

Estimates of:

- 1) Local Option Sales and Use Tax
- 2) Recordation and Grantor's Tax

to be distributed to localities
during Fiscal Year 2018

Virginia Department of Taxation
March 2, 2017

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 2018 estimates for the local distributions of the Local Option Sales and Use Tax and the State Recordation and Grantor's taxes.

The Code of Virginia § 22.1-93, requires the Department of Education to provide, within fifteen days following final adjournment, "...estimates to be used for budgetary purposes relative to the Basic School Aid Formula..." Estimates of the Fiscal Year 2018 local distributions of the State Sales and Use Tax for Public Education are transmitted to the localities by the Department of 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) 371-4372.

Craig M. Burns
Tax Commissioner

LOCAL OPTION SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.¹ Actual distributions are made to every county and city based on the locality in which the tax was collected.

¹As provided under the Code of Virginia §58.1-605 and §58.1-606.

Actual FY 2016 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2018 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Counties			
Accomack County	4,000,813	0.337%	4,174,733
Albemarle County	14,978,341	1.260%	15,629,467
Alleghany County	966,774	0.081%	1,008,801
Amelia County	712,328	0.060%	743,294
Amherst County	2,624,521	0.221%	2,738,612
Appomattox County	1,265,640	0.106%	1,320,659
Arlington County	39,702,349	3.340%	41,428,255
Augusta County	5,406,359	0.455%	5,641,380
Bath County	861,053	0.072%	898,484
Bedford County*	5,645,469	0.475%	5,890,884
Bland County	269,863	0.023%	281,594
Botetourt County	2,915,498	0.245%	3,042,238
Brunswick County	1,275,473	0.107%	1,330,919
Buchanan County	1,632,422	0.137%	1,703,386
Buckingham County	692,900	0.058%	723,021
Campbell County	5,274,530	0.444%	5,503,820
Caroline County	1,975,439	0.166%	2,061,314
Carroll County	1,892,924	0.159%	1,975,212
Charles City County	676,884	0.057%	706,309
Charlotte County	601,105	0.051%	627,236
Chesterfield County	46,173,414	3.884%	48,180,625
Clarke County	1,095,747	0.092%	1,143,380
Craig County	165,404	0.014%	172,594
Culpeper County	7,116,383	0.599%	7,425,741
Cumberland County	434,563	0.037%	453,454
Dickenson County	741,718	0.062%	773,961
Dinwiddie County	1,666,236	0.140%	1,738,669
Essex County	1,959,710	0.165%	2,044,901
Fairfax County	182,857,172	15.383%	190,806,182
Fauquier County	8,969,474	0.755%	9,359,387
Floyd County	838,490	0.071%	874,940
Fluvanna County	1,477,384	0.124%	1,541,607
Franklin County	4,530,838	0.381%	4,727,799
Frederick County	13,151,691	1.106%	13,723,410
Giles County	1,811,151	0.152%	1,889,884
Gloucester County	4,138,240	0.348%	4,318,134
Goochland County	2,688,927	0.226%	2,805,817
Grayson County	443,322	0.037%	462,594
Greene County	1,905,720	0.160%	1,988,564
Greensville County	550,251	0.046%	574,171

	Actual FY 2016 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2018 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Halifax County	3,520,683	0.296%	3,673,731
Hanover County	20,321,224	1.710%	21,204,610
Henrico County	62,931,951	5.294%	65,667,675
Henry County	4,363,088	0.367%	4,552,756
Highland County	145,328	0.012%	151,645
Isle of Wight County	2,670,233	0.225%	2,786,311
James City County	11,220,412	0.944%	11,708,177
King and Queen County	160,134	0.013%	167,096
King George County	2,302,559	0.194%	2,402,654
King William County	1,232,057	0.104%	1,285,616
Lancaster County	1,739,389	0.146%	1,815,002
Lee County	1,397,765	0.118%	1,458,528
Loudoun County	74,949,695	6.305%	78,207,844
Louisa County	3,380,244	0.284%	3,527,187
Lunenburg County	449,536	0.038%	469,078
Madison County	970,850	0.082%	1,013,054
Mathews County	476,031	0.040%	496,725
Mecklenburg County	6,906,375	0.581%	7,206,603
Middlesex County	1,071,095	0.090%	1,117,657
Montgomery County	12,095,144	1.018%	12,620,934
Nelson County	1,114,583	0.094%	1,163,035
New Kent County	1,415,531	0.119%	1,477,065
Northampton County	1,341,968	0.113%	1,400,305
Northumberland County	710,915	0.060%	741,820
Nottoway County	1,449,606	0.122%	1,512,622
Orange County	3,056,517	0.257%	3,189,387
Page County	1,957,398	0.165%	2,042,488
Patrick County	1,194,803	0.101%	1,246,743
Pittsylvania County	2,306,175	0.194%	2,406,427
Powhatan County	2,654,877	0.223%	2,770,288
Prince Edward County	3,084,098	0.259%	3,218,167
Prince George County	2,253,948	0.190%	2,351,930
Prince William County	60,772,117	5.112%	63,413,950
Pulaski County	4,014,036	0.338%	4,188,531
Rappahannock County	501,822	0.042%	523,637
Richmond County	923,850	0.078%	964,010
Roanoke County	11,466,479	0.965%	11,964,940
Rockbridge County	2,821,218	0.237%	2,943,859
Rockingham County	6,983,103	0.587%	7,286,666
Russell County	2,340,484	0.197%	2,442,228

