

Estimates of:

- 1) State Sales and Use Tax for Public Education
- 2) Local Option Sales and Use Tax
- 3) Recordation and Grantor's Tax

to be distributed to localities  
during Fiscal Year 2010

## ***Preface***

Since the 1960's, the Department of Taxation has been providing the local governing body of every county, city, and town in the Commonwealth with an estimate of its distributive share of certain revenues for the following fiscal year. This report complies with the Code of Virginia §15.2-2502 requiring that such estimates be provided within fifteen days following adjournment of the Virginia General Assembly.

Enclosed are the Fiscal Year 2010 estimates for the local distributions of the State Sales and Use Tax for Public Education, the Local Option Sales and Use Tax, and the State Recordation and Grantor's taxes.

During the 2004 Special Session of the General Assembly, the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund was established. This Fund provides a one-quarter of a cent of sales tax revenue for public education. Half of the amount (one-eighth of a cent) shall be distributed based on the most recent triennial census of school-age population collected by the Department of Education, consistent with the distribution of the existing one cent of sales tax dedicated to public education.

The estimates contained herein should not be interpreted to be a State guarantee that each locality will receive the amounts indicated. Rather, they should be viewed only as estimates for each locality that are consistent with the latest economic assumptions utilized in forecasting State General Fund revenues.

Each local governing body is urged to verify the reasonableness of the estimates based on the expert knowledge of its officials and to track news releases pertaining to the developments with the Commonwealth's Budget and the Census data. If there are any questions concerning this publication, please feel free to contact the Department's Office of Revenue Forecasting at (804) 371-4371.

Janie M. Bowen  
Tax Commissioner

## **STATE SALES AND USE TAX FOR PUBLIC EDUCATION DISTRIBUTION**

Revenue generated by the one and one-eighth percent State Sales and Use Tax is distributed monthly to every county and city based on the preceding triennial school-age population census adjusted for annexations<sup>1</sup> and demographic changes. The following table shows for every county and city: the 2008 school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2010.

During the 2004 Special Session of the General Assembly, the Public Education Standards of Quality/Local Real Estate Property Tax Relief Fund was established. This Fund provides a one-quarter of a cent of sales tax revenue for public education. Half of the amount (one-eighth of a cent) shall be distributed based on the most recent triennial census of school-age population collected by the Department of Education, consistent with the distribution of the existing one cent of sales tax dedicated to public education.

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<sup>1</sup>As provided by the Code of Virginia §58.1-638.

| <b>Locality</b>     | <b>2008 School Age<br/>Population<br/># of<br/>Students % of State</b> |         | <b>Estimated<br/>Educational<br/>Distribution<br/>Local Cash Flow<br/>Basis (\$)</b> |
|---------------------|--|---------|--|
| <b>Counties</b>     |  |         |  |
| Accomack County     | 7,452  | 0.493%  | 5,595,369  |
| Albemarle County    | 17,554   | 1.161%  | 13,180,504   |
| Alleghany County    | 3,360  | 0.222%  | 2,522,872  |
| Amelia County       | 2,044  | 0.135%  | 1,534,747  |
| Amherst County      | 6,263  | 0.414%  | 4,702,603  |
| Appomattox County   | 2,542  | 0.168%  | 1,908,673  |
| Arlington County    | 23,054   | 1.525%  | 17,310,205   |
| Augusta County      | 14,175   | 0.938%  | 10,643,366   |
| Bath County         | 772  | 0.051%  | 579,660  |
| Bedford County      | 11,401   | 0.754%  | 8,560,495  |
| Bland County        | 1,010  | 0.067%  | 758,363  |
| Botetourt County    | 6,639  | 0.439%  | 4,984,925  |
| Brunswick County    | 2,760  | 0.183%  | 2,072,359  |
| Buchanan County     | 3,831  | 0.253%  | 2,876,524  |
| Buckingham County   | 2,540  | 0.168%  | 1,907,171  |
| Campbell County     | 10,780   | 0.713%  | 8,094,214  |
| Caroline County     | 5,817  | 0.385%  | 4,367,722  |
| Carroll County      | 4,397  | 0.291%  | 3,301,508  |
| Charles City County | 1,052  | 0.070%  | 789,899  |
| Charlotte County    | 2,311  | 0.153%  | 1,735,225  |
| Chesterfield County | 64,885   | 4.292%  | 48,719,209   |
| Clarke County       | 2,490  | 0.165%  | 1,869,628  |
| Craig County        | 922  | 0.061%  | 692,288  |
| Culpeper County     | 9,001  | 0.595%  | 6,758,443  |
| Cumberland County   | 1,884  | 0.125%  | 1,414,610  |
| Dickenson County    | 2,707  | 0.179%  | 2,032,564  |
| Dinwiddie County    | 7,150  | 0.473%  | 5,368,611  |
| Essex County        | 1,797  | 0.119%  | 1,349,286  |
| Fairfax County      | 203,836  | 13.482% | 153,051,225  |
| Fauquier County     | 15,433   | 1.021%  | 11,587,941   |
| Floyd County        | 2,467  | 0.163%  | 1,852,359  |
| Fluvanna County     | 4,121  | 0.273%  | 3,094,272  |
| Franklin County     | 9,479  | 0.627%  | 7,117,352  |
| Frederick County    | 16,231   | 1.074%  | 12,187,123   |
| Giles County        | 3,119  | 0.206%  | 2,341,916  |
| Gloucester County   | 7,577  | 0.501%  | 5,689,226  |
| Goochland County    | 3,432  | 0.227%  | 2,576,933  |
| Grayson County      | 2,649  | 0.175%  | 1,989,014  |
| Greene County       | 5,768  | 0.382%  | 4,330,930  |
| Greensville County  | 1,717  | 0.114%  | 1,289,218  |

