

Estimates of:

- 1) Wine Tax
- 2) Alcoholic Beverage Profits
- 3) State Sales and Use Tax
- 4) Local Option 1% Sales and Use Tax
- 5) Recordation and Grantor's Tax

to be distributed to localities
during Fiscal Year 2004

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 2004 estimates for the local distributions of the Wine Tax, ABC Profits, State Sales and Use Tax, the Local Option 1% Sales and Use Tax, and the State Recordation and Grantor's taxes.

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) 367-8391.

Kenneth W. Thorson
Tax Commissioner

WINE TAX DISTRIBUTION

Forty-four percent of the wine tax collected by the State is distributed to counties, cities, and towns based upon the last preceding U.S. Census of the Population. The total amount of State wine tax collections to be distributed to localities in Fiscal Year 2004 is estimated to be \$4.35 million.

ABC PROFITS DISTRIBUTION

Two-thirds of the net profits of the Alcoholic Beverage Control Commission are distributed quarterly to counties, cities and towns based upon the last preceding U.S. Census of the Population. Each year, subtractions are made from ABC gross profits before distribution. The subtractions for Fiscal Year 2004 are shown below:

\$40,829,407	Transfer to the General Fund "For expenses incurred for care, treatment, study, and rehabilitation of alcoholics by the Department of Mental Health, Mental Retardation and Substance Abuse Services."
\$490,679	Transfer to the General Fund for the Virginia Winegrowers Advisory Board.
\$187,756	For services by the Auditor of Public Accounts, the Department of Accounts, and the Department of the Treasury.
\$750,000	Warehouse costs.

The estimated total of ABC profits to be distributed to localities for Fiscal Year 2004 is \$4.15 million.

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Counties (Less Towns)				
Accomack County	27,431	0.388%	16,857	16,082
Albemarle County	83,656	1.182%	51,410	49,046
Alleghany County	12,522	0.177%	7,695	7,341
Amelia County	11,400	0.161%	7,006	6,684
Amherst County	29,643	0.419%	18,217	17,379
Appomattox County	11,752	0.166%	7,222	6,890
Arlington County	189,453	2.676%	116,426	111,073
Augusta County	64,632	0.913%	39,719	37,893
Bath County	5,048	0.071%	3,102	2,960
Bedford County	60,371	0.853%	37,100	35,394
Bland County	6,871	0.097%	4,222	4,028
Botetourt County	28,472	0.402%	17,497	16,693
Brunswick County	16,566	0.234%	10,180	9,712
Buchanan County	25,873	0.366%	15,900	15,169
Buckingham County	15,176	0.214%	9,326	8,897
Campbell County	46,394	0.655%	28,511	27,200
Caroline County	21,015	0.297%	12,914	12,321
Carroll County	26,396	0.373%	16,221	15,475
Charles City County	6,926	0.098%	4,256	4,061
Charlotte County	10,547	0.149%	6,482	6,184
Chesterfield County	259,903	3.672%	159,720	152,376
Clarke County	9,257	0.131%	5,689	5,427
Craig County	4,912	0.069%	3,019	2,880
Culpeper County	24,598	0.348%	15,116	14,421
Cumberland County	8,540	0.121%	5,248	5,007
Dickenson County	14,236	0.201%	8,749	8,346
Dinwiddie County	24,051	0.340%	14,780	14,101
Essex County	7,921	0.112%	4,868	4,644
Fairfax County	933,456	13.187%	573,642	547,268
Fauquier County	47,579	0.672%	29,239	27,895
Floyd County	13,442	0.190%	8,261	7,881
Fluvanna County	19,973	0.282%	12,274	11,710
Franklin County	42,935	0.607%	26,385	25,172
Frederick County	57,048	0.806%	35,058	33,446
Giles County	9,867	0.139%	6,064	5,785

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Gloucester County	34,780	0.491%	21,374	20,391
Goochland County	16,863	0.238%	10,363	9,886
Grayson County	15,102	0.213%	9,281	8,854
Greene County	14,768	0.209%	9,075	8,658
Greensville County	11,142	0.157%	6,847	6,532
Halifax County	27,171	0.384%	16,698	15,930
Hanover County	79,701	1.126%	48,979	46,727
Henrico County	262,300	3.706%	161,193	153,782
Henry County	57,155	0.807%	35,124	33,509
Highland County	2,378	0.034%	1,461	1,394
Isle of Wight County	21,057	0.297%	12,940	12,345
James City County	48,102	0.680%	29,560	28,201
King and Queen County	6,630	0.094%	4,074	3,887
King George County	16,803	0.237%	10,326	9,851
King William County	10,280	0.145%	6,317	6,027
Lancaster County	9,340	0.132%	5,740	5,476
Lee County	20,654	0.292%	12,693	12,109
Loudoun County	135,061	1.908%	83,000	79,184
Louisa County	23,791	0.336%	14,620	13,948
Lunenburg County	9,946	0.141%	6,112	5,831
Madison County	12,310	0.174%	7,565	7,217
Mathews County	9,207	0.130%	5,658	5,398
Mecklenburg County	23,074	0.326%	14,180	13,528
Middlesex County	9,389	0.133%	5,770	5,505
Montgomery County	27,109	0.383%	16,659	15,893
Nelson County	14,445	0.204%	8,877	8,469
New Kent County	13,462	0.190%	8,273	7,893
Northampton County	9,490	0.134%	5,832	5,564
Northumberland County	12,211	0.173%	7,504	7,159
Nottoway County	9,183	0.130%	5,643	5,384
Orange County	20,271	0.286%	12,457	11,885
Page County	15,102	0.213%	9,281	8,854
Patrick County	18,446	0.261%	11,336	10,815
Pittsylvania County	57,874	0.818%	35,566	33,930
Powhatan County	22,377	0.316%	13,751	13,119

