

Estimates of:

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

to be distributed to localities
during Fiscal Year 2019

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 2019 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 2019 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 2017 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2019 Local Option Sales and Use Tax
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Locality	(\$)		% of State
Counties			
Accomack County	4,197,934	0.346%	4,394,303
Albemarle County	16,023,611	1.320%	16,773,155
Alleghany County	884,142	0.073%	925,500
Amelia County	754,407	0.062%	789,697
Amherst County	2,715,752	0.224%	2,842,788
Appomattox County	1,336,141	0.110%	1,398,642
Arlington County	40,986,850	3.376%	42,904,110
Augusta County	5,546,195	0.457%	5,805,632
Bath County	884,696	0.073%	926,080
Bedford County*	5,981,019	0.493%	6,260,796
Bland County	337,136	0.028%	352,906
Botetourt County	2,970,008	0.245%	3,108,938
Brunswick County	951,124	0.078%	995,615
Buchanan County	1,629,495	0.134%	1,705,718
Buckingham County	697,387	0.057%	730,009
Campbell County	5,315,493	0.438%	5,564,138
Caroline County	2,044,036	0.168%	2,139,651
Carroll County	1,984,248	0.163%	2,077,066
Charles City County	783,376	0.065%	820,020
Charlotte County	654,846	0.054%	685,479
Chesterfield County	48,222,714	3.972%	50,478,450
Clarke County	1,124,954	0.093%	1,177,577
Craig County	155,895	0.013%	163,187
Culpeper County	8,103,376	0.668%	8,482,432
Cumberland County	431,635	0.036%	451,826
Dickenson County	753,755	0.062%	789,014
Dinwiddie County	1,688,827	0.139%	1,767,826
Essex County	1,995,196	0.164%	2,088,526
Fairfax County	179,437,484	14.782%	187,831,114
Fauquier County	9,869,424	0.813%	10,331,091
Floyd County	906,179	0.075%	948,568
Fluvanna County	1,680,960	0.138%	1,759,591
Franklin County	4,693,487	0.387%	4,913,036
Frederick County	13,708,803	1.129%	14,350,066
Giles County	1,595,667	0.131%	1,670,308
Gloucester County	4,298,223	0.354%	4,499,283
Goochland County	2,775,452	0.229%	2,905,280
Grayson County	469,042	0.039%	490,982
Greene County	1,921,499	0.158%	2,011,382
Greensville County	2,931,006	0.241%	3,068,111

	Actual FY 2017 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2019 Local Option Sales and Use Tax
Locality	(\$) % of State		
Halifax County	3,480,294	0.287%	3,643,094
Hanover County	20,903,968	1.722%	21,881,803
Henrico County	64,483,624	5.312%	67,500,004
Henry County	4,293,112	0.354%	4,493,933
Highland County	127,361	0.010%	133,318
Isle of Wight County	2,911,805	0.240%	3,048,012
James City County	10,880,867	0.896%	11,389,847
King and Queen County	167,359	0.014%	175,188
King George County	2,323,063	0.191%	2,431,730
King William County	1,224,032	0.101%	1,281,289
Lancaster County	1,771,452	0.146%	1,854,316
Lee County	1,354,248	0.112%	1,417,596
Loudoun County	79,264,498	6.530%	82,972,289
Louisa County	3,752,162	0.309%	3,927,678
Lunenburg County	467,108	0.038%	488,958
Madison County	1,016,147	0.084%	1,063,679
Mathews County	482,552	0.040%	505,124
Mecklenburg County	6,079,718	0.501%	6,364,111
Middlesex County	1,064,488	0.088%	1,114,282
Montgomery County	12,344,700	1.017%	12,922,153
Nelson County	1,191,606	0.098%	1,247,346
New Kent County	1,528,302	0.126%	1,599,792
Northampton County	1,375,802	0.113%	1,440,158
Northumberland County	706,763	0.058%	739,824
Nottoway County	1,503,475	0.124%	1,573,804
Orange County	3,428,006	0.282%	3,588,359
Page County	1,971,392	0.162%	2,063,609
Patrick County	1,175,319	0.097%	1,230,297
Pittsylvania County	2,449,260	0.202%	2,563,830
Powhatan County	2,971,665	0.245%	3,110,672
Prince Edward County	3,119,038	0.257%	3,264,938
Prince George County	2,367,085	0.195%	2,477,812
Prince William County	63,204,821	5.207%	66,161,382
Pulaski County	4,096,900	0.337%	4,288,543
Rappahannock County	517,033	0.043%	541,219
Richmond County	1,386,259	0.114%	1,451,105
Roanoke County	11,580,243	0.954%	12,121,937
Rockbridge County	2,778,681	0.229%	2,908,660
Rockingham County	7,041,340	0.580%	7,370,715
Russell County	2,026,508	0.167%	2,121,303