	Actual FY 2016 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2018 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Scott County	1,495,025	0.126%	1,560,016
Shenandoah County	4,028,081	0.339%	4,203,186
Smyth County	2,403,419	0.202%	2,507,898
Southampton County	571,677	0.048%	596,529
Spotsylvania County	17,130,922	1.441%	17,875,623
Stafford County	12,825,951	1.079%	13,383,510
Surry County	407,891	0.034%	425,623
Sussex County	1,027,132	0.086%	1,071,783
Tazewell County	5,929,181	0.499%	6,186,929
Warren County	4,101,871	0.345%	4,280,184
Washington County	7,290,436	0.613%	7,607,359
Westmoreland County	972,966	0.082%	1,015,262
Wise County	3,280,067	0.276%	3,422,655
Wythe County	4,236,755	0.356%	4,420,931
York County	10,196,811	0.858%	10,640,078
Cities			
Alexandria City	26,504,982	2.230%	27,657,184
Bristol City	3,996,522	0.336%	4,170,256
Buena Vista City	374,913	0.032%	391,210
Charlottesville City	11,358,347	0.956%	11,852,107
Chesapeake City	38,301,222	3.222%	39,966,220
Colonial Heights City	7,596,846	0.639%	7,927,090
Covington City	1,196,273	0.101%	1,248,276
Danville City	8,432,223	0.709%	8,798,782
Emporia City	1,667,586	0.140%	1,740,078
Fairfax City	11,395,367	0.959%	11,890,737
Falls Church City	4,282,942	0.360%	4,469,126
Franklin City	1,790,035	0.151%	1,867,850
Fredericksburg City	11,178,131	0.940%	11,664,057
Galax City	2,239,761	0.188%	2,337,126
Hampton City	15,486,737	1.303%	16,159,963
Harrisonburg City	12,665,466	1.065%	13,216,048
Hopewell City	2,056,542	0.173%	2,145,943
Lexington City	1,056,800	0.089%	1,102,741
Lynchburg City	14,953,528	1.258%	15,603,575
Manassas City	7,934,465	0.667%	8,279,386
Manassas Park City	1,857,932	0.156%	1,938,699
Martinsville City	2,033,580	0.171%	2,121,982
Newport News City	23,334,641	1.963%	24,349,025

Actual FY 2016 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2018 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Norfolk City	30,301,672	2.549%	31,618,920
Norton City	1,622,761	0.137%	1,693,304
Petersburg City	3,558,909	0.299%	3,713,619
Poquoson City	620,526	0.052%	647,501
Portsmouth City	7,315,832	0.615%	7,633,859
Radford City	1,006,179	0.085%	1,049,919
Richmond City	34,674,185	2.917%	36,181,512
Roanoke City	20,753,181	1.746%	21,655,346
Salem City	6,620,195	0.557%	6,907,982
Staunton City	4,109,871	0.346%	4,288,532
Suffolk City	9,867,281	0.830%	10,296,223
Virginia Beach City	61,033,402	5.134%	63,684,955
Waynesboro City	5,538,371	0.466%	5,779,130
Williamsburg City	4,307,731	0.362%	4,494,993
Winchester City	9,027,526	0.759%	9,419,963
<i>*Includes Bedford City.</i>			

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 recorded² or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.³

²As provided by the Code of Virginia §58.1-816.

³As provided by the Code of Virginia §58.1-815.1.

Locality	2012-16 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2018 (\$)
Counties		
Accomack County	0.19625%	78,501
Albemarle County	1.49461%	597,844
Alleghany County	0.05146%	20,583
Amelia County	0.08071%	32,283
Amherst County	0.13523%	54,093
Appomattox County	0.08005%	32,021
Arlington County*	5.58130%	2,232,520
Augusta County	0.46753%	187,011
Bath County	0.04175%	16,699
Bedford County	0.67095%	268,380
Bland County	0.02191%	8,763
Botetourt County	0.24944%	99,777
Brunswick County	0.06596%	26,383
Buchanan County	0.06593%	26,373
Buckingham County	0.06973%	27,893
Campbell County	0.28923%	115,691
Caroline County	0.23438%	93,750
Carroll County	0.10844%	43,376
Charles City County	0.03446%	13,782
Charlotte County	0.04074%	16,294
Chesterfield County	3.44025%	1,376,100
Clarke County	0.18186%	72,744
Craig County	0.02349%	9,396
Culpeper County	0.46244%	184,975
Cumberland County	0.04524%	18,098
Dickenson County	0.03871%	15,483
Dinwiddie County	0.14128%	56,514
Essex County	0.07105%	28,421
Fairfax County*	22.42900%	8,971,601
Fauquier County	1.07865%	431,461
Floyd County	0.07265%	29,059
Fluvanna County	0.21521%	86,083
Franklin County	0.42770%	171,080
Frederick County	0.87378%	349,514
Giles County	0.06177%	24,708

