	293,103		25,332	101,793	82,088		401,980	3,053,382
Rockingham	4,545,338	803,177	596,545		302,046	117,870	197,680	715,596	7,278,252
Russell	2,730,811	420,301				51,437		953,791	4,156,340
Scott	1,648,460	290,869	410,861			26,240		145,189	2,521,619
Shenandoah	2,276,224	502,190				77,619		358,528	3,214,561
Smyth	1,641,374	616,832			123,262	56,578		408,460	2,846,506
Southampton	1,962,760	154,858			87,049	56,314		196,855	2,457,836
Spotsylvania	3,323,675	810,044				163,133	1,292,501	466,980	6,056,333
Stafford	5,680,899	421,296	273,350		275,331	336,927	1,311,405	181,440	8,480,648
Surry	1,880,469	43,236			29,762	20,165		105,002	2,078,634
Sussex	1,117,556	143,623			52,925	20,655		78,684	1,413,443
Tazewell	2,938,380	1,094,162				65,988		1,815,337	5,913,867
Warren	1,862,516	419,766				113,381	12,756	340,224	2,748,643
Washington	2,917,188	616,017		26,100	187,456	158,970	594,501	1,445,530	5,945,762
Westmoreland	1,502,747	191,969			71,000	58,315		122,932	1,946,963
Wise	2,622,479	960,285				94,904		3,010,773	6,688,441
Wythe	1,346,586	493,030			93,721	41,896		130,960	2,106,193
York	5,551,852	468,068		247,688	86,237	176,283	496,645	964,374	7,991,147
COUNTY TOTAL:	\$564,633,435	\$67,510,682	\$30,136,935	\$22,679,001	\$21,470,872	\$27,681,864	\$78,121,968	\$155,414,390	\$967,649,147

SOURCE: Most of the data was derived from the Report of the Auditor of Public Accounts.

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES.

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	B.P.O.L. (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.) (6)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES (7)	MISC. (8)
Accomack	40.0	12.4	9.0		1.6.	2.2	.5	34.3
Albemarle	61.3	7.3	11.4	3.9	3.0	4.0		9.1
Alleghany	75.0	6.0			3.7.	1.3.	10.5	3.5
Amelia	64.4	12.2			8.0	5.3.	3.2	6.9.
Amherst	48.5	11.2			5.6.	1.5.	15.8	17.4.
Appomatox	76.0	11.9		.31	3.9	3.2		4.6
Arlington	59.3	4.9		7.6	1.5	4.8	11.1	10.8
Augusta	57.0	11.0	8.8	4.3.	4.4	4.4	.7	9.4
Bath	70.0	21.0			3.2	3.1		2.8
Bedford	59.3	4.8			4.1	11.8		30.0
Bland	65.2	7.4			9.9	8.0		9.5
Botetourt	75.5	7.5			3.6	3.0		10.4
Brunswick	71.4	10.2	9.1		3.5	1.4		4.4
Buchanan	31.5	11.5			2.2	1.1		53.7
Buckingham	67.0	9.0	7.3		6.0	3.5		7.2
Campbell	55.4	9.0			3.4	4.2		28.0
Caroline	65.4	7.3	11.2		5.3	5.5	1.1	4.2
Carroll	77.3	11.9			3.0	1.5	.2	6.1
Charles Cit	82.4	2.1	4.3		5.2	1.6		4.4
Charlotte	65.5	12.2			5.4	2.0		14.9
Chesterfiel	54.2	5.3		2.3	2.5	2.8	18.0	15.0
Clarke	74.7	8.5	6.0	.4	2.7	3.0		4.7
Craig	80.3	6.4			4.4	5.4		3.5
Culpeper	75.6	12.4			3.2	3.0		5.8
Cumberland	75.6	9.0		.2	2.8	2.6		9.8
Dickenson	48.7	10.5		.1	1.4	.6		38.7
Dinwiddie	65.5	7.3	5.2		5.2	2.0	3.1	11.7
Essex	67.6	22.5	--		3.0	1.8		5.1
Fairfax	56.5	4.5	4.7.	1.6	1.8	2.4	9.9	18.6.
Fauquier	73.8	9.1	4.6		2.2	1.6		8.7
Floyd	59.0	9.1	12.2		5.3	3.7		10.7
Fluvanna	77.9	5.3			3.2	1.4	.9	11.3
Franklin	56.2	14.8			5.5	1.5		22.0
Frederick	63.3	10.6	6.6		3.4	7.0	2.4	6.7
Giles	73.4	11.5				1.7		13.4

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LICENSE TAX	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES	MISC.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Gloucester	64.7	10.5	4.7	2.2	5.1	5.0	4.0	3.8
Goochland	77.0	5.0	3.7		4.5	4.4		5.4
Grayson	66.7	9.0	11.3		3.3	5.0		4.7
Greene	70.5	6.7	8.5		4.9	3.5		5.9
Greensville	47.8	8.7		.8	4.1	2.0		36.6
Halifax	51.8	11.9	16.0		4.9	1.8		13.6
Hanover	66.5	12.8		1.2	5.9	2.4	5.8	5.4
Henrico	49.3	11.1	1.1	2.2	5.6	5.2	13.5	9.2
Henry	64.0	19.3			5.6	1.8	.8	8.4
Highland	75.4	6.0			3.5	1.9		12.2
Lancaster	65.4	20.7			4.6	2.1		7.2
Lee	63.4	21.0				3.7		11.9
Loudoun	74.6	7.6	3.8	1.0	2.7	2.3		8.6
Louisa	72.0	11.2			3.9	6.7		6.2
Lunenburg	75.9	14.0			2.2	3.6		4.3
Madison	67.3	10.4	8.8		6.3	3.0		4.2
Mathews	70.0	10.9		2.3	4.7	2.3	3.4	6.4
Mecklenburg	60.5	23.8			5.1	4.0		6.6
Middlesex	70.8	13.6			6.5	3.0		6.1
Montgomery	71.7	12.4			1.3	1.5		13.1
Nelson	70.3	5.7	8.3	.5	3.4	5.0	2.2	4.6
New Kent	81.7	6.3			4.6	3.9	.2	3.3
Northampton	70.7	15.4			2.0	1.6		10.3
Northumberland	78.3	7.9			4.6	1.7		7.6
Nottoway	76.2	14.5				2.9		6.4
Orange	78.6	11.0			3.2	1.5		5.7
Page	74.7	17.4				1.4	2.3	4.2
Patrick	73.2	10.3			6.3	2.3		7.9
Pittsylvania	72.2	11.5			3.4	3.3		9.6
Powhatan	73.1	5.8	5.2		2.9	7.3		5.7
Prince Edward	58.1	23.3	6.0		5.3	2.4		4.9
Prince George	49.0	5.5		2.0	4.1	5.3	1.8	32.3
Prince William	55.7	4.1	4.5		1.4	2.7	9.5	22.1
Pulaski	75.8	13.7				3.0		7.5
Rappahannock	71.4	7.0	6.8		7.2	1.1		6.5

TABLE 2 - PERCENTAGE DISTRIBUTION OF REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77 - COUNTIES. (Continued)

COUNTY	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	B.P.O.L. (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L.) (6)	SERVICE CHARGES COUNTY-OWNED ENTERPRISES (7)	MISC. (8)
Richmond	68.8	18.0			3.4	1.4		8.4
Roanoke	43.4	5.6		2.2	1.7	2.0	5.0	40.1
Rockbridge	70.4	9.6		.8	3.3	2.7		13.2
Rockingham	62.5	11.0	8.2		4.2	1.6	2.7	9.8
Russell	65.7	10.1				1.3		22.9
Scott	65.4	11.5	16.3			1.0		5.8
Shenandoah	70.8	15.6				11.2		2.4
Smyth	57.6	21.6			4.3	2.1		14.4
Southampton	79.8	6.3			3.5	2.3		8.1
Spotsylvania	54.8	13.4				2.7	21.4	7.7
Stafford	67.0	5.0	3.2		3.2	4.0	15.5	2.1
Surry	90.5	2.1			1.4	1.0		5.0
Sussex	79.1	10.2			3.7	1.5		5.5
Tazewell	49.7	18.5				1.1		30.7
Warren	67.8	15.3				4.1	.4	12.4
Washington	49.1	10.4		.4	3.1	2.7	10.0	24.3
Westmoreland	77.2	9.8			3.6	3.1		6.3
Wise	39.2	14.4				1.4		14.0
Wythe	63.9	23.4			4.5	2.0		6.2
York	69.5	5.8		3.1	1.1	2.2	6.2	12.1
COUNTY TOTALS:	58.3	7.0	3.1	2.3	2.2	2.8	8.1	16.1

TABLE 3 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - CITIES.

CITIES	GENERAL PROPERTY TAXES (1)	LOCAL SALES TAX (2)	CONSUMER UTILITY TAX (3)	BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.) (4)	MOTOR VEHICLE LICENSE TAX (5)	PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L. & M.V. License) (6)	SERVICE CHARGES (7)	MISCELLANEOUS (8)	TOTAL (9)
Alexandria	\$ 41,799,170	\$ 4,589,635	\$4,954,357	\$2,839,104	\$1,241,781	\$1,230,835	\$ 673,851	\$5,504,336	\$62,833,063
Bedford	634,845	275,880		85,955	23,100	13,768	78,922	64,789	1,177,259
Bristol	2,707,924	1,147,008	78,794	433,269	114,843	16,246	210,264	799,653	5,508,001
Buena Vista	831,428	139,216	77,079	73,189	50,656	18,511	144,047	104,666	1,438,792
Charlottesville	8,477,064	2,160,955	1,730,000	1,042,860	302,464	170,837	1,164,467	1,091,335	16,139,982
Chesapeake	\$ 19,333,944	\$ 1,828,077	\$3,581,448	\$1,103,666	\$ 632,127	\$ 434,849	\$ 223,002	\$3,777,671	\$30,914,784
Clifton Forge	815,150	154,685	160,000	95,605	40,000	25,672	90,437	96,250	1,477,799
Colonial Heights	2,783,215	431,308	200,932	129,576	174,106	42,831	94,423	349,451	4,205,842
Covington	1,187,350	407,845	368,714	174,288	56,920	8,981	129,981	142,953	2,477,032
Danville	5,334,614	1,890,269		942,743	244,901	11,469	316,847	1,257,189	9,998,032
Emporia	\$ 571,099	\$ 310,051	\$ 85,869	\$ 119,088	\$ 28,893	\$ 8,801	\$ 27,393	\$ 36,351	\$ 1,187,545
Fairfax City	8,666,247	1,494,724	565,529	731,822	265,226	122,301	103,415	893,335	12,842,599
Falls Church	3,721,248	898,063	361,433	372,608	131,795	91,124	187,991	458,672	6,222,934
Franklin	946,923	289,186	142,549	175,310	39,109	27,372	110,381	181,751	1,912,581
Fredericksburg	3,124,086	1,108,001		774,213	106,905	88,533	108,443	779,595	6,089,776
Galax	\$ 846,551	\$ 453,204	\$	\$ 154,335	\$ 24,687	\$ 16,697	\$ 371,699	\$ 105,229	\$ 1,972,402
Hampton	23,280,088	3,829,220	3,016,299	2,265,411	967,457	54,937	831,953	2,899,522	37,144,887
Harrisonburg	2,092,209	1,119,805	32,496	567,606	102,574	199,992	328,480	964,823	5,407,985
Hopewell	4,694,883	730,033	583,550	302,720	196,168	127,269	109,131	445,498	7,189,252
Lexington	727,011	230,381	193,592	94,460	26,430	22,221	28,221	128,984	1,451,300
Lynchburg	\$ 11,472,844	\$ 3,125,143	\$2,079,411	\$1,911,798	\$ 420,831	\$ 500,081	\$ 876,957	\$2,930,377	\$23,317,442
Manassas	5,473,785	753,091	389,844	162,961	115,409	57,230	48,415	698,068	7,698,803
Manassas Park	1,239,219	66,279	155,713	14,794	56,012	13,482	16,279	152,255	1,714,033
Martinsville	2,622,662	899,390	425,572	314,659	154,463	134,125	64,896	576,480	5,192,247
Newport News	31,545,081	3,400,954	3,536,216	2,719,009	1,122,033	330,852	1,617,265	4,679,711	48,951,121

TABLE 3 - ANALYSIS OF REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-77 - CITIES. (Continued)