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Prince Edward County	13,345	0.189%	8,201	7,824
Prince George County	33,124	0.468%	20,356	19,420
Prince William County	273,677	3.866%	168,184	160,452
Pulaski County	23,366	0.330%	14,359	13,699
Rappahannock County	6,800	0.096%	4,179	3,987
Richmond County	7,434	0.105%	4,568	4,358
Roanoke County	77,996	1.102%	47,931	45,728
Rockbridge County	19,356	0.273%	11,895	11,348
Rockingham County	52,841	0.746%	32,473	30,980
Russell County	25,726	0.363%	15,810	15,083
Scott County	19,007	0.269%	11,680	11,143
Shenandoah County	22,737	0.321%	13,973	13,330
Smyth County	22,966	0.324%	14,113	13,465
Southampton County	14,700	0.208%	9,034	8,618
Spotsylvania County	90,395	1.277%	55,551	52,997
Stafford County	92,446	1.306%	56,811	54,199
Surry County	5,927	0.084%	3,642	3,475
Sussex County	8,784	0.124%	5,398	5,150
Tazewell County	29,644	0.419%	18,217	17,380
Warren County	17,995	0.254%	11,059	10,550
Washington County	40,703	0.575%	25,013	23,863
Westmoreland County	13,175	0.186%	8,097	7,724
Wise County	26,304	0.372%	16,165	15,422
Wythe County	18,445	0.261%	11,335	10,814
York County	56,094	0.792%	34,472	32,887
All Counties	4,287,823	60.575%	2,635,020	2,513,870

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Cities				
Alexandria City	128,283	1.812%	78,834	75,210
Bedford City	6,299	0.089%	3,871	3,693
Bristol City	17,367	0.245%	10,673	10,182
Buena Vista City	6,349	0.090%	3,902	3,722
Charlottesville City	40,099	0.566%	24,642	23,509
Chesapeake City	199,184	2.814%	122,406	116,778
Colonial Heights City	16,897	0.239%	10,384	9,906
Covington City	6,303	0.089%	3,873	3,695
Danville City	48,411	0.684%	29,750	28,382
Emporia City	5,665	0.080%	3,481	3,321
Fairfax City	21,498	0.304%	13,211	12,604
Falls Church City	10,377	0.147%	6,377	6,084
Franklin City	8,346	0.118%	5,129	4,893
Fredericksburg City	19,279	0.272%	11,848	11,303
Galax City	6,837	0.097%	4,202	4,008
Hampton City	146,437	2.069%	89,991	85,853
Harrisonburg City	40,468	0.572%	24,869	23,726
Hopewell City	22,277	0.315%	13,690	13,061
Lexington City	6,867	0.097%	4,220	4,026
Lynchburg City	65,269	0.922%	40,110	38,266
Manassas City	35,135	0.496%	21,592	20,599
Manassas Park City	10,290	0.145%	6,324	6,033
Martinsville City	15,416	0.218%	9,474	9,038
Newport News City	180,150	2.545%	110,709	105,619
Norfolk City	234,403	3.311%	144,049	137,426
Norton City	3,904	0.055%	2,399	2,289
Petersburg City	33,740	0.477%	20,734	19,781
Poquoson City	11,566	0.163%	7,108	6,781
Portsmouth City	100,565	1.421%	61,801	58,959
Radford City	15,859	0.224%	9,746	9,298
Richmond City	197,790	2.794%	121,549	115,961
Roanoke City	94,911	1.341%	58,326	55,645
Salem City	24,747	0.350%	15,208	14,509
Staunton City	23,853	0.337%	14,659	13,985
Suffolk City	63,677	0.900%	39,132	37,333

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Virginia Beach City	425,257	6.008%	261,336	249,320
Waynesboro City	19,520	0.276%	11,996	11,444
Williamsburg City	11,998	0.169%	7,373	7,034
Winchester City	23,585	0.333%	14,494	13,827
All Cities	2,348,878	33.183%	1,443,469	1,377,103

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Towns				
Abingdon	7,780	0.110%	4,781	4,561
Accomac	547	0.008%	336	321
Alberta	306	0.004%	188	179
Altavista	3,425	0.048%	2,105	2,008
Amherst	2,251	0.032%	1,383	1,320
Appalachia	1,839	0.026%	1,130	1,078
Appomatox	1,761	0.025%	1,082	1,032
Ashland	6,619	0.094%	4,068	3,881
Belle Haven	480	0.007%	295	281
Berryville	2,969	0.042%	1,825	1,741
Big Stone Gap	4,856	0.069%	2,984	2,847
Blacksburg	39,573	0.559%	24,319	23,201
Blackstone	3,675	0.052%	2,258	2,155
Bloxom	395	0.006%	243	232
Bluefield	5,078	0.072%	3,121	2,977
Boones Mill	285	0.004%	175	167
Bowling Green	936	0.013%	575	549
Boyce	426	0.006%	262	250
Boydton	454	0.006%	279	266
Boykins	620	0.009%	381	363
Branchville	123	0.002%	76	72
Bridgewater	5,203	0.074%	3,197	3,050
Broadway	2,192	0.031%	1,347	1,285
Brodnax	317	0.004%	195	186
Brookneal	1,259	0.018%	774	738
Buchanan	1,233	0.017%	758	723
Burkeville	489	0.007%	301	287
Cape Charles	1,134	0.016%	697	665
Capron	167	0.002%	103	98
Cedar Bluff	1,085	0.015%	667	636
Charlotte C.H.	404	0.006%	248	237
Chase City	2,457	0.035%	1,510	1,440
Chatham	1,338	0.019%	822	784
Cheriton	499	0.007%	307	293
Chilhowie	1,827	0.026%	1,123	1,071