	Actual FY 2017 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2019 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Scott County	1,529,088	0.126%	1,600,615
Shenandoah County	4,459,935	0.367%	4,668,559
Smyth County	2,431,022	0.200%	2,544,740
Southampton County	642,145	0.053%	672,183
Spotsylvania County	17,617,699	1.451%	18,441,810
Stafford County	13,483,960	1.111%	14,114,705
Surry County	379,900	0.031%	397,670
Sussex County	1,048,461	0.086%	1,097,506
Tazewell County	5,658,186	0.466%	5,922,861
Warren County	4,580,682	0.377%	4,794,955
Washington County	7,503,385	0.618%	7,854,374
Westmoreland County	990,999	0.082%	1,037,355
Wise County	3,285,923	0.271%	3,439,631
Wythe County	4,260,243	0.351%	4,459,527
York County	10,255,389	0.845%	10,735,110
Cities			
Alexandria City	27,403,322	2.257%	28,685,180
Bristol City	3,840,379	0.316%	4,020,022
Buena Vista City	379,245	0.031%	396,985
Charlottesville City	11,683,368	0.962%	12,229,887
Chesapeake City	39,001,776	3.213%	40,826,180
Colonial Heights City	7,573,095	0.624%	7,927,345
Covington City	1,244,130	0.102%	1,302,327
Danville City	8,732,028	0.719%	9,140,490
Emporia City	1,840,300	0.152%	1,926,384
Fairfax City	11,335,770	0.934%	11,866,029
Falls Church City	4,684,026	0.386%	4,903,132
Franklin City	1,785,435	0.147%	1,868,953
Fredericksburg City	11,316,464	0.932%	11,845,819
Galax City	2,204,228	0.182%	2,307,337
Hampton City	15,114,156	1.245%	15,821,157
Harrisonburg City	13,133,341	1.082%	13,747,686
Hopewell City	2,085,326	0.172%	2,182,872
Lexington City	1,021,302	0.084%	1,069,076
Lynchburg City	15,279,329	1.259%	15,994,057
Manassas City	8,430,438	0.694%	8,824,792
Manassas Park City	2,042,307	0.168%	2,137,840
Martinsville City	2,033,039	0.167%	2,128,139
Newport News City	24,126,161	1.987%	25,254,721

Actual FY 2017 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2019 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Norfolk City	30,751,818	2.533%	32,190,310
Norton City	1,548,394	0.128%	1,620,824
Petersburg City	3,623,419	0.298%	3,792,914
Poquoson City	633,924	0.052%	663,578
Portsmouth City	7,102,036	0.585%	7,434,251
Radford City	892,248	0.074%	933,985
Richmond City	33,589,241	2.767%	35,160,460
Roanoke City	20,053,993	1.652%	20,992,067
Salem City	7,078,284	0.583%	7,409,388
Staunton City	4,031,790	0.332%	4,220,387
Suffolk City	10,340,044	0.852%	10,823,724
Virginia Beach City	62,396,150	5.140%	65,313,244
Waynesboro City	5,390,101	0.444%	5,642,236
Williamsburg City	4,464,105	0.368%	4,672,925
Winchester City	9,363,587	0.771%	9,801,591
<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	2013-17 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2019 (\$)
Counties		
Accomack County	0.19922%	79,686
Albemarle County	1.54898%	619,593
Alleghany County	0.05126%	20,502
Amelia County	0.07967%	31,869
Amherst County	0.13817%	55,269
Appomattox County	0.07872%	31,487
Arlington County*	5.43548%	2,174,191
Augusta County	0.47493%	189,972
Bath County	0.03710%	14,841
Bedford County	0.67742%	270,969
Bland County	0.02092%	8,368
Botetourt County	0.25504%	102,018
Brunswick County	0.05860%	23,438
Buchanan County	0.05475%	21,899
Buckingham County	0.06897%	27,587
Campbell County	0.29523%	118,094
Caroline County	0.24577%	98,307
Carroll County	0.10824%	43,296
Charles City County	0.03344%	13,378
Charlotte County	0.04120%	16,479
Chesterfield County	3.53456%	1,413,826
Clarke County	0.18663%	74,654
Craig County	0.02362%	9,448
Culpeper County	0.48690%	194,759
Cumberland County	0.04607%	18,427
Dickenson County	0.05487%	21,946
Dinwiddie County	0.13622%	54,489
Essex County	0.07217%	28,868
Fairfax County*	21.47855%	8,591,418
Fauquier County	1.10093%	440,371
Floyd County	0.07317%	29,269
Fluvanna County	0.21308%	85,233
Franklin County	0.42446%	169,784
Frederick County	0.93061%	372,242
Giles County	0.06058%	24,233

