

Estimates of:

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

to be distributed to localities
during Fiscal Year 2020

Virginia Department of Taxation
March 4, 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 2020 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 2018 Local 1%
Option Distribution Sales
and Use Tax** **Estimated FY
2020 Local Option
Sales and Use Tax**

Locality	(\$)		% of State
Counties			
Accomack County	4,337,822	0.349%	4,572,633
Albemarle County	16,842,451	1.354%	17,754,152
Alleghany County	920,725	0.074%	970,565
Amelia County	788,569	0.063%	831,256
Amherst County	2,746,350	0.221%	2,895,013
Appomattox County	1,351,823	0.109%	1,424,998
Arlington County	42,040,750	3.381%	44,316,464
Augusta County	5,686,647	0.457%	5,994,471
Bath County	845,688	0.068%	891,466
Bedford County*	6,133,432	0.493%	6,465,442
Bland County	365,081	0.029%	384,843
Botetourt County	2,810,932	0.226%	2,963,091
Brunswick County	935,863	0.075%	986,523
Buchanan County	1,745,796	0.140%	1,840,298
Buckingham County	773,490	0.062%	815,360
Campbell County	5,475,409	0.440%	5,771,799
Caroline County	2,311,320	0.186%	2,436,434
Carroll County	1,960,227	0.158%	2,066,336
Charles City County	434,433	0.035%	457,949
Charlotte County	653,481	0.053%	688,855
Chesterfield County	50,630,125	4.072%	53,370,792
Clarke County	1,136,195	0.091%	1,197,698
Craig County	169,660	0.014%	178,843
Culpeper County	8,912,129	0.717%	9,394,552
Cumberland County	497,871	0.040%	524,821
Dickenson County	755,509	0.061%	796,406
Dinwiddie County	1,904,634	0.153%	2,007,734
Essex County	2,013,110	0.162%	2,122,082
Fairfax County	184,341,859	14.825%	194,320,494
Fauquier County	9,852,845	0.792%	10,386,190
Floyd County	877,114	0.071%	924,594
Fluvanna County	1,758,692	0.141%	1,853,892
Franklin County	4,789,218	0.385%	5,048,463
Frederick County	14,140,338	1.137%	14,905,771
Giles County	1,647,910	0.133%	1,737,113
Gloucester County	4,575,315	0.368%	4,822,982
Goochland County	3,005,886	0.242%	3,168,598
Grayson County	470,617	0.038%	496,092
Greene County	1,940,331	0.156%	2,045,364
Greensville County	1,413,177	0.114%	1,489,673

	Actual FY 2018 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2020 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Halifax County	3,463,814	0.279%	3,651,314
Hanover County	22,381,123	1.800%	23,592,639
Henrico County	68,105,587	5.477%	71,792,220
Henry County	4,171,327	0.335%	4,397,126
Highland County	127,035	0.010%	133,912
Isle of Wight County	2,877,520	0.231%	3,033,284
James City County	11,083,469	0.891%	11,683,430
King and Queen County	194,478	0.016%	205,005
King George County	2,402,096	0.193%	2,532,124
King William County	1,278,608	0.103%	1,347,820
Lancaster County	1,828,188	0.147%	1,927,149
Lee County	1,324,531	0.107%	1,396,229
Loudoun County	79,319,167	6.379%	83,612,804
Louisa County	3,682,152	0.296%	3,881,471
Lunenburg County	506,514	0.041%	533,932
Madison County	1,039,577	0.084%	1,095,851
Mathews County	480,035	0.039%	506,020
Mecklenburg County	4,011,673	0.323%	4,228,829
Middlesex County	1,072,253	0.086%	1,130,296
Montgomery County	12,452,075	1.001%	13,126,120
Nelson County	1,539,453	0.124%	1,622,786
New Kent County	1,647,963	0.133%	1,737,169
Northampton County	1,458,410	0.117%	1,537,356
Northumberland County	716,076	0.058%	754,838
Nottoway County	1,589,537	0.128%	1,675,581
Orange County	3,529,359	0.284%	3,720,408
Page County	2,020,402	0.162%	2,129,769
Patrick County	1,153,761	0.093%	1,216,215
Pittsylvania County	2,397,461	0.193%	2,527,238
Powhatan County	3,160,419	0.254%	3,331,496
Prince Edward County	3,169,977	0.255%	3,341,571
Prince George County	2,545,504	0.205%	2,683,295
Prince William County	64,777,577	5.209%	68,284,061
Pulaski County	4,116,420	0.331%	4,339,246
Rappahannock County	516,033	0.041%	543,967
Richmond County	1,349,913	0.109%	1,422,985
Roanoke County	12,037,433	0.968%	12,689,033
Rockbridge County	2,759,282	0.222%	2,908,645
Rockingham County	7,123,720	0.573%	7,509,335
Russell County	2,035,192	0.164%	2,145,359