<u>CITIES</u>	<u>GENERAL PROPERTY TAXES</u>	<u>LOCAL SALES TAX</u>	<u>CONSUMER UTILITY TAX</u>	<u>BUSINESS, PROFESSIONAL & OCCUPATIONAL LICENSE REVENUE (B.P.O.L.)</u>	<u>MOTOR VEHICLE LICENSE TAX</u>	<u>PERMITS, LICENSES & LICENSE FEES. (Excluding B.P.O.L. & M.V. License)</u>	<u>SERVICE CHARGES</u>	<u>MISCELLANEOUS</u>	<u>TOTAL</u>
Norfolk	\$ 38,017,765	\$ 9,232,975	\$14,260,787	\$ 6,583,448	\$1,679,663	\$ 1,322,139	\$7,760,337	\$13,032,253	\$ 91,889,367
Norton	510,521	257,570		117,512	21,153	39,071	73,540	100,078	1,119,445
Petersburg	9,092,840	1,814,407	1,259,575	1,107,244	319,731	116,444	850,681	1,656,493	16,217,415
Poquoson	1,006,705	31,196	118,909	29,599	43,808	50,829	12,510	92,324	1,385,880
Portsmouth	15,811,435	2,708,630	4,149,000	1,830,876	832,876	515,804	3,328,528	3,132,875	32,310,024
Radford	\$ 1,580,048	\$ 267,241	\$	\$ 66,865	\$ 56,210	\$ 11,233	\$ 180,070	\$ 249,082	\$ 2,410,749
Richmond	63,471,895	10,139,227	15,624,945	13,288,414	2,066,200	708,815	7,611,769	8,580,506	121,491,771
Roanoke	20,926,065	5,103,995	6,540,758	4,567,287	937,513	499,957	1,722,149	3,683,493	43,981,217
Salem	4,929,425	1,169,829	179,871	532,500	93,436	10,741	112,741	370,678	7,399,221
South Boston	782,864	312,152	142,533	175,280	39,927	40,261	7,515	90,871	1,591,403
Staunton	\$ 2,518,094	\$ 862,290	\$ 775,639	\$ 386,320	\$ 205,725	\$ 13,871	\$ 375,709	\$ 356,631	\$ 5,494,379
Suffolk	5,304,522	1,015,857	876,673	611,656	384,871	173,445	98,532	1,097,969	9,563,525
Va. Beach	33,165,196	5,897,467	5,328,350	3,281,181	1,778,760	1,598,149	1,468,924	9,118,687	61,636,714
Waynesboro	3,285,264	686,424	208,275	446,920	105,220	98,644	154,139	614,228	5,599,114
Williamsburg	1,740,395	1,293,504	75,903	443,043	36,712	71,617	177,373	448,681	4,287,228
Winchester	\$ 5,448,949	\$ 1,284,699	\$ 291,101	\$ 721,687	\$ 117,873	\$ 159,583	\$ 102,350	\$ 465,754	\$ 8,591,996
CITIES TOTAL	\$ 392,520,623	\$73,809,866	\$72,551,716	\$51,790,881	\$15,358,568	\$ 9,199,619	\$31,994,127	\$72,209,541	\$719,434,941

TABLE 4 - PERCENTAGE DISTRIBUTION OF
REVENUE FROM LOCAL SOURCES,
FISCAL YEAR 1976-77-CITIES.

CITIES	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LICENSE TAX	PERMITS, LICENSES, LICENSE FEES	SERVICE CHARGES	MISCELLANEOUS
Alexandria	66.5	7.3	7.9	4.5	2.0	2.0	1.0	8.8
Bedford	53.9	23.4		7.3	2.0	1.2	6.7	5.5
Bristol	49.2	20.8	1.4	7.8	2.0	.5	3.8	14.5
Buena Vista	57.8	9.7	5.3	5.0	3.5	1.3	10.1	7.3
Charlottesville	52.5	13.4	10.7	6.5	2.0	1.0	7.2	6.7
Chesapeake	62.5	5.9	11.6	3.6	2.0	1.4	.8	12.2
Clifton Forge	55.2	10.5	10.8	6.5	2.7	1.7	6.1	6.5
Colonial Hgts.	66.2	10.3	4.8	3.1	4.1	1.0	2.2	8.3
Covington	47.9	16.5	14.8	7.0	2.3	.5	5.2	5.8
Danville	53.4	18.9		9.4	2.4	.1	3.2	12.6
Emporia	48.1	26.1	7.2	10.0	2.4	.8	2.3	3.1
Fairfax City	67.5	11.6	4.4	5.7	2.0	1.0	.8	7.0
Falls Church	59.8	14.4	5.8	6.0	2.1	1.5	3.0	7.4
Franklin	49.5	15.1	7.5	9.2	2.0	1.4	5.7	9.6
Fredericksburg	51.3	18.2		12.7	1.7	1.5	1.8	12.8
Galax	42.9	23.0		7.8	1.3	.8	18.8	5.4
Hampton	62.7	10.3	8.1	6.1	2.6	.2	2.2	7.8
Harrisonburg	38.7	20.7	.6	10.5	1.9	3.8	6.0	17.8
Hopewell	65.3	10.2	8.1	4.2	2.7	1.8	1.5	6.2
Lexington	50.1	15.9	13.3	6.5	1.8	1.6	1.9	8.9
Lynchburg	49.2	13.4	8.9	8.2	1.8	2.1	3.8	12.6
Manassas	71.2	9.9	5.0	2.1	1.5	.7	.6	9.0
Manassas Park	72.3	3.8	9.1	.9	3.2	.8	.9	8.8
Martinsville	50.5	17.3	8.2	6.1	3.0	2.6	1.2	11.1
Newport News	64.4	7.0	7.2	5.5	2.4	.7	3.3	9.5
Norfolk	41.4	10.0	15.5	7.2	1.8	1.5	8.4	14.2
Norton	45.6	23.0		10.5	1.9	3.5	6.6	8.9
Petersburg	56.1	11.2	7.8	6.8	2.0	.7	5.2	10.2
Poquoson	72.6	2.2	8.6	2.1	3.3	3.7	.9	6.6
Portsmouth	48.9	8.4	12.8	5.6	2.6	1.6	10.3	9.8
Radford	65.5	11.1		2.7	2.3	.6	7.5	10.3
Richmond	52.2	8.3	12.9	10.9	1.7	.6	6.3	7.1
Roanoke	47.6	11.6	14.8	10.4	2.1	1.2	3.9	8.4
Salem	66.6	15.8	2.4	7.2	1.2	.2	1.6	5.0
South Boston	49.2	19.6	8.9	11.0	2.5	2.6	.5	5.7
Staunton	45.8	15.7	14.1	7.0	3.8	.3	6.8	6.5
Suffolk	55.5	10.6	9.2	6.4	4.0	1.8	1.0	11.5
Va. Beach	53.8	9.7	8.6	5.3	2.8	2.6	2.4	14.8
Waynesboro	58.7	12.3	3.7	8.0	1.9	1.7	2.7	11.0
Williamsburg	40.6	30.2	1.8	10.3	.8	1.7	4.1	10.5
Winchester	<u>63.4</u>	<u>14.9</u>	<u>3.4</u>	<u>8.4</u>	<u>1.4</u>	1.8	1.2	5.5
CITY - TOTAL	54.5	10.3	10.1	7.2	2.1	1.3	4.4	10.1

TABLE 15- TOTAL LOCAL SOURCE REVENUE
AS A PERCENTAGE OF PERSONAL INCOME,
FISCAL YEAR 1976-77 - COUNTIES.

<u>County</u>	<u>Local Source Revenue Personal Income</u>	<u>General Prop. Tax Revenue Personal Income</u>
Accomack	3.0%	1.2%
Albemarle	6.1	3.7
Alleghany	4.6	3.4
Amelia	2.6	1.6
Amherst	3.1	1.5
Appomottax	2.7	2.0
Arlington	5.8	3.4
Augusta	3.4	1.9
Bath	4.3	3.0
Bedford	3.4	2.0
Bland	1.7	1.0
Botetourt	3.8	2.8
Brunswick	3.0	2.2
Buchanan	3.3	1.0
Buckingham	3.9	2.6
Campbell	3.0	1.7
Caroline	3.4	2.2
Carroll	2.6	2.0
Charles City	3.8	3.1
Charlotte	2.3	1.5
Chesterfield	6.4	3.4
Clarke	3.3	2.4
Craig	2.6	2.0
Culpeper	4.0	3.0
Cumberland	3.2	2.4
Dickenson	3.5	1.7
Dinwiddie	2.9	1.9
Essex	3.9	2.7
Fairfax	7.8	4.4
Fauquier	4.1	3.0
Floyd	3.0	1.8
Fluvanna	3.8	2.9
Franklin	2.5	1.4
Frederick	4.0	2.5
Giles	3.3	2.4
Gloucester	3.6	2.4
Goochland	4.2	3.2
Grayson	2.1	1.3
Green	3.3	2.3
Greensville	4.3	2.0

TABLE 15 - TOTAL LOCAL SOURCE REVENUE
AS A PERCENTAGE OF PERSONAL INCOME,
FISCAL YEAR 1976-77 - COUNTIES.

County	Local Source Revenue Personal Income	General Prop. Tax Revenue Personal Income
Halifax	2.7%	1.4%
Hanover	2.9	1.9
Henrico	5.0	2.5
Henry	2.3	1.5
Highland	4.6	3.5
Isle of Wight	4.7	3.6
James City	6.3	4.5
King and Queen	3.0	2.5
King George	3.2	2.1
King William	3.1	2.3
Lancaster	2.5	1.6
Lee	1.8	1.6
Loudoun	4.9	3.6
Louisa	3.0	2.1
Lunenburg	1.9	1.4
Madison	3.3	2.2
Mathews	3.0	2.1
Mecklenburg	2.0	1.2
Middlesex	3.3	2.3
Montgomery	3.4	2.5
Nelson	4.5	3.1
New Kent	3.7	3.0
Northampton	3.2	2.3
Northumberland	3.3	2.6
Nottoway	2.4	1.8
Orange	3.2	2.5
Page	2.2	1.6
Patrick	2.4	1.8
Pittsylvania	2.1	1.5
Powhatan	3.1	2.3
Prince Edward	2.3	1.4
Prince George	3.2	1.6
Prince William	7.9	4.4
Pulaski	2.3	1.8
Rappahannock	2.8	2.0
Richmond	2.8	1.9
Roanoke	6.3	2.7
Rickbridge	4.4	3.1
Rockingham	2.8	1.8
Russell	3.5	2.3
Scott	2.4	1.6
Shenandoah	2.6	1.8
Smyth	2.2	1.2

TABLE 15- TOTAL LOCAL SOURCE REVENUE
AS A PERCENTAGE OF PERSONAL INCOME,
FISCAL YEAR 1976-77 - COUNTIES.