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Chincoteague	4,317	0.061%	2,653	2,531
Christiansburg	16,947	0.239%	10,415	9,936
Claremont	343	0.005%	211	201
Clarksville	1,329	0.019%	817	779
Cleveland	148	0.002%	91	87
Clifton	185	0.003%	114	108
Clifton Forge	4,289	0.061%	2,636	2,515
Clinchco	424	0.006%	261	249
Clinchport	77	0.001%	47	45
Clintwood	1,549	0.022%	952	908
Coeburn	1,996	0.028%	1,227	1,170
Colonial Beach	3,228	0.046%	1,984	1,893
Columbia	49	0.001%	30	29
Courtland	1,270	0.018%	780	745
Craigsville	979	0.014%	602	574
Crewe	2,378	0.034%	1,461	1,394
Culpeper	9,664	0.137%	5,939	5,666
Damascus	981	0.014%	603	575
Dayton	1,344	0.019%	826	788
Dendron	297	0.004%	183	174
Dillwyn	447	0.006%	275	262
Drakes Branch	504	0.007%	310	295
Dublin	2,288	0.032%	1,406	1,341
Duffield	62	0.001%	38	36
Dumfries	4,937	0.070%	3,034	2,894
Dungannon	317	0.004%	195	186
Eastville	203	0.003%	125	119
Edinburg	813	0.011%	500	477
Elkton	2,042	0.029%	1,255	1,197
Exmore	1,136	0.016%	698	666
Farmville	6,845	0.097%	4,206	4,013
Fincastle	359	0.005%	221	210
Floyd	432	0.006%	265	253
Fries	614	0.009%	377	360
Front Royal	13,589	0.192%	8,351	7,967
Gate City	2,159	0.031%	1,327	1,266

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Glade Spring	1,374	0.019%	844	806
Glasgow	1,046	0.015%	643	613
Glen Lyn	151	0.002%	93	89
Gordonsville	1,498	0.021%	921	878
Goshen	406	0.006%	250	238
Gretna	1,257	0.018%	772	737
Grottoes	2,114	0.030%	1,299	1,239
Grundy	1,105	0.016%	679	648
Halifax Town	1,389	0.020%	854	814
Hallwood	290	0.004%	178	170
Hamilton	562	0.008%	345	329
Haymarket	879	0.012%	540	515
Haysi	186	0.003%	114	109
Herndon	21,655	0.306%	13,308	12,696
Hillsboro	96	0.001%	59	56
Hillsville	2,849	0.040%	1,751	1,670
Honaker	945	0.013%	581	554
Hurt	1,276	0.018%	784	748
Independence	971	0.014%	597	569
Iron Gate	404	0.006%	248	237
Irvington	673	0.010%	414	395
Ivor	320	0.005%	197	188
Jarratt	589	0.008%	362	345
Jonesville	995	0.014%	611	583
Keller	173	0.002%	106	101
Kenbridge	1,379	0.019%	847	808
Keysville	817	0.012%	502	479
Kilmarnock	1,244	0.018%	764	729
La Crosse	618	0.009%	380	362
Lawrenceville	1,275	0.018%	784	748
Lebanon	3,273	0.046%	2,011	1,919
Leesburg	28,311	0.400%	17,398	16,598
Louisa	1,401	0.020%	861	821
Lovettsville	853	0.012%	524	500
Luray	4,871	0.069%	2,993	2,856

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Madison	210	0.003%	129	123
Marion	6,349	0.090%	3,902	3,722
McKenney	482	0.007%	296	283
Melfa	450	0.006%	277	264
Middleburg	632	0.009%	388	371
Middletown	1,015	0.014%	624	595
Mineral	424	0.006%	261	249
Monterey	158	0.002%	97	93
Montross	315	0.004%	194	185
Mt. Crawford	254	0.004%	156	149
Mt. Jackson	1,664	0.024%	1,023	976
Narrows	2,111	0.030%	1,297	1,238
Nassawadox	572	0.008%	352	335
Newcastle	179	0.003%	110	105
New Market	1,637	0.023%	1,006	960
Newsoms	282	0.004%	173	165
Nickelsville	448	0.006%	275	263
Occoquan	759	0.011%	466	445
Onancock	1,525	0.022%	937	894
Onley	496	0.007%	305	291
Orange	4,123	0.058%	2,534	2,417
Painter	246	0.003%	151	144
Pamplin City	199	0.003%	122	117
Parksley	837	0.012%	514	491
Pearisburg	2,729	0.039%	1,677	1,600
Pembroke	1,134	0.016%	697	665
Pennington Gap	1,781	0.025%	1,094	1,044
Phenix	200	0.003%	123	117
Pocahontas	441	0.006%	271	259
Port Royal	170	0.002%	104	100
Pound	1,089	0.015%	669	638
Pulaski	9,473	0.134%	5,821	5,554
Purcellville	3,584	0.051%	2,202	2,101
Quantico	561	0.008%	345	329
Remington	624	0.009%	383	366

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Rich Creek	665	0.009%	409	390
Richlands	4,144	0.059%	2,547	2,430
Ridgeway	775	0.011%	476	454
Rocky Mount	4,066	0.057%	2,499	2,384
Round Hill	500	0.007%	307	293
Rural Retreat	1,350	0.019%	830	791
St. Charles	159	0.002%	98	93
St. Paul	1,000	0.014%	615	586
Saltville	2,204	0.031%	1,354	1,292
Saxis	337	0.005%	207	198
Scottsburg	145	0.002%	89	85
Scottsville	555	0.008%	341	325
Shenandoah	1,878	0.027%	1,154	1,101
Smithfield	6,324	0.089%	3,886	3,708
South Boston	8,491	0.120%	5,218	4,978
South Hill	4,403	0.062%	2,706	2,581
Standardsville	476	0.007%	293	279
Stanley	1,326	0.019%	815	777
Stephens City	1,146	0.016%	704	672
Stony Creek	202	0.003%	124	118
Strasburg	4,017	0.057%	2,469	2,355
Stuart	961	0.014%	591	563
Surry	262	0.004%	161	154
Tangier	604	0.009%	371	354
Tappahanock	2,068	0.029%	1,271	1,212
Tazewell	4,206	0.059%	2,585	2,466
The Plains	266	0.004%	163	156
Timberville	1,739	0.025%	1,069	1,020
Toms Brook	255	0.004%	157	150
Troutdale	1,230	0.017%	756	721
Troutville	432	0.006%	265	253
Urbanna	543	0.008%	334	318
Victoria	1,821	0.026%	1,119	1,068
Vienna	14,453	0.204%	8,882	8,474
Vinton	7,782	0.110%	4,782	4,562