| Locality              | 2008 School Age Population |            | Estimated Educational Distribution Local Cash Flow Basis (\$) |
|-----------------------|----------------------------|------------|---|
|                       | # of Students              | % of State |   |
| Halifax County        | 7,250                      | 0.480%     | 5,443,697   |
| Hanover County        | 22,633                     | 1.497%     | 16,994,095  |
| Henrico County        | 59,672                     | 3.947%     | 44,805,004  |
| Henry County          | 9,494                      | 0.628%     | 7,128,615   |
| Highland County       | 366                        | 0.024%     | 274,813   |
| Isle of Wight County  | 7,590                      | 0.502%     | 5,698,987   |
| James City County     | 12,181                     | 0.806%     | 9,146,161   |
| King and Queen County | 1,141                      | 0.075%     | 856,725   |
| King George County    | 4,791                      | 0.317%     | 3,597,345   |
| King William County*  | 3,458                      | 0.229%     | 2,596,456   |
| Lancaster County      | 1,731                      | 0.114%     | 1,299,730   |
| Lee County            | 4,459                      | 0.295%     | 3,348,061   |
| Loudoun County        | 71,324                     | 4.718%     | 53,553,963  |
| Louisa County         | 5,911                      | 0.391%     | 4,438,302   |
| Lunenburg County      | 2,072                      | 0.137%     | 1,555,771   |
| Madison County        | 2,440                      | 0.161%     | 1,832,086   |
| Mathews County        | 1,573                      | 0.104%     | 1,181,094   |
| Mecklenburg County    | 5,261                      | 0.348%     | 3,950,247   |
| Middlesex County      | 1,532                      | 0.101%     | 1,150,309   |
| Montgomery County     | 13,720                     | 0.907%     | 10,301,727  |
| Nelson County         | 2,674                      | 0.177%     | 2,007,786   |
| New Kent County       | 3,485                      | 0.231%     | 2,616,729   |
| Northampton County    | 2,251                      | 0.149%     | 1,690,174   |
| Northumberland County | 1,821                      | 0.120%     | 1,367,306   |
| Nottoway County       | 2,854                      | 0.189%     | 2,142,939   |
| Orange County         | 5,855                      | 0.387%     | 4,396,254   |
| Page County           | 3,887                      | 0.257%     | 2,918,572   |
| Patrick County        | 3,258                      | 0.215%     | 2,446,285   |
| Pittsylvania County   | 11,262                     | 0.745%     | 8,456,126   |
| Powhatan County       | 5,453                      | 0.361%     | 4,094,411   |
| Prince Edward County  | 3,579                      | 0.237%     | 2,687,309   |
| Prince George County  | 7,293                      | 0.482%     | 5,475,984   |
| Prince William County | 83,989                     | 5.555%     | 63,063,538  |
| Pulaski County        | 5,542                      | 0.367%     | 4,161,237   |
| Rappahannock County   | 1,256                      | 0.083%     | 943,074   |
| Richmond County       | 1,401                      | 0.093%     | 1,051,947   |
| Roanoke County        | 20,117                     | 1.331%     | 15,104,945  |
| Rockbridge County     | 3,544                      | 0.234%     | 2,661,029   |
| Rockingham County     | 15,070                     | 0.997%     | 11,315,381  |
| Russell County        | 4,261                      | 0.282%     | 3,199,392   |