<u>County</u>	<u>Local Source Revenue</u> <u>Personal Income</u>	<u>General Prop. Tax Revenue</u> <u>Personal Income</u>
Southampton	3.2%	2.6%
Spotsylvania	5.1	2.8
Stafford	4.8	3.2
Surry	8.1	7.4
Sussex	2.7	2.2
Tazewell	2.3	1.1
Warren	2.9	2.0
Washington	3.3	1.6
Westmoreland	3.3	2.6
Wise	2.7	1.1
Wythe	2.1	1.3
York	3.7	2.6
COUNTY TOTAL	5.1%	3.0%

TABLE 16- TOTAL LOCAL SOURCE REVENUE
AS A PERCENTAGE OF PERSONAL INCOME,
FISCAL YEAR 1976-77 - CITIES

<u>City</u>	Local Source Revenue Personal Income	General Prop. Tax Revenue Personal Income
Alexandria	5.9%	3.9%
Bedford	2.9	1.6
Bristol	5.1	2.5
Buena Vista	4.8	2.8
Charlottesville	5.7	3.0
Chesapeake	5.6	3.5
Clifton Forge	4.7	2.6
Colonial Heights	3.4	2.3
Covington	4.0	1.9
Danville	3.6	1.9
Emporia	3.7	1.8
Fairfax City	6.7	4.5
Falls Church	4.6	2.7
Franklin	3.6	1.8
Fredericksburg	5.0	2.6
Galax	4.3	1.8
Hampton	5.0	3.1
Harrisonburg	5.4	2.1
Hopewell	5.0	3.3
Lexington	3.9	1.9
Lynchburg	6.0	2.9
Martinsville	4.1	2.1
Newport News	5.8	3.7
Norfolk	5.9	2.4
Norton	3.8	1.7
Petersburg	6.2	3.5
Portsmouth	5.3	2.6
Radford	4.2	2.8
Richmond	6.8	3.6
Roanoke	6.7	3.2
Salem	4.8	3.2
South Boston	3.3	1.6
Staunton	3.6	1.6
Suffolk	3.8	2.1
Virginia Beach	4.4	2.4
Waynesboro	4.9	2.9
Williamsburg	4.9	2.0
Winchester	6.3	4.0
CITY TOTAL	5.6%	3.1%

TABLE 5 - ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977

COUNTIES

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPEL)	SERVICE CHARGES (COUNTY)	MISC.	TOTAL
ACCOMACK	57	18	13	0	2	5	1	45	143
ALBEMARLE	167	20	31	10	8	11	0	26	273
ALLEGHANY	141	11	0	0	7	2	20	6	187
AMELIA	68	13	0	0	9	6	3	7	106
AMHERST	66	15	0	0	8	2	22	24	137
APPOMATTOX	102	16	0	0	5	4	0	6	134
ARLINGTON	413	35	0	56	10	34	75	74	696
AUGUSTA	86	17	13	6	7	7	1	14	151
BATH	146	43	0	0	7	7	0	6	208
BEDFORD	105	8	0	0	7	5	0	53	176
BLAD	43	5	0	0	7	5	0	6	66
BETHEL	134	13	0	0	6	5	0	18	177
BRUNSWICK	93	13	12	0	5	2	0	6	131
BUCHANAN	64	23	0	0	5	2	0	105	1204
BUCKINGHAM	97	13	11	0	9	5	0	11	144
CAMPBELL	93	15	0	0	6	7	0	47	168
CAROLINE	111	12	19	0	9	9	2	7	170
CARROLL	76	12	0	0	3	1	0	6	98
CHARLES CITY	122	3	6	0	8	2	0	7	148
CHARLOTTE	62	12	0	0	5	2	0	14	95
CHESTERFIELD	232	23	0	10	11	12	77	65	429
CLARK	139	16	11	1	5	6	0	5	185
CRAIG	94	8	0	0	5	6	0	4	118
CULPEPER	149	24	0	0	6	6	0	11	197
CUMBERLAND	85	10	0	0	3	-	0	11	112
DICKENSON	85	18	0	0	2	1	0	67	174
DINWIDDIE	101	11	8	0	8	-	5	18	155
ESSEX	125	42	0	0	5	5	0	10	185
FAIRFAX	382	30	32	11	12	16	67	125	675
FAUQUIER	184	23	11	0	5	4	0	22	250
FLOYD	71	11	15	0	6	5	0	13	121
FLUVANNA	137	9	0	0	6	3	2	20	176
FRANKLIN	63	17	0	0	6	2	0	25	113
FREDERICK	127	21	13	0	7	14	5	13	201
GILES	113	18	0	0	0	5	0	20	153
GLOUCESTER	125	20	9	4	10	10	8	7	193
GOCHLAND	158	10	7	0	9	9	0	11	205
GRAYSON	54	7	9	0	3	4	0	4	81
GREENE	86	8	10	0	6	4	0	7	122
GREENSVILLE	72	13	0	1	6	3	0	56	152
HALIFAX	57	13	18	0	5	2	0	15	110
HANOVER	118	23	0	2	10	4	10	10	177

TABLE 5-ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977 COUNTRIES

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPOL)	SERVICE CHARGES (COUNTY)	MISC.	TOTAL
HENRICK	189	43	12	27	12	13	52	35	383
HENRY	69	21	0	0	6	2	1	5	108
HIGHLAND	140	11	0	0	6	5	0	23	186
ISLE OF WIGHT	177	17	12	0	7	5	0	11	229
JAMES CITY	217	34	0	11	5	9	10	16	302
KING & QUEEN	124	4	0	0	9	4	0	6	147
KING GEORGE	125	11	9	4	9	4	9	15	188
KING WILLIAM	136	16	0	0	6	4	0	24	187
LANCASTER	92	29	0	0	6	-	0	10	141
LEE	42	14	0	0	0	2	0	8	67
LEWIS	279	28	14	4	8	9	0	32	374
LOUISA	104	16	0	0	5	10	0	5	144
LYNCHBURG	68	13	0	0	2	2	0	4	89
MADISON	86	13	11	0	8	4	0	5	128
MATHEWS	98	15	0	3	7	3	5	5	140
MECKLENBURG	57	22	0	0	5	4	0	6	94
MIDDLESEX	102	20	0	0	9	4	0	5	144
MONTGOMERY	96	17	0	0	2	2	0	18	134
NELSON	117	9	14	1	6	8	4	8	166
NEW KENT	160	12	0	0	9	8	0	6	196
NORTHAMPTON	89	19	0	0	3	2	0	13	126
NORTHUMBERLAND	130	13	0	0	8	-	0	13	165
NORTHWAY	94	18	0	0	0	4	0	8	123
ORANGE	136	19	0	0	6	-	0	10	173
PAGE	72	17	0	0	0	1	2	4	96
PATRICK	78	11	0	0	7	2	0	5	107
PITTSYLVANIA	63	10	0	0	3	-	0	8	87
POWHEATAN	103	8	7	0	4	10	0	8	141
PRINCE EDWARD	62	25	6	0	6	-	0	5	106
PRINCE GEORGE	82	9	0	3	7	5	3	54	168
PRINCE WILLIAM	307	23	25	0	8	15	53	122	552
PULASKI	82	15	0	0	0	3	0	8	107
RAPPAHANNOCK	100	10	10	0	10	2	0	5	140
RICHMOND	112	29	0	0	6	2	0	14	162
ROANOKE	179	23	0	9	7	8	21	166	413
ROCKBRIDGE	127	17	0	1	6	5	0	24	181
ROCKINGHAM	85	15	11	0	6	2	4	13	136
RUSSELL	103	16	0	0	0	2	0	36	157
SCOTT	66	12	17	0	0	1	0	6	102
SPENANDBAH	87	19	0	0	0	3	0	14	123
SMYTH	51	19	0	0	4	2	0	13	88
SCUTHAMPTON	106	8	0	0	5	3	0	11	133

TABLE 5- ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977 COUNTIES

COUNTY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPO.L)	SERVICE CHARGES (COUNTY)	MISC.	TOTAL
SPOTSYLVANIA	137	33	0	0	0	7	53	19	249
STAFFORD	175	13	8	0	8	10	40	6	261
SURRY	313	7	0	0	5	3	0	18	346
SUSSEX	99	13	0	0	5	2	0	7	125
TAZEWELL	63	23	0	0	0		0	35	127
WARREN	100	22	0	0	0	6	1	18	147
WASHINGTON	71	15	0	1	5	4	15	35	145
WESTMORELAND	112	14	0	0	5	4	0	9	145
WISE	61	22	0	0	0	2	0	70	154
WYTHE	57	21	0	0	4	2	0	6	89
YORK	176	15	0	8	3	6	16	31	253
TOTAL COUNTIES	187	22	10	8	7	9	26	51	321

TABLE 6 - ANALYSIS OF PER CAPITA REVENUE FROM LOCAL SOURCES, FISCAL YEAR 1976-1977 CITIES

CITY	GENERAL PROPERTY TAXES	LOCAL SALES TAX	CONSUMER UTILITY TAX	B.P.O.L.	MOTOR VEHICLE LIC. TAX	PERMITS, LICENSES (EX. BPCL)	SERVICE CHARGES (CITY)	MISC.	TOTAL
ALEXANDRIA	387	42	46	26	11	11	6	51	581
BEDFORD	96	42	0	13	4	2	12	10	178
BRISTOL	134	57	4	21	6		10	40	273
BUENA VISTA	124	21	12	11	8		21	16	215
CHARLOTTESVILLE	206	52	42	25	7	4	28	26	392
CHESAPEAKE	180	17	33	10	6	4	2	35	287
CLIFTON FORGE	163	31	32	19	8	5	18	15	296
COLONIAL HEIGHTS	163	25	12	8	10	3	6	20	246
COVINGTON	128	44	40	19	6	1	14	15	266
DANVILLE	117	41	0	21	5	0	7	28	219
EMPERIA	104	56	16	22	5	2	5	7	216
FAIRFAX	413	71	27	35	13	6	5	47	612
FALLS CHURCH	396	96	38	40	14	10	20	49	662
FRANKLIN	128	39	19	24	5	4	15	25	258
FREDERICKSBURG	183	65	0	45	6	5	6	46	356
GALAX	128	69	0	23	4		56	16	299
HAMPTON	181	30	23	18	8	0	6	22	288
HARRISBURG	108	58	2	29	5	10	17	50	280
HOPEWELL	199	31	25	13	8	5	5	19	305
LEXINGTON	104	33	28	13	4		4	18	207
LYNCHBURG	175	48	32	29	6	8	13	45	356
MANASSAS	441	61	31	13	9	5	4	56	621
MANASSAS PARK	133	7	17	2	6	1	2	16	184
MARTINSVILLE	141	48	23	17	8	7	3	31	279
NEWPORT NEWS	225	24	25	19	8	2	12	33	350
NORFOLK	138	33	52	24	6	5	28	47	333
NORTON	109	55	0	25	5	8	16	21	238
PETERSBURG	193	39	27	24	7	2	18	35	345
POQUOSON	136	4	16	4	6	7	2	12	187
PORTSMOUTH	148	25	39	17	8	5	31	29	303
RADFORD	133	22	0	6	5		15	21	203
RICHMOND	280	45	69	59	9	3	34	38	537
ROANOKE	206	50	64	45	9	5	17	36	433
SALEM	210	50	8	23	4	0	5	16	315
SOUTH BOSTON	110	44	20	25	6	6	1	13	224
STAUNTON	114	39	35	18	9		17	16	250
SUFFOLK	112	21	19	13	8	4	2	23	202
VIRGINIA BEACH	148	26	24	15	8	7	7	41	276
WAYNESBORO	197	41	12	27	6	6	9	37	335
WILLIAMSBURG	160	119	7	41	3	7	16	41	393
WINCHESTER	256	60	14	34	6	7	5	22	403
TOTAL CITIES	195	37	36	26	8	5	16	36	357

TABLE 7 - ANALYSIS OF LOCAL SOURCE REVENUE PER SCHOOL AGE CHILD, FISCAL YEAR 1976-77 COUNTIES

COUNTY	GENERAL PROPERTY TAXES (\$)	LOCAL SALES TAX (\$)	CONSUMER UTILITY TAX (\$)	B.P.O.L. (\$)	MOTOR VEHICLE LIC. TAX (\$)	PERMITS, LICENSES (EX. BPO.L.) (\$)	SERVICE CHARGES (COUNTY) (\$)	MISC. (\$)	TOTAL (\$)
ACCOMACK	228	71	51	0	9	13	5	195	570
ALBEMARLE	736	87	137	42	37	48	0	114	1201
ALLEGHANY	445	36	0	0	22	8	62	18	591
AMELIA	236	45	0	0	29	19	12	26	367
AMHERST	279	64	0	0	32	9	91	100	575
APPELTAUX	338	53	0	1	18	14	0	20	445
ARLINGTON	2676	225	0	364	66	218	484	479	4512
AUGUSTA	376	73	58	28	29	29	5	62	661
BATH	599	177	0	0	28	28	0	25	857
BEDFORD	364	29	0	0	25	11	0	184	613
BLAND	184	21	0	0	28	22	0	27	282
BUTELTURT	486	48	0	0	23	20	0	67	644
BRUNSWICK	344	49	44	0	17	7	0	21	482
BUCHANAN	191	70	0	0	14	8	0	326	607
BUCKINGHAM	326	44	35	0	29	17	0	36	487
CAMPBELL	293	48	0	0	18	22	0	147	529
CAROLINE	398	44	68	0	33	0	7	25	609
CARROLL	298	40	0	0	11	6	1	25	385
CHARLES CITY	392	10	20	0	25	8	0	21	476
CHARLLOTTE	224	42	0	0	18	7	0	51	342
CHESTERFIELD	727	71	0	31	33	38	241	202	1342
CLARKE	476	54	38	3	17	19	0	30	637
CRAIG	393	31	0	0	21	27	0	17	490
CULPEPER	554	91	0	0	23	22	0	43	732
CUMBERLAND	245	29	0	0	9	8	0	32	324
DICKENSON	273	59	0	1	7	0	0	217	560
DINWIDDIE	346	39	27	0	28	11	16	62	529
ESSEX	416	138	0	0	18	11	0	32	615
FAIRFAX	1294	103	108	37	41	54	226	425	2289
FAUQUIER	594	73	37	0	18	12	0	70	805
FLUYD	272	42	56	0	24	17	0	49	461
FLUVANNA	501	34	0	0	20	9	6	73	643
FRANKLIN	241	64	0	0	24	6	0	94	429
FREDERICK	369	62	38	0	20	41	14	38	583
GILES	393	61	0	0	0	9	0	71	535
GLOUCESTER	436	71	32	15	34	25	27	25	674
GLOUCHLAND	576	37	27	0	34	25	0	41	747
GKAYSUN	220	29	37	0	11	17	0	16	330
GREENE	216	21	26	0	15	11	0	18	306
GREENSVILLE	250	45	0	4	22	10	0	192	523
HALIFAX	191	44	59	0	18	6	0	50	370
HANOVER	415	80	0	7	37	15	36	34	624