Locality	Estimated 2000 Population		Estimated Wine Tax Distribution (\$)	Estimated ABC Profits Distribution (\$)
	# of People	% of State		
Virgilina	159	0.002%	98	93
Wachapreague	236	0.003%	145	138
Wakefield	1,038	0.015%	638	609
Warrenton	6,670	0.094%	4,099	3,910
Warsaw	1,375	0.019%	845	806
Washington	183	0.003%	112	107
Waverly	2,309	0.033%	1,419	1,354
Weber City	1,333	0.019%	819	782
West Point	2,866	0.040%	1,761	1,680
White Stone	358	0.005%	220	210
Windsor	2,347	0.033%	1,442	1,376
Wise	3,255	0.046%	2,000	1,908
Woodstock	3,952	0.056%	2,429	2,317
Wytheville	7,804	0.110%	4,796	4,575
Yorktown	203	0.003%	125	119
All Towns	441,814	6.242%	271,510	259,027
State Totals	7,078,515	100.00%	4,350,000	4,150,000

STATE SALES AND USE TAX DISTRIBUTION

Revenue generated by the one 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 annexations¹ and demographic changes. The following table shows for every county and city: the 2002 adjusted school-age population and the estimated distribution of State Sales and Use Tax collections for Fiscal Year 2004.

These estimates are reported on a local cash basis and a modified accrual basis. The cash basis estimates reflect distributions by the State to localities between July 1, 2003 and June 30, 2004. The modified accrual estimates reflect the portion of State collections during Fiscal Year 2004, which will be distributed to localities. Because there is a one month lag between the time collections are received by the Department of Taxation and the time distributions are made by the Department of Accounts and the Department of the Treasury, the modified accrual estimates approximate distributions to localities between August 1, 2003, and July 31, 2004 (e.g. sales tax for a May sale is collected by the State in June and distributed to localities in July.) The modified accrual basis estimates are consistent with the accounting practices required by the Auditor of Public Accounts.²

The total distribution of the State Sales and Use Tax in Fiscal Year 2004 is estimated to be \$829.7 million on a cash basis and \$833.2 million on a modified accrual basis. It should be noted that while the sales tax on food for home consumption was reduced by 0.5% on January 1, 2000, the revenues dedicated to support schools were not affected by this rate reduction.

¹As provided by the Code of Virginia §58.1-638.

²As set forth in the Uniform Financial Reporting Manual for Virginia Counties and Municipalities published by the Auditor of Public Accounts.

Locality	2000 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Counties				
Accomack County	7,761	0.537%	4,452,785	4,471,748
Albemarle County	15,253	1.055%	8,751,235	8,788,502
Alleghany County	3,296	0.228%	1,891,042	1,899,095
Amelia County	2,129	0.147%	1,221,489	1,226,691
Amherst County	5,814	0.402%	3,335,716	3,349,921
Appomattox County	2,700	0.187%	1,549,094	1,555,691
Arlington County	22,542	1.559%	12,933,215	12,988,292
Augusta County	13,256	0.917%	7,605,479	7,637,867
Bath County	917	0.063%	526,118	528,359
Bedford County	11,291	0.781%	6,478,082	6,505,670
Bland County	1,038	0.072%	595,541	598,077
Botetourt County	6,028	0.417%	3,458,496	3,473,224
Brunswick County	3,070	0.212%	1,761,377	1,768,878
Buchanan County	4,008	0.277%	2,299,544	2,309,337
Buckingham County	2,764	0.191%	1,585,813	1,592,567
Campbell County	10,372	0.717%	5,950,817	5,976,159
Caroline County	4,190	0.290%	2,403,965	2,414,202
Carroll County	4,948	0.342%	2,838,858	2,850,948
Charles City County	1,130	0.078%	648,325	651,086
Charlotte County	2,426	0.168%	1,391,890	1,397,817
Chesterfield County	60,907	4.212%	34,944,696	35,093,510
Clarke County	2,423	0.168%	1,390,169	1,396,089
Craig County	976	0.067%	559,969	562,354
Culpeper County	7,942	0.549%	4,556,632	4,576,037
Cumberland County	2,055	0.142%	1,179,033	1,184,054
Dickenson County	2,988	0.207%	1,714,331	1,721,631
Dinwiddie County	4,741	0.328%	2,720,095	2,731,678
Essex County	2,057	0.142%	1,180,180	1,185,206
Fairfax County	204,261	14.125%	117,192,416	117,691,488
Fauquier County	12,893	0.892%	7,397,212	7,428,713
Floyd County	2,438	0.169%	1,398,775	1,404,731
Fluvanna County	3,407	0.236%	1,954,727	1,963,052
Franklin County	8,570	0.593%	4,916,940	4,937,879
Frederick County	12,594	0.871%	7,225,664	7,256,435
Giles County	3,162	0.219%	1,814,161	1,821,887

Locality	2000 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Gloucester County	7,686	0.531%	4,409,755	4,428,534
Goochland County	2,502	0.173%	1,435,494	1,441,607
Grayson County	2,657	0.184%	1,524,423	1,530,915
Greene County	3,136	0.217%	1,799,244	1,806,906
Greensville County	1,896	0.131%	1,087,808	1,092,441
Halifax County	7,250	0.501%	4,159,605	4,177,319
Hanover County	19,863	1.374%	11,396,169	11,444,701
Henrico County	53,368	3.690%	30,619,281	30,749,675
Henry County	10,735	0.742%	6,159,084	6,185,313
Highland County	391	0.027%	224,332	225,287
Isle of Wight County	6,674	0.462%	3,829,131	3,845,438
James City County	10,112	0.699%	5,801,645	5,826,351
King and Queen County	1,100	0.076%	631,112	633,800
King George County	3,501	0.242%	2,008,659	2,017,213
King William County*	2,880	0.199%	1,652,367	1,659,404
Lancaster County	1,742	0.120%	999,453	1,003,709
Lee County	4,646	0.321%	2,665,589	2,676,941
Loudoun County	45,904	3.174%	26,336,896	26,449,053
Louisa County	5,519	0.382%	3,166,463	3,179,948
Lunenburg County	2,305	0.159%	1,322,467	1,328,099
Madison County	2,414	0.167%	1,385,005	1,390,903
Mathews County	1,544	0.107%	885,852	889,625
Mecklenburg County	5,464	0.378%	3,134,908	3,148,258
Middlesex County	1,669	0.115%	957,570	961,648
Montgomery County	12,476	0.863%	7,157,963	7,188,445
Nelson County	2,690	0.186%	1,543,357	1,549,929
New Kent County	3,124	0.216%	1,792,359	1,799,992
Northampton County	2,671	0.185%	1,532,456	1,538,982
Northumberland County	1,753	0.121%	1,005,764	1,010,047
Nottoway County	3,060	0.212%	1,755,640	1,763,117
Orange County	5,092	0.352%	2,921,477	2,933,918
Page County	4,038	0.279%	2,316,756	2,326,622
Patrick County	3,009	0.208%	1,726,379	1,733,731
Pittsylvania County	11,432	0.791%	6,558,979	6,586,911
Powhatan County	4,673	0.323%	2,681,080	2,692,498