| Locality              | 2008 School Age Population |            | Estimated Educational Distribution |
|-----------------------|----------------------------|------------|------------------------------------|
|                       | # of Students              | % of State | Local Cash Flow Basis (\$)         |
| Scott County          | 4,360                      | 0.288%     | 3,273,727                          |
| Shenandoah County     | 7,076                      | 0.468%     | 5,313,048                          |
| Smyth County          | 5,639                      | 0.373%     | 4,234,070                          |
| Southampton County    | 3,379                      | 0.223%     | 2,537,138                          |
| Spotsylvania County   | 30,099                     | 1.991%     | 22,599,977                         |
| Stafford County       | 30,170                     | 1.996%     | 22,653,287                         |
| Surry County          | 1,227                      | 0.081%     | 921,299                            |
| Sussex County         | 1,503                      | 0.099%     | 1,128,535                          |
| Tazewell County       | 6,819                      | 0.451%     | 5,120,078                          |
| Warren County         | 6,953                      | 0.460%     | 5,220,693                          |
| Washington County     | 8,685                      | 0.574%     | 6,521,173                          |
| Westmoreland County*  | 2,372                      | 0.157%     | 1,781,027                          |
| Wise County           | 7,854                      | 0.519%     | 5,897,213                          |
| Wythe County          | 5,070                      | 0.335%     | 3,806,833                          |
| York County           | 15,889                     | 1.051%     | 11,930,331                         |
| <b>Cities</b>         |                            |            |                                    |
| Alexandria City       | 13,099                     | 0.866%     | 9,835,446                          |
| Bedford City          | 902                        | 0.060%     | 677,271                            |
| Bristol City          | 2,896                      | 0.192%     | 2,174,475                          |
| Buena Vista City      | 1,060                      | 0.070%     | 795,906                            |
| Charlottesville City  | 5,408                      | 0.358%     | 4,060,622                          |
| Chesapeake City       | 51,110                     | 3.381%     | 38,376,185                         |
| Colonial Heights City | 3,418                      | 0.226%     | 2,566,421                          |
| Covington City        | 819                        | 0.054%     | 614,950                            |
| Danville City         | 8,497                      | 0.562%     | 6,380,013                          |
| Emporia City          | 1,236                      | 0.082%     | 928,056                            |
| Fairfax City          | 3,543                      | 0.234%     | 2,660,278                          |
| Falls Church City     | 2,721                      | 0.180%     | 2,043,076                          |
| Franklin City         | 1,621                      | 0.107%     | 1,217,136                          |
| Fredericksburg City   | 3,412                      | 0.226%     | 2,561,916                          |
| Galax City            | 1,310                      | 0.087%     | 983,620                            |
| Hampton City          | 26,437                     | 1.749%     | 19,850,347                         |
| Harrisonburg City     | 5,608                      | 0.371%     | 4,210,793                          |
| Hopewell City         | 3,980                      | 0.263%     | 2,988,402                          |
| Lexington City        | 576                        | 0.038%     | 432,492                            |
| Lynchburg City        | 11,635                     | 0.770%     | 8,736,195                          |
| Manassas City         | 7,772                      | 0.514%     | 5,835,643                          |
| Manassas Park City    | 2,740                      | 0.181%     | 2,057,342                          |
| Martinsville City     | 3,491                      | 0.231%     | 2,621,234                          |
| Newport News City     | 39,931                     | 2.641%     | 29,982,380                         |

| Locality            | 2008 School Age Population |            | Estimated Educational Distribution Local Cash Flow Basis (\$) |
|---------------------|----------------------------|------------|---|
|                     | # of Students              | % of State |   |
| Norfolk City        | 38,837                     | 2.569%     | 29,160,945  |
| Norton City         | 962                        | 0.064%     | 722,322   |
| Petersburg City     | 5,146                      | 0.340%     | 3,863,898   |
| Poquoson City       | 2,672                      | 0.177%     | 2,006,284   |
| Portsmouth City     | 17,926                     | 1.186%     | 13,459,822  |
| Radford City        | 1,540                      | 0.102%     | 1,156,316   |
| Richmond City       | 34,811                     | 2.303%     | 26,138,004  |
| Roanoke City        | 15,703                     | 1.039%     | 11,790,672  |
| Salem City          | 4,363                      | 0.289%     | 3,275,979   |
| Staunton City       | 3,443                      | 0.228%     | 2,585,193   |
| Suffolk City        | 18,768                     | 1.241%     | 14,092,042  |
| Virginia Beach City | 93,842                     | 6.207%     | 70,461,710  |
| Waynesboro City     | 3,855                      | 0.255%     | 2,894,545   |
| Williamsburg City   | 1,111                      | 0.073%     | 834,200   |
| Winchester City     | 4,711                      | 0.312%     | 3,537,277   |