	Actual FY 2018 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2020 Local Option Sales and Use Tax
Locality	(\$)	% of State	
Scott County	1,636,147	0.132%	1,724,713
Shenandoah County	4,631,878	0.372%	4,882,606
Smyth County	2,470,918	0.199%	2,604,672
Southampton County	941,184	0.076%	992,132
Spotsylvania County	17,969,153	1.445%	18,941,844
Stafford County	14,224,826	1.144%	14,994,832
Surry County	461,070	0.037%	486,029
Sussex County	1,086,999	0.087%	1,145,839
Tazewell County	5,764,215	0.464%	6,076,238
Warren County	4,684,094	0.377%	4,937,649
Washington County	7,571,843	0.609%	7,981,716
Westmoreland County	1,048,827	0.084%	1,105,601
Wise County	3,217,720	0.259%	3,391,899
Wythe County	4,625,092	0.372%	4,875,453
York County	10,115,915	0.814%	10,663,501
Cities			
Alexandria City	27,176,829	2.186%	28,647,942
Bristol City	4,051,705	0.326%	4,271,028
Buena Vista City	385,583	0.031%	406,455
Charlottesville City	11,590,241	0.932%	12,217,634
Chesapeake City	40,706,401	3.274%	42,909,885
Colonial Heights City	7,726,351	0.621%	8,144,587
Covington City	1,264,448	0.102%	1,332,894
Danville City	8,809,875	0.708%	9,286,764
Emporia City	1,933,097	0.155%	2,037,737
Fairfax City	11,626,100	0.935%	12,255,434
Falls Church City	4,757,434	0.383%	5,014,959
Franklin City	1,850,659	0.149%	1,950,838
Fredericksburg City	11,411,648	0.918%	12,029,374
Galax City	2,250,373	0.181%	2,372,188
Hampton City	15,207,081	1.223%	16,030,258
Harrisonburg City	13,486,342	1.085%	14,216,373
Hopewell City	2,024,976	0.163%	2,134,590
Lexington City	1,029,025	0.083%	1,084,727
Lynchburg City	15,240,733	1.226%	16,065,731
Manassas City	8,342,233	0.671%	8,793,808
Manassas Park City	2,123,753	0.171%	2,238,714
Martinsville City	1,977,396	0.159%	2,084,435
Newport News City	25,229,970	2.029%	26,595,697

Actual FY 2018 Local 1% Option Distribution Sales and Use Tax	Estimated FY 2020 Local Option Sales and Use Tax
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Locality	(\$) % of State		
Norfolk City	32,706,125	2.630%	34,476,544
Norton City	1,510,251	0.121%	1,592,002
Petersburg City	3,814,645	0.307%	4,021,136
Poquoson City	661,559	0.053%	697,370
Portsmouth City	7,251,219	0.583%	7,643,736
Radford City	941,112	0.076%	992,056
Richmond City	34,868,055	2.804%	36,755,503
Roanoke City	20,761,096	1.670%	21,884,918
Salem City	6,986,343	0.562%	7,364,521
Staunton City	3,963,750	0.319%	4,178,312
Suffolk City	10,831,579	0.871%	11,417,905
Virginia Beach City	63,341,346	5.094%	66,768,446
Waynesboro City	5,452,021	0.438%	5,747,145
Williamsburg City	4,519,299	0.363%	4,763,934
Winchester City	9,781,872	0.787%	10,311,376
<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	2014-18 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2020 (\$)
Counties		
Accomack County	0.21017%	84,069
Albemarle County	1.61607%	646,430
Alleghany County	0.05062%	20,247
Amelia County	0.08208%	32,833
Amherst County	0.13900%	55,601
Appomattox County	0.07971%	31,885
Arlington County*	5.26320%	2,105,282
Augusta County	0.48276%	193,104
Bath County	0.08598%	34,390
Bedford County	0.68679%	274,718
Bland County	0.01962%	7,846
Botetourt County	0.25988%	103,953
Brunswick County	0.07067%	28,269
Buchanan County	0.05637%	22,548
Buckingham County	0.07099%	28,397
Campbell County	0.28248%	112,991
Caroline County	0.23733%	94,931
Carroll County	0.11210%	44,839
Charles City County	0.03617%	14,467
Charlotte County	0.04207%	16,830
Chesterfield County	3.72209%	1,488,836
Clarke County	0.18245%	72,978
Craig County	0.02387%	9,549
Culpeper County	0.49599%	198,398
Cumberland County	0.04696%	18,785
Dickenson County	0.05984%	23,937
Dinwiddie County	0.13960%	55,840
Essex County	0.06984%	27,936
Fairfax County*	20.76132%	8,304,529
Fauquier County	1.11305%	445,218
Floyd County	0.07391%	29,566
Fluvanna County	0.21318%	85,271
Franklin County	0.42484%	169,937
Frederick County	0.98694%	394,778
Giles County	0.06022%	24,088