Locality	2000 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Prince Edward County	3,620	0.250%	2,076,934	2,085,778
Prince George County	6,822	0.472%	3,914,045	3,930,713
Prince William County	70,576	4.880%	40,492,174	40,664,613
Pulaski County	6,184	0.428%	3,547,999	3,563,109
Rappahannock County	1,492	0.103%	856,018	859,663
Richmond County	1,343	0.093%	770,531	773,812
Roanoke County	17,866	1.235%	10,250,413	10,294,066
Rockbridge County	3,440	0.238%	1,973,661	1,982,066
Rockingham County	14,724	1.018%	8,447,727	8,483,702
Russell County	5,288	0.366%	3,033,930	3,046,850
Scott County	4,295	0.297%	2,464,207	2,474,701
Shenandoah County	6,845	0.473%	3,927,241	3,943,965
Smyth County	6,282	0.434%	3,604,226	3,619,575
Southampton County	3,963	0.274%	2,273,726	2,283,409
Spotsylvania County	26,002	1.798%	14,918,351	14,981,881
Stafford County	27,657	1.912%	15,867,888	15,935,462
Surry County	1,166	0.081%	668,979	671,828
Sussex County	1,482	0.102%	850,281	853,902
Tazewell County	8,350	0.577%	4,790,717	4,811,119
Warren County	6,203	0.429%	3,558,900	3,574,056
Washington County	7,518	0.520%	4,313,367	4,331,735
Westmoreland County*	3,119	0.216%	1,789,491	1,797,111
Wise County	7,970	0.551%	4,572,696	4,592,170
Wythe County	5,194	0.359%	2,979,998	2,992,689
York County	13,426	0.928%	7,703,014	7,735,818
All Counties	976,150	67.501%	560,054,916	562,439,947

Locality	2000 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Cities				
Alexandria City	13,964	0.966%	8,011,686	8,045,804
Bedford City	1,117	0.077%	640,866	643,595
Bristol City	2,812	0.194%	1,613,353	1,620,223
Buena Vista City	1,285	0.089%	737,254	740,394
Charlottesville City	6,689	0.463%	3,837,737	3,854,081
Chesapeake City	49,980	3.456%	28,675,454	28,797,571
Colonial Heights City	3,315	0.229%	1,901,943	1,910,043
Covington City	1,004	0.069%	576,034	578,487
Danville City	10,259	0.709%	5,885,984	5,911,050
Emporia City	1,169	0.081%	670,700	673,557
Fairfax City	3,569	0.247%	2,047,673	2,056,393
Falls Church City	2,241	0.155%	1,285,748	1,291,224
Franklin City	1,563	0.108%	896,753	900,572
Fredericksburg City	2,909	0.201%	1,669,006	1,676,113
Galax City	1,226	0.085%	703,403	706,399
Hampton City	31,155	2.154%	17,874,825	17,950,947
Harrisonburg City	4,767	0.330%	2,735,012	2,746,659
Hopewell City	4,663	0.322%	2,675,343	2,686,736
Lexington City	573	0.040%	328,752	330,152
Lynchburg City	13,174	0.911%	7,558,432	7,590,620
Manassas City	8,246	0.570%	4,731,048	4,751,196
Manassas Park City	2,480	0.171%	1,422,872	1,428,931
Martinsville City	3,487	0.241%	2,000,626	2,009,146
Newport News City	44,601	3.084%	25,589,314	25,698,288
Norfolk City	45,967	3.179%	26,373,041	26,485,353
Norton City	847	0.059%	485,957	488,026
Petersburg City	5,662	0.392%	3,248,508	3,262,342
Poquoson City	2,724	0.188%	1,562,864	1,569,519
Portsmouth City	18,085	1.251%	10,376,062	10,420,249
Radford City	1,611	0.111%	924,293	928,229
Richmond City	35,245	2.437%	20,221,416	20,307,531
Roanoke City	15,966	1.104%	9,160,310	9,199,320
Salem City	4,618	0.319%	2,649,525	2,660,808
Staunton City	3,980	0.275%	2,283,480	2,293,204

Locality	2000 Adjusted School Age Population		Estimated Educational Distribution	
	# of Students	% of State	Local Cash Flow Basis (\$)	Accrual Basis (\$)
Suffolk City	16,678	1.153%	9,568,812	9,609,561
Virginia Beach City	93,572	6.471%	53,685,866	53,914,491
Waynesboro City	3,615	0.250%	2,074,065	2,082,898
Williamsburg City	938	0.065%	538,167	540,459
Winchester City	4,223	0.292%	2,422,898	2,433,216
All Cities	469,979	32.499%	269,645,084	270,793,386
State Totals	1,446,129	100.00%	829,700,000	833,233,333

* 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 1% SALES AND USE TAX

The State collects and distributes the Local Option one percent Sales and Use Tax.³ Actual distributions are made to every county and city based on the locality in which the tax was collected. The Calendar Year 2002 actual local option sales tax distribution was used to estimate future distributions.