\* According to the Code of Virginia §58.1-638(D), in any county wherein is situated any incorporated town constituting a school division, the county treasurer shall pay into the town treasury the proper proportionate amount of State sales tax received by him in the ratio that the school population of such town bears to the school population of the entire county.

## ***LOCAL OPTION SALES AND USE TAX***

The State collects and distributes the Local Option one percent Sales and Use Tax.<sup>2</sup> Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2008 actual local option sales tax distribution was used to estimate future distributions.

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<sup>2</sup>As provided under the Code of Virginia §58.1-605 and §58.1-606.

**Actual CY 2008 Local 1%    Estimated FY 2010**  
**Option Distribution Sales    Local Option Sales**  
**and Use Tax                      and Use Tax**

| <b>Locality</b>     | <b>(\$)</b> |         | <b>% of State</b> |
|---------------------|-------------|---------|-------------------|
| <b>Counties</b>     |             |         |                   |
| Accomack County     | 3,255,455   | 0.315%  | 3,272,499         |
| Albemarle County    | 12,741,076  | 1.234%  | 12,807,784        |
| Alleghany County    | 724,796     | 0.070%  | 728,591           |
| Amelia County       | 672,231     | 0.065%  | 675,750           |
| Amherst County      | 2,900,245   | 0.281%  | 2,915,429         |
| Appomattox County   | 854,077     | 0.083%  | 858,549           |
| Arlington County    | 37,027,640  | 3.585%  | 37,221,504        |
| Augusta County      | 5,161,746   | 0.500%  | 5,188,771         |
| Bath County         | 886,783     | 0.086%  | 891,426           |
| Bedford County      | 4,382,648   | 0.424%  | 4,405,594         |
| Bland County        | 261,386     | 0.025%  | 262,754           |
| Botetourt County    | 2,125,104   | 0.206%  | 2,136,230         |
| Brunswick County    | 749,482     | 0.073%  | 753,406           |
| Buchanan County     | 1,581,444   | 0.153%  | 1,589,724         |
| Buckingham County   | 593,140     | 0.057%  | 596,246           |
| Campbell County     | 4,238,653   | 0.410%  | 4,260,845         |
| Caroline County     | 1,406,099   | 0.136%  | 1,413,460         |
| Carroll County      | 1,574,878   | 0.152%  | 1,583,124         |
| Charles City County | 434,972     | 0.042%  | 437,249           |
| Charlotte County    | 526,716     | 0.051%  | 529,473           |
| Chesterfield County | 39,766,929  | 3.850%  | 39,975,135        |
| Clarke County       | 946,768     | 0.092%  | 951,725           |
| Craig County        | 155,890     | 0.015%  | 156,706           |
| Culpeper County     | 6,065,903   | 0.587%  | 6,097,662         |
| Cumberland County   | 390,131     | 0.038%  | 392,174           |
| Dickenson County    | 772,932     | 0.075%  | 776,979           |
| Dinwiddie County    | 1,288,691   | 0.125%  | 1,295,439         |
| Essex County        | 1,912,641   | 0.185%  | 1,922,655         |
| Fairfax County      | 161,543,429 | 15.641% | 162,389,216       |
| Fauquier County     | 7,057,150   | 0.683%  | 7,094,098         |
| Floyd County        | 735,917     | 0.071%  | 739,770           |
| Fluvanna County     | 1,122,185   | 0.109%  | 1,128,061         |
| Franklin County     | 4,176,635   | 0.404%  | 4,198,503         |
| Frederick County    | 9,313,747   | 0.902%  | 9,362,511         |
| Giles County        | 1,375,581   | 0.133%  | 1,382,783         |
| Gloucester County   | 3,780,426   | 0.366%  | 3,800,219         |
| Goochland County    | 2,259,735   | 0.219%  | 2,271,566         |
| Grayson County      | 538,954     | 0.052%  | 541,775           |
| Greene County       | 1,026,485   | 0.099%  | 1,031,860         |
| Greensville County  | 426,532     | 0.041%  | 428,766           |