Locality	2013-17 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2019 (\$)
Gloucester County	0.32492%	129,967
Goochland County	0.34199%	136,796
Grayson County	0.06655%	26,620
Greene County	0.15578%	62,313
Greensville County	0.02831%	11,324
Halifax County	0.12144%	48,575
Hanover County	1.23850%	495,399
Henrico County	3.54831%	1,419,326
Henry County	0.12825%	51,302
Highland County	0.01817%	7,268
Isle of Wight County	0.38029%	152,115
James City County	1.19920%	479,678
King and Queen County	0.03572%	14,287
King George County	0.25155%	100,619
King William County	0.12319%	49,277
Lancaster County	0.14398%	57,590
Lee County	0.05319%	21,278
Loudoun County*	9.63348%	3,853,391
Louisa County	0.36247%	144,990
Lunenburg County	0.03908%	15,631
Madison County	0.10206%	40,824
Mathews County	0.08974%	35,894
Mecklenburg County	0.15860%	63,439
Middlesex County	0.11261%	45,045
Montgomery County	0.68457%	273,828
Nelson County	0.16350%	65,399
New Kent County	0.25187%	100,747
Northampton County	0.11373%	45,491
Northumberland County	0.14229%	56,917
Nottoway County	0.04902%	19,606
Orange County	0.30297%	121,189
Page County	0.10780%	43,121
Patrick County	0.05455%	21,820
Pittsylvania County	0.19749%	78,997
Powhatan County	0.29679%	118,716

Locality	2013-17 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2019 (\$)
Prince Edward County	0.12179%	48,715
Prince George County	0.22247%	88,989
Prince William County*	6.85608%	2,742,431
Pulaski County	0.16451%	65,805
Rappahannock County	0.09803%	39,210
Richmond County	0.03848%	15,393
Roanoke County	0.73806%	295,225
Rockbridge County	0.13777%	55,108
Rockingham County	0.70930%	283,722
Russell County	0.06411%	25,642
Scott County	0.05929%	23,716
Shenandoah County	0.29968%	119,870
Smyth County	0.08785%	35,141
Southampton County	0.09822%	39,288
Spotsylvania County	1.58739%	634,957
Stafford County	2.15144%	860,577
Surry County	0.04256%	17,022
Sussex County	0.04150%	16,599
Tazewell County	0.14219%	56,875
Warren County	0.37242%	148,968
Washington County	0.30869%	123,475
Westmoreland County	0.15225%	60,899
Wise County	0.10195%	40,779
Wythe County	0.14761%	59,046
York County	0.81767%	327,069
Cities		
Alexandria City*	3.62916%	1,451,664
Bristol City	0.10586%	42,346
Buena Vista City	0.01791%	7,165
Charlottesville City	0.55837%	223,348
Chesapeake City	2.63807%	1,055,228
Colonial Heights City	0.10937%	43,749
Covington City	0.01451%	5,804
Danville City	0.16285%	65,141

Locality	2013-17 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2019 (\$)
Emporia City	0.01641%	6,564
Fairfax City*	0.39009%	156,034
Falls Church City*	0.34711%	138,845
Franklin City	0.03860%	15,440
Fredericksburg City	0.37631%	150,524
Galax City	0.03044%	12,177
Hampton City	0.96169%	384,678
Harrisonburg City	0.32489%	129,957
Hopewell City	0.11080%	44,319
Lexington City	0.03469%	13,875
Lynchburg City	0.46240%	184,960
Manassas City*	0.42571%	170,284
Manassas Park City*	0.15897%	63,587
Martinsville City	0.04375%	17,501
Newport News City	1.19385%	477,540
Norfolk City	1.84632%	738,529
Norton City	0.01790%	7,161
Petersburg City	0.13700%	54,801
Poquoson City	0.12296%	49,184
Portsmouth City	0.65495%	261,979
Radford City	0.07085%	28,342
Richmond City	2.17537%	870,150
Roanoke City	0.61494%	245,977
Salem City	0.16376%	65,506
Staunton City	0.14630%	58,522
Suffolk City	0.95146%	380,583
Virginia Beach City	5.08598%	2,034,390
Waynesboro City	0.14283%	57,131
Williamsburg City	0.14934%	59,735
Winchester City	0.25944%	103,775
Northern Virginia Transportation District	48.355%	19,341,844

* indicates estimated distribution to the Northern Virginia Transportation District Fund