TABLE 7- ANALYSIS OF LOCAL SOURCE REVENUE PER SCHOOL AGE CHILD, FISCAL YEAR 1976-77 COUNTIES

COUNTY	GENERAL PROPERTY TAXES (\$)	LOCAL SALES TAX (\$)	CONSUMER UTILITY TAX (\$)	B.P.O.L. (\$)	MOTOR VEHICLE LIC. TAX (\$)	PERMITS, LICENSES (EX. BPOL) (\$)	SERVICE CHARGES (COUNTY) (\$)	MISC. (\$)	TOTAL (\$)
HENRICE	795	180	50	116	50	57	217	149	1614
HENRY	251	76	0	0	22	7	3	33	392
HIGHLAND	690	55	0	0	32	27	0	112	915
ISLE OF WIGHT	583	55	41	0	22	17	0	37	755
JAMES CITY	915	145	0	47	23	36	43	66	1276
KING GEORGE	256	8	0	0	19	6	0	12	302
KING QUEEN	733	67	52	25	53	25	53	91	1099
KING WILLIAM	438	53	0	0	20	14	0	76	601
LANCASTER	371	118	0	0	26	12	0	41	568
LEE	162	53	0	0	0	10	0	30	255
LEWIS	836	85	42	11	24	26	0	96	1119
LOUISA	396	62	0	0	21	37	0	34	550
LOUNGBORO	252	47	0	0	7	12	0	14	332
MADISON	298	46	39	0	28	13	0	18	442
MATHEWS	437	68	0	15	30	14	21	40	625
MECKLENBURG	212	83	0	0	18	14	0	23	350
MIDDLESEX	424	82	0	0	39	18	0	36	599
MONTGOMERY	453	78	0	0	9	9	0	83	631
NELSON	424	34	50	3	21	30	13	28	603
NEW KENT	508	40	0	0	28	25	1	20	622
NORTHAMPTON	331	72	0	0	9	7	0	48	467
NORTHUMBERLAND	588	59	0	0	34	13	0	57	751
NORTHWAY	316	60	0	0	0	12	0	26	414
ORANGE	492	69	0	0	20	9	0	36	626
PAGE	274	64	0	0	0	5	9	15	368
PATRICK	290	41	0	0	25	9	0	32	396
PITTSYLVANIA	232	37	0	0	11	11	0	31	322
PLANTATION	375	30	27	0	15	37	0	29	513
PRINCE EDWARD	280	112	29	0	26	11	0	24	481
PRINCE GEORGE	248	28	0	10	21	27	9	164	507
PRINCE WILLIAM	932	68	75	0	24	46	159	370	1675
PULASKI	266	48	0	0	0	10	0	27	351
RAPPAHANNOCK	311	30	30	0	31	5	0	28	435
RICHMOND	411	107	0	0	21	8	0	50	598
ROANOKE	577	74	0	29	22	27	66	333	1328
ROCKBRIDGE	473	64	0	6	22	18	0	88	672
ROCKINGHAM	317	56	42	0	21	8	14	50	507
RUSSELL	316	49	0	0	0	6	0	110	481
SCOTT	235	41	59	0	0	4	0	21	360
SHENANDOAH	345	76	0	0	0	12	0	54	487
SPYTH	183	69	0	0	14	6	0	45	317
SOUTHAMPTON	359	28	0	0	16	10	0	36	449

TABLE 7-ANALYSIS OF LOCAL SOURCE REVENUE PER SCHOOL AGE CHILD, FISCAL YEAR 1976-77 COUNTIES

COUNTY	GENERAL PROPERTY TAXES (\$)	LOCAL SALES TAX (\$)	CONSUMER UTILITY TAX (\$)	B.P.O.L. (\$)	MOTOR VEHICLE LIC. TAX (\$)	PERMITS, LICENSES (EX. BPO.L.) (\$)	SERVICE CHARGES (COUNTY) (\$)	MISC. (\$)	TOTAL (\$)
SPOTSYLVANIA	326	79	0	0	0	16	127	46	594
STAFFORD	539	40	26	0	26	32	125	17	805
SURRY	1067	25	0	0	17	11	0	60	1179
SUSSEX	300	39	0	0	14	6	0	21	379
TAZEWELL	230	86	0	0	0	5	0	142	463
WARREN	352	79	0	0	0	21	2	64	519
WASHINGTON	242	51	0	2	16	13	49	120	493
WESTMORELAND	382	47	0	0	18	15	0	31	493
WISE	207	76	0	0	0	7	0	238	528
WYTHE	209	76	0	0	15	6	0	20	326
YORK	592	50	0	26	9	15	53	105	855
TOTAL COUNTIES	671	80	36	27	26	33	93	185	1149

TABLE 8 - ANALYSIS OF LOCAL SOURCE REVENUE PER SCHOOL AGE CHILD, FISCAL YEAR 1976-77 CITIES

CITY	GENERAL PROPERTY TAXES (\$)	LOCAL SALES TAX (\$)	CONSUMER UTILITY TAX (\$)	B.P.O.L. (\$)	MOTOR VEHICLE LIC. TAX (\$)	PERMITS, LICENSES (EX. BPOL) (\$)	SERVICE CHARGES (\$)	MISC. (\$)	TOTAL (\$)
ALEXANDRIA	2419	266	287	164	72	71	39	318	3636
BEDFORD CITY	518	225	0	70	19	11	64	53	960
BRISTOL	572	242	17	91	24	5	44	169	1163
BUENA VISTA	493	83	46	43	30	11	85	62	853
CHARLOTTEVILLE	1043	266	213	128	37	21	143	134	1985
CHESAPEAKE	588	56	109	34	19	12	7	115	940
CLIFTON FURGE	691	131	136	81	34	22	77	82	1253
COLONIAL HEIGHTS	626	97	45	29	39	10	21	79	946
COVINGTON	594	204	184	87	28	4	65	72	1239
DANVILLE	450	159	0	80	21		27	106	843
EMPURIA	508	276	76	106	26	8	24	32	1056
FAIRFAX CITY	1553	268	101	131	48	22	19	160	2302
FALLS CHURCH	1871	452	182	187	66	46	95	231	3129
FRANKLIN CITY	467	143	70	87	19	14	54	90	944
FREDERICKSBURG	1062	377	0	263	36	30	37	265	2071
GALAX	714	382	0	130	21	14	314	85	1664
HAMPTON	670	110	87	65	28	2	24	82	1069
HARRISONBURG	749	401	12	203	37	72	118	345	1936
HOPEWELL	772	120	96	50	32	21	18	73	1182
LEXINGTON	641	203	171	83	23	20	25	114	1280
LYNCHBURG	842	229	153	140	31	37	64	215	1710
MANASSAS CITY	1697	233	121	51	36	18	15	216	2386
MANASSAS PARK	521	28	65	6	24	6	7	64	720
MARTINSVILLE	555	190	90	67	33	28	14	122	1099
NEWPORT NEWS	834	90	94	72	30	5	43	124	1294
NORFOLK	565	137	212	98	25	20	115	194	1366
NORTON	395	199	0	91	16	30	57	77	865
PETERSBURG	749	150	104	91	26	10	70	137	1337
POQUOSON	422	13	50	12	18	21	5	39	581
PRINCETON	565	97	148	65	30	18	119	112	1155
RADFORD	604	102	0	26	21	4	69	95	922
RICHMOND CITY	1162	186	286	243	38	13	139	157	2225
ROANOKE CITY	809	197	253	177	36	19	67	142	1701
SALEM	913	217	33	99	17	2	21	69	1371
SOUTH BLSTON	434	173	79	97	22	22	4	50	883
STANTON	567	194	175	87	46	5	85	80	1238
SUFFOLK	377	72	62	43	27	12	7	78	679
VIRGINIA BEACH	445	79	72	44	24	21	20	122	828
WAYNESBORO	776	162	49	106	25	23	36	145	1323
WILLIAMSBURG	2601	1933	113	662	55	107	265	671	6408
WINCHESTER	1283	302	69	170	28	38	24	110	2023
TOTAL CITIES	769	145	142	101	30	18	63	142	1410

TABLE 9 - SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - COUNTIES

COUNTY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Accomack	\$ 4,403,633	33.26	\$ 5,525,100	41.73	\$ 3,311,614	25.01	\$ 13,240,347
Albermarle	13,135,750	59.26	7,032,626	31.73	1,996,306	9.01	22,164,682
Alleghany	2,230,832	38.19	2,695,576	46.14	915,637	15.67	5,842,045
Amelia	902,712	26.62	1,471,902	43.40	1,016,494	29.98	3,391,108
Amherst	3,789,019	39.01	4,320,327	44.49	1,602,649	16.50	9,711,995
Appomattox	\$ 1,504,771	34.54	\$ 2,249,350	51.62	\$ 603,066	13.84	\$ 4,357,187
Arlington	106,827,000	75.24	21,356,511	15.04	13,796,140	9.72	141,979,651
Augusta	7,736,180	41.84	8,608,944	46.56	2,145,708	11.60	18,490,832
Bath	1,083,859	41.22	820,045	31.18	725,770	27.60	2,629,674
Bedford	5,061,762	43.10	5,647,754	48.09	1,034,478	8.81	11,743,994
Bland	\$ 376,748	26.24	\$ 887,131	61.79	\$ 171,877	11.97	\$ 1,435,756
Botetourt	3,737,668	45.21	3,936,909	47.61	593,901	7.18	8,268,478
Brunswick	2,065,629	31.04	2,834,109	42.58	1,755,322	26.38	6,655,060
Buchanan	7,061,889	39.99	7,543,058	42.72	3,053,582	17.29	17,658,529
Buckingham	1,573,516	31.74	2,262,589	45.63	1,122,249	22.63	4,958,354
Campbell	\$ 7,108,344	41.38	\$ 8,567,371	49.87	\$ 1,503,656	8.75	\$ 17,179,371
Caroline	2,709,860	39.34	3,522,614	51.14	655,772	9.52	6,888,246
Carroll	2,359,283	30.16	4,412,830	56.42	1,050,025	13.42	7,822,138
Charles City	965,211	26.34	1,764,414	48.14	935,390	25.52	3,665,015
Charlotte	1,201,388	26.79	2,539,968	56.63	743,626	16.58	4,484,982
Chesterfield	\$ 46,225,578	63.81	\$ 19,526,777	26.95	\$ 6,696,357	9.24	\$ 72,448,712
Clarke	1,613,328	48.97	1,301,803	39.52	379,113	11.51	3,294,244
Craig	446,932	31.18	605,124	42.22	381,365	26.60	1,433,421
Culpeper	4,124,151	50.10	3,349,422	40.68	759,072	9.22	8,232,645
Cumberland	785,511	25.84	1,556,331	51.20	698,077	22.96	3,039,919
Dickenson	\$ 3,179,883	36.63	\$ 4,234,793	48.78	\$ 1,266,911	14.59	\$ 8,681,587
Dinwiddie	3,035,197	35.93	4,284,599	50.72	1,128,218	13.35	8,448,014
Essex	1,444,793	39.98	1,432,913	39.65	736,218	20.37	3,613,924

TABLE 9 - SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - COUNTIES. (Continued)