These estimates are reported on a local cash basis and a local modified accrual basis. The cash basis estimates reflect distributions by the State to localities between July 1, 2003 and June 30, 2004. The modified accrual estimates reflect the portion of the State collections during Fiscal Year 2004, which will be distributed to localities. Because there is a one month lag between the time collections are received by the Department of Taxation and the time the distributions are made by the Department of Accounts and the Department of the Treasury, the modified accrual estimates approximate distributions to localities between August 1, 2003, and July 31, 2004 (e.g. sales tax for a June sale is collected by the State in July and distributed to the localities in August). The modified accrual basis estimates are consistent with the accounting practices required by the Auditor of Public Accounts.⁴

The following table shows for every city and county: the actual Calendar Year 2002 distribution, the percentage of total distributions in Calendar Year 2002, and the estimated Fiscal Year 2004 distribution. The total distribution of the Local Option 1% Sales and Use Tax in Fiscal Year 2004 is estimated to be \$847.0 million on a cash basis, and \$850.7 million on a modified accrual basis.

³As provided under the Code of Virginia §58.1-605 and §58.1-606.

⁴As set forth in the Uniform Financial Reporting Manual for Virginia Counties and Municipalities published by the Auditor of Public Accounts.

Locality	Actual CY 2002 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2004 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Counties				
Accomack County	2,619,222	0.332%	2,808,618	2,820,655
Albemarle County	10,077,015	1.276%	10,805,685	10,851,995
Alleghany County	734,755	0.093%	787,885	791,262
Amelia County	473,995	0.060%	508,270	510,448
Amherst County	2,043,417	0.259%	2,191,176	2,200,567
Appomattox County	690,099	0.087%	740,000	743,172
Arlington County	27,261,050	3.451%	29,232,297	29,357,579
Augusta County	3,579,138	0.453%	3,837,945	3,854,394
Bath County	825,058	0.104%	884,718	888,510
Bedford County	2,347,466	0.297%	2,517,211	2,527,999
Bland County	169,396	0.021%	181,645	182,424
Botetourt County	1,694,382	0.215%	1,816,903	1,824,689
Brunswick County	593,144	0.075%	636,035	638,761
Buchanan County	1,356,536	0.172%	1,454,627	1,460,861
Buckingham County	448,687	0.057%	481,132	483,194
Campbell County	3,243,066	0.411%	3,477,572	3,492,476
Caroline County	969,933	0.123%	1,040,069	1,044,527
Carroll County	1,258,823	0.159%	1,349,848	1,355,633
Charles City County	375,763	0.048%	402,934	404,661
Charlotte County	454,943	0.058%	487,840	489,930
Chesterfield County	29,367,334	3.718%	31,490,887	31,625,849
Clarke County	738,714	0.094%	792,131	795,525
Craig County	108,357	0.014%	116,192	116,690
Culpeper County	4,362,571	0.552%	4,678,029	4,698,078
Cumberland County	305,750	0.039%	327,859	329,264
Dickenson County	554,156	0.070%	594,227	596,774
Dinwiddie County	798,805	0.101%	856,567	860,238
Essex County	1,275,601	0.161%	1,367,840	1,373,702
Fairfax County	128,928,149	16.322%	138,250,947	138,843,457
Fauquier County	5,407,763	0.685%	5,798,798	5,823,651
Floyd County	443,563	0.056%	475,637	477,676
Fluvanna County	643,803	0.082%	690,357	693,315
Franklin County	3,433,815	0.435%	3,682,114	3,697,895
Frederick County	5,371,550	0.680%	5,759,967	5,784,653
Giles County	1,207,376	0.153%	1,294,682	1,300,231

Locality	Actual CY 2002 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2004 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Gloucester County	2,588,801	0.328%	2,775,997	2,787,894
Goochland County	1,232,179	0.156%	1,321,278	1,326,941
Grayson County	484,526	0.061%	519,562	521,789
Greene County	712,135	0.090%	763,629	766,902
Greensville County	235,861	0.030%	252,916	254,000
Halifax County	2,537,291	0.321%	2,720,762	2,732,423
Hanover County	10,948,737	1.386%	11,740,440	11,790,757
Henrico County	46,442,358	5.879%	49,800,606	50,014,039
Henry County	3,839,520	0.486%	4,117,155	4,134,800
Highland County	81,740	0.010%	87,650	88,026
Isle of Wight County	1,703,708	0.216%	1,826,904	1,834,733
James City County	6,763,683	0.856%	7,252,765	7,283,849
King and Queen Coui	184,513	0.023%	197,856	198,704
King George County	939,264	0.119%	1,007,182	1,011,499
King William County	764,261	0.097%	819,525	823,037
Lancaster County	1,236,697	0.157%	1,326,122	1,331,806
Lee County	1,019,222	0.129%	1,092,922	1,097,606
Loudoun County	33,233,276	4.207%	35,636,375	35,789,104
Louisa County	1,094,327	0.139%	1,173,458	1,178,487
Lunenburg County	345,204	0.044%	370,165	371,752
Madison County	726,823	0.092%	779,380	782,720
Mathews County	303,789	0.038%	325,756	327,153
Mecklenburg County	2,755,002	0.349%	2,954,216	2,966,877
Middlesex County	693,763	0.088%	743,930	747,118
Montgomery County	7,966,725	1.009%	8,542,799	8,579,412
Nelson County	743,965	0.094%	797,761	801,180
New Kent County	639,495	0.081%	685,737	688,676
Northampton County	1,138,653	0.144%	1,220,989	1,226,222
Northumberland Coui	523,979	0.066%	561,868	564,276
Nottoway County	1,051,721	0.133%	1,127,771	1,132,604
Orange County	1,854,232	0.235%	1,988,312	1,996,833
Page County	1,377,956	0.174%	1,477,596	1,483,928
Patrick County	627,695	0.079%	673,083	675,968
Pittsylvania County	1,999,318	0.253%	2,143,889	2,153,077
Powhatan County	923,391	0.117%	990,162	994,406