**Actual CY 2008 Local 1%    Estimated FY 2010  
Option Distribution Sales    Local Option Sales  
and Use Tax                      and Use Tax**

| <b>Locality</b>       | <b>(\$)</b> |        | <b>% of State</b> |
|-----------------------|-------------|--------|-------------------|
| Halifax County        | 3,213,020   | 0.311% | 3,229,842         |
| Hanover County        | 17,507,040  | 1.695% | 17,598,701        |
| Henrico County        | 56,504,268  | 5.471% | 56,800,106        |
| Henry County          | 4,022,412   | 0.389% | 4,043,472         |
| Highland County       | 96,289      | 0.009% | 96,793            |
| Isle of Wight County  | 2,415,768   | 0.234% | 2,428,416         |
| James City County     | 8,969,628   | 0.868% | 9,016,590         |
| King and Queen County | 167,228     | 0.016% | 168,103           |
| King George County    | 1,284,628   | 0.124% | 1,291,354         |
| King William County   | 923,951     | 0.089% | 928,789           |
| Lancaster County      | 1,830,089   | 0.177% | 1,839,670         |
| Lee County            | 1,349,665   | 0.131% | 1,356,731         |
| Loudoun County        | 52,341,184  | 5.068% | 52,615,224        |
| Louisa County         | 1,927,030   | 0.187% | 1,937,119         |
| Lunenburg County      | 464,762     | 0.045% | 467,195           |
| Madison County        | 897,612     | 0.087% | 902,312           |
| Mathews County        | 444,871     | 0.043% | 447,200           |
| Mecklenburg County    | 3,973,069   | 0.385% | 3,993,870         |
| Middlesex County      | 886,377     | 0.086% | 891,017           |
| Montgomery County     | 10,317,144  | 0.999% | 10,371,161        |
| Nelson County         | 919,232     | 0.089% | 924,045           |
| New Kent County       | 1,106,732   | 0.107% | 1,112,527         |
| Northampton County    | 1,303,875   | 0.126% | 1,310,702         |
| Northumberland County | 709,340     | 0.069% | 713,054           |
| Nottoway County       | 1,249,367   | 0.121% | 1,255,908         |
| Orange County         | 2,298,018   | 0.223% | 2,310,049         |
| Page County           | 1,696,822   | 0.164% | 1,705,706         |
| Patrick County        | 961,755     | 0.093% | 966,790           |
| Pittsylvania County   | 1,962,299   | 0.190% | 1,972,573         |
| Powhatan County       | 1,718,408   | 0.166% | 1,727,405         |
| Prince Edward County  | 3,159,862   | 0.306% | 3,176,406         |
| Prince George County  | 1,646,941   | 0.159% | 1,655,564         |
| Prince William County | 46,216,020  | 4.475% | 46,457,992        |
| Pulaski County        | 3,550,709   | 0.344% | 3,569,300         |
| Rappahannock County   | 447,116     | 0.043% | 449,457           |
| Richmond County       | 1,321,467   | 0.128% | 1,328,386         |
| Roanoke County        | 9,764,554   | 0.945% | 9,815,678         |
| Rockbridge County     | 2,542,401   | 0.246% | 2,555,712         |
| Rockingham County     | 5,572,721   | 0.540% | 5,601,898         |
| Russell County        | 1,935,159   | 0.187% | 1,945,291         |

**Actual CY 2008 Local 1%    Estimated FY 2010**  
**Option Distribution Sales    Local Option Sales**  
**and Use Tax                      and Use Tax**