COUNTY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Fairfax	\$ 354,706,648	76.05	\$ 73,943,567	15.86	\$ 37,736,811	8.09	\$ 466,387,026
Fauquier	7,374,547	58.18	4,068,050	32.09	1,233,797	9.73	12,676,394
Floyd	1,232,614	36.79	1,742,133	51.99	376,075	11.22	3,350,822
Fluvanna	1,640,967	40.27	1,788,749	43.90	645,134	15.83	4,074,850
Franklin	3,577,700	33.33	5,682,605	52.94	1,473,087	13.73	10,733,392
Frederick	\$ 5,656,380	46.53	\$ 5,251,934	43.21	\$ 1,247,162	10.26	\$ 12,155,476
Giles	2,561,491	36.62	3,517,678	50.30	914,869	13.08	6,994,038
Gloucester	3,276,648	45.12	2,751,380	37.89	1,234,033	16.99	7,262,061
Goochland	2,291,523	45.95	1,802,369	36.14	893,336	17.91	4,987,228
Grayson	1,245,770	27.47	2,598,237	57.29	696,126	15.24	4,535,133
Greene	\$ 815,440	27.43	\$ 1,521,590	51.19	\$ 635,323	21.38	\$ 2,972,353
Greensville	1,530,748	30.86	2,451,979	49.44	977,100	19.70	4,959,827
Halifax	3,348,047	26.45	5,641,527	44.57	3,668,981	28.98	12,658,555
Hanover	8,563,359	44.25	7,435,638	38.42	3,352,522	17.33	19,351,519
Henrico	66,669,646	68.64	26,520,995	27.31	3,934,512	4.05	97,125,153
Henry	\$ 6,006,699	30.83	\$ 10,510,725	53.95	\$ 2,964,503	15.22	\$ 19,481,927
Highland	465,015	44.87	350,452	33.81	220,947	21.32	1,036,414
Isle of Wight	4,681,394	48.84	3,659,344	38.18	1,244,305	12.98	9,585,043
James City	5,986,401	49.80	3,818,072	31.76	2,217,264	18.44	12,021,737
King George	1,801,056	42.57	1,792,433	42.36	637,573	15.07	4,231,062
King & Queen	\$ 879,747	38.76	\$ 960,213	42.30	\$ 429,999	18.94	\$ 2,269,959
King William	1,486,794	46.86	1,254,794	39.55	431,123	13.59	3,172,711
Lancaster	1,356,750	37.05	1,499,907	40.96	805,343	21.99	3,662,000
Lee	1,691,366	18.90	5,373,860	60.05	1,883,735	21.05	8,948,961
Loudoun	18,687,915	64.39	8,414,922	28.99	1,922,783	6.62	29,025,620
Louisa	\$ 2,435,513	35.01	\$ 3,020,262	43.42	\$ 1,500,631	21.57	\$ 6,956,406
Lunenburg	1,097,945	28.34	2,039,979	52.67	735,615	18.99	3,873,539
Madison	1,281,782	38.36	1,699,703	50.87	359,745	10.77	3,341,230
Mathews	1,132,905	45.27	1,043,090	41.68	326,712	13.05	2,502,707
Mecklenburg	2,759,885	29.16	4,773,892	50.45	1,929,353	20.39	9,463,130
Middlesex	\$ 1,034,056	41.55	\$ 998,618	40.12	\$ 456,240	18.33	\$ 2,488,914
Montgomery	7,835,604	45.35	7,511,667	43.47	1,932,199	11.18	17,279,470
Nelson	1,947,708	35.61	2,419,001	44.22	1,103,459	20.17	5,470,168
New Kent	1,428,036	46.12	1,228,726	39.69	439,198	14.19	3,095,960

TABLE 9 - SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - COUNTIES. (Continued)

COUNTY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Northampton	\$ 1,933,534	28.63	\$ 3,185,655	47.16	\$ 1,635,293	24.21	\$ 6,754,492
Northumberland	1,588,432	37.07	1,580,641	36.88	1,116,434	26.05	4,285,507
Nottoway	1,726,102	31.70	2,848,751	52.32	869,997	15.98	5,444,850
Orange	2,865,283	44.59	2,740,520	42.65	819,801	12.76	6,425,604
Page	1,791,513	31.99	2,870,667	51.26	937,847	16.75	5,600,027
Patrick	\$ 1,710,788	32.44	\$ 2,815,006	53.39	\$ 747,239	14.17	\$ 5,273,033
Pittsylvania	5,468,298	26.11	11,317,937	54.05	4,155,233	19.84	20,941,468
Powhatan	1,492,721	39.18	1,782,822	46.79	534,457	14.03	3,810,000
Prince Edward	1,730,044	35.73	2,279,213	47.08	832,353	17.19	4,841,610
Prince George	3,228,027	36.40	3,943,547	44.46	1,697,734	19.14	8,869,308
Prince William	\$70,900,942	67.64	\$ 24,380,489	23.26	\$ 9,542,960	9.10	\$104,824,391
Pulaski	3,481,950	30.38	6,284,350	54.82	1,696,720	14.80	11,463,020
Rappahannock	767,793	43.77	744,976	42.47	241,393	13.76	1,754,162
Richmond	1,072,123	36.62	1,243,488	42.47	612,099	20.91	2,927,710
Roanoke	25,814,501	57.96	16,364,718	36.75	2,355,469	5.29	44,534,688
Rockbridge	\$ 3,053,382	39.40	\$ 3,239,847	41.81	\$ 1,455,812	18.79	\$ 7,749,041
Rockingham	7,278,252	41.70	7,947,927	45.54	2,227,894	12.76	17,454,073
Russell	4,156,340	34.57	6,111,448	50.83	1,755,163	14.60	12,022,951
Scott	2,521,619	30.39	4,573,971	55.12	1,202,632	14.49	8,298,222
Shenandoah	3,214,561	38.99	3,725,246	45.19	1,304,302	15.82	8,244,109
Smyth	\$ 2,846,506	29.00	\$ 6,008,313	61.20	\$ 961,937	9.80	\$ 9,816,756
Southampton	2,457,836	30.55	3,914,714	48.66	1,672,966	20.79	8,045,516
Spotsylvania	6,056,333	48.89	5,041,961	40.70	1,289,675	10.41	12,387,969
Stafford	8,480,648	51.97	5,898,253	36.14	1,940,743	11.89	16,319,644

TABLE 9 - SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - COUNTIES. (Continued)

COUNTY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Surry	\$ 2,078,634	52.82	\$ 1,153,501	29.31	\$ 702,976	17.87	\$ 3,935,111
Sussex	1,413,443	26.93	2,652,833	50.54	1,182,954	22.53	5,249,230
Tazewell	5,913,867	33.44	9,646,632	54.54	2,126,961	12.02	17,687,460
Warren	2,748,643	44.24	2,821,633	45.41	642,994	10.35	6,213,270
Washington	5,945,762	37.57	7,789,721	49.22	2,091,129	13.21	15,826,612
Westmoreland	\$ 1,946,963	35.76	\$ 2,395,255	44.00	\$ 1,101,661	20.24	\$ 5,443,879
Wise	6,688,441	36.21	8,827,534	47.79	2,956,699	16.00	18,472,674
Wythe	2,106,193	26.69	4,441,170	56.29	1,343,222	17.02	7,890,585
York	7,991,147	44.19	7,103,716	39.29	2,987,108	16.52	18,081,971
TOTAL COUNTIES:	\$967,649,147	57.71	\$521,055,446	31.07	\$188,075,045	11.22	\$1,676,779,638

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NOTE: Prepared by the staff of the Virginia Division of Legislative Services.

TABLE 10 - SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - CITIES

CITY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	MISC.	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Alexandria	\$ 62,833,063	75.85	\$ 13,209,772	15.94	\$ 6,725,146	8.11	\$ 74,305	.10	\$ 82,842,286
Bedford	1,177,259	72.03	317,484	19.42	139,660	8.55			1,634,403
Bristol	5,508,001	51.21	3,884,690	36.12	1,148,302	10.67	213,914	2.00	10,754,907
Buena Vista	1,438,792	47.40	1,156,052	38.08	420,611	13.85	19,951	.67	3,035,406
Charlottesville	16,139,982	61.20	6,006,558	22.77	3,781,415	14.34	442,750	1.68	26,370,705
Chesapeake	\$ 30,914,784	47.25	\$ 23,875,318	36.49	\$ 10,615,289	16.22	\$ 24,373	.04	\$ 65,429,764
Clifton Forge	1,477,799	39.65	987,911	33.79	1,259,411	26.50	2,413	.06	3,727,534
Colonial Heights	4,205,842	52.02	2,541,938	31.44	1,335,066	16.51	1,618	.03	8,084,464
Covington	2,477,032	54.71	1,512,059	33.80	483,862	10.82	200	.01	4,473,153
Danville	9,998,032	47.12	7,495,654	35.33	2,568,787	12.10	1,155,613	5.45	12,218,086
Emporia	\$ 1,187,545	64.95	\$ 330,966	18.10	\$ 309,738	16.95	\$		\$ 1,828,249
Fairfax	12,842,599	81.66	2,033,618	12.93	844,023	5.36	6,752	.04	15,726,992
Falls Church	6,222,934	82.80	973,055	12.95	289,347	3.85	30,119	.40	7,515,455
Franklin	1,912,581	40.60	1,894,266	40.21	763,315	16.20	140,267	2.99	4,719,429
Fredericksburg	6,089,776	65.80	2,069,749	22.36	961,324	10.39	133,160	1.45	9,254,009
Galax	\$ 1,972,402	59.25	\$ 1,045,763	31.41	\$ 310,721	9.33	\$		\$ 3,328,886
Hampton	37,144,887	47.16	27,969,942	35.51	13,189,988	16.75	457,169	.50	78,761,986
Harrisonburg	5,407,985	64.46	1,858,569	22.15	619,670	7.38	503,716	6.00	8,389,940
Hopewell	7,189,252	20.27	6,990,879	19.71	20,085,135	56.64	1,194,800	3.38	35,460,066
Lexington	1,451,300	53.00	705,375	25.75	567,590	20.72	14,307	.52	2,738,572
Lynchburg	\$ 23,317,442	59.56	\$ 10,221,917	26.11	\$ 5,464,605	13.96	\$ 143,572	.37	\$ 39,147,536
Manassas	7,698,803	90.96	605,555	7.15	159,545	1.88			8,463,903
Manassas Park	1,714,033	44.31	1,829,216	47.29	324,645	8.39			3,867,894
Martinsville	5,192,247	46.84	3,300,388	29.77	2,415,618	21.80	176,682	1.59	11,084,935
Newport News	48,951,121	57.09	24,901,399	29.04	10,721,219	12.50	1,160,027	1.35	85,733,766
Norfolk	\$ 91,889,367	54.26	\$ 48,493,203	28.63	\$ 28,080,272	16.58	\$ 882,007	.70	\$ 169,344,849
Norton	1,119,445	36.11	953,809	30.77	1,026,464	33.11			3,099,718
Petersburg	16,217,415	53.07	10,619,714	34.75	3,702,726	12.12	13,887	.04	30,553,742
Poquoson	1,385,880	42.73	1,504,001	46.38	352,525	10.87	613	.02	3,243,019
Portsmouth	32,310,024	44.42	26,242,090	36.08	13,597,590	18.70	583,828	.80	72,733,532
Radford	\$ 2,410,749	49.52	\$ 1,622,376	33.33	\$ 834,904	17.15	\$		\$ 4,868,029
Richmond	121,491,771	57.48	50,898,489	24.08	34,211,616	16.18	4,762,048	2.26	211,363,924
Roanoke	43,981,217	61.64	17,355,583	24.32	8,900,946	12.47	1,113,881	1.57	71,351,627

TABLE 10- SOURCES OF TOTAL LOCAL REVENUE, FISCAL YEAR 1976-1977 - CITIES

CITY	TOTAL LOCAL SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM STATE SOURCES	PERCENTAGE OF TOTAL	TOTAL FROM FEDERAL SOURCES	PERCENTAGE OF TOTAL	MISC.	PERCENTAGE OF TOTAL	TOTAL LOCAL REVENUE
Salem	\$ 7,399,221	79.89	\$ 1,178,281	12.72	\$ 684,221	7.39	\$		\$ 9,261,723
South Boston	1,591,403	42.59	1,008,367	26.98	1,136,847	30.43			3,736,617
Staunton	5,494,379	58.24	2,923,992	30.99	1,015,329	10.77			9,433,700
Suffolk	9,563,525	39.68	10,071,017	41.79	4,465,940	18.53			24,100,482
Virginia Beach	61,636,714	51.93	40,941,731	34.50	16,101,023	13.56	17,030	.01	118,696,498
Waynesboro	\$ 5,599,114	61.65	\$ 2,620,977	28.86	\$ 861,355	9.48	\$ 296		\$ 9,081,742
Williamsburg	4,287,228	68.26	760,987	12.12	1,214,250	19.33	18,022	.30	6,280,487
Winchester	8,591,996	71.81	2,366,598	19.78	790,340	6.60	214,827	1.90	11,963,761
TOTAL CITIES:	\$ 719,434,941	55.23	\$ 367,279,308	28.19	\$202,480,380	15.54	\$13,502,147	1.04	\$1,302,696,776
GRAND TOTAL:	\$1,687,084,088	56.62	\$ 888,334,754	29.82	\$390,555,425	13.11	\$13,502,147	.45	\$2,979,476,414

Prepared by the Division of Legislative Services. Source: Most of the data was derived from the Report of the Auditor of Public Accounts.