Locality	Actual CY 2002 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2004 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Prince Edward Count	2,214,533	0.280%	2,374,666	2,384,844
Prince George Count	1,024,782	0.130%	1,098,884	1,103,594
Prince William Count	35,391,550	4.480%	37,950,714	38,113,362
Pulaski County	2,501,083	0.317%	2,681,936	2,693,430
Rappahannock Coun	332,041	0.042%	356,051	357,577
Richmond County	1,000,705	0.127%	1,073,066	1,077,664
Roanoke County	7,126,681	0.902%	7,642,012	7,674,764
Rockbridge County	1,830,630	0.232%	1,963,003	1,971,416
Rockingham County	3,721,344	0.471%	3,990,434	4,007,536
Russell County	1,431,452	0.181%	1,534,960	1,541,538
Scott County	1,277,803	0.162%	1,370,201	1,376,073
Shenandoah County	2,895,605	0.367%	3,104,986	3,118,293
Smyth County	1,879,217	0.238%	2,015,104	2,023,740
Southampton County	360,859	0.046%	386,953	388,611
Spotsylvania County	10,031,411	1.270%	10,756,783	10,802,884
Stafford County	6,792,030	0.860%	7,283,162	7,314,376
Surry County	161,088	0.020%	172,736	173,476
Sussex County	577,709	0.073%	619,483	622,138
Tazewell County	4,605,521	0.583%	4,938,546	4,959,711
Warren County	2,191,090	0.277%	2,349,528	2,359,598
Washington County	4,962,982	0.628%	5,321,856	5,344,664
Westmoreland Count	714,330	0.090%	765,983	769,266
Wise County	2,764,006	0.350%	2,963,871	2,976,574
Wythe County	3,069,389	0.389%	3,291,336	3,305,442
York County	5,334,102	0.675%	5,719,811	5,744,325
All Counties	488,068,950	61.788%	523,361,230	525,604,227

Locality	Actual CY 2002 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2004 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Cities				
Alexandria City	20,981,232	2.656%	22,498,386	22,594,808
Bedford City	844,286	0.107%	905,337	909,217
Bristol City	3,309,225	0.419%	3,548,515	3,563,723
Buena Vista City	337,645	0.043%	362,060	363,612
Charlottesville City	7,874,437	0.997%	8,443,837	8,480,026
Chesapeake City	25,496,570	3.228%	27,340,227	27,457,401
Colonial Heights City	5,799,344	0.734%	6,218,695	6,245,347
Covington City	1,150,825	0.146%	1,234,041	1,239,330
Danville City	6,502,328	0.823%	6,972,512	7,002,394
Emporia City	1,158,081	0.147%	1,241,822	1,247,144
Fairfax City	9,236,512	1.169%	9,904,404	9,946,852
Falls Church City	3,289,602	0.416%	3,527,473	3,542,591
Franklin City	1,250,324	0.158%	1,340,735	1,346,481
Fredericksburg City	8,957,534	1.134%	9,605,253	9,646,419
Galax City	1,723,636	0.218%	1,848,272	1,856,193
Hampton City	11,520,565	1.458%	12,353,617	12,406,562
Harrisonburg City	8,590,465	1.088%	9,211,642	9,251,121
Hopewell City	1,764,649	0.223%	1,892,250	1,900,360
Lexington City	648,529	0.082%	695,424	698,405
Lynchburg City	10,386,012	1.315%	11,137,025	11,184,755
Manassas City	4,852,975	0.614%	5,203,894	5,226,197
Manassas Park City	1,468,148	0.186%	1,574,310	1,581,057
Martinsville City	2,038,338	0.258%	2,185,730	2,195,098
Newport News City	18,506,585	2.343%	19,844,797	19,929,846
Norfolk City	25,585,520	3.239%	27,435,610	27,553,192
Norton City	1,305,685	0.165%	1,400,099	1,406,099
Petersburg City	3,135,496	0.397%	3,362,224	3,376,633
Poquoson City	408,145	0.052%	437,658	439,534
Portsmouth City	4,617,319	0.585%	4,951,198	4,972,417
Radford City	789,665	0.100%	846,766	850,395
Richmond City	20,191,214	2.556%	21,651,241	21,744,033
Roanoke City	17,357,209	2.197%	18,612,309	18,692,077
Salem City	5,013,899	0.635%	5,376,454	5,399,497
Staunton City	3,551,953	0.450%	3,808,795	3,825,119

Locality	Actual CY 2002 Local 1% Option Distribution Sales and Use Tax		Estimated FY 2004 Local 1% Option Sales and Use Tax	
	(\$)	% of State	Local Cash Flow Basis (\$)	Local Modified Accrual Basis (\$)
Suffolk City	5,076,621	0.643%	5,443,712	5,467,042
Virginia Beach City	41,978,239	5.314%	45,013,687	45,206,604
Waynesboro City	2,424,062	0.307%	2,599,346	2,610,486
Williamsburg City	4,027,264	0.510%	4,318,476	4,336,984
Winchester City	8,686,881	1.100%	9,315,030	9,354,952
All Cities	301,837,020	38.212%	323,662,864	325,050,003
State Totals	789,905,970	100.00%	847,024,094	850,654,231

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 recorded⁵ or, for certain localities, deposits such revenue into the Northern Virginia Transportation District Fund.⁶

It is estimated that approximately \$21.5 million will be distributed to localities in Fiscal Year 2004. An additional \$18.5 million is estimated to be deposited into the Northern Virginia Transportation District Fund. This \$18.6 million is the estimated amount of recordation taxes attributable to the cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park, and the counties of Arlington, Fairfax, Loudoun and Prince William in Fiscal Year 2004.

The following table shows, for every county and city, a five year average distribution (Fiscal Years 1998-2002) of the Recordation and Grantor's taxes for the State and the projected Fiscal Year 2004 distribution.

⁵As provided by the Code of Virginia §58.1-816.

⁶As provided by the Code of Virginia §58.1-815.1.