| <b>Locality</b>       | <b>(\$)</b> |        | <b>% of State</b> |
|-----------------------|-------------|--------|-------------------|
| Scott County          | 1,397,060   | 0.135% | 1,404,374         |
| Shenandoah County     | 4,225,226   | 0.409% | 4,247,348         |
| Smyth County          | 2,185,438   | 0.212% | 2,196,880         |
| Southampton County    | 507,860     | 0.049% | 510,519           |
| Spotsylvania County   | 14,662,953  | 1.420% | 14,739,724        |
| Stafford County       | 10,353,203  | 1.002% | 10,407,409        |
| Surry County          | 397,410     | 0.038% | 399,491           |
| Sussex County         | 731,758     | 0.071% | 735,589           |
| Tazewell County       | 6,057,165   | 0.586% | 6,088,879         |
| Warren County         | 3,546,397   | 0.343% | 3,564,965         |
| Washington County     | 6,847,463   | 0.663% | 6,883,315         |
| Westmoreland County   | 942,892     | 0.091% | 947,828           |
| Wise County           | 3,594,622   | 0.348% | 3,613,442         |
| Wythe County          | 3,885,506   | 0.376% | 3,905,849         |
| York County           | 9,355,929   | 0.906% | 9,404,914         |
| <b>Cities</b>         |             |        |                   |
| Alexandria City       | 22,979,232  | 2.225% | 23,099,544        |
| Bedford City          | 964,027     | 0.093% | 969,074           |
| Bristol City          | 3,826,254   | 0.370% | 3,846,287         |
| Buena Vista City      | 384,084     | 0.037% | 386,095           |
| Charlottesville City  | 9,993,621   | 0.968% | 10,045,944        |
| Chesapeake City       | 33,794,307  | 3.272% | 33,971,243        |
| Colonial Heights City | 7,190,121   | 0.696% | 7,227,766         |
| Covington City        | 1,228,448   | 0.119% | 1,234,879         |
| Danville City         | 7,981,514   | 0.773% | 8,023,303         |
| Emporia City          | 1,525,390   | 0.148% | 1,533,376         |
| Fairfax City          | 10,857,360  | 1.051% | 10,914,205        |
| Falls Church City     | 2,937,734   | 0.284% | 2,953,115         |
| Franklin City         | 1,677,572   | 0.162% | 1,686,355         |
| Fredericksburg City   | 10,352,897  | 1.002% | 10,407,101        |
| Galax City            | 2,057,739   | 0.199% | 2,068,512         |
| Hampton City          | 13,400,738  | 1.297% | 13,470,900        |
| Harrisonburg City     | 11,497,881  | 1.113% | 11,558,080        |
| Hopewell City         | 1,772,598   | 0.172% | 1,781,879         |
| Lexington City        | 780,847     | 0.076% | 784,935           |
| Lynchburg City        | 13,795,824  | 1.336% | 13,868,054        |
| Manassas City         | 6,636,468   | 0.643% | 6,671,214         |
| Manassas Park City    | 1,597,723   | 0.155% | 1,606,088         |
| Martinsville City     | 2,083,209   | 0.202% | 2,094,116         |
| Newport News City     | 22,246,015  | 2.154% | 22,362,487        |

**Actual CY 2008 Local 1%    Estimated FY 2010  
Option Distribution Sales    Local Option Sales  
and Use Tax                      and Use Tax**

| <b>Locality</b>     | <b>(\$) % of State</b> |        |            |
|---------------------|------------------------|--------|------------|
| Norfolk City        | 30,817,647             | 2.984% | 30,978,997 |
| Norton City         | 2,023,807              | 0.196% | 2,034,403  |
| Petersburg City     | 4,006,710              | 0.388% | 4,027,688  |
| Poquoson City       | 489,464                | 0.047% | 492,027    |
| Portsmouth City     | 6,983,016              | 0.676% | 7,019,577  |
| Radford City        | 798,016                | 0.077% | 802,194    |
| Richmond City       | 31,765,094             | 3.076% | 31,931,406 |
| Roanoke City        | 21,764,016             | 2.107% | 21,877,965 |
| Salem City          | 5,957,675              | 0.577% | 5,988,868  |
| Staunton City       | 3,560,022              | 0.345% | 3,578,661  |
| Suffolk City        | 7,393,578              | 0.716% | 7,432,288  |
| Virginia Beach City | 53,036,248             | 5.135% | 53,313,928 |
| Waynesboro City     | 4,510,241              | 0.437% | 4,533,855  |
| Williamsburg City   | 4,052,144              | 0.392% | 4,073,359  |
| Winchester City     | 9,031,644              | 0.874% | 9,078,931  |

## ***RECORDATION AND GRANTOR TAX DISTRIBUTION***

Beginning in January 1994, the Department of Accounts distributes \$10 million per quarter of the State revenue from both the Recordation and Grantor's taxes back to the localities in which such taxable deeds or other instruments were recorded<sup>3</sup> or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.<sup>4</sup>

The following table shows, for every county and city, a five-year average distribution (Fiscal Years 2004 - 2008) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2010 distribution.

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<sup>3</sup>As provided by the Code of Virginia §58.1-816.