TABLE 11- SOURCES OF TOTAL LOCAL REVENUE PER CAPITA
FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
ACCLMACK	\$ 143	\$ 170	\$ 107	\$ 428
ALBEMARLE	\$ 273	\$ 146	\$ 41	\$ 460
ALLEGHANY	\$ 187	\$ 227	\$ 77	\$ 491
AMELIA	\$ 106	\$ 173	\$ 120	\$ 299
AMHERST	\$ 137	\$ 156	\$ 58	\$ 351
APPEMATTUX	\$ 134	\$ 201	\$ 54	\$ 389
ARLINGTON	\$ 696	\$ 139	\$ 90	\$ 925
AUGUSTA	\$ 151	\$ 168	\$ 42	\$ 360
BATH	\$ 208	\$ 158	\$ 140	\$ 506
BEDFORD	\$ 176	\$ 197	\$ 36	\$ 409
BLAND	\$ 66	\$ 156	\$ 30	\$ 252
BUTELDURT	\$ 177	\$ 187	\$ 28	\$ 392
BRUNSWICK	\$ 131	\$ 179	\$ 111	\$ 421
BUCHANAN	\$ 204	\$ 217	\$ 88	\$ 509
BUCKINGHAM	\$ 144	\$ 208	\$ 103	\$ 455
CAMPBELL	\$ 168	\$ 203	\$ 36	\$ 406
CARLLINE	\$ 170	\$ 222	\$ 41	\$ 433
CARROLL	\$ 98	\$ 184	\$ 44	\$ 326
CHARLES CITY	\$ 148	\$ 271	\$ 144	\$ 564
CHARLOTTE	\$ 95	\$ 200	\$ 59	\$ 353
CHESTERFIELD	\$ 429	\$ 181	\$ 62	\$ 673
CLARK	\$ 185	\$ 150	\$ 44	\$ 379
CRAIG	\$ 118	\$ 159	\$ 100	\$ 377
CULPEPER	\$ 197	\$ 160	\$ 36	\$ 394
CUMBERLAND	\$ 112	\$ 222	\$ 100	\$ 434
DICKENSON	\$ 174	\$ 231	\$ 69	\$ 474
DINWIDDIE	\$ 155	\$ 219	\$ 58	\$ 431
ESSEX	\$ 185	\$ 184	\$ 94	\$ 463
FAIRFAX	\$ 675	\$ 141	\$ 72	\$ 888
FALGQUIER	\$ 250	\$ 138	\$ 42	\$ 430
FLOYD	\$ 121	\$ 171	\$ 37	\$ 329
FLOVANNA	\$ 176	\$ 192	\$ 69	\$ 438
FRANKLIN	\$ 113	\$ 179	\$ 46	\$ 339
FREDERICK	\$ 201	\$ 186	\$ 44	\$ 431
GILES	\$ 153	\$ 211	\$ 55	\$ 419
GLOUCESTER	\$ 193	\$ 162	\$ 73	\$ 427
GUICHLAND	\$ 205	\$ 161	\$ 80	\$ 445
GRAYSUN	\$ 81	\$ 170	\$ 45	\$ 296
GREENE	\$ 122	\$ 227	\$ 95	\$ 444
GREENSVILLE	\$ 152	\$ 243	\$ 97	\$ 491
HALIFAX	\$ 110	\$ 185	\$ 120	\$ 415
HANOVER	\$ 177	\$ 154	\$ 69	\$ 400
HENRICO	\$ 383	\$ 153	\$ 23	\$ 559
HENRY	\$ 108	\$ 190	\$ 54	\$ 352
HIGHLAND	\$ 186	\$ 140	\$ 88	\$ 415
ISLE OF WIGHT	\$ 229	\$ 179	\$ 61	\$ 470

TABLE 11- SOURCES OF TOTAL LOCAL REVENUE PER CAPITA
FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
JAMES CITY	\$ 302	\$ 193	\$ 112	\$ 607
KING & QUEEN	\$ 300	\$ 299	\$ 106	\$ 705
KING GEORGE	\$ 92	\$ 100	\$ 45	\$ 236
KING WILLIAM	\$ 186	\$ 157	\$ 54	\$ 397
LANCASTER	\$ 141	\$ 156	\$ 84	\$ 381
LEE	\$ 67	\$ 212	\$ 74	\$ 354
LOUISIANA	\$ 374	\$ 168	\$ 38	\$ 581
LUCISA	\$ 144	\$ 179	\$ 89	\$ 412
LUNENBURG	\$ 89	\$ 166	\$ 60	\$ 315
MADISON	\$ 128	\$ 170	\$ 36	\$ 334
MATHEWS	\$ 140	\$ 129	\$ 40	\$ 309
MECKLENBURG	\$ 94	\$ 162	\$ 65	\$ 321
MIDDLESEX	\$ 144	\$ 139	\$ 63	\$ 346
MONTGOMERY	\$ 134	\$ 129	\$ 33	\$ 296
NELSON	\$ 166	\$ 207	\$ 94	\$ 468
NEW KENT	\$ 196	\$ 168	\$ 60	\$ 424
NORTHAMPTON	\$ 126	\$ 207	\$ 106	\$ 439
NORTHUMBERLAND	\$ 165	\$ 165	\$ 116	\$ 446
NOTTOWAY	\$ 123	\$ 203	\$ 62	\$ 389
ORANGE	\$ 173	\$ 165	\$ 49	\$ 387
PAGE	\$ 96	\$ 154	\$ 50	\$ 299
PATRICK	\$ 107	\$ 176	\$ 47	\$ 330
PITTSYLVANIA	\$ 87	\$ 181	\$ 66	\$ 334
POWhatan	\$ 141	\$ 168	\$ 50	\$ 359
PRINCE EDWARD	\$ 106	\$ 140	\$ 51	\$ 297
PRINCE GEORGE	\$ 168	\$ 205	\$ 88	\$ 462
PRINCE WILLIAM	\$ 552	\$ 190	\$ 74	\$ 816
PULASKI	\$ 107	\$ 194	\$ 52	\$ 354
RAPPAHANNOCK	\$ 140	\$ 135	\$ 44	\$ 319
RICHMOND	\$ 162	\$ 188	\$ 93	\$ 444
ROANOKE	\$ 413	\$ 262	\$ 38	\$ 713
ROCKBRIDGE	\$ 181	\$ 192	\$ 86	\$ 459
ROCKINGHAM	\$ 136	\$ 149	\$ 42	\$ 326
RUSSELL	\$ 157	\$ 231	\$ 66	\$ 454
SCOTT	\$ 102	\$ 184	\$ 48	\$ 335
SHEMANDUOH	\$ 123	\$ 142	\$ 50	\$ 315
SMYTH	\$ 88	\$ 185	\$ 30	\$ 303
SOUTHAMPTON	\$ 133	\$ 212	\$ 90	\$ 435
SPECTSYLVANIA	\$ 249	\$ 207	\$ 53	\$ 510
STAFFORD	\$ 261	\$ 181	\$ 60	\$ 502
SURRY	\$ 346	\$ 192	\$ 117	\$ 656
SUSSEX	\$ 125	\$ 235	\$ 105	\$ 465
TAZEWELL	\$ 127	\$ 207	\$ 46	\$ 379
WARREN	\$ 147	\$ 151	\$ 34	\$ 332
WASHINGTON	\$ 145	\$ 190	\$ 51	\$ 387
WESTMURELAND	\$ 145	\$ 179	\$ 82	\$ 406

TABLE 11- SOURCES OF TOTAL LOCAL REVENUE PER CAPITA
FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
WISE	\$ 154	\$ 204	\$ 68	\$ 427
WYTHE	\$ 89	\$ 187	\$ 57	\$ 333
YURK	\$ 253	\$ 225	\$ 95	\$ 572
TOTAL COUNTIES	\$ 321	\$ 173	\$ 62	\$ 555

TABLE 12- SOURCES OF TOTAL LOCAL REVENUE PER CAPITA
FISCAL YEAR 1976-77 - CITIES

CITY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
ALEXANDRIA	\$ 581	\$ 122	\$ 62	\$ 766
BEDFORD	\$ 178	\$ 48	\$ 21	\$ 248
BRISTOL	\$ 273	\$ 192	\$ 57	\$ 532
BUENA VISTA	\$ 215	\$ 173	\$ 63	\$ 453
CHARLOTTESVILLE	\$ 392	\$ 146	\$ 92	\$ 640
CHESAPEAKE	\$ 287	\$ 222	\$ 99	\$ 608
CLIFTON FORGE	\$ 296	\$ 198	\$ 252	\$ 746
COLONIAL HEIGHTS	\$ 246	\$ 149	\$ 78	\$ 473
COVINGTON	\$ 266	\$ 163	\$ 52	\$ 481
DANVILLE	\$ 219	\$ 164	\$ 56	\$ 467
EMPIRIA	\$ 216	\$ 60	\$ 56	\$ 332
FAIRFAX	\$ 612	\$ 97	\$ 40	\$ 749
FALLS CHURCH	\$ 662	\$ 104	\$ 31	\$ 800
FRANKLIN	\$ 258	\$ 256	\$ 103	\$ 638
FREDERICKSBURG	\$ 356	\$ 121	\$ 56	\$ 541
GALAX	\$ 299	\$ 158	\$ 47	\$ 504
HAMPTON	\$ 288	\$ 217	\$ 102	\$ 611
HARRISONBURG	\$ 280	\$ 96	\$ 32	\$ 435
HUPE WELLS	\$ 305	\$ 296	\$ 851	\$ 1,503
LEXINGTON	\$ 207	\$ 101	\$ 81	\$ 391
LYNCHBURG	\$ 356	\$ 156	\$ 83	\$ 598
MANASSAS	\$ 621	\$ 49	\$ 13	\$ 683
MANASSAS PARK	\$ 184	\$ 197	\$ 35	\$ 416
MARTINSVILLE	\$ 279	\$ 177	\$ 130	\$ 596
NEWPORT NEWS	\$ 350	\$ 178	\$ 77	\$ 613
NORFOLK	\$ 333	\$ 176	\$ 102	\$ 614
NORFOLK	\$ 238	\$ 203	\$ 218	\$ 660
PETERSBURG	\$ 345	\$ 226	\$ 79	\$ 650
POQUOSON	\$ 187	\$ 203	\$ 48	\$ 438
PORTSMOUTH	\$ 303	\$ 246	\$ 127	\$ 681
RADFORD	\$ 203	\$ 136	\$ 70	\$ 409
RICHMOND	\$ 537	\$ 225	\$ 151	\$ 934
RUANOKE	\$ 433	\$ 171	\$ 88	\$ 703
SALEM	\$ 315	\$ 50	\$ 29	\$ 394
SOUTH BOSTON	\$ 224	\$ 142	\$ 160	\$ 526
STALWART	\$ 250	\$ 133	\$ 46	\$ 429
SUFFOLK	\$ 202	\$ 213	\$ 94	\$ 510
VIRGINIA BEACH	\$ 276	\$ 183	\$ 72	\$ 531
WAYNESBORO	\$ 335	\$ 157	\$ 52	\$ 544
WILLIAMSBURG	\$ 393	\$ 70	\$ 111	\$ 576
WINCHESTER	\$ 403	\$ 111	\$ 37	\$ 562
TOTAL CITIES	\$ 357	\$ 182	\$ 101	\$ 647