Locality	2014-18 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2020 (\$)
Gloucester County	0.32999%	131,996
Goochland County	0.34546%	138,185
Grayson County	0.06909%	27,637
Greene County	0.15176%	60,705
Greensville County	0.02852%	11,407
Halifax County	0.12252%	49,010
Hanover County	1.21675%	486,701
Henrico County	3.56683%	1,426,734
Henry County	0.13007%	52,027
Highland County	0.01898%	7,591
Isle of Wight County	0.38225%	152,901
James City County	1.17641%	470,562
King and Queen County	0.03712%	14,847
King George County	0.25147%	100,588
King William County	0.13003%	52,010
Lancaster County	0.14274%	57,095
Lee County	0.05245%	20,979
Loudoun County*	9.62335%	3,849,342
Louisa County	0.36951%	147,804
Lunenburg County	0.04170%	16,680
Madison County	0.09579%	38,315
Mathews County	0.08725%	34,899
Mecklenburg County	0.16203%	64,813
Middlesex County	0.13168%	52,674
Montgomery County	0.71834%	287,337
Nelson County	0.16246%	64,986
New Kent County	0.26022%	104,090
Northampton County	0.11279%	45,117
Northumberland County	0.14014%	56,057
Nottoway County	0.05261%	21,043
Orange County	0.30729%	122,918
Page County	0.11062%	44,246
Patrick County	0.05667%	22,666
Pittsylvania County	0.19666%	78,665
Powhatan County	0.30937%	123,748

Locality	2014-18 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2020 (\$)
Prince Edward County	0.12606%	50,426
Prince George County	0.23047%	92,188
Prince William County*	6.67990%	2,671,961
Pulaski County	0.17599%	70,397
Rappahannock County	0.09606%	38,423
Richmond County	0.04021%	16,085
Roanoke County	0.74093%	296,370
Rockbridge County	0.13977%	55,909
Rockingham County	0.68040%	272,161
Russell County	0.07019%	28,077
Scott County	0.05966%	23,865
Shenandoah County	0.30314%	121,256
Smyth County	0.08962%	35,847
Southampton County	0.09694%	38,777
Spotsylvania County	1.62803%	651,212
Stafford County	2.18426%	873,704
Surry County	0.04208%	16,831
Sussex County	0.04164%	16,657
Tazewell County	0.13573%	54,294
Warren County	0.37232%	148,930
Washington County	0.30119%	120,477
Westmoreland County	0.15534%	62,136
Wise County	0.10140%	40,560
Wythe County	0.14305%	57,220
York County	0.83161%	332,642
Cities		
Alexandria City*	3.74108%	1,496,433
Bristol City	0.12112%	48,448
Buena Vista City	0.01792%	7,167
Charlottesville City	0.55455%	221,821
Chesapeake City	2.67232%	1,068,928
Colonial Heights City	0.11187%	44,750
Covington City	0.01535%	6,141
Danville City	0.16601%	66,405

Locality	2014-18 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2020 (\$)
Emporia City	0.01620%	6,480
Fairfax City*	0.39404%	157,615
Falls Church City*	0.32679%	130,714
Franklin City	0.04007%	16,027
Fredericksburg City	0.37678%	150,714
Galax City	0.02631%	10,523
Hampton City	0.94279%	377,118
Harrisonburg City	0.33003%	132,014
Hopewell City	0.11445%	45,779
Lexington City	0.03374%	13,496
Lynchburg City	0.47718%	190,872
Manassas City*	0.48836%	195,345
Manassas Park City*	0.19364%	77,458
Martinsville City	0.04226%	16,904
Newport News City	1.19114%	476,455
Norfolk City	1.91389%	765,556
Norton City	0.01789%	7,155
Petersburg City	0.14873%	59,491
Poquoson City	0.12306%	49,226
Portsmouth City	0.66915%	267,661
Radford City	0.07105%	28,422
Richmond City	2.31884%	927,538
Roanoke City	0.62801%	251,204
Salem City	0.17604%	70,415
Staunton City	0.15810%	63,240
Suffolk City	0.99101%	396,406
Virginia Beach City	4.98543%	1,994,172
Waynesboro City	0.14541%	58,162
Williamsburg City	0.17918%	71,674
Winchester City	0.26504%	106,015
Northern Virginia Transportation District	47.472%	18,988,679

* indicates estimated distribution to the Northern Virginia Transportation District Fund