<sup>4</sup>As provided by the Code of Virginia §58.1-815.1.

| Locality            | 2004-08 Average Percent of<br>Total State<br>Recordation/Grantor's Tax<br>Collections | Estimate of State<br>Annual Distribution<br>Fiscal Year 2010 (\$) |
|---------------------|---|---|
| <b>Counties</b>     |   |   |
| Accomack County     | 0.25648%  | 102,592   |
| Albemarle County    | 1.31481%  | 525,923   |
| Alleghany County    | 0.05118%  | 20,472  |
| Amelia County       | 0.09294%  | 37,176  |
| Amherst County      | 0.13740%  | 54,960  |
| Appomattox County   | 0.06496%  | 25,984  |
| Arlington County*   | 4.63190%  | 1,852,758   |
| Augusta County      | 0.49192%  | 196,767   |
| Bath County         | 0.05018%  | 20,071  |
| Bedford County      | 0.64025%  | 256,102   |
| Bland County        | 0.01889%  | 7,554   |
| Botetourt County    | 0.25817%  | 103,267   |
| Brunswick County    | 0.05994%  | 23,977  |
| Buchanan County     | 0.04154%  | 16,617  |
| Buckingham County   | 0.06657%  | 26,626  |
| Campbell County     | 0.24776%  | 99,103  |
| Caroline County     | 0.37761%  | 151,045   |
| Carroll County      | 0.10934%  | 43,736  |
| Charles City County | 0.03770%  | 15,079  |
| Charlotte County    | 0.03602%  | 14,406  |
| Chesterfield County | 3.49410%  | 1,397,640   |
| Clarke County       | 0.19352%  | 77,409  |
| Craig County        | 0.02387%  | 9,549   |
| Culpeper County     | 0.67059%  | 268,235   |
| Cumberland County   | 0.04394%  | 17,575  |
| Dickenson County    | 0.04245%  | 16,979  |
| Dinwiddie County    | 0.14458%  | 57,831  |
| Essex County        | 0.09006%  | 36,023  |
| Fairfax County*     | 21.52613%   | 8,610,451   |
| Fauquier County     | 1.15532%  | 462,129   |
| Floyd County        | 0.06354%  | 25,418  |
| Fluvanna County     | 0.27150%  | 108,599   |
| Franklin County     | 0.51704%  | 206,816   |
| Frederick County    | 1.09659%  | 438,638   |
| Giles County        | 0.06176%  | 24,705  |

| Locality              | 2004-08 Average Percent of<br>Total State<br>Recordation/Grantor's Tax<br>Collections | Estimate of State<br>Annual Distribution<br>Fiscal Year 2010 (\$) |
|-----------------------|---|---|
| Gloucester County     | 0.32182%  | 128,727   |
| Goochland County      | 0.36081%  | 144,326   |
| Grayson County        | 0.07274%  | 29,094  |
| Greene County         | 0.18934%  | 75,735  |
| Greensville County    | 0.02781%  | 11,125  |
| Halifax County        | 0.11622%  | 46,486  |
| Hanover County        | 1.06610%  | 426,439   |
| Henrico County        | 3.34162%  | 1,336,649   |
| Henry County          | 0.14392%  | 57,567  |
| Highland County       | 0.01817%  | 7,269   |
| Isle of Wight County  | 0.40712%  | 162,849   |
| James City County     | 1.12360%  | 449,441   |
| King and Queen County | 0.04332%  | 17,328  |
| King George County    | 0.32902%  | 131,607   |
| King William County   | 0.15013%  | 60,051  |
| Lancaster County      | 0.16005%  | 64,020  |
| Lee County            | 0.04143%  | 16,573  |
| Loudoun County*       | 8.55375%  | 3,421,501   |
| Louisa County         | 0.40768%  | 163,072   |
| Lunenburg County      | 0.04066%  | 16,263  |
| Madison County        | 0.10636%  | 42,545  |
| Mathews County        | 0.09391%  | 37,566  |
| Mecklenburg County    | 0.18970%  | 75,881  |
| Middlesex County      | 0.12372%  | 49,488  |
| Montgomery County     | 0.54597%  | 218,389   |
| Nelson County         | 0.18990%  | 75,958  |
| New Kent County       | 0.21201%  | 84,802  |
| Northampton County    | 0.17197%  | 68,787  |
| Northumberland County | 0.16818%  | 67,270  |
| Nottoway County       | 0.04577%  | 18,310  |
| Orange County         | 0.41909%  | 167,635   |
| Page County           | 0.12796%  | 51,183  |
| Patrick County        | 0.05925%  | 23,702  |
| Pittsylvania County   | 0.19936%  | 79,742  |
| Powhatan County       | 0.30890%  | 123,559   |