TABLE 13 - SOURCES OF TOTAL LOCAL REVENUE PER SCHOOL AGE CHILD
FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
ACCLMACK	\$ 570	\$ 680	\$ 429	\$ 1,715
ALBEMARLE	\$ 1,201	\$ 643	\$ 183	\$ 2,027
ALLEGHANY	\$ 591	\$ 714	\$ 243	\$ 1,548
AMELIA	\$ 367	\$ 599	\$ 414	\$ 1,380
AMHERST	\$ 575	\$ 655	\$ 243	\$ 1,474
APPLMATTUX	\$ 445	\$ 665	\$ 178	\$ 1,287
ARLINGTON	\$ 4,512	\$ 902	\$ 583	\$ 5,997
AUGUSTA	\$ 661	\$ 735	\$ 183	\$ 1,579
BATH	\$ 857	\$ 648	\$ 574	\$ 2,079
BEDFORD	\$ 613	\$ 684	\$ 125	\$ 1,422
BLAND	\$ 282	\$ 664	\$ 129	\$ 1,074
BUTELMOUNT	\$ 644	\$ 678	\$ 102	\$ 1,424
BRUNSWICK	\$ 482	\$ 662	\$ 410	\$ 1,554
BUCHANAN	\$ 607	\$ 648	\$ 262	\$ 1,517
BUCKINGHAM	\$ 487	\$ 700	\$ 347	\$ 1,534
CAMPBELL	\$ 529	\$ 638	\$ 112	\$ 1,279
CARLINE	\$ 609	\$ 791	\$ 147	\$ 1,547
CARROLL	\$ 385	\$ 720	\$ 171	\$ 1,276
CHARLES CITY	\$ 476	\$ 870	\$ 461	\$ 1,806
CHARLOTTE	\$ 342	\$ 722	\$ 211	\$ 1,276
CHESTERFIELD	\$ 1,342	\$ 567	\$ 194	\$ 2,104
CLARKE	\$ 637	\$ 514	\$ 150	\$ 1,302
CRAIG	\$ 490	\$ 663	\$ 418	\$ 1,570
CULPEPER	\$ 732	\$ 595	\$ 135	\$ 1,462
CUMBERLAND	\$ 324	\$ 642	\$ 288	\$ 1,253
DICKENSON	\$ 560	\$ 746	\$ 223	\$ 1,530
DINWIDDIE	\$ 529	\$ 747	\$ 197	\$ 1,473
ESSEX	\$ 615	\$ 610	\$ 313	\$ 1,538
FAIRFAX	\$ 2,289	\$ 477	\$ 244	\$ 3,010
FALCONER	\$ 805	\$ 444	\$ 135	\$ 1,383
FLOYD	\$ 461	\$ 652	\$ 141	\$ 1,254
FLUVANNA	\$ 643	\$ 701	\$ 253	\$ 1,596
FRANKLIN	\$ 429	\$ 682	\$ 177	\$ 1,288
FREDERICK	\$ 583	\$ 541	\$ 128	\$ 1,252
GILES	\$ 535	\$ 734	\$ 191	\$ 1,460
GLOUCESTER	\$ 674	\$ 566	\$ 254	\$ 1,493
GOOCHLAND	\$ 747	\$ 588	\$ 291	\$ 1,627
GRAYSON	\$ 330	\$ 689	\$ 185	\$ 1,203
GREENE	\$ 306	\$ 571	\$ 239	\$ 1,116
GREENSVILLE	\$ 523	\$ 838	\$ 334	\$ 1,696
HALIFAX	\$ 370	\$ 623	\$ 405	\$ 1,397
HANOVER	\$ 624	\$ 542	\$ 244	\$ 1,411
HENRICO	\$ 1,614	\$ 642	\$ 95	\$ 2,352
HENRY	\$ 392	\$ 687	\$ 194	\$ 1,273
HIGHLAND	\$ 915	\$ 690	\$ 435	\$ 2,040
ISLE OF WIGHT	\$ 755	\$ 590	\$ 201	\$ 1,546

TABLE-13 - SOURCES OF TOTAL LOCAL REVENUE PER SCHOOL AGE CHILD
FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
JAMES CITY	\$ 1,276	\$ 814	\$ 473	\$ 2,563
KING GEORGE	\$ 618	\$ 615	\$ 219	\$ 1,452
KING QUEEN	\$ 537	\$ 586	\$ 262	\$ 1,385
KING WILLIAM	\$ 598	\$ 505	\$ 173	\$ 1,276
LANCASTER	\$ 568	\$ 628	\$ 337	\$ 1,533
LEE	\$ 255	\$ 809	\$ 284	\$ 1,347
LOUDOUN	\$ 1,119	\$ 504	\$ 115	\$ 1,739
LULISA	\$ 550	\$ 682	\$ 339	\$ 1,571
LUNENBURG	\$ 332	\$ 616	\$ 222	\$ 1,171
MADISON	\$ 442	\$ 586	\$ 124	\$ 1,153
MATHEWS	\$ 625	\$ 576	\$ 180	\$ 1,381
MECKLENBURG	\$ 350	\$ 606	\$ 245	\$ 1,201
MIDDLESEX	\$ 599	\$ 579	\$ 264	\$ 1,443
MONTGOMERY	\$ 631	\$ 605	\$ 156	\$ 1,392
NELSON	\$ 603	\$ 749	\$ 342	\$ 1,694
NEW KENT	\$ 622	\$ 535	\$ 191	\$ 1,348
NORTHAMPTON	\$ 467	\$ 770	\$ 395	\$ 1,633
NORTHUMBERLAND	\$ 751	\$ 748	\$ 528	\$ 2,027
NUTTOWAY	\$ 414	\$ 684	\$ 209	\$ 1,307
ORANGE	\$ 626	\$ 598	\$ 179	\$ 1,403
PAGE	\$ 368	\$ 589	\$ 192	\$ 1,149
PATRICK	\$ 396	\$ 651	\$ 173	\$ 1,220
PITTSYLVANIA	\$ 322	\$ 667	\$ 245	\$ 1,233
PUNFATAN	\$ 513	\$ 612	\$ 184	\$ 1,308
PRINCE EDWARD	\$ 481	\$ 634	\$ 232	\$ 1,347
PRINCE GEORGE	\$ 507	\$ 619	\$ 267	\$ 1,393
PRINCE WILLIAM	\$ 1,675	\$ 576	\$ 225	\$ 2,476
PULASKI	\$ 351	\$ 634	\$ 171	\$ 1,156
RAPPAHANNOCK	\$ 435	\$ 422	\$ 137	\$ 994
RICHMOND	\$ 598	\$ 693	\$ 341	\$ 1,632
ROANOKE	\$ 1,328	\$ 842	\$ 121	\$ 2,292
RUCKBRIDGE	\$ 672	\$ 713	\$ 320	\$ 1,705
RUCKINGHAM	\$ 507	\$ 554	\$ 155	\$ 1,216
RUSSELL	\$ 481	\$ 707	\$ 203	\$ 1,391
SCOTT	\$ 360	\$ 652	\$ 171	\$ 1,183
SHENANDOAH	\$ 487	\$ 565	\$ 198	\$ 1,250
SMYTH	\$ 317	\$ 669	\$ 107	\$ 1,093
SOUTHAMPTON	\$ 449	\$ 715	\$ 306	\$ 1,470
SPECTSYLVANIA	\$ 594	\$ 495	\$ 127	\$ 1,216
STAFFORD	\$ 805	\$ 560	\$ 184	\$ 1,549
SURRY	\$ 1,179	\$ 654	\$ 399	\$ 2,232
SUSSEX	\$ 379	\$ 711	\$ 317	\$ 1,407
TAZEWELL	\$ 463	\$ 755	\$ 167	\$ 1,385
WARREN	\$ 519	\$ 533	\$ 122	\$ 1,174
WASHINGTON	\$ 493	\$ 646	\$ 173	\$ 1,313
WESTMORELAND	\$ 495	\$ 609	\$ 280	\$ 1,385

TABLE 13- SOURCES OF TOTAL LOCAL REVENUE PER SCHOOL AGE CHILD
 FISCAL YEAR 1976-77 - COUNTIES

COUNTY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
WISE	\$ 528	\$ 697	\$ 233	\$ 1,458
WYTHE	\$ 326	\$ 688	\$ 208	\$ 1,223
YORK	\$ 853	\$ 758	\$ 319	\$ 1,930
TOTAL COUNTIES	\$ 1,368	\$ 737	\$ 266	\$ 2,371

TABLE 14 - SOURCES OF TOTAL LOCAL REVENUE PER SCHOOL AGE CHILD
FISCAL YEAR 1976-77 - CITIES

CITY	LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	TOTAL LOCAL REVENUE
ALEXANDRIA	\$ 3,636	\$ 764	\$ 389	\$ 4,793
BEDFORD CITY	\$ 960	\$ 259	\$ 114	\$ 1,333
BRISTOL	\$ 1,163	\$ 820	\$ 242	\$ 2,271
BUENA VISTA	\$ 853	\$ 686	\$ 249	\$ 1,800
CHARLOTTESVILLE	\$ 1,985	\$ 739	\$ 465	\$ 3,244
CHESAPEAKE	\$ 940	\$ 726	\$ 323	\$ 1,989
CLIFTON FORGE	\$ 1,253	\$ 838	\$ 1,068	\$ 3,162
COLUMBIA HEIGHTS	\$ 946	\$ 572	\$ 300	\$ 1,819
CUVINGTON	\$ 1,239	\$ 756	\$ 242	\$ 2,238
DANVILLE	\$ 843	\$ 632	\$ 217	\$ 1,800
EMPLORIA	\$ 1,056	\$ 294	\$ 275	\$ 1,625
FAIRFAX CITY	\$ 2,302	\$ 364	\$ 151	\$ 2,818
FALLS CHURCH	\$ 3,129	\$ 489	\$ 145	\$ 3,779
FRANKLIN CITY	\$ 944	\$ 935	\$ 377	\$ 2,229
FREDERICKSBURG	\$ 2,071	\$ 704	\$ 327	\$ 3,147
GALAX	\$ 1,664	\$ 883	\$ 262	\$ 2,809
HAMPTON	\$ 1,069	\$ 805	\$ 380	\$ 2,267
HARRISONBURG	\$ 1,936	\$ 665	\$ 222	\$ 2,803
HUPEWELL	\$ 1,182	\$ 1,149	\$ 3,302	\$ 5,633
LEXINGTON	\$ 1,280	\$ 622	\$ 501	\$ 2,403
LYNCHBURG	\$ 1,710	\$ 750	\$ 401	\$ 2,861
MANASSAS CITY	\$ 2,386	\$ 188	\$ 49	\$ 2,623
MANASSAS PARK	\$ 720	\$ 769	\$ 136	\$ 1,625
MARTINSVILLE	\$ 1,099	\$ 699	\$ 511	\$ 2,309
NEWPORT NEWS	\$ 1,294	\$ 658	\$ 284	\$ 2,236
NORFOLK	\$ 1,366	\$ 721	\$ 417	\$ 2,504
NORTON	\$ 865	\$ 737	\$ 793	\$ 2,395
PETERSBURG	\$ 1,337	\$ 875	\$ 305	\$ 2,517
POQUOSON	\$ 581	\$ 631	\$ 148	\$ 1,360
PORTSMOUTH	\$ 1,155	\$ 938	\$ 486	\$ 2,579
RADFORD	\$ 922	\$ 620	\$ 319	\$ 1,861
RICHMOND CITY	\$ 2,225	\$ 932	\$ 627	\$ 3,784
RUANOKE CITY	\$ 1,701	\$ 671	\$ 344	\$ 2,716
SALEM	\$ 1,371	\$ 218	\$ 127	\$ 1,716
SOUTH BOSTON	\$ 883	\$ 559	\$ 631	\$ 2,073
STANTON	\$ 1,238	\$ 659	\$ 229	\$ 2,126
SUFFOLK	\$ 679	\$ 715	\$ 317	\$ 1,711
VIRGINIA BEACH	\$ 828	\$ 550	\$ 216	\$ 1,594
WAYNESBURG	\$ 1,323	\$ 619	\$ 204	\$ 2,146
WILLIAMSBURG	\$ 6,408	\$ 1,137	\$ 1,815	\$ 9,360
WINCHESTER	\$ 2,023	\$ 557	\$ 186	\$ 2,766
TOTAL CITIES	\$ 1,879	\$ 959	\$ 529	\$ 3,402

AMENDMENT IN THE NATURE OF A SUBSTITUTE FOR HOUSE BILL NO. 1437

(Proposed by the House Committee on Finance)

A BILL to amend and reenact § 58-266.1 of the Code of Virginia, relating to local license taxes.