Locality	1998-2002 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2004 (\$)
Counties		
Accomack County	0.21805%	87,221
Albemarle County	1.44295%	577,180
Alleghany County	0.07870%	31,479
Amelia County	0.09095%	36,381
Amherst County	0.19353%	77,414
Appomattox County	0.06911%	27,643
Arlington County*	3.99823%	1,599,291
Augusta County	0.57662%	230,646
Bath County	0.05679%	22,715
Bedford County	0.72250%	288,999
Bland County	0.02488%	9,951
Botetourt County	0.34990%	139,961
Brunswick County	0.07906%	31,622
Buchanan County	0.04120%	16,478
Buckingham County	0.06560%	26,240
Campbell County	0.31851%	127,403
Caroline County	0.17096%	68,384
Carroll County	0.15482%	61,926
Charles City County	0.05279%	21,115
Charlotte County	0.05647%	22,587
Chesterfield County	3.80671%	1,522,684
Clarke County	0.19410%	77,638
Craig County	0.02706%	10,823
Culpeper County	0.42977%	171,909
Cumberland County	0.05904%	23,616
Dickenson County	0.02804%	11,216
Dinwiddie County	0.16395%	65,580
Essex County	0.07435%	29,741
Fairfax County*	24.68707%	9,874,828
Fauquier County	1.11076%	444,304
Floyd County	0.08393%	33,574
Fluvanna County	0.25233%	100,933
Franklin County	0.54372%	217,487
Frederick County	0.80702%	322,809
Giles County	0.07772%	31,086

Locality	1998-2002 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2004 (\$)
Gloucester County	0.30721%	122,882
Goochland County	0.36308%	145,233
Grayson County	0.09262%	37,047
Greene County	0.16898%	67,592
Greensville County	0.04086%	16,346
Halifax County	0.19744%	78,974
Hanover County	1.41736%	566,945
Henrico County	4.11615%	1,646,462
Henry County	0.26056%	104,224
Highland County	0.02139%	8,557
Isle of Wight County	0.33332%	133,326
James City County	1.22461%	489,844
King and Queen County	0.04894%	19,578
King George County	0.18088%	72,350
King William County	0.13553%	54,213
Lancaster County	0.17612%	70,449
Lee County	0.06958%	27,832
Loudoun County*	7.47468%	2,989,872
Louisa County	0.29281%	117,123
Lunenburg County	0.05434%	21,735
Madison County	0.09390%	37,559
Mathews County	0.10347%	41,388
Mecklenburg County	0.21827%	87,310
Middlesex County	0.13606%	54,424
Montgomery County	0.69277%	277,109
Nelson County	0.19285%	77,141
New Kent County	0.18600%	74,398
Northampton County	0.13104%	52,418
Northumberland County	0.16097%	64,389
Nottoway County	0.06444%	25,777
Orange County	0.30553%	122,213
Page County	0.12941%	51,766
Patrick County	0.09040%	36,160
Pittsylvania County	0.31975%	127,898
Powhatan County	0.28520%	114,079

Locality	1998-2002 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2004 (\$)
Prince Edward County	0.09601%	38,404
Prince George County	0.26946%	107,786
Prince William County*	6.27135%	2,508,541
Pulaski County	0.21764%	87,055
Rappahannock County	0.10966%	43,865
Richmond County	0.04892%	19,567
Roanoke County	1.00159%	400,637
Rockbridge County	0.19161%	76,644
Rockingham County	0.68066%	272,265
Russell County	0.09145%	36,582
Scott County	0.07900%	31,601
Shenandoah County	0.33169%	132,674
Smyth County	0.13160%	52,639
Southampton County	0.09712%	38,846
Spotsylvania County	1.64076%	656,305
Stafford County	1.68591%	674,366
Surry County	0.03742%	14,969
Sussex County	0.04918%	19,670
Tazewell County	0.19520%	78,080
Warren County	0.34367%	137,467
Washington County	0.36415%	145,658
Westmoreland County	0.14309%	57,238
Wise County	0.10999%	43,997
Wythe County	0.16918%	67,672
York County	0.91069%	364,277
All Counties	76.461%	30,584,280

Locality	1998-2002 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2004 (\$)
Cities		
Alexandria City*	3.08034%	1,232,135
Bedford City	0.03944%	15,778
Bristol City	0.14782%	59,126
Buena Vista City	0.03170%	12,680
Charlottesville City	0.36843%	147,370
Chesapeake City	2.50850%	1,003,398
Colonial Heights City	0.16814%	67,258
Covington City	0.03152%	12,607
Danville City	0.24322%	97,289
Emporia City	0.03539%	14,155
Fairfax City*	0.22281%	89,123
Falls Church City*	0.19774%	79,097
Franklin City	0.05037%	20,149
Fredericksburg City	0.23150%	92,601
Galax City	0.04281%	17,126
Hampton City	0.94377%	377,507
Harrisonburg City	0.35633%	142,533
Hopewell City	0.11304%	45,216
Lexington City	0.04562%	18,248
Lynchburg City	0.50397%	201,589
Manassas City*	0.20322%	81,288
Manassas Park City*	0.09022%	36,087
Martinsville City	0.10205%	40,818
Newport News City	1.30658%	522,632
Norfolk City	1.57705%	630,821
Norton City	0.01669%	6,675
Petersburg City	0.16542%	66,168
Poquoson City	0.11388%	45,552
Portsmouth City	0.66077%	264,310
Radford City	0.08937%	35,749
Richmond City	1.88911%	755,644
Roanoke City	0.82282%	329,129
Salem City	0.22109%	88,436
Staunton City	0.19223%	76,891

Locality	1998-2002 Average Percent of Total State Recordation/Grantor's Tax Collections	Estimate of State Annual Distribution Fiscal Year 2004 (\$)
Suffolk City	0.82711%	330,844
Virginia Beach City	5.32404%	2,129,614
Waynesboro City	0.14549%	58,195
Williamsburg City	0.16033%	64,133
Winchester City	0.26937%	107,746
Undefined		0
All Cities	23.539%	9,415,720
State Totals	100.00%	40,000,000
Northern Virginia Transportation District	46.226%	18,490,263

* indicates estimated distribution to the Northern Virginia Transportation District Fund