| Locality               | 2004-08 Average Percent of<br>Total State<br>Recordation/Grantor's Tax<br>Collections | Estimate of State<br>Annual Distribution<br>Fiscal Year 2010 (\$) |
|------------------------|---|---|
| Prince Edward County   | 0.10292%  | 41,167  |
| Prince George County   | 0.23121%  | 92,482  |
| Prince William County* | 8.46503%  | 3,386,011   |
| Pulaski County         | 0.15504%  | 62,015  |
| Rappahannock County    | 0.10241%  | 40,964  |
| Richmond County        | 0.03897%  | 15,587  |
| Roanoke County         | 0.69291%  | 277,166   |
| Rockbridge County      | 0.15685%  | 62,739  |
| Rockingham County      | 0.57705%  | 230,820   |
| Russell County         | 0.07105%  | 28,422  |
| Scott County           | 0.04981%  | 19,924  |
| Shenandoah County      | 0.38528%  | 154,114   |
| Smyth County           | 0.08340%  | 33,358  |
| Southampton County     | 0.09442%  | 37,767  |
| Spotsylvania County    | 2.02299%  | 809,197   |
| Stafford County        | 2.21459%  | 885,836   |
| Surry County           | 0.04450%  | 17,799  |
| Sussex County          | 0.04417%  | 17,668  |
| Tazewell County        | 0.12990%  | 51,958  |
| Warren County          | 0.45601%  | 182,404   |
| Washington County      | 0.27060%  | 108,241   |
| Westmoreland County    | 0.19605%  | 78,419  |
| Wise County            | 0.08578%  | 34,311  |
| Wythe County           | 0.13905%  | 55,621  |
| York County            | 0.78308%  | 313,232   |
| <b>Cities</b>          |   |   |
| Alexandria City*       | 3.16640%  | 1,266,560   |
| Bedford City           | 0.02770%  | 11,080  |
| Bristol City           | 0.09454%  | 37,815  |
| Buena Vista City       | 0.02736%  | 10,944  |
| Charlottesville City   | 0.40521%  | 162,084   |
| Chesapeake City        | 2.65910%  | 1,063,641   |
| Colonial Heights City  | 0.11530%  | 46,119  |
| Covington City         | 0.01530%  | 6,120   |
| Danville City          | 0.17720%  | 70,879  |

| Locality   | 2004-08 Average Percent of<br>Total State<br>Recordation/Grantor's Tax<br>Collections | Estimate of State<br>Annual Distribution<br>Fiscal Year 2010 (\$) |
|--|---|---|
| Emporia City   | 0.01981%  | 7,925   |
| Fairfax City*  | 0.19832%  | 79,329  |
| Falls Church City*                                   | 0.16915%  | 67,659  |
| Franklin City  | 0.04621%  | 18,485  |
| Fredericksburg City                                  | 0.36652%  | 146,610   |
| Galax City   | 0.02383%  | 9,531   |
| Hampton City   | 0.97353%  | 389,411   |
| Harrisonburg City                                    | 0.29955%  | 119,819   |
| Hopewell City  | 0.10403%  | 41,613  |
| Lexington City                                       | 0.03387%  | 13,550  |
| Lynchburg City                                       | 0.40956%  | 163,825   |
| Manassas City*                                       | 0.59582%  | 238,328   |
| Manassas Park City*                                  | 0.25873%  | 103,494   |
| Martinsville City                                    | 0.04505%  | 18,019  |
| Newport News City                                    | 1.30037%  | 520,149   |
| Norfolk City   | 1.79902%  | 719,609   |
| Norton City  | 0.01055%  | 4,221   |
| Petersburg City                                      | 0.15538%  | 62,151  |
| Poquoson City  | 0.12005%  | 48,020  |
| Portsmouth City                                      | 0.71904%  | 287,617   |
| Radford City   | 0.05362%  | 21,450  |
| Richmond City  | 1.88833%  | 755,331   |
| Roanoke City   | 0.58292%  | 233,169   |
| Salem City   | 0.15707%  | 62,829  |
| Staunton City  | 0.17217%  | 68,869  |
| Suffolk City   | 1.06923%  | 427,691   |
| Virginia Beach City                                  | 5.29097%  | 2,116,390   |
| Waynesboro City                                      | 0.15816%  | 63,264  |
| Williamsburg City                                    | 0.15883%  | 63,532  |
| Winchester City                                      | 0.28125%  | 112,498   |
| <b>Northern Virginia Transportation<br/>District</b> | <b>47.565%</b>  | <b>19,026,089</b>   |

\* indicates estimated distribution to the Northern Virginia Transportation District Fund