Locality	2012-16 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2018 (\$)
Gloucester County	0.30917%	123,667
Goochland County	0.32504%	130,015
Grayson County	0.06527%	26,107
Greene County	0.15869%	63,475
Greensville County	0.02985%	11,940
Halifax County	0.11550%	46,198
Hanover County	1.20881%	483,523
Henrico County	3.48093%	1,392,373
Henry County	0.13417%	53,669
Highland County	0.01748%	6,992
Isle of Wight County	0.37512%	150,050
James City County	1.17293%	469,171
King and Queen County	0.03593%	14,370
King George County	0.25065%	100,259
King William County	0.12291%	49,164
Lancaster County	0.14786%	59,142
Lee County	0.05613%	22,452
Loudoun County*	9.38707%	3,754,826
Louisa County	0.35476%	141,904
Lunenburg County	0.03826%	15,306
Madison County	0.10503%	42,013
Mathews County	0.08907%	35,629
Mecklenburg County	0.16130%	64,522
Middlesex County	0.11128%	44,513
Montgomery County	0.67651%	270,602
Nelson County	0.16291%	65,166
New Kent County	0.24128%	96,510
Northampton County	0.10707%	42,829
Northumberland County	0.14498%	57,991
Nottoway County	0.04961%	19,843
Orange County	0.29403%	117,612
Page County	0.10468%	41,873
Patrick County	0.05649%	22,596
Pittsylvania County	0.20156%	80,623
Powhatan County	0.28516%	114,063

Locality	2012-16 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2018 (\$)
Prince Edward County	0.10918%	43,673
Prince George County	0.23134%	92,537
Prince William County*	6.73989%	2,695,957
Pulaski County	0.16489%	65,956
Rappahannock County	0.09861%	39,443
Richmond County	0.03744%	14,975
Roanoke County	0.73940%	295,761
Rockbridge County	0.14273%	57,091
Rockingham County	0.69596%	278,383
Russell County	0.06750%	26,999
Scott County	0.05750%	23,001
Shenandoah County	0.28408%	113,633
Smyth County	0.09109%	36,434
Southampton County	0.10095%	40,380
Spotsylvania County	1.49337%	597,346
Stafford County	2.07398%	829,591
Surry County	0.04397%	17,588
Sussex County	0.04262%	17,046
Tazewell County	0.14650%	58,602
Warren County	0.36214%	144,857
Washington County	0.30199%	120,797
Westmoreland County	0.15479%	61,917
Wise County	0.10853%	43,413
Wythe County	0.14116%	56,465
York County	0.86320%	345,282
Cities		
Alexandria City*	3.80441%	1,521,765
Bristol City	0.10668%	42,673
Buena Vista City	0.01791%	7,164
Charlottesville City	0.50798%	203,191
Chesapeake City	2.63395%	1,053,578
Colonial Heights City	0.11571%	46,282
Covington City	0.01548%	6,192
Danville City	0.15955%	63,821

Locality	2012-16 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2018 (\$)
Emporia City	0.01761%	7,045
Fairfax City*	0.41850%	167,399
Falls Church City*	0.36462%	145,846
Franklin City	0.03668%	14,672
Fredericksburg City	0.37092%	148,368
Galax City	0.03129%	12,516
Hampton City	0.96949%	387,797
Harrisonburg City	0.30771%	123,083
Hopewell City	0.09850%	39,400
Lexington City	0.03423%	13,690
Lynchburg City	0.46702%	186,807
Manassas City*	0.37738%	150,952
Manassas Park City*	0.15735%	62,940
Martinsville City	0.04411%	17,644
Newport News City	1.15014%	460,055
Norfolk City	1.83123%	732,490
Norton City	0.01715%	6,859
Petersburg City	0.13470%	53,879
Poquoson City	0.11845%	47,381
Portsmouth City	0.63696%	254,783
Radford City	0.07304%	29,217
Richmond City	2.05024%	820,098
Roanoke City	0.62378%	249,513
Salem City	0.16400%	65,601
Staunton City	0.14456%	57,824
Suffolk City	0.95817%	383,267
Virginia Beach City	5.09606%	2,038,425
Waynesboro City	0.13574%	54,295
Williamsburg City	0.14332%	57,328
Winchester City	0.25198%	100,792
Northern Virginia Transportation District	49.260%	19,703,805

* indicates estimated distribution to the Northern Virginia Transportation District Fund