Be it enacted by the General Assembly of Virginia:

1. That § 58-266.1 of the Code of Virginia is amended and reenacted as follows:

§ 58-266.1. Cities, towns and counties may impose local license taxes; limitation of authority.—A. The council of any city or town, and the governing body of any county, may levy and provide for the assessment and collection of city, town or county license taxes on businesses, trades, professions, occupations and callings and upon the persons, firms and corporations engaged therein within the city, town or county, whether any license tax be imposed thereon by the State or not, subject to the following limitations:

(1) No city, town or county shall levy any license tax in any case in which the levying of a local license tax is prohibited by any general law of this State, or on any public service corporation except as permitted by other provisions of law, nor shall this section be construed as repealing or affecting in any way any general law limiting the amount or rate of any local license tax.

(2) No city, town or county shall impose upon or collect from any person any tax, fine or other penalty for selling farm or domestic products or nursery products, ornamental or otherwise, or for the planting of nursery products, as an incident to the sale thereof, within the limits of any such town, county or city outside of the regular market houses and sheds of such city, county or town; provided, such products are grown or produced by such person.

(3) No city, town or county shall require a license to be obtained for the privilege or right of printing or publishing any newspaper, or for the privilege or right of operating or conducting any radio or television broadcasting station or service, any municipal charter provisions to the contrary notwithstanding.

(4) No city, town or county shall levy any license tax on a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture, whether the same be measured by gross receipts or otherwise, any city or town charter provisions to the contrary notwithstanding.

(5) Whenever any county, city or town imposes a license tax on merchants, the same shall be in lieu of a tax on the capital of merchants, as defined by § 58-833.

(6) No city, town or county shall levy a tax upon a wholesaler for the privilege of selling goods, wares and merchandise to other persons for resale unless said wholesaler has a definite place of business or store in said city, town or county, but the foregoing shall not be construed as prohibiting any city, town or county from imposing a local license tax on a peddler at wholesale who is subject to a State license tax under Article 10 (§ 58-346 et seq.) of this chapter.

(6a) Notwithstanding any provision of law, general or special, no city, town or county shall levy any license tax upon any person, firm or corporation for engaging in the business of renting, as the owner of such property, real property other than hotels, motels, motor lodges, auto courts, tourist courts, trailer parks, lodging houses, rooming houses and boardinghouses; provided, however, that any county, city or town having such a license tax

1 on January one, nineteen hundred seventy-four, shall not be precluded from the levy of
2 such tax by the provisions of this subsection.

3 (7) Any county license tax imposed hereunder shall not apply within the limits of any
4 town located in such county, where such town now, or hereafter, imposes a town license
5 tax on the same privilege; provided, however, that if the governing body of any town
6 within a county, shall provide that a county license tax shall apply within the limits of
7 such town, then such license tax may be imposed within such town.

8 (8) Before issuing any license to do business as a tour guide or tourist guide, the city
9 council or the board of supervisors may require that an applicant take and pass an
10 examination to determine the fitness of such person as to his knowledge of the history of
11 the city or the county and of the historical and tourist attractions located therein.

12 (9) Gross receipts for license tax purposes shall not include any amount paid to the
13 State or any county, city or town for the Virginia retail sales or use tax, for any local
14 sales tax or any local excise tax on cigarettes.

15 (10) No city, town or county shall levy any license tax upon a wholesaler or retailer
16 for the privilege of selling bicentennial medals on a nonprofit basis for the benefit of the
17 Virginia Independence Bicentennial Commission or any local bicentennial commission.

18 (11) Any county, city or town license tax imposed on any operator, as defined herein,
19 may be imposed in any amount not exceeding the sum of two hundred dollars. The term
20 "operator" means any person, firm or corporation selling, leasing, renting or otherwise
21 furnishing or providing a coin-operated machine or device operated on the coin-in-the-slot
22 principle; provided, however, the term "operator" shall not include a person, firm or
23 corporation owning less than three coin machines and operating such machines on property
24 owned or leased by such person, firm or corporation. Notwithstanding the situs
25 requirements of § 58-266.5(a), any county, city, or town may impose the license tax on the
26 operator when any such coin-operated machine or device operated on the coin-in-the-slot
27 principle of such operator is located therein.

28 (12) In addition to any tax imposable pursuant to the provisions of paragraph (11) of
29 this section, any county, city or town may levy and provide for the assessment and
30 collection of a gross receipts tax on any operator, as defined in paragraph (11) above, on
31 the gross receipts actually received by the operator from coin machines or devices
32 operated within that city, county or town. Any ordinance imposing such tax shall be subject
33 to the limitations in subsections B and C of this section. Gross receipts from machines
34 vending merchandise or postage stamps shall be deemed gross receipts from retail sales
35 for purposes of subsection B. Gross receipts from machines vending merchandise or stamps
36 shall be deemed receipts from retail sales, and taxed at the same rate as other retail
37 sales. No county, city or town shall impose a license tax on coin-operated machines, or
38 upon machines or devices operating on a coin-in-the-slot principle, except as provided in
39 this paragraph or paragraph (11) above.

40 (13) No county, city or town shall levy a license or other tax on or measured by
41 receipts or purchases by a corporation which is a member of an affiliated group of
42 corporations from other members of the same affiliated group. This exclusion shall not
43 exempt affiliated corporations from such license or other tax measured by receipts or
44 purchasers from outside the affiliated group. For purposes of this exclusion, the term

1 “affiliated group” means one or more chains of includible corporations connected through
2 stock ownership with a common parent corporation which is an includible corporation if:

3 (a) Stock possessing at least eighty per centum of the voting power of all classes of
4 stock and at least eighty per centum of each class of the nonvoting stock of each of the
5 includible corporations, except the common parent corporation, is owned directly by one or
6 more of the other includible corporations; and

7 (b) The common parent corporation owns directly stock possessing at least eighty per
8 centum of the voting power of all classes of stock and at least eighty per centum of each
9 class of the nonvoting stock of at least one of the other includible corporations. As used in
10 this paragraph, the term “stock” does not include nonvoting stock which is limited and
11 preferred as to dividends; the term “includible corporation” means any corporation within
12 the affiliated group irrespective of the state or country of its incorporation; and the term
13 “receipts” includes gross receipts and gross income.

14 B. Except as specifically provided in this section, no such local license tax, imposed
15 pursuant to the provisions of this section, or any other provision of this title or charter
16 except § 58-266.1:1, shall be greater than thirty dollars or the rate set forth below for the
17 class of enterprise listed, whichever is higher:

18 1. For contracting, sixteen cents per one hundred dollars of gross receipts;

19 2. For retail sales, twenty cents per one hundred dollars of gross receipts;

20 3. For financial, real estate and professional services, fifty-eight cents per one hundred
21 dollars of gross receipts;

22 4. For repair, personal and business services, and all other businesses and occupations
23 not specifically listed or excepted in this section, thirty-six cents per one hundred dollars of
24 gross receipts.

25 The rate limitations prescribed in this section shall not be applicable to license taxes on
26 wholesalers, which shall be governed by § 58-441.49, public service companies, which shall
27 be governed by §§ 58-578 and 58-603, carnivals, fortune-tellers or massage parlors.

28 C. Any county, city or town whose rate on January one, nineteen hundred seventy eight,
29 in any category was higher than that prescribed in subsection B may maintain a higher
30 rate than that so prescribed so long as such rate does not exceed the level in existence on
31 such date, provided that any county, city or town that elects to increase any rate which is
32 lower than the maximums prescribed in subsection B shall apply all revenue generated by
33 such rate increase to a reduction of any rate or rates higher than the maximums
34 prescribed in subsection B, provided further, that any county, city or town whose rate on
35 January one, nineteen hundred eighty three, in any category is higher than that prescribed
36 in subsection B may maintain a higher rate than that so prescribed so long as such rate
37 does not exceed the level in existence on such date, if such county, city or town does not
38 realize in any subsequent year greater revenue in taxes actually paid, including delinquent
39 payments but excluding interest and penalties, from the taxes levied under authority of this
40 section than the amount that it received from such payments of taxes during the preceding
41 tax year. If in any year after January one, nineteen hundred eighty three such receipts are
42 higher than such amount, such locality shall lower the rates of tax for the subsequent tax
43 year on one or more of those classes which were taxed at rates above those prescribed in
44 subsection B, so that the total receipts in the following tax year from the taxes levied

1 under authority of this section can reasonably be expected to be the amount received in
2 the preceding tax year plus one third of such excess receipts. The provisions of this
3 subsection shall apply only until such time as all rates of such county, city or town
4 complies with subsection B.

5 *C. 1. Any county, city or town which had, on January one, nineteen hundred*
6 *seventy-eight, a license tax rate higher in any category than the maximum prescribed in*
7 *subsection B. may maintain a higher rate in such category, but no higher than the rate*
8 *applicable on January one, nineteen hundred seventy-eight, subject to the following*
9 *conditions:*

10 *1. A locality may not increase a rate on any category which is at or above the*
11 *maximum prescribed for such category in subsection B.*

12 *2. If a locality increases the rate on a category which is below the maximum, it shall*
13 *apply all revenue generated by such increase to reduce the rate on a category or*
14 *categories which are above such maximum.*

15 *3. A locality shall lower rates on categories which are above the maximums prescribed*
16 *in subsection B. for any tax year after nineteen hundred eighty-two if it receives more*
17 *revenue in tax year nineteen hundred eighty-one or any tax year thereafter than the*
18 *revenue base for such year. The revenue base for tax year nineteen hundred eighty-one*
19 *shall be the amount of revenue received from all categories in tax year nineteen hundred*
20 *eighty, plus one-third of any increase in such revenue between tax year nineteen hundred*
21 *eighty and tax year nineteen hundred eighty-one. The revenue base for each tax year after*
22 *nineteen hundred eighty-one shall be the revenue base of the preceding tax year plus*
23 *one-third of the increase in the revenues of the subsequent tax year over the revenue base*
24 *of the preceding tax year. If in any tax year the amount of revenues received from all*
25 *categories exceeds the revenue base for such year, the rates shall be adjusted as follows:*
26 *the revenues of those categories with rates at or below the maximum shall be subtracted*
27 *from the revenue base for such year. The resulting amount shall be allocated to the*
28 *category or categories with rates above the maximum in a manner determined by the*
29 *locality, and divided by the gross receipts of such category for the tax year. The resulting*
30 *rate or rates shall be applicable to such category or categories for the second tax year*
31 *following the year whose revenue was used to make the calculation.*

32 *D. The provisions of this section shall apply to cities and towns as though this section*
33 *were their sole authority for levying the taxes described herein.*

34 *E. The Department of Taxation shall promulgate guidelines defining and explaining the*
35 *categories listed in subsection B for the use of local governments in administering the taxes*
36 *imposed under authority of this section. In preparing such guidelines, the Department shall*
37 *not be subject to the provisions of the Administrative Process Act (§ 9-6.14:1 et seq.) of the*
38 *Code of Virginia but shall cooperate with and seek the counsel of local officials and*
39 *interested groups and shall not promulgate such guidelines without first conducting a public*
40 *hearing.*

The Tax Commissioner shall have the authority to issue advisory written opinions in
42 specific cases to interpret the provisions of this section and the guidelines issued pursuant
43 to this subsection. The guidelines and opinions issued pursuant to this section shall not be
44 applicable as an interpretation of any other tax law.

1 F. No tax rate on or assessment ratio for merchants' capital shall be greater than such
2 rate and ratio as in effect on January one, nineteen hundred seventy-eight.

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Official Use By Clerks

35
36 **Passed By**
37 **The House of Delegates**
38 without amendment
39 with amendment
40 substitute
41 substitute w/amdt

Passed By The Senate
without amendment
with amendment
substitute
substitute w/amdt

42 Date:

Date: _____

43 Clerk of the House of Delegates

Clerk